



Wajo Regency Regional Revenue and Expenditure Budgeting Process in the Perspective of the Collaborative Governance Model

Syamsul Bahri; Rakhmat; Muhammad Yunus; Atta Irene Allorante

Public Administration, Faculty of Social and Political Sciences, Hasanuddin University, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v7i4.1562>

Abstract

The purpose of this study is to analyze the process of preparing the Wajo district income and expenditure budget from the perspective of a collaborative governance model. This study uses qualitative data in the form of statements consisting of primary data and secondary data. In this study, researchers will use several types of data collection techniques, including observation, in-depth interviews, and document searches. The results showed the Wajo District APBD (Regional Revenue and Expenditures Budget) budgeting process for the 2020 budget year did not fully meet the collaborative governance dimensions of the collaborative governance process, it could be measured and demonstrated based on the face to face dialogue aspect, not involving stakeholders in a participatory manner, both internally and externally. Trust building aspects, there is mistrust among stakeholders, and mistrust of the community in the process of preparing the APBD. The commitment to the process aspect of the Wajo district budget formulation for the 2020 budget year is not committed to a number of process agreements. The shared understanding aspect is that there are differences in understanding between the local government, the DPRD (Regional People's Representative Assembly) and the community in the preparation of the 2020 APBD and the short-term outcome aspect that decision making is no consensus on the results and agreement in the process.

Keywords: *Budgeting; Local Revenue; Expenditure; Collaborative Governance*

Introduction

Regional financial management is the overall activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances. Regional Finance is all the rights and obligations of the region in the context of the administration of regional government which can be valued in money and all forms of wealth that can be used as the property of the region in relation to the rights and obligations of the region. Regional finances, in addition to being governed by the law on state budget revenues and expenditures, government regulations, are also governed by ministerial regulations.

The regional income and expenditure budget is one part of regional financial management. The preparation and determination of the APBD (Regional Revenue and Expenditures Budget) must be based on the principles of regional financial governance. Based on Government Regulation of the Republic of

Indonesia number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs of the Republic of Indonesia number 33 of 2019 concerning Guidelines for Preparation of Regional Revenue and Expenditure Budget in 2020. the government, the principles of APBD preparation, the policy of APBD preparation, technical APBD preparation, and other special matters.

The process of preparing a budget in budgeting performance in the local government environment, starts from the work plan in each work unit, through a budget proposal document called the Work Plan and Regional Work Unit Budget (RKA SKPD). Regional government financial plan approved by the regional legislative assembly. APBD is stipulated by a regional regulation covering one fiscal year. Once established, the APBD is expected to function as a basis for authorization for regional governments to carry out revenue and expenditure activities in the year concerned. In addition, the APBD as stipulated in the regional regulation contains programs and activities in accordance with the vision and mission of the region concerned. The regional budget is expected to be an instrument for meeting community needs, problem-solving, and public services (Amir, 2020).

The regional budget (APBD) has a very strategic meaning in achieving development in accordance with the vision and mission of the regional head, as stated in the Regional Medium-Term Development Plan (RPJMD). This is in accordance with the mandate of Law Number 23 of 2014 concerning Regional Government, that regional governments are required to prepare APBD as the basis for regional financial management as outlined in regional regulations. The regional income and expenditure budget is a form of regional government annual planning and budgeting as a tool that can be used by regional governments to achieve development goals through three main functions, namely the function of budget allocation for development, the function of income distribution in an effort to improve people's welfare, and the function of stability macroeconomics in an effort to grow the economy.

The main objective of regional financial management by local governments is to provide excellent services for the community as clients of local governments. In this case, all existing local government units are basically functioned to serve the community as well as possible. According to Devas (1989), regional financial management means managing and regulating the regional finances themselves based on principles; Responsibility or accountability, namely the government must be accountable for its finances to the institution, the central government, the Regional People's Representative Council, and the community; able to meet financial obligations, both short and long term; honesty; efficient and effective, that financial management must be planned and implemented with the lowest possible cost in the shortest possible time, and control. The preparation of regional revenue and expenditure budgets can be seen in the perspective of the Collaborative Governance model. Alter & Hage (1993) explains the need for collaboration arising from the interdependence between actors, which is caused by each actor having different types and levels of technology and resources needed to fulfill the task. In collaborative collaboration according to Dwiyanto (2010) each party is bound by a common interest to find solutions to certain problems or issues, which are felt by the parties to be very disturbing to their interests. Collaborative governance arises because of the efforts of pragmatism in solving problems that have not been resolved through the application of conventional theories that have been able to overcome the problem (Ansell and Gash, 2007). Therefore, this study outlines the process of budget formulation from the perspective of the Collaborative Governance model specifically the process of preparing the regional income and expenditure budget of Wajo Regency.

Methodology

This research will be conducted using a qualitative approach. The choice of a qualitative descriptive approach is motivated by the fact that this study aims to describe and analyze the various conditions and situations that are the object of research. This study uses qualitative data in the form of

statements consisting of primary data and secondary data. In this study, researchers will use several types of data collection techniques, including observation, in-depth interviews, and document search. The data analysis technique used is data analysis using an interactive model of analysis that is data collection, data reduction, data display and concluding drawing throughout the study.

Results and Discussion

The results of the study of the Wajo District APBD budgeting process for the 2020 fiscal year as the focus of this study, are described in a collaborative governance perspective and analyzed qualitatively based on 5 dimensions of the collaboration process, namely Face to face dialogue, Trust building, Commitment to the process, Shared understanding and Intermediate outcomes.

Face to Face Dialogue

Face-to-face dialogue is an important part of the Wajo District budget formulation process. Face-to-face dialogue takes place externally between stakeholders involved as a collaborative pillar namely the Wajo District Government, the DPRD and the Community, as well as internally within the respective stakeholder groups or actors. In the process of preparing the APBD, the Wajo Regency TAPD (Local Government Budget Team) conducted horizontal and vertical face-to-face dialogues, with all TAPD members as well as the district head as the leader. Likewise, the DPRD budgetary body has a face-to-face dialogue with other DPRD members in order to establish communication and unite vision and perception in the process.

Based on the researchers' direct observation, the budget discussion meeting took place on November 26 to 28, 2019 in the Wajo District DPRD meeting room. Meetings are held jointly between the DPRD (Regional People's Representative Assembly) and TAPD budget bodies by presenting each SKPD (Regional Apparatus Work Unit). The substance of the discussion meeting is the discussion of the Budget Implementation Document (DPA) and the Regional Work Unit Budget Work Plan (RKA-SKPD).

The face-to-face dialogue took place during the DPA (Budget Implementation Document) and RKA (Work Plan and Budget) discussion as a series of discussions on the draft local regulation on the 2020 APBD that took place in the Wajo District DPRD meeting room. The Wajo DPRD budgetary body communicates directly with the TAPD and each related SKPD head. This is done to ensure that the RKA and DPA of each SKPD are in line with KUA-PPAS (General Budget Policy - Priority Budget Ceiling While) and RKPD (Regional Development Work Plan). In the face-to-face dialogue of the discussion, it was also communicated regarding various issues that arose in the general view of the DPRD factions during the DPRD plenary meeting submitting the draft local regulation on the 2020 APBD as stated in the previous section, both related to the late submission, KUA-PPAS mismatch with a draft local regulation on the proposed APBD, as well as changes in the budget in the SKPD and other technical issues. The communication discusses the cause of the problem and looks for a solution to the problem.

Based on the provisions in the mechanism for preparing the APBD, the joint decision of the regional head and DPRD on the draft regional regulation on the APBD is done no later than 1 (one) month before the fiscal year concerned is implemented. Submission of the draft regional regulation is accompanied by a financial memorandum. Determination of the agenda for the discussion of the draft regional regulation on APBD to obtain mutual agreement, adjusted to the DPRD rules.

If the DPRD reaches the deadline for 1 month before the budget year, does not stipulate joint agreement with the regional head on the draft regional regulation on the APBD, then the regional head shall spend as much as the APBD figure of the previous fiscal year to finance the needs every month, and prioritized for expenditure which is binding and mandatory. On the basis of mutual agreement, the regional head prepares a draft regional head regulation on the elaboration of the APBD which is accompanied by an attachment as in the draft regional regulation.

Based on the description of the results of the interview it can be said that community involvement with local government stakeholders and the DPRD is needed in the process of formulating and preparing the Wajo Regency APBD as a public policy. Where the community is expected to plan, arrange and simultaneously oversee the process directly.

For more details, in the following Table 1, the roles and functions of each local government, DPRD, and community stakeholders in the preparation of the Wajo Regency APBD are illustrated.

Table 1 Roles and functions of the regional government, DPRD, and the community in the preparation of the Wajo Regency APBD

No	Actor	Role
1.	Government of Wajo Regency	<ol style="list-style-type: none"> 1. Discuss regional financial management policies. 2. Compile and discuss the KUA draft and the KUA amendment plan. 3. Develop and discuss PPAS designs and PPAS amendments. 4. Verifying RKA-SKPD. 5. Discusses the draft APBD, the draft revised APBD, and the draft APBD accountability. 6. Prepare a draft APBD Financial Note and changes to the APBD 2020 and its attachments. 7. Discuss APBD evaluation results, APBD changes, and APBD accountability. 8. Verifying the DPA SKPD draft and the DPA SKPD amendment draft. 9. Prepare a circular letter for regional heads regarding guidelines for the preparation of RKA, and 10. Carry out other tasks in accordance with applicable regulations.
2.	DPRD of Wajo Regency	<ol style="list-style-type: none"> 1. Receive submission of KUA PPAS from local government. 2. Conduct a discussion of the submission of KUA PPAS. 3. Give approval to KUA PPAS 4. Receive submission of Perda Draft on Regional Budget. 5. Conduct a discussion of the local budget draft. 6. Giving mutual agreement to the local budget draft. 7. Approved the stipulation of the APBD Regional Regulation.
3.	Community and Non-Government Institutions	<ol style="list-style-type: none"> 1. Involved in every planning process (murenbang), before the APBD preparation process. 2. Follow every plenary meeting invitation related to APBD in DPRD 3. Only involved in the planning process, and not involved in the process of preparing the APBD.
4.	South Sulawesi provincial government	Evaluate the draft regional regulation on the APBD submitted by the regional government and the Wajo Regency DPRD.

Source: BPKPD (Regional Financial and Revenue Management Agency), document review, 2020.

Noting the roles and functions of each stakeholder in the Wajo Regency APBD preparation process, it is clear that the Wajo Regency APBD preparation process was more dominantly carried out by the Wajo Regency Government, in this case, the Wajo Regency Regional Government Budget Team (TAPD), the collaboration process based on the dimensions of face-to-face dialogue between stakeholders described above shows that the collaboration process is not running optimally. In line with the previous theoretical view, that uniting all elements in the framework of consensus-oriented decision making is the basis of collaborative governance (Ansell & Gash, 2007). So in order to realize the principles of transparent and participatory APBD preparation, the community as stakeholders who are the main pillars of collaborative governance need to be involved in the process of preparing the APBD in Wajo Regency.

The interview results illustrate that in general, the informants considered the need for community participation in the preparation of the APBD due to some positive benefits, but some also assumed that this would certainly affect the mechanism and timing of the APBD preparation for that special arrangements were needed if the community would be involved.

Face to face dialogue is the core of the process of building trust, mutual respect, shared understanding, commitment to job completion (Gilliam et.al. , 2002; Lasker and Weis, 2003; Schneider et.al., 2003; Warner, 2006).

Ansell and Gash (2007) assert that face-to-face dialogue is an aspect that is needed in collaborative work, so it is very difficult to build collaboration without dialogue and communication between stakeholders involved in the collaborative process. In conducting face-to-face dialogue, what needs to be considered is to conduct fair negotiations with all participating stakeholders or actors.

Building Trust

The views of experts say that in organizations, trust is an important element in building communication and ensuring success in the completion of work in a work team, increasing cohesiveness between leaders and workers, minimizing risk and reducing costs, growing employee commitment and productivity. Therefore, in certain situations high trust can foster group commitment and reduce the influence from outside the organizational environment (Fukuyama, 1995).

Ansell & Gash (2007) suggested that building trust is a separate phase by establishing dialogue and negotiation in terms of the substance of the problem. However, basically, a good collaborative leader, believes that they must build trust among their opponents before there are other stakeholders who try to manipulate the risks that might arise. What has been proven in our case study finds that building trust is a process that takes time, so it requires the actor's commitment over the long term to achieve collaborative success (Ansell & Gash, 2007).

The Wajo Regency APBD preparation process has distrust between TAPD and the DPRD so that it affects the overall APBD preparation process. This certainly cannot be avoided, because on the one hand TAPD works at the professional level, while on the other hand the DPRD is at a political level that has many interests. Thus, it can be said that the DPRD's distrust of TAPD can affect the process of preparing the APBD. So in order to realize a good APBD preparation process, each local government and DPRD stakeholders must build the same communication and trust.

This is consistent with the results of research conducted by Mizstal (1996) who found that building trust is one of the essential aspects, both for organizations and in building good relationships with stakeholders in the completion of an activity program. So that when trust is seen as something essential in building stable relationships, it is necessary for the efforts of all parties to maintain

collaboration because trust is fundamental to making changes and even indispensable in building interactions at any time, in order to support the achievement common goals.

The results of interviews show that community distrust in the process of preparing the APBD arises because problems always occur and recur from year to year. Public perception of distrust of the APBD is strengthened by the results of research on the results of the evaluation of the draft regional regulation on the APBD by the Provincial Government of South Sulawesi. The evaluation aims to realize harmony between regional policies and national policies, harmony between public interests and the interests of the apparatus and to examine the extent to which district APBDs do not conflict with public interests, higher regulations and/or other established regional regulations. The results of the evaluation of the Wajo Regency APBD design carried out by the South Sulawesi Provincial Government over the past 3 (three) years, indicate that the 2018, 2019 and 2020 APBD designs experienced problems including; There are budget and program mismatches between the RAPBD and KUA-PPAS, asynchronous priorities of several programs, mismatches in mechanism and timing of the submission of APBD designs and the lack of transparency and stakeholder participation in APBD preparation. Data from the results of the last three years evaluation of the draft local regulations on the APBD in 2018, 2019 and 2020 can be seen in the following table 15 (fifteen).

Table 2 The results of the evaluation of the draft local regulation on APBD in the last three years

Year	APBD design evaluation results
2018	<ol style="list-style-type: none"> 1. The amount of the budget allocation listed in the KUA-PPAS is not consistent with the amount of budget allocation listed in the draft regional regulation on the 2018 APBD, al: in the education office there is a difference of Rp. 2,899,173,000.00 2. There are several budget provisions that should not be budgeted in the APBD, so they must be reformulated. 3. Determination of targets for revenue allocation, budget and financing is not in accordance with the duties and functions of the regional apparatus, so it must be adjusted again. 4. There are a number of activities and programs in the RKPD that have not been accommodated in the APBD Regional Regulation. 5. And other evaluation results
2019	<ol style="list-style-type: none"> 1. Planning programs and activities are not in accordance with the programs and activities in the RKPD. 2. The total budget allocation for KUA-PPAS is inconsistent and is not the same as the total budget in the 2019 Regional Budget with a difference of Rp. 1,000,000,000.00. 3. An additional budget income of Rp. 63,831,812,055.00 or 4.06%. 4. The provision of regional expenditure budget in the regional apparatus has changed in the 2019 APBD draft. 5. And other evaluation results.
2020	<ol style="list-style-type: none"> 1. There was a program discrepancy in the draft local regulation on the 2020 APBD with the RKPD in several DPOs. 2. The total budget allocation in the draft 2020 regional budget is not appropriate and is not consistent with the amount of the budget in the KUA-PPAS, there is a difference of Rp. 137,639,483,288.00. 3. The budget allocation for the Wajo Regency priority program has not been maximized in 2020. 4. The regional budget allocation for some special functions according to mandatory spending (health, strengthening supervision) has not been fulfilled. 5. And other evaluation results.

Source: Documents on the results of the 2018, 2019, 2020 RAPBD (Regional Budget Revenue and Expenditure) evaluation, processed 2020.

This fact shows that there are problems that are repeated every year, so it is natural that some communities or stakeholders feel less trust in the process of preparing the APBD. The evaluation results that have been carried out by the South Sulawesi Provincial Government provide recommendations on the synchronization problems of national programs and provincial programs, synchronization of programs in the APBD with the RKPD, the appropriateness of the financing budget in each OPD, as well as technical matters that have become previous problems, such as the writing of nomenclature, post budgeting, time of submission and reference to legislation. This shows that, the problems found at the discussion stage in the Wajo Regency DPRD also became a problem that was found in the South Sulawesi Province evaluation team, so that this became a recommendation that had to be adjusted.

Some of these problems have caused community distrust in the Wajo District APBD preparation process in 2020. There is a lack of confidence from the community regarding this matter, bearing in mind that all the mechanisms implemented are still as in previous years. The community is still not convinced that the budget that will be set can accommodate the results of the musrenbang that have been carried out, because experience shows that over the past few years and even before that always happens.

The results of the research and field observation data on the APBD preparation process from the beginning to the 2020 APBD determination indicate that there is a mismatch between the KUA-PPAS that has been agreed with the Wajo District Government and the DPRD with the KUA-PPAS proposed in the draft regional regulation on the 2020 budget year. In addition, the results of the South Sulawesi Provincial Government evaluation of the draft regional regulation also showed that between the program budget allocation in the draft regional regulation on the 2020 APBD was not synchronous with the 2020 RKPD. This proves that in the preparation of the 2020 budget year there were still problems such as previous years. This means that what is feared and believed by some people is still happening. So, it is natural that there is public distrust of the process of drafting the APBD in Wajo Regency.

The results of the study are in line with the results of the study of Karlsen et al (2008), who found that building trust with all stakeholders in the implementation of activities can be improved through communication strategies, responsible behavior, and integrity, showing commitment and sincerity, being accountable and competent, having attitudes and behaviors who can be trusted and have integrity, and try to build cooperation to achieve the goals that have been set together.

Lander et al., (2004) also argued from the results of studies conducted, finding that the success of a project activity carried out with stakeholders who have different organizational backgrounds and beliefs, it is very important to anticipate using different trust mechanisms. -different from all stakeholders based on their perspective.

Observing the findings of the above studies, the basic thing that needs to be done to build trust in the collaborative process of preparing the Wajo Regency APBD is to build trust between stakeholders by increasing communication, both internal and external and building community trust by actively involving them in the APBD preparation process.

Commitment to the Process

Commitment to the process basically comes from individual motivation to participate actively in the implementation of collaborative governance (Ansell & Gash, 2007). Based on field observations and document review, the results of the study showed that the stakeholders involved in the Wajo Regency APBD were the local government and the DPRD. Functionally all stakeholders are involved in the 2020 APBD preparation process in accordance with their respective duties and functions, as described in the

previous section. All stakeholders carry out their duties in accordance with the mechanisms and stages of the APBD preparation process that have been determined.

Recommendations on the results of an evaluation of the draft regional regulation on the Wajo Regency APBD by the South Sulawesi Provincial Government indicate that the process of drafting the regional regulation on the APBD in 2020 violates the provisions and does not commit to the previously agreed agreement. In addition to changes in policy through a circular of the Minister of Finance and adjustments to the vision and mission programs of the district government. One of the things that caused this was due to the change in membership of the Wajo Regency DPRD from the 2014-2019 DPRD membership to the 2019-2024 DPRD membership.

The problem of mismatch between one process and another, including the lack of consistency and commitment to the results of the agreement in the preparation of the APBD is a problem that can result in the low quality of the resulting policy, in this case, local regulations on the APBD which in turn can affect public services in a way general.

Paying attention to the whole series of activities in preparing the APBD, in the stage of submitting the draft regional regulation on the APBD of the 2020 budget year, starting from the submission of the draft regional regulation on the APBD by the Regent of Wajo to the DPRD, submission of a public view, the introduction of financial notes by the regent, discussion, to the evaluation results by the Government of South Sulawesi Province, it can be explained that the process of preparing the 2020 budget year for the Wajo Regency experienced several problems, both from the schedule and the submission mechanism, the process mismatch, the mismatch of the budget allocation, the non-conformity with planning documents, and other substances.

This shows that the Wajo District APBD budgeting process for the 2020 budget year is inconsistent with the 2020 Regional Government Work Plan (RKPD) or it can be said that the preparation of the APBD draft is not in accordance with the desires and needs of the community that was agreed upon through the previous development planning deliberations, which is an important stage before entering the stage of drafting the budget year 2020 budget. Likewise the stages and mechanisms that occur are not in accordance with the Minister of Domestic Affairs Regulation number 33 of 2019 concerning Guidelines for the Preparation of the 2020 APBD.

Shared Understanding

Shared understanding in the process of preparing the Wajo Regency APBD as one of the aspects and dimensions of the collaborative process is very much needed to ensure the success of the programs and activities of APBD preparation, both internal and external. Based on the results of interviews, observations and document reviews, it can be stated that basically building a shared understanding of the preparation of the Wajo Regency APBD is essential. The common perception between the regional government, the DPRD and the community is a fundamental thing that needs to be done and sought by the district government, so that all stakeholders can be actively involved and fully support the success of the APBD preparation. In general, the failure of a policy, both at the time of preparation and at the time of implementation is due to a lack of shared understanding among all stakeholders involved, or in other words the local government is not able to create the conditions and mutual understanding. Therefore, in the context of preparing a quality APBD, the regional government must be able to foster a shared understanding of all stakeholders including the community in supporting and committing to the success of the APBD preparation.

The results of this study on the dimensions of shared understanding are strengthened by the results of research conducted by Bittner & Leimester (2013) who have conducted research on building shared understanding which finds that shared understanding is a crucial part of achieving effective collaborative. The diversity of background actors or stakeholders in running a program is a challenge and at the same time a critical point that has the potential to create divisions or conflicts between members. Therefore, uniting different thoughts and views is a separate challenge for an organization leader to make it a thought (mind merger). The results of their research prove that with mind mergers, differences in group thought can be brought together to achieve common goals and objectives. This study also found that there is convincing evidence that a shared understanding in discussing various problems in a job will be able to produce better performance, especially in terms of quantity and quality (Mathieu, et. Al, 2000).

Intermediate Outcome

In this research, aspects that become the focus of research in the collaborative process of Wajo Regency APBD preparation on the dimension of short-term goals are the achievements or outputs obtained from the collaborative results of Wajo Regency APBD preparation, the strategic planning set and the results achieved from stakeholder collaboration.

Thus, the collaborative process in the preparation of the Wajo Regency APBD in 2020 on the dimension of short-term objectives (intermediate outcomes) can be explained that substantially the objectives of APBD preparation can be achieved by the adoption of local regulations on the 2020 APBD. However, from the perspective of the collaboration process, there are changes of agreements that have been taken at several stages which are the objectives of each of these processes. This fact is shown in some of the research findings discussed in the previous section. So that it causes a discrepancy in substance between one process with another, and the final output is different from some agreement and initial policy objectives.

Basically, in applying the collaborative governance model, actors or stakeholders will build a joint dialogue. As a consensus-oriented process, "deep communication" is needed through direct dialogue. This is one aspect that needs to be done by the actors or stakeholders in identifying opportunities or tendencies to achieve common goals and objectives. In general, face-to-face dialogue is carried out through a negotiation process which is the core in the process of solving various deadlocks and obstacles experienced, so that agreement can be obtained in solving problems (Bentrup, 2001).

Conclusion

The Wajo District Budget formulation process for the 2020 budget year does not fully meet the collaborative Governance dimension of the collaborative process, it can be measured and demonstrated based on the face-to-face dialogue aspect, which does not involve stakeholders in a participatory manner, both internal and external to the forum. Aspects of trust building, the existence of mistrust among stakeholders, and mistrust of the community towards the process of preparing the APBD. Aspect of commitment to the process, the process of preparing the Wajo district budget for the 2020 budget year is not committed to a number of process agreements. Aspects of shared understanding, there are differences in understanding between local governments, DPRD and the community in the preparation of the 2020 APBD and aspects of short-term outcomes that decision making is no consensus on the results and agreement in the process.

References

- Alter, C., & Hage, J. (1993). *Organizations Working Together*. Sage publications, New York.
- Amir, A. (2020). Public Policy Implementation: Study on Educational Budgeting of Palopo. *Journal La Sociale, 1*(1), 5-11.
- Ansell, C., & Gash, A. (2008). Collaborative governance in theory and practice. *Journal of public administration research and theory, 18*(4), 543-571.
- Bentrup, G. (2001). Evaluation of a collaborative model: a case study analysis of watershed planning in the Intermountain West. *Environmental management, 27*(5), 739-748.
- Bittner, E. A. C., & Leimeister, J. M. (2013, January). Why shared understanding matters--Engineering a collaboration process for shared understanding to improve collaboration effectiveness in heterogeneous teams. In *2013 46th Hawaii International Conference on System Sciences* (pp. 106-114). IEEE.
- Devas, N., & Binder, B. (1989). *Financing local government in Indonesia* (Vol. 84). Ohio University Press.
- Dwiyanto, A. (2010). *Manajemen Pelayanan Publik*. Yogyakarta: Gadjah Mada.
- Fukuyama, F. (1995). *Trust-The social virtues and the creation of prosperity*, New York: Simon and Schuster.
- Gilliam, A., Davis, D., Barrington, T., Lacson, R., Uhl, G., & Phoenix, U. (2002). The value of engaging stakeholders in planning and implementing evaluations. *AIDS Education and Prevention, 14*(3 Supplement), 5-17.
- Karlsen, J. T., Græe, K., & Massaoud, M. J. (2008). Building trust in project- stakeholder relationships. *Baltic journal of management, 3*(1).
- Lander, M. C., Purvis, R. L., McCray, G. E., & Leigh, W. (2004). Trust-building mechanisms utilized in outsourced IS development projects: a case study. *Information & Management, 41*(4), 509-528.
- Lasker, R. D., & Weiss, E. S. (2003). Broadening participation in community problem solving: a multidisciplinary model to support collaborative practice and research. *Journal of Urban Health, 80*(1), 14-47.
- Mathieu, J. E., Heffner, T. S., Goodwin, G. F., Salas, E., & Cannon-Bowers, J. A. (2000). The influence of shared mental models on team process and performance. *Journal of applied psychology, 85*(2), 273.
- Misztal, B. (1996). *Trust in modern societies: The search for the bases of social order*. John Wiley & Sons.
- Schneider, M., Scholz, J., Lubell, M., Mindruta, D., & Edwardsen, M. (2003). Building consensual institutions: networks and the National Estuary Program. *American journal of political science, 47*(1), 143-158.
- Warner, J. F. (2006). More sustainable participation? Multi-stakeholder platforms for integrated catchment management. *Water resources development, 22*(1), 15-35.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).