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A Phenomenological Study on Issues Of Planning and Budgeting Consistency in The Perspectives of Local Government Budget Team

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Abstract: This study aims to gain an understanding of the importance of maintaining the consistency of planning and budgeting from the viewpoint of the Local Government Budget Team (TAPD). Using a phenomenological approach allows the disclosure of meaning systematically related to the phenomenon being studied. The study was developed using primary and secondary data sources. The primary data were derived from unstructured interviews and the secondary data used by researcher were in the form planning and budgeting documents, namely, RPJMD, RKPD, KUA PPAS and APBD. Some findings indicate that there are still many problems in the process of budget planning and budgeting at the research site. The problems manifest in the form of constraints in achieving consistency in planning and budgeting caused by both internal and external factors. Eventually, the results of the study conclude that efforts to maintain the consistency of planning and budgeting interpreted by TAPD of Probolinggo as guidance in realizing the accountability of the financial performance of local government through loyalty, effective evaluation and supervision and strong commitmen from the employees.

Keywords: budget, consistency, planning and budgeting, TAPD

INTRODUCTION

Planning and budgeting serve as an important process in an organization, in this case particularly referring to the Local Government, for good planning will facilitate the process and the next stage of achieving the goal of effective regional development (Widjaya, 1995). Mulyana (2010) asserts, furthermore, that the role of planning and budgeting is very essential and strategic because both activities are the first cycle to be carried out in the regional financial management process entailing the vision and mission of local government development, the functions of which serve as authorization, supervision, allocation, distribution and stabilization.

Moreover, planning is necessary for the public always makes boundless demands while the resources for government budget are limited (Solichah, 2013). It is hardly a surprise that a famous American author as Alan Lakein states that "failing to plan is planning to fail" affirming the importance of well-thought out planning, for failure in planning is synonymous with plotting a failure. The efforts made will be of no avail eventually. As the organization is weak in planning and budgeting highly prioritized programs and activities, it will diminish the performance of the organization in carrying out its vision and mission in the future periods.

As asserted by Solichah (2013), budgeting is inevitably a part of planning. Budgeting is a method for preparing budget, which is worded as Regional Revenue and Expenditure Budget when it refers to the regional budget. It is a process of allocating resources for a list of priorities through careful consideration with regard to the principle of expediency. Planning and budgeting can thus be a very important activity in local governance, for both are interrelated activities.

The government has issued Law no. 25 Year 2004 regarding National Development Planning System (SPPN). The Law then serves as a source of reference for the government at the central and regional levels in regulating the organization's planning system. In the context of local government planning and budgeting, specifically the central government has issued Government Regulation No. 58 Year 2005 on Regional Financial Management. It then becomes the main reference for the local governments in designing planning and budgeting concerning the process of preparation of Regional Government Budget (APBD).

Referring to Government Regulation Number. 58 Year 2005, the outline of regional planning and budgeting processes can be divided into 5 main sections. The first part which is the domain of planning starts from the preparation of Work Plans (RKPD) by Local Government derived from the formulation of Regional Development Plan Meeting. The next stage is the establishment of General Budget Policy and Interim Budget Priorities and Funding Ceilings (KUA PPAS) by the Regional Government and the Regional Representative Council (DPRD), entailing a list of programs and amounts of temporary budget required to implement the programs of precedence proposed by the Regional Government.

The budgeting process starts from the preparation of the Working Plan Budget (RKA) and Regional Regulation Draft (Perda) for APBD, and the determination of APBD. After the planning and budgeting stages, including the acceded APBD, the next step is conducting the

implementation, administration, and supervision and making a report, all of which refer to the authority of the Regional Government as the executive.

Moreover, those three planning and budgeting documents (RKPD, PPAS and APBD) can be employed to measure the degree of consistency and commitment of the Local Government in accommodating the priority needs and aspirations of the community in budget allocation. The consistency between the planning and budgeting documents is expected to improve the performance of local government in the financial management and public services provided for the community. As stated by Khusaini (2009), the ineffectiveness of target attainment and priority programs for the regional development, and the low performance of public services result in the decline of the local government's credibility in completing the mandate of national development priorities. This is due to the failure to maintain the consistency and integration between the three documents.

Consistency between the planning and budgeting documents should be regarded as a priority because both are main indicators used to evaluate the local government performance. It significantly affects the achievement of vision, mission, goals, targets and policies that have been formulated in the planning documents that play a strategic role in the implementation of regional development in an effort to improve the welfare of the community through development in the field of economy, education and health, for instance .

Planning and budgeting in the public sector has unique characteristics compared to those in the non-public sector organizations, which has attracted many researchers to study them in more depth. Some studies have been conducted, some of which are by Kenis (1979); Brownell (1982); Indriantoro (1993); Subramaniam and Mia (2001), and also Tuasical (2007). Their research generally addresses issues related to planning and budgeting from the point of view of participation, budgetary gaps, performance loyalty and other dimensions. Research on the theme of harmonization, consistency, and integration between planning and budgeting relatively is still small, including research conducted by Anantha and Elmizan (2005) and Solichah (2013).

Anantha and Elmizan (2005) examine the consistency of the budget at the Regional Disaster Management Agency (BPPD) of Tanah Datar in 2011-2015. They both compare the data in the form of SKPD's Work Plan Document (Renja-SKPD) which represents the element of planning with Budget Implementation Document (DPA) in SKPD (Work Units) which represents the element of budgeting. Through analysis of the research data, the results show that

the consistency of planning and budgeting at BPBP of Tanah Datar District during the period of 2011-2015 was very low, resulting in a discrepancy between the planning and budgeting documents.

LITERATURE REVIEW

Research on planning and budgeting was also done by Yandra (2010) entitled "Planning and Budgeting Analysis at Public Work Department (DPU) of Solok Regency Year 2006-2010". Through comparison of planning and budgeting data gathered by the researcher from 2006 to 2010, he revealed that consistency was found only by 30 to 70 percent. The results of this study indicate that the level of consistency between planning and budgeting documents in DPU of Solok District is still unstable and inconsistent. The inconsistency occurs because of some changes in the Central Government policy regarding the procedure of program implementation. This situation is exacerbated by inadequate human resources and political pressure in conducting an activity.

Solichah (2013) also conducted a study analyzing the consistency of planning and budgeting in Tulungagung District in the period of 2010 to 2012. She compared the documents of the Local Government Work Plan, Temporary Budget Priority Program and APBD documents. The study resulted in a conclusion that in terms of budget consistency, the highest level of consistency is found in APBD and PPAS documents whereas a lower consistency exists between RKPD and PPAS documents.

Based on the results of previous research described above, we can conclude that the problem of planning and budgeting consistency seems to have become the main problem of Local Government in Indonesia. The planning and budgeting is said to have fulfilled the value of consistency if it meets several conditions, namely, synchronization, harmonization, and continuity between the pre-planned planning documents and the subsequent budget documents.

Based on a preliminary research conducted by the researchers through interviews with prospective informants, it appeared that there are several indications of problems regarding planning and budgeting consistency at Probolinggo Government. The consistency problem was indicated by substantial differences between planning documents such as RKPD and Renja, and between KUA PPAS and budget document such as RAPBD. Such inconsistency also often arised when there was a change in the amount of the budget at the last minute of discussion confusing

the budget apparatus at the SKPD level. Accordingly, they seem to be permissible to flexibly change it at any time. Considering the facts that have been disclosed, it plausibly suggests that the planning and budgeting process in Probolinggo Government is still not up to standard so that it gives an impression that the APBD formulated is the result of replication (copy paste) of those made in previous years.

This research is considered important because the problem of consistency has been perpetuating itself for a long time. It seems that it has been considered as a common problem so that there is no effort made to provide the solution. If the APBD is a product of such weak planning, it consequently will weaken the effectiveness of its implementation. Consciously or not, the problem of consistency will certainly impose negative impacts to the efforts made to develop and improve the prosperity of Probolinggo city. This is so, for the APBD is the main tool for Local Government employed to realize its programs in an effort to improve its people's prosperity.

Through the Decree of Mayor of Probolinggo Number: 188.45 / 34 / KEP / 425.012 / 2015, the Regional Government Budget Team (TAPD) of Probolinggo is established. TAPD is an executive budget team whose main duty is to coordinate and compile KUA PPAS documents, prepare the draft of Regional Government Regulation regarding the APBD, and follow up the policy of the Regional Head related to the preparation of the APBD. Based on the perspective of the TAPD members, this research seeks to reveal the phenomenon of what actually occurs pertaining to the problem of consistency of regional planning and budgeting as well as how the Probolinggo Government faces it. In addition, this research is also projected to find out the meaning of what is understood by TAPD related to the consistency of planning and budgeting in the process of preparing the APBD of Probolinggo Municipal Government.

Moreover, the researchers have a belief that one's understanding and experience act as a stimulus for that person in generating a perception that they then digest into a meaning of a phenomenon (Robbins, 2003: 97). It is this meaning that can then affect the actions or decisions taken by a person so that it is reflected on his performance, which is human activity and directed to the implementation of organizational tasks assigned to him (Amstron, 1999: 15).

Furthermore, the researchers also hope that, through this study, the apparatus of planning and budgeting policy makers can discuss the situation they are facing. As a result, they can determine how to best respond to the phenomenon of planning and budgeting consistency,

especially in the effort to prevent reappearance of consistency problems in the process of arranging APBD of Probolinggo Government

METHODS

Qualitative research approach is employed to carry out the study. According to Poerwandari (1998: 56), qualitative research is a type of research that can generate and process descriptive data such as field notes, transcripts of interviews, photos, images, video recordings and other types of data that can be described. Strauss and Corbin (2003: 4) state that a qualitative study is a study whose research findings are not obtained through a statistical procedure. Moreover, Creswell (2013: 4-7) argues that qualitative research is more likely to prioritize the use of inductive and logical reasoning in which the classification of problems is obtained from the encounter between the researcher and the informant in the field or through the data found. Its characteristics reflect in the form of information that binds to context which eventually leads to patterns and theories that explain a social phenomenon.

The paradigm used in this research is interpretive paradigm. The paradigm itself, according to Kuhn (1970: vii), is understood as universally recognized scientific efforts so as to provide an understanding of a problem in order to formulate a solution for those residing in the community. Moreover, Chua (1986) propose three kinds of paradigm, namely, positivism (mainstream), interpretivism and criticism. On the other hand, Triyuwono (2012: 236) divides the paradigm into four categories, as an extension of Chua's perspective: positivism, interpretivism, criticism and postmodernism.

The streams of thought included in such an interpretive paradigm are hermeneutics, solipsism, phenomenology, symbolic interactionism, ethnometodology and ethnography (Burrell & Morgan, 1979: 235-253). Of the four approaches, the perspective of phenomenological method was employed by the researchers in the present study. Based on the origin of the word, phenomenology is derived from the Greek *phainomenon* which means "phenomenon" or "appearance", while logos means "science". In conclusion, phenomenology means the science of what appears (phenomenon). According to Bartens (1987: 3), all research or work that discuss how something is manifested itself is phenomenology. For Brouwer (1984: 3), phenomenology is not as a science, but as a way of looking at things because it has no hypothesis, theory or system.

As philosophy, phenomenology seeks to explore the hidden meaning embodied in the phenomenon of social actions (Djamhuri, 2011).

Phenomenology is beneficial to examine and understand the response of individuals or groups of people in interaction based on their understanding of social experiences encountered (Saladien, 2006). It is chosen for main reason that phenomenologists believe that living things have the potential to interpret their experiences by looking at their interaction patterns with others (Moleong, 2005: 4). In general, Farber (Sobur, 2013: xii) reveals some of the benefits of phenomenology other than those mentioned earlier, among which is that a phenomenological study involves intensive participant findings and face-to-face interaction through a natural order over a period of time, allowing the synergies to build joint response between the researchers and the participants. The use of such a method is also considered highly effective because the results of the research are easily generalized.

The phenomenological psychology is employed because it involves a holistic observation on the subject as a character who experiences the phenomenon through the element of psychological elements that he shows. Inspired by the phenomenology of perception by Maurice Merleau-Ponty (1908-1961), which was combined with the foundations of psychology, the phenomenological psychology emerged and it then started to be developed by many researchers such as David Katz (1950), Stevick (1971) and others. According to Willig (1999: 52), although Husserl's phenomenology is understood as a system of philosophical thought, his methodological recommendations have proven to attract the interest of social science researchers in general and psychology researchers in particular. This is due to the focus of phenomenology investigating the content of individual awareness and experience of the world. Attesting such a notion, Kvale (1996 b: 53) asserts a statement as follows:

Phenomenology is interested in expounding on what appears and the way in which they manifest themselves. It studies the subject's perspectives on their world; seeks to explain in detail the content and consciousness of the subject, tries to capture the qualitative diversity of their experiences and articulates the essential meanings of those experiences.

Merleau-Ponty's analysis tool employed to uncover the pre-reflective structures of human and world living walked on the same path as Husserl's phenomenology method. Although some of his views were oriented towards Husserl, it is clear that there is a fundamental difference in

the concept of his phenomenology with the concept of Husserl's, especially in his stand on intentionality and phenomenological reduction.

Phenomenological psychology is a more limited and specific procedure designed to explore immediate or direct human consciousness and experience. It can also be defined as a systematic observation and description of the experience of a conscious individual in a given situation. The exploration of consciousness refers both to actions and to the contents of consciousness to the objects and their meanings. The phenomenal data explored includes perceptions, feelings, memories, images, ideas, and other things present in consciousness. All these phenomenal data are accepted and described as they are, without suppositions or transformations. Past knowledge, thinking styles, and theoretical aberrations must be temporarily removed so that we can see the phenomenal world in all its riches and purity.

Based on the above description, the researcher argues that the best way to explore data related to human experience in understanding the concept of planning and budgeting consistency is through a phenomenological approach. This is so, for it is intended to yield a well-structured discourse of the behaviors and systems of actors' ideas within a particular culture, profession, organization or community in settings that include conceptions, practices, and interrelationships.

This research was conducted in Probolinggo Government of East Java Province. The objects of analysis entailed several Government Institutions of Probolinggo such as Regional Development Planning Board and Revenues Office, Finance and Asset Management, Regional Secretariat Office and Inspectorate. The Researchers chose these agencies as the research objects because the four institutions are responsible for the planning and budgeting of the regions that are incorporated in the Local Government Budget Team of Probolinggo Municipal Government.

Local government apparatus, which have experience and direct involvement in regional planning and budgeting process, i.e. TAPD members and parties that are considered important for the development of research, were selected by the researchers as the informants. The identity of the informants are made anonymous in order to protect the privacy and give comfort to the informant in providing information.

Table 1: List of Informants

NO	NAME	POSITION	INSTITUTION
1	Mr. H.W	Head of Sub-Program Division	Bappeda
2	Mrs. N	Functional Planner Officer	Bappeda
3	Mr. W	Head of Budget Planning	DPPKAD

4	Mr. Y	Head of Budget Section	DPPKAD
5	Mr. J.H	Regional Secretary (Chief of TAPD)	Regional Secretariat
6	Mr. M	Novice Auditor Irban 1	Inspectorate

*) the name of the informant is initial

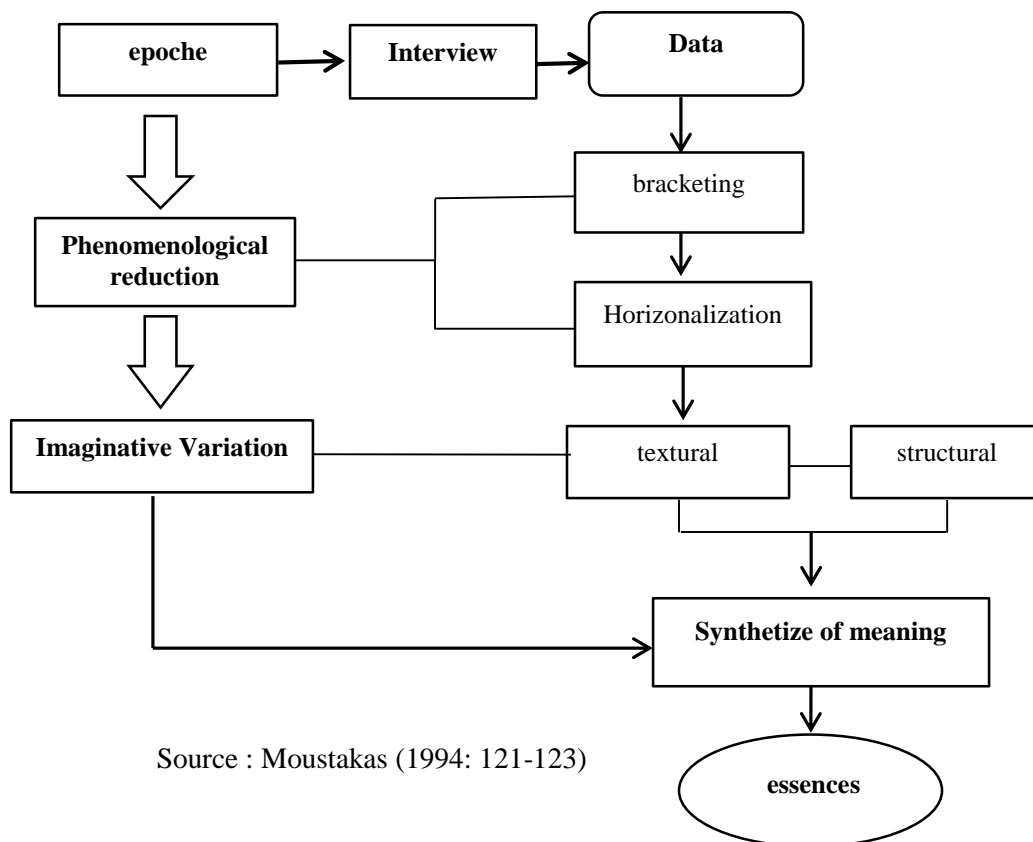
To collect the data, observations, in-depth interviews with informants and the use of planning and budgeting documents as secondary data sources were carried out. Participatory observation is a data-gathering technique by which researchers engage themselves in the planning and budgeting process, which takes about two months. As stated by Nasution (1988: 73), the aim of an interview is to know the feelings and thoughts of the subject, i.e. informants, so that it is necessary for the researchers to build good personal relationships with the informants. The researchers also observed documents that can support the progress of the research in the form of documents obtained online and archives of related documents available in the research objects. The documents in question include the RPJMD, RKPD, KUA PPAS, and the APBD documents of Probolinggo Government.

The qualitative data analysis technique used in this study refers to the data analysis technique of Van Kaam (Moustakas 1994: 121-123) derived from the modified model of Stevick (1971), Colaizy (1973) and Keen (1975). This technique becomes an option in processing phenomenological research data because it has steps that are structured and easily understood. The analysis steps are as follows:

1. To determine the scope of the phenomenon to be studied, the researchers proceeded with describing the phenomena of consistency planning and budgeting consistency experienced by individuals. The results of the in-depth interviews were then transcribed.
2. The researchers searched and selected important statements of transcribed interviews corresponding with the topic concerning how individuals experience the phenomenon. The researcher should treat all statements by considering that they have the same value and assume that they have equal positions (horizontalization). Moreover, the data were reduced by building and developing a list of non-repetitive and non-overlapping statements.
3. Those statements were classified into themes or units of meaning. At this stage the textural description process of the experience was carried out in which the researchers wrote a description of what is experienced by individuals with verbatim examples.

4. The researchers then reflected their views based on their own descriptions using imaginative variation to form a structural description of the phenomenon. Another step was carried out by seeking possible meaning from a divergent perspective, enriching understanding of the phenomena and making descriptions of how phenomena are experienced by individuals.
5. Description of essence: The researcher constructed the essence of the meaning of all information derived from the subject's experience.
6. Through individual textural-structural descriptions and based on the experience of each participant, the researcher then made a composite textural-structural description of the meaning and essence of the experience. The researcher then integrated all of these individual textural-structural descriptions into a universal meaning, thereby obtaining a single meaning of all valuable experience as a result of the research.

To ease the understanding of how the analysis was carried out in the present research, a figure is presented:



Source : Moustakas (1994: 121-123)

Figure 1: Data Analysis Process

The examination of the validity of this research data was done through two ways, namely, by extending the observation time and conducting data triangulation. The extension of the observation was done by re-implementing the research procedure on the sites and subjects of the research. This method was performed by re-visiting the research sites, adding the observation time, and interviewing the informant, the results of which were compared to those of the previous interviews.

Triangulation technique is defined by Moleong (2011: 177) as a way to check the credibility of data by utilizing something outside the data as a comparison. There are four kinds of triangulation according to Moleong used in examining the validity of data. It can be done through the utilization of sources, theories, methods and investigators. In this case, the triangulation technique applied in this study was source triangulation. This means that the obtained data were benchmarked against other similar data in the hope that it can convince the researchers that the data used are credible.

RESULTS

Problems in APBD preparation are often experienced by Local Government including on the research site. According to the results of the study, the problems occurring in the Probolinggo Government involved delays on the implementation of APBD due to some technical problems such as the lateness of providing technical guidance for DAK, short time for the preparation, and also internal problems within the organization between the leaders and the apparatuses of SKPD planners who did not get agreement on the amount of budget of an activity.

The most crucial budget preparation problem according to the researcher is the notion of inconsistency between planning and budgeting. Such inconsistency was reflected in the number of priority programs, both mandatory and elective affairs, proposed in RKPD documents and those in PPA KUA. This situation occurred because of the different source of references used as the basis for the preparation of the two documents (RKPAD and KUA PPAS). RKPD refers to RPJMD whereas KUA PPAS is prepared based on the nomenclature of the latest activity program in the Minister of Home Affairs Regulations (Permendagri).

There are several alternative efforts can be done to handle the consistency problem in the planning and budgeting. Supervision and evaluation conducted by the Inspectorate of Probolinggo Government is one of the standards performed according to the procedure besides

the mentoring function that prioritizes education to SKPD. Developing intensive inter-institutional communication is also required to minimize the miscommunication leading to uncoordinated SKPD planning and budgeting. Most recently, the Probolinggo Government has rectified the management of local financial management by adopting a new system based on information technology (IT) called SIMRAL. The merit of SIMRAL is that it is able to integrate the functions of planning, budgeting, administration and reporting in a single application that is easy to operate and the security is guaranteed.

The process of searching data and intensive observation allow the researchers to adequately know how TAPD as research subjects can interpret the phenomenon related to the consistency of planning and budgeting that they often experience. The meaning is revealed from the interview data collected and processed by the researchers. TAPD members interpret the consistency of planning and budgeting in the APBD process as follows:

1. Guidance or directions in achieving the vision and mission of regional development in an integral and sustainable manner.
2. Commitment in realizing an ideal, effective and effective regional development budget.
3. Forms of loyalty of the apparatus to the regional head through a well-integrated APBD support
4. Improving the effectiveness of evaluation and monitoring on the financial performance of SKPD in implementing the budget.

The researchers did not consider the four interpretations above meeting the element of comprehensive interpretation because they are still separated based on the perspective of the subject having different backgrounds, qualifications, and fields of work. For that reason, the researchers carried out an integration of meaning which can represent the perspective of the entire subject. Through the researcher's contemplation and intuition, a single meaning was obtained which can be articulated as the consistency of planning and budgeting as "directions taken to realize the accountability of local government financial performance through loyalty, evaluation and effective monitoring and strong commitment of the apparatus".

DISCUSSIONS

Directions in Achieving the Vision and Mission of the Regional Development

Planning and budgeting is an integral part of the management of Regional Government in an effort to promote regional development. The noble ideals of the community in promoting development in all areas have been nicely stringed in the vision and mission of the Probolinggo City's development programs for the period of 2006-2025. Therefore, the government have to do extra efforts to achieve such goals, one of which is by preparing everything needed through effective and efficient planning strategies. Regional development planning is essentially not planning from the region but rather planning for the region. Regional development planning can be interpreted as an effort to improve the use of public resources available in the area (Kuncoro, 2004: 46).

To realize the vision and mission of the regional development, there are two important points regarded as prerequisites that must be fulfilled. The first requirement is the support given for all synergized programs proposed by the local government. The synergy here means that there is support from various parties for the programs related to the development of the target areas of achievement. For example, for the development of education, it is necessary to have synergy between the education office with the public workers as a provider of school building infrastructures. Secondly, it is the existence of financial support from the government in the form of adequate budget to SKPD that handles the development affairs. In this funding, the budget priority scale is important to apply, given the limited funding resources of the Local Government compared to the large number of the development needs.

The informant has explained that the realization of planning and budgeting in Probolinggo City has been formally ideal in the sense that it is in accordance with the stage equipped with a clear legal umbrella regarding the implementation mechanism. The problem lies in the substance of the planning that has not been able to provide a concrete picture of the steps that should be taken to manifest its objectives. Although some efforts have been done for years to improve it, some shortcomings are still evident. Related to that, Mr. H opines:

“Formally, the planning has been ideal in a way that we have carried out the steps based on the procedure. However, speaking of substantial elements, it is still not ideal... meaning that the content is still not relevant and needs rectifying.” (Mr. H, the interview in October, 13 2016).

The statement implies that the regional planning of the Probolinggo Government has formally complied with the laws and regulations. The planning stages have been followed according to the technical guidance of the Ministry. In reality, the facts show that the inconsistency in planning documents still occurs at the next stage such as between RKPD and KUA PPAS or at the planning stage into the budgeting stage, for example, between KUA PPAS and RAPBD. This is in line with the informant's opinion as follows:

“...from RPJMD which is then processed into RKPD, it generally is still consistent...and here is the problem, when RKPD and KUA PPAS interact, the inconsistency often occurs and it even gets bigger as dealing with KUA-PPAS to RAPBD” (Mr. H, interview in October, 13 2016).

Through the excerpts of the informants' statements, the researcher concludes that the inconsistency in the planning documents in Probolinggo Government occurred at an advanced stage in the planning and budgeting cycle of the Local Government. The fact is that RPJMD and RKPD still relatively correspond, as reinforced by secondary evidence obtained by the researchers from the research site by comparing the two of them.

The surprising results were found when the researchers compared RKPD documents with KUA PPAS resulting in a significant difference in the number of priority programs proposed in the RKPD document and those in KUA PPAS. Such discrepancies occur because the reference sources used in the preparation of these planning documents are different. The RKPD is structured according to the RPJMD while the PPA KUA is structured based on the priority program nomenclature set out in the Permendagri. Details of the discrepancies are shown in Table 2:

Table 2 : Comparison of the Number of Priority Programs Based on the Affairs

No	Names of Affairs	Types	RPJMD	RKPD	KUA PPAS
			Number of Priority Programs		
1	Education	Computory	15	15	14
2	Health	Computory	23	23	23
3	Public Works	Computory	20	20	22
4	Housing	Computory	3	3	3

		Isory			
5	Spatial Planning System	Compu Isory	5	5	5
6	Development Planning	Compu Isory	9	9	16
7	Transportation	Compu Isory	6	6	11
8	Environment	Compu Isory	7	7	17
9	Population and Civil Registration	Compu Isory	4	4	11
10	Women's Empowerment and Child's Protection	Compu Isory	10	10	12
11	Family Planning and Family Welfare	Compu Isory	4	4	3
12	Social	Compulsory	7	7	12
13	Employment	Compulsory	6	6	13
14	Cooperative and Small Medium Enterprises	Compulsory	4	4	6
15	Investment	Compulsory	3	3	9
16	Culture	Compulsory	3	3	3
17	Youths and Sports	Compulsory	3	3	3
18	National Unity and Domestic Politics	Compulsory	1 0	10	14
19	Affairs of Regional Autonomy, Public Administration, Regional Financial Administration, Regional Apparatus, Personnel and Coding	Compulsory	3 6	36	36
20	Food Security	Compulsory	1	1	1
21	Community and Village Empowerment	Compulsory	1 0	10	13
22	Communication and Information	Compulsory	1 0	10	15
23	Libraries and Archives	Compulsory	3	3	10

No	Names of Affairs	Types	RPJ MD	RKPD	KUA PPAS
11	Family Planning and Family Welfare	Compulsory	4	4	3
12	Social	Compulsory	7	7	12
13	Employment	Compulsory	6	6	13
14	Cooperative and Small Medium Enterprises	Compulsory	4	4	6
15	Investment	Compulsory	3	3	9
16	Culture	Compulsory	3	3	3
17	Youths and Sports	Compulsory	3	3	3
18	National Unity and Domestic Politics	Compulsory	10	10	14
19	Affairs of Regional Autonomy, Public Administration, Regional Financial Administration, Regional Apparatus, Personnel and Coding	Compulsory	36	36	36
20	Food Security	Compulsory	1	1	1
21	Community and Village Empowerment	Compulsory	10	10	13
22	Communication and Information	Compulsory	10	10	15
23	Libraries and Archives	Compulsory	3	3	10
1	Agriculture	Elective	21	21	21
2	Forestry	Elective	5	5	1
3	Energy and Mineral Resources	Elective	2	2	2
4	Tourism	Elective	4	4	3
5	Marine and Fisheries	Elective	22	22	18
6	Trade	Elective	4	4	4

7	Industry	Elective	2	2	3
Total			262	262	324

Source : Research Data Processed

The city government of Probolinggo is working hard to realize the ideal planning and budgeting. One of its efforts is to maintain the consistency of planning and budgeting as a trigger for successful development. Through the abstraction of experiences elicited from the informants during the interviews, the researchers discovered a picture of some efforts having been done by the government to maintain the consistency of planning and budgeting as follows:

1. Improving knowledge and understanding of the chiefs that enables them to become a visionary planning agents through training, technology and so forth.
2. Using IT-based integral planning and budgeting system (SIMRAL).
3. Avoiding the egosectoral and egocentric nature of SKPD in terms of planning and budgeting through coaching programs that prioritize personal approach.
4. Building a joint commitment between the executive and the legislature so that they always maintain the consistency of agreed planning and budgeting documents such as KUA PPAS and RAPBD documents.
5. Taking responsive actions in handling planning problems by inspecting the SKPD having problems.

As a process, several issues that become obstacles in realizing the consistency of regional planning and budgeting are inevitable. These constraints generally occur due to factors of ignorance of the chief regarding the procedural planning process. It is worsened by less cooperative attitudes of SKPD planning staffs who consider planning and budgeting as a trivial and simple thing.

Interesting facts were also expressed by Mrs N regarding the lack of responsiveness of SKPD in preparing the planning documents. She expressed her opinion as follows: "Yes ... it's normal ... SKPD is often stubborn ... often late to send us (the documents), well if it is so, my job is also impeded" (Mrs. N, interview on October 13, 2016). Mrs N, who is also a functional planner at Bappeda, also regretted the low level of interest from SKPD to play an active role in producing good and careful planning. The level of SKPD participation in regional planning and budgeting is still relatively low, as evidenced by the frequent late submission of the work plans draft of SKPD or other planning documents required by Bappeda immediately. As a result, the

work of those at Bappeda including Ibu N is also hampered, whereas the deadline given to submit the document to the Central Government is relatively short. The researchers conclude that what causes it to happen is due to weak coordination between lines and lack of efforts to strengthen the institution's functions.

The consistency of planning and budgeting is useful to sustain the development which indirectly will be able to realize the vision and mission of the regional development. This is so, for the high level of consistency can help the Regional Government, as a development operator, to continue the development process in a sustainable manner.

Through the analysis of primary data gained from informants 1 and 2, it is obtained that the action to maintain the consistency of planning and budgeting is viewed by the informant as "directions". If elaborated according to the development of the theme, a conclusion can be drawn suggesting that TAPD members perceive the act of maintaining the consistency of planning and budgeting as "direction in integrally and sustainably achieving the vision and mission of regional development".

Commitment in Realizing the Ideal, Effective and Appropriate Regional Development Budget.

Mardiasmo (2002: 61) defines the budget as a statement that contains estimates of work that are realized in the form of financial value based on the target to be achieved within a certain period. Not surprisingly, Suparmoko (2000: 47) identifies the budget as a detailed list or statement of expected expenditures and state revenues over a period of time (usually 1 year). From the extraction of the definition of the budget, then Nafarin (2000: 9) asserts that budgeting is a periodically drafted financial plan, which is elaborated through approved programs.

Budgeting related to the government's ability to meet public needs is called the public budgeting system. The public budgeting system is developed in line with the demands of society in social and political systems on the availability of certain public needs. As a man-made system, the process of budget preparation certainly cannot escape from various problems. Some problems are explained by the informants that the delay in the budgeting phase is caused by several things such as the late announcement of the budget technical procedure derived from special allocation funds and the short amount of time for the preparation. The problem is also caused by internal factors within the Probolinggo Government itself. The attitude of SKPD budget apparatus officials who are indifferent and lazy in doing RKA become obstacles in

realizing the ideal budget. Lack of understanding pertaining to the rules of budgeting and disharmonious relationship between superiors and subordinates become a trigger to such an attitude. The existence of different perceptions between subordinates and their leaders causes SKPD budget ceilings to be too dynamic and volatile following the rush-thought decision. Therefore, it seems that such a thing is done as if they did not pay heed to the "red thread" between planning and budgeting.

Some unique things were also conveyed by the informants on budget preparation concerning the "red thread" issues of overlapping and confusing planning and budgeting. Such a notion is shown in the excerpt of the research interview with Mr. H.W as follows: "Eventually KUA PPAS adjust RKA, don't they?... Where is the red thread from renstra, from renja...It's even reversed" (Mr. H.W, interview on October 18, 2016).

The red thread referred to in the sentence is the order of process or stage from planning to budgeting, which must be in line and continuous. This means that the process should not be interrupted due to changes in the middle of the road and encounter revolutionary changes hampering all efforts made to arrive at the objectives.

The facts show an anomaly in the planning and budgeting threads in Probolinggo City. KUA PPAS, which is the result of the consolidation of Renstra and Renja SKPD, should be the embryo of RKA formation which should be guided by each SKPD. In fact, due to the delayed completion of KUA PPAS, it is KUA PPAS finally adjusted to RKA SKPD which happened to be completed first. Fortunately, KUA PPAS can be authorized on time before the due date of ratification of RAPBD so that it is not considered a violation in the mechanism of APBD preparation.

Dealing with all forms of the problems in budgeting in Probolinggo Government, Division of Budget as the coordinator of SKPD budgeting takes strategic steps. The Informants string some information regarding their experience in the fight for an ideal budgeting through several actions as follows: (1) to implement appropriate budgeting system in accordance with financial management procedures that exist; (2) to conduct coordination, synchronization and evaluation continuously between the executive and the legislature; (3) to make programs according to the priority needs by taking into account the measurement of performance on an ongoing basis; (4) to addressing budgetary issues through consolidation with the chief and through regulatory

compliance; and (5) to make a breakthrough in planning and budgeting with utilization of information technology system.

Informants 3 and 4 have articulated their entire experience and described how they experienced it. Their experience as a member of TAPD who handles planning and budgeting has provided an understanding for the researchers that the consistency of planning and budgeting is seen by them as a form of "commitment". It is a commitment required to realize the ideal form of regional development budgets, as effectively and appropriately as aspired by all the local governments in Indonesia.

Forms of TAPD Loyalty to the Head of Region

The task of TAPD is to assist the duty of regional heads in preparing regional planning and budgeting, one of which is to seek appropriate and consistent form of planning and budgeting. The above statement is in accordance with the results of the interviews gained from the 5 informants. For instance, Mr. J.H said that "TAPD is a team compiled and appointed based on the Decree of the Mayor. The function of TAPD is to assist the Mayor in preparing the local government budget planning "(Mr. J.H, interview on November 8, 2016). Through TAPD, the regional heads can relatively perform local government functions easily as they are supported with a strong and comprehensive budget.

Being a TAPD member is certainly not an easy task as it takes a big responsibility because the stakes are related to the public trust to the head of the area. Any political promises made by the head of the region during the campaign will certainly need realizing by the Mayor as the elected regional head. The campaign promises must also affect the wider community, not only the supporters of the elected head. The most appropriate way to realize political promises is to implement development policies that also involve regional planning and budgeting. The output of the process raises APBD which contains a program of activities comprehensively in line with the expectations of the wider community including the constituents.

On the basis of the premise and certainly based on the results of the research data elicited from the 5 informants, the researchers found a synthesis of the meaning of the consistency of planning and budgeting for the informant, which is as "the form of loyalty". If described more fully in accordance with the contextual results of the interviews, it will be obtained that the meaning of the consistency of planning and budgeting is viewed by members of TAPD as "a

form of loyalty of the apparatus to the head of the region through the support of well integrated APBD".

Effectiveness of Evaluation and Monitoring for Regional Financial Performance Accountability

In the Minister of Home Affairs Regulation No. 23 Year 2007 on Guidelines for Procedure of Supervision over Regional Implementation, it is mentioned in Article 1 Paragraph 7 that monitoring is the activity of observing and supervising the situation and implementation in the field level continuously or periodically in each level of the program according to plan. In Paragraph 8 it is also described that the definition of evaluation is the assessment of local policy activities, accountability of regional performance and their programs in order to improve the local governance.

The Inspectorate of Probolinggo City is the one responsible for monitoring and evaluating the planning and budgeting of Probolinggo Municipal Government. The implementation of supervision has been regulated through Mayor Regulation of Probolinggo No. 33 Year 2012 on the Principal Duty and Function of Inspectorate of Probolinggo. The results of monitoring and evaluation carried out by the Inspectorate have shown some important findings. The findings are related to the implementation of planning and budgeting at the Probolinggo Government, which is still considered less than ideal and there are still shortcomings. The shortcomings referred to by the informants are caused by the existence of budget allocation gap between one agency and the others and accordingly there is an impression of the use of the term "wet place" and "dry place".

Concerning such a situation, the informant himself expressed his opinion as follows:

“In my opinion, it is not yet ideal. Take, for instance, the Inspectorate that, according to the Law, has not met some criteria such as its structure of organization and its budget for monitoring. The budget should be ideally 1% of the APBD” (Mr. M, interview on October 12 2016).

From the Mr. M's statement, it can be seen that in his perspective as an auditor, the planning and budgeting process in Probolinggo is still less than ideal. This is so, for there are several prerequisites that have not been fulfilled, namely, the principle of compliance with the rules and the principle of fairness of a balanced budget. The principle of compliance with the above mentioned rules refers to the issue of institutional rules that have not been in accordance

with the institutional nomenclature of the Central Government, whereas we know that many state institutions/ministries that have been acquired for bureaucratic downsizing.

Concerning the findings of the Inspection Result Report (LHP) by the Inspectorate, they suggest that the inconsistency between planning and implementation in the field, both administratively and materialy. From the results of the supervision, there are also still a lot of spending activities that are not in accordance with the planning. Mr. M said:

“That’s it..thus far the supervision is actually like what we have received starting from the planning, implementation and eventually supervision itself. However, in fact, in SKPD there is a discrepancy between the planning and the implementation.” (Mr. M, interview in October 12 2016).

The difference between the planned activities and the realization of activities is largely due to the policy factor in which the chief wants the realization of expenditure to be changed due to unfavorable field considerations. In addition, the lack of understanding of the apparatus regarding the rules of utilization of local budgets contained in the guidelines of APBD implementation also becomes the main cause of such differences.

Given the potential for such inconsistency, the Inspectorate takes the role as a supervisor who is a member of the TAPD technical team. In connection with supervisory activities undertaken by the Inspectorate, Mr. M. also makes a statement as follows:

“In terms of supervision of planning and budgeting the inspectorate always does it ... in addition to regular evaluation, we conduct 2 continuous reviews in June for PAPBD and in October for next year’s APBD” (Mr. M, interview in October 12, 2016)

The statement of the informant No. 6 above explains to the researcher that Inspectorate of Probolinggo City has routinely carried out monitoring; it is related to conducting routine supervision activities related to SKPD financial management (review) and also evaluating the APBD arrangement. The control of potential inconsistencies in planning and budgeting systems is absolutely necessary. In this regard, the Inspectorate has implemented two important things: routine supervision and activities review concerning the process of planning and budgeting of APBD, and also implementing its advisory functions to SKPD. It is expected that through these two actions accompanied by a commitment to implement the planning in earnest, then the failure of supervision can be avoided.

Such a short description is an abstraction of the theme of experience that the informant No. 6 experienced and it explains how the informant underwent the experience. The informant having a role as a supervisory apparatus told everything he knew about the facts of supervisory activities in the process of planning and budgeting as well as budget execution.

Through the steps of the phenomenological research implemented by the researchers, themes related to the topic of discussion were obtained. Further synthesis of the data will show the meaning of planning and budgeting consistency for TAPD members. For that reason, the researchers conclude that the meaning of consistency of planning and budgeting for informant No. 6 is "effectiveness of performance evaluation and monitoring". In other words, maintaining the consistency of planning and budgeting can improve the effectiveness of performance evaluation and monitoring to the accountability of financial performance of SKPD in implementing budget.

CONCLUSION

Through the discussion of the results of this research which are quite short, the researchers can draw some conclusions as follows: The problems of consistency are still evident in the research site that is possible to interfere with the financial performance and development in the Probolinggo City. The problem is marked by the disconnection of "red thread" in the planning documents, either due to internal factors such as the attitude of the apparatus, systems that do not support or weak supervision. The constraints can also come from external factors such as central policies that are irrelevant to local conditions and the research informants are members of the Local Government Budget Team collectively interpreting the consistency of planning and budgeting as "guidance in realizing the accountability of local government financial performance through loyalty, effective evaluation and monitoring as well as strong commitment of the apparatus". Through the understanding of these meanings, it is hoped that such situations can encourage TAPD to further improve its performance in an effort to maintain the consistency of local government planning and budgeting. A consistent planning and budgeting process will produce an ideal regional budget (APBD), and ultimately have implications for the progress and improvement of the people's prosperity in Probolinggo.

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