

POLITICAL BUDGET IN ARRANGING LOCAL INCOME AND EXPENDITURE BUDGET OF SUNGAI PENUH TOWN IN 2012

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Abstract

Budgeting process is a political activity that is the monitoring tool for society toward government. This process will involve various elements which have an interest in the budget arranging process. They are not only Executive element, but also Legislative. The purpose of this research is to analyze the dynamics of Allocation Budget Contestation of Direct Expenditure in Arranging Local Income and Expenditure Budget (APBD) of Sungai Penuh Town in 2012. This research is descriptive research by using a qualitative approach. The location is chosen to help the researcher to understand the problem of research. The location is determined purposely and based on the problems that happened in the field that related to Political Budget in Arranging Local Income and Expenditure Budget process of Sungai Penuh Town in 2012. The Location is in the Government of Sungai Penuh Town and around the society. Triangulation technique is chosen in this research because it uses some data from interview and documentation. According to Principal and Agent Theory, there are 4 stages in the budgeting process. They are Executive planning, Legislative Approval, Executive Implementation, and Ex-posed Accountability. Based on the result of this research, Dynamics of Allocation Budget Contestation of Direct Expenditure in Local Income and Expenditure Budget of Sungai Penuh Town are: 1) there is a Mutual Coordination Relationship between Executive and Legislative in Arranging Local Income and Expenditure Budget process. It starts from composing General Budget Policies-Provisional Budget Priorities and funding Level (KUA-PPAS) and Integrated Work Plan and Budget (RKA) and the agreement between Mayor and Sungai Penuh Legislative. 2) In interdependence, there are political domination and transaction among institutions in arranging until determining Local Regulation. Domination is between Executive and Legislative. 3) Negotiation (Lobbying) evidence in Executive and Legislative relationship. Legislative doesn't have an authority to make work plan, but Legislative can change the budget even they can change the program that they want. It makes negative negotiation happens.

Keywords: *Political Budget, Local Income and Expenditure Budget, Dynamics of Politic*

A. INTRODUCTION

Budgeting is basically a matter of making various choices or priorities for doing something or not. Budget Arranging is assumed as rational, economics, and politically free choices. However, in practice budgeting is very much related to politics, it is about bargaining among various authority powers that define the important thing or not. The increasing involvement of formal and non-formal actors in the planning process up to the approval of the central and local budgets leads to a variety of interests and debates that cannot be avoided. So, it causes manipulation, domination, pruning, closed decision making, and the other bad practices related to budgeting. This condition shows that budget policy is not entirely the result of aspirations from the lower community, but rather it will accommodate the interests of elite groups. Thus the aim of the formation of a country to advance the welfare of the people, to educate the life of the nation as mandated by the 1945 Constitution cannot yet be fully realized. This is evident from the budget allocation in the Local Income and Expenditure Budget (APBD) in sectors that are especially in direct contact with the community which is still very low, such as education, health, and infrastructure (Dye, 1972).

Also, the interest that is often not represented also result in delays in determining to arrange Local Income and Expenditure Budget in the relevant region which should be carried on time. What was produced in the meeting sometimes saw a discrepancy in the implementation that occurred in the field? Several programs or targets of the Local Income and Expenditure Budget are not precisely oriented so that they tend to cause public distrust of government performance (Abdul, 2008).

Sungai Penuh Town is the youngest autonomous town in Jambi Province. It was a part of Kerinci Regency. Limited natural resources make small-scale Local Income so that the Local Budget relies heavily on the central government. Local Regional Income comes from Local Tax Income and Local Retribution.

Local Income and Expenditure Budget of Sungai Penuh Town in 2012 consist of Local Income Rp. 445.480.386.320,- and Local Expenditure amounts to Rp. 557.943.621.012,- thus the surplus/deficit Rp. 112.463.234.692,-. Local Expenditure in the form of Direct Expenditure amounts to Rp. 229.977.117.248,- and Direct Expenditure amounts to Rp. 327.966.503.764,- (Peraturan Daerah Kota Sungai Penuh, 2012).

The amount of Direct Expenditure Allocation for each Local Government Department (SKPD) in Sungai Penuh Town is not accompanied by an increase in the welfare of the community through equitable development. It can be seen in the development program which has not covered all Sungai Penuh areas. For example, the unavailability of health centers in the suburbs and there are still many inadequate infrastructures.

The members of Legislative dispute toward the constituency to express the aspiration of their constituent, especially visible in infrastructure, education, and health. Meanwhile, the Executive, in this case, the Head of Region only follows the flow of contestation that occurs between the politicians, because the interests of the region that delivered him to the seat of the Regional Head's authority remain accommodating (Abdullah, 2008).

In arranging Local Income and Expenditure Budget (APBD) of Sungai Penuh Town in 2012 involve several sides, they are Executive, Legislative and Public. Public involvement started with several community representatives who participated in Community Consultations on Development Planning (Musrenbang). The Local Government Department (SKPD) gives their aspiration toward the public in Direct Expenditure on the Local Income and Expenditure Budget. Furthermore, internal Discussion in the Executive with the Local Government Budget Team (TAPD) to determine priority program that must be included in the Local Income and Expenditure Budget. After all work plan of each department merged into General Budget Policy-Provisional Budget Priorities and Funding Level (KUA-PPAS) while then discuss together with Local Representative Council (DPRD). The society wants the increase I

welfare through the development of the Direct Expenditure Budgets implemented by each Local Government Department. In this budgeting process each side contests to accommodate their respective interests. Contestation does not preclude the establishment of policy consensus between sides that are contesting. Budget policymaking is seen as an effort to respond to demands from various interests, using *bargaining*, negotiation, and compromise (Undang-Undang RI No. 25 Tahun 2004).

Based on the problem above, the researcher is curious to analyze the Dynamics of Allocation Budget Contestation of Direct Expenditure in arranging Local Income and Expenditure Budget of Sungai Penuh Town in 2012.

B. METHODS

This research is a descriptive study with a qualitative approach. Bogdan and Taylor define qualitative research as a research procedure that produces descriptive data in the form of written or verbal words from people and observed behavior of the phenomena that occur (Maleong, 2007). Further descriptive research emphasizes data in the form of words, pictures, and not numbers caused by the application of qualitative methods. Besides, all that is collected is likely to be the key to what has been studied.

Sampling or data sources in this study were carried out purposively and for the sample size determined *snowball*, collection techniques with triangulation (combined), data analysis was qualitative, and the results of the research emphasized the meaning of generalization. The results of this study only describe or construct in-depth interviews of the research subject so that it can provide a clear picture of the political budget in the process of arranging the Local Income and Expenditure Budget of Sungai Penuh Town (Maleong, 2007).

Regarding the location of the study, the location taken was determined using purposive and based on the problems that occurred in the field related to political Budget in arranging the Local Income and Expenditure Budget of

Sungai Penuh Town in 2012. The location is in the Government of Sungai Penuh Town and around the society.

The focus of the research in this study is to find out the Political Budget in arranging the Local Income and Expenditure Budget of Sungai Penuh Town in 2012, which is based on aspects that affect the political budget, such as value. Value aspect includes political value; it is policy formulation process is understood as decision-making that is mostly determined by the political interest of political parties or interest of the group. Furthermore, on the aspect of political nature is budgeting serves to allocate scarce resources to the community among complex, competitive and even conflicting interest (Eko, 2008).

Qualitative research requires data sources that are following research. Data sources are natural settings in providing data and information that are by the research objectives. Therefore in this study, the researcher determines data sources consisting of people and objects. People in this case as informants while objects are data sources in the form of documents such as articles, newspapers, and others (Halim, 2012).

Data sources are grouped into two, namely primary data sources and secondary data sources. Primary data sources are data sources that directly provide data to data collectors-furthermore, secondary data sources used in this study, among others in the form of law about arranging the Local Income and Expenditure Budget, articles, journals, newspapers, and references that guide the arranging of the Local Income and Expenditure Budget (APBD) in Sungai Penuh Town (Sugiyono, 2012).

Informants in research can be interpreted as people who are used to provide information about the situation and background conditions of the research. So, the informant must have much experience about the research setting and must voluntarily become a member of the research team even though it is only informal. Researchers used purposive sampling technique that

is the determination of informants based on certain considerations, such as choosing informants based on the task and are sides related to the research.

So, in order to fulfill the information needs in this research, the informants who have been interviewed are as follows:

1. Chairman of the Local Representative Council of Sungai Penuh Town;
2. Member of the Local Representative Council in the Budget Section;
3. Local Government Budget Team;
4. Community leaders.

Data validity technique is an important technique in determining the validity and reliability of the data obtained in this research. In this research, the data validity technique used is triangulation, which is data validity checking technique that utilizes something other than data for checking purposes or as a comparison to the data. Triangulation techniques were chosen in this research because in the research using several data sources derived from interviews and documentation (Sulton, 2014).

Triangulation is a data validity checking technique that utilizes something other than data for checking purposes or as a comparison to that data. Denzim develops triangulation as an examination technique to achieve validity, they are:

1. Triangulation of researchers' data using various sources such as interviews, laws, journals, articles, and online newspapers.
2. Triangulation theory is that researchers use various theories that aim to ensure that the data collected has met the requirements. In this research, several theories used will be seen in the discussion chapter to be used and test the collection of data.
3. Triangulation method is using methods such as interviews and documentation. In this research, researchers used interviews with documentation obtained from several informants involved in the process of budget preparation and allocation.

C. RESULT AND DISCUSSION

1. Political Budget in Executive Planning Stage

Guidelines and formats in the formulation of the General Budget Policy have been established by the government, in this case, the Minister of Home Affairs as outlined in the regulation of minister of Home Affairs (Permendagri) Number 13 of 2006 concerning Guidelines for Local Financial Management. In this regard, the guideline for arranging Draft Local Government Budget (RAPBD), the third part about General Budget Policies – Provisional Budget Priorities and Funding Level, Article 83 through 86 essentially contain provisions in the mechanism arranging and determining general policy on Local Income and Expenditure Budget. This provision confirms the general policy base of the Local Income and Expenditure Budget which must be preceded by the community aspiration screening activities, both by the local government and the Local Representative Council. It also refers to the local strategic plans and other planning documents that have been established and guided by the points national activities relating to local finance by the Minister of Home Affairs.

Technically the stages and procedures for the arranging of the Local Income and Expenditure Budget are regulated in the Regulation of the Minister of Home Affairs (Permendagri) No. 13 of 2006 concerning Guidelines for local Financial Management. Before the arranging of the Local Income and Expenditure Budget document, first, the Local Government must prepare the annual development planning document, namely the Local Development Work Plan (RKPD). The document of Local Development Work Plan is prepared based on the results of the Community Consultation on Development Planning (Musrenbang) held from January to April, and starting from the village level, sub-district to the District / Town Community Consultation on Development Planning. It is expected as a place in setting development priorities so that what the needs of society can be achieved through the development. In addition to being based on the results of the Community Consultation on Development

Planning, the Local Development Work Plan (RKPD) was also prepared with reference to other planning documents, namely Local Government Medium Term Development Plan (RPJMD) which was compiled five years, that is a document containing the local vision and mission, a five-year strategic plan (Haris,2017).

After Arranging the Local Development Work Plan document, then starting to prepare the budgeting document, which starts with the preparation of General Budgetary Policies (KUA) document, the document is submitted to Legislative by Head of Local Government (Executive) to be discussed and agreed upon which eventually becomes a memorandum of understanding between the Executive and Legislative. Once General Budgetary Policy document was agreed, Local Government through each Local Government Department arranging draft integrated Work Plan Budget which formulation based on Local Development Work Plan (Wildavsky, 2002).

Local Development Work Plan must be adjusted to the vision and mission of Mayor and Local Government Department in Sungai Penuh. According to the researcher, the communication in arranging Local Income and Expenditure Budget is the agreement between Mayor and Local Representative Council in determining budget and paying attention to the government affairs. General Policy of the Local Income and Expenditure Budget of Sungai Penuh Town in 2012 contains the program that will be implemented by the local government for each local government affair accompanied by projections of regional income planning, allocation of local expenditure, sources and uses of financing accompanied by underlying assumptions.

Determination of development priorities in 2012 is based on the following considerations: (1) Having a large impact on the achievement of targets so that the society, 2 can directly feel benefits) Urgent and essential to be implemented immediately, (3) It is the duty of the government as the main actor, and (4) Realistic to do. General Policy Draft of Local Income and Expenditure Budget in 2012 which was also a Local Government's political

policy was formulated with the intention that the arranging process of Local Income and Expenditure Budget could be implemented effectively and efficiently. It is also expected that they will be able to comprehensively accommodate the political dynamics of development of the Central and Local Governments so as to maintain the achievement of the central government's development goals and regions, as well as a performance indicator that will be used in assessing the effectiveness of its implementation over the next one year.

The researcher believes that arranging draft Local Income and Expenditure Budget comes from General Budget Policies and Provisional Budget Priorities and Funding Level, local government with each department make Local Government Work Plan. Then Local Representative Council discusses General Budgetary Policies, after obtaining an agreement between Local Representative and Council and the Mayor with the result of the memorandum of understanding. Then finally Local Representative and the Mayor held discussions. In the early stage of planning by the Executive, the Legislative interests were not very visible.

Public participation in the *Executive Planning* stage is to take part in the Community Consultations on Development Planning. In principle, the government (both Executive and Legislative) running the government using State money is for the welfare of society. However, it seems that the role of the society in the Allocation of the Local Income and Expenditure Budget in 2012, only get involved in Community Consultations on Development Planning, both at the village level until Sungai Penuh Town level.

2. Legislative Approval Stage

Implementation of Local Governance by Local Government and Local Representative Council (DPRD) according to the principle of decentralization in Article 1 paragraph (2) of Law Number 32 of 2004 that the Local Governance is the administration of government affairs by the local government and the Local Representative Council according to the principle of autonomy and duty of

assistance to the principle of broad autonomy within the system and the principle of the Unitary Republic of Indonesia in 1945. This mechanism was running as the interdependence between the executive and legislative institutions in the process of establishing being planned the Local Income and Expenditure Budget. The interdependence that occurs between the Executive and Legislature is regarding designing policy. Executives and Legislative must give each other initiatives in formulating local regulations, in order to realize *checks and balances* in the governance. However, this discourse was not realized properly. Executive institutions still seem to dominate regarding initiatives in administering governance in Sungai Penuh Town. Some members of the Local Representative Council who does not know, realize, and understand the substance contained in the rules of the Local Representative Council, especially those that regulate the procedure for implementing the right of the initiative are still found Sungai Penuh Town (Halim, 2007).

While it is common knowledge that everyone who wants to become a member of the board, must first go through the door of a political party, in general, the party only provides training to its cadres once or twice about the duties and functions of the court before serving as a board member. Apart from that, the Regional Representatives Council has had many facilities from the government to improve the quality of Human Resources. One of them is the Human Resources development program and official travel. It is intended so that members of the Local Representative Council can increase knowledge about council, laws, and can offset the quality of the Human Resources of Executive Institutions. However, what the researcher sees in reality, council members do not use the facility wisely (Dobel, 2002).

One of the political relations between the Executive and Legislative is the formulation of Local Regulations, in which the Executive and Legislative Institutions have equality in making that Regulation. In carrying out political relations, not only executives can design local regulations. However, the legislature also has the right of initiative to design regional regulations. In

arranging local regulations, they must pay attention to government affairs which become their authority.

The structure of the Local Income and Expenditure Budget consists of income, expenditure, and financing. Expenditures are classified in government affairs (mandatory and optional, organization, program, activities, types, objects, and details of objects of expenditure). Expenditure groups categorized as Direct Expenditures and Indirect Expenditures. Income is categorized in the original local income, balanced funds, and other legitimate local income (Moleong, 2007).

If the wishes of board members are fulfilled, then the legislative will repay the executive's kindness by agreeing to the amendment to the Local Income and Expenditure Budget — requests from legislative institutions that must be met for example comparative studies. In addition to being non-pro-active, council members seem to like delaying the discussions of budgetary by excusing that they are not ready or there are other obstacles. It happened when Executive cannot fulfill Legislative's interest.

It is seen that between these two institutions that support the interests of the people are carrying out political negotiations that could be detrimental to society. This escapism phenomenon is an escape from the root of the problem, a trick of hegemony that is killing but as if embracing. From the description above, it can be concluded that the Legislative Institution has budgetary rights (budgeting function), this right is used to regulate local finances. However, budget rights are only limited to rights, not obligations.

In the plenary meeting discussing the budget between the Executive and Legislative Institutions, no party dominated. However, all this time there have been agreements that benefit both individuals and groups between the Executive and Legislative Institutions. It caused the Legislative Institution to seem to make it easier for the Executive Institution. The administrative system of the Executive and Legislative Institutions in the practice of governance must adhere to a *check and balances* mechanism that must be adhered to and

implemented by all institutions and mechanisms that must be applied to the autonomous regions. However, in reality, both in the Central and local governance, the executive dominates more in governance practice, especially in the arranging draft Local Income and Expenditure Budget, including in Sungai Penuh Town.

In the *Legislative Approval Stages*, there is a political interest in the approval process occurs bargaining between the Executive and the Legislative. To expedite the approval of the budget of the Local Government Department had previously negotiated with members of the Local Representative Council, even before the Budget Discussion meeting. Usually, those who play privately, party domination does not stand out.

3. Executive Implementation Stage

Theoretically, the Local Income and Expenditure Budget have three main functions. They are allocation, distribution and stability function. In this allocation function, the Local Income and Expenditure Budget plays a role in allocating the budget for the public interest or the administration of government which in the end is also in the framework of public services.

Other functions include income distribution and poverty alleviation (distribution function) as well as the creation of a well macroeconomic environment (stabilization function). The basic functions then based on the formulation of fiscal policies both regarding income, financing and state expenditure.

Researcher argued from the results of interviews of two different institutions showing the existence of political interest interventions (*political lobbies*) although the Law Number 32 of 2004 juridical concerning Local Government affirms the existence of the principle of equality between Executive and Legislative Institutions. Researcher argued that the political realm in Executive and Legislative institutions always has bargained in the determination of Local Income and Expenditure Budget. However, it is difficult

to disclose that some sides are hiding behind regulations. The budget is one of the most important for the process of implementing local government. Without a budget, government programs cannot be implemented. The implementation of the budget is dominated by the executive but must be in a Legislative agreement. Legislators are acted as supervisors, while executives planning are more dominating. The researcher argued that political budget has developed in Sungai Penuh Town, where the budget function is owned by the legislature which is used as a *bargaining* tool against the executive in meeting legislative needs. However, in the process, the researcher saw a working relationship with a symbiotic mutualism, which caused budget irregularities and deviations. They can collect the budget more deeply without being related to the existing regulations. One of the ways is by inflating the budget, both in the Local Government Department and in the infrastructure development project. Given the context of the implementation of local government, normatively budget is managed and dominated by Executive than Legislative. Because starting from the design, implementation, until the accountability of the budget is carried out by the Executive Institution.

In planning matters, the executive is the main actors who plan every budget, including the budget for the operation of members of the Local Representative Council, but in practice, there is often a tug of war and *lobbying* between the executive and legislature, especially regarding the needs and finances of the Local Representative Council. The Local Representative Council do not have the authority to make work plans, but the Local Representative Council can change the budget amount (budget value) which according to Budget Committee of Local Representative Council (*Banggar*) is needed. The arranging and determining draft Local Income and Expenditure Budget goes on briefly shows that political negotiations have taken place (Keefer, 2003).

In the implementation of physical projects, society is not told where to build. Meanwhile, there are members of the Local Representative Council who

consider the project the result of their work/struggle, even though the development project has been previously included in the General Budget Policies-Provisional Budget Priorities and Funding Level. In the context of arranging planning and budgeting documents, *behavioral assumptions* in the *Public Choice* theory state that the Legislative is primarily concerned with seeking popular programs by maximizing the prospects for re-election in this case manipulating information for personal interests (Mardiasmo, 2002).

4. Ex-post Accountability Stage

The ability of Local Representative Council to supervise the implementation of Local Regulations, Local Income and Expenditure Budget, as well as the policies of the Local Government in implementing local development programs, will greatly determine the success of local governments in carrying out their development tasks in accordance by the law and agreed policy corridor. For this reason, the importance of recess implementation is an obligation for leaders and members of the Local Representative Council in order to capture the aspirations of the society at regular intervals to meet constituents in their respective electoral districts in order to improve the quality, productivity and performance of the Local Representative Council in realizing justice and welfare of the people and to realize the role of the Local Representative Council in developing *Check and Balances* between the Local Representative Council and the local Government.

Liabilities member of Local Representative Council to meet with constituents and to visit the election territory is a moral responsibility and political stipulated in Law Number 27 of 2009 concerning the composition of the status Representative Assembly (MPR), Indonesian Representative Council (DPR), Local Representative Council (DPRD), Article 300 and the formulation of the article are governed by the Regulation of the Local Representative Council of Sungai Penuh Town number 1 of 2010 about orders of Sungai Penuh Local Representative Council.

Politically, the budget must be accounted to the people, because the budget is public money. At the stage of budget accountability, the Executive must be accountable to the financial society. In budget politics, there are political interests, and there are public interests. Appearing Asymmetric information, the community does not know the implementation; the report is not submitted to the public. According to the theory, society must be involved, but there is a conflict of political interests with the public interest. Ideally, for the public interest, accountability reports or financial accountability must be reported to the people. However, because of political interests, there is a budget that is deliberately mocked so that the report is covered but not transparent to the public.

Agency relations in government involve the Executive, Legislative, and Public. The legislative delegates an authority to the Executive as an *Expert agent*. The legislative also acts as an agent of the public because they are representatives of the public who are given the authority to make decisions about the use of public funds. Public position is the *principal* for the Executive and Legislative (*Ultimate Principal*). In this case, the principal should obtain the information needed to measure the level of results obtained from the agent's work, but the agent does not entirely provide the information obtained about the success of the agent. As a result, the information obtained by the principal is incomplete so that it still cannot explain the actual performance of the agent in managing the principal wealth entrusted to the agent. It is because of asymmetric information.

D. CONCLUSION

According to the Principal and Agent Theory, there are 4 (four) stages in the budgeting process; they are Executive Planning, Legislative Approval, Executive implementation, and Ex-post Accountability. Political Budget dominates the first and second stages. Based on the results of the research and the discussion, the Dynamics of Allocation Budget Contestation of Direct

Expenditure in Local Income and Expenditure Budget of Sungai Penuh Town in 2012 are: The achievement of a relationship of contraction that coordinates between the Executive and the Legislative in the process of arranging the Local Income and Expenditure Budget. It started from arranging the General Budget Policies-Provisional Budget Priorities and Funding Level (KUA-PPAS) and Integrated Work Plan and Budget then agreed by the Mayor and the Local Representative Council of Sungai Penuh Town, regarding interdependence, there are still political dominations and transactions between institutions in the formulation up to the determining of local regulations. The domination that occurs between the Executive and the Legislative is regarding to local regulation design. The Executive dominated regarding initiative rights while there are still some members of Sungai Penuh Local Representative Council who do not know, realize, and understand using the initiative rights, *lobbying* appears in Executive and Legislative relation in arranging the budget. The Local Representative Council does not have the authority to make work plants, but they can change the budget amount and the type of work that they want. It causes negative negotiation.

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