



## The Pattern of Legislative and Executive Relations in Discussing the Regional Budget (APBD) in Blora Regency

Abdul Muiz; Didik G Suharto; Rino Ardhian Nugroho

FISIP, Universitas Sebelas Maret (UNS) Surakarta, Indonesia

<http://dx.doi.org/10.18415/ijmmu.v11i3.5666>

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### **Abstract**

The Regional Revenue and Expenditure Budget (APBD) is a plan for the income and expenditure of the regional government for one year, established in regional regulations (Perda). The head of the region and the Regional People's Representative Council (DPRD) are required to jointly approve the APBD regulation no later than one month before the start of the following fiscal year. In Blora Regency, Central Java Province, the APBD was approved late from 2002 to 2015, totaling 13 consecutive years. Then, from 2016 to 2023, the APBD was approved on time. This study aims to describe the pattern of legislative and executive relations in the discussion of the 2015 APBD when it was approved late and in the discussion of the 2022 APBD when it was approved on time. This research is a case study in Blora Regency using qualitative research methods through documentation and in-depth interviews with competent informants. Data were analyzed using Miles and Hubberman techniques. The results show dynamics in the pattern of relations between the legislative and executive branches in the discussion and approval of the APBD. These patterns consist of associative and dissociative relations. Associative relations involve cooperation between the DPRD and the head of the region, based on principles of equal partnership. Dissociative relations manifest as competition, controversy, and conflict. Several factors contribute to the formation of these relationship patterns, including political and governmental environmental factors as well as social environmental factors.

**Keywords:** *Relationship Patterns; Executive and Legislative; APBD*

### **Introduction**

Local governments and Regional People's Representative Councils (DPRD) have the authority to regulate and manage the interests of the community in their respective regions. In carrying out this authority, local governments and DPRD need to formulate public policies, which are reflected, among other things, in regional regulations. One of the products of public policy formulation at the local level is the regional regulation concerning the Regional Revenue and Expenditure Budget (APBD). This is in line with the statement by Thomas R. Dye, as quoted by Islamy (2009:19), which states that the agent as the maker of public policy is the government. According to Dye, public policy includes the fundamental choices of the government to do something or not to do something, and these decisions are made by government officials or government institutions.

The APBD is the financial plan of the local government approved by the DPRD every year. This regional financial plan is established by regional regulations. Based on Article 312 paragraph (1) of Law Number 23 of 2014 concerning Regional Governments, it is stated that the Head of the Region and the DPRD are obliged to jointly approve the draft regional regulation on the APBD no later than one month before the start of each fiscal year.

From 2002 to 2015, Blora Regency was always late in determining the APBD. In fact, during that time, Blora Regency ranked third in Indonesia among regions that determined the APBD the latest. The executive and legislative branches persisted in their respective arguments regarding budgeting in certain areas. Despite receiving several sanctions from the Central Government in the form of delaying the disbursement of the General Allocation Fund (DAU), the late determination of the APBD in Blora Regency continued until 2015. The Blora Regency APBD for 2015 was determined on January 20, 2015.

The tradition of late determination of the APBD in Blora Regency came to an end on November 13, 2015. The draft regional regulation on the APBD for Blora Regency for the fiscal year 2016 was determined as a regional regulation in the plenary session of the Blora DPRD on November 13, 2015, or one month before the end of the fiscal year 2015. After that, in the following years, the determination of the APBD in Blora Regency was not late.

Although the determination of the Blora Regency APBD was timely, it did not mean that the discussion was smooth sailing. The limitations of regional finances forced the Regency Government and the DPRD to prioritize which areas of development should receive priority. Budgeting in the public sector becomes a bargaining process between the executive and legislative branches, as stated by Hagen et al. (1996), Wildavsky and Caider (2004), Howlett et al. (1995). This occurs due to the limited budget resources available to the government. Regarding the limitations of budget resources owned by the government, according to Ramlan Surbakti (1992), it often causes political conflicts among groups in the policy-making process. This is because each group strives to obtain and/or maintain the same limited resources. Political conflicts end when a consensus is reached among political actors in a policy-making process. Therefore, dynamics will occur in the process of determining the APBD due to these limited budget resources.

From the above description, it is interesting to examine the pattern of relations between the legislative and executive branches in the discussion of the APBD in Blora Regency and what factors are involved in shaping these relationship patterns. Especially during the late determination of the APBD in 2015 and when the APBD for 2022 was determined on time on November 29, 2021.

## ***Methodology***

This research was conducted in Blora Regency, Central Java Province, Indonesia, for three months from June 7, 2023, to August 2023. This study used a qualitative research method with methodological triangulation techniques through in-depth interviews and data collection. Data were analyzed using Miles and Hubberman techniques. The informants in this study were the leaders of the DPRD for the 2019-2024 period and former leaders of the DPRD for the 2014-2019 period, as well as DPRD members who were part of the Budget Agency (Banggar) of the DPRD. Meanwhile, within the executive scope, the research informants were the regent, vice regent, secretary of the region, and officials who were part of the regional government budget team (TAPD) in 2015 and 2022. The total number of informants was 17 people.

## Results and Discussion

To understand the policy formulation process, it is necessary to identify who the actors involved are and what roles they play. Anderson, Lindblom, and several other scholars (As cited in Winarno, 2014) classify the actors involved in public policy formulation into two categories: official actors and unofficial actors. Official actors, also known as formal actors, consist of the government (executive and legislative branches). Meanwhile, unofficial actors or informal actors include interest groups, political parties, and society.

David Easton (as cited in Budiadjo, 1988) offers a systems model approach to public policy formulation. This model consists of three components: input, process, and output. The systems approach to policy formulation can be likened to a process where policies are generated as outputs of the dynamics of the political system. The process of formulating public policy within the framework of the political system heavily relies on input, which includes demands and support from various parties. Thus, a policy is formulated based on a public issue that receives attention from the government, which is then translated into policy, including legislation and regulations.

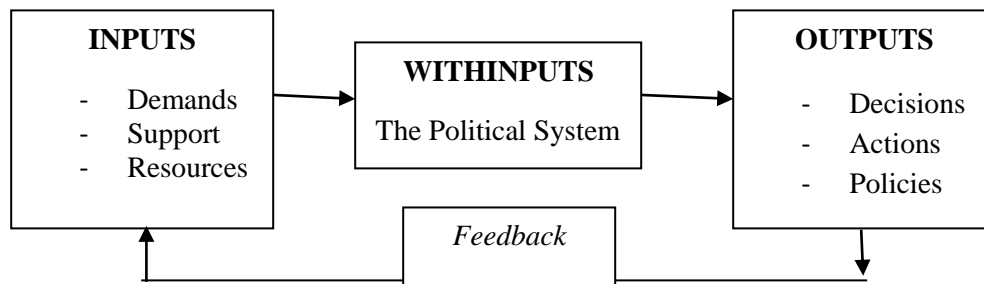


Figure 1. David Easton's Political System Model (Budiadjo, 1988)

The Regional Budget (APBD) is an important document in determining the direction of regional development policies within a fiscal year. It contains development programs to be implemented during the year as well as the allocation of funds. The APBD is jointly prepared by the executive and legislative branches. Before the legislative and executive relations obtain concrete patterns, they will undergo a process towards concrete forms that align with the social and cultural values of society. Therefore, these relations are part of a social process, where individuals and groups interact to establish systems and forms of relationships. Sudjono Soekamto (2015) divides relationship patterns into two forms: associative processes consisting of cooperation and accommodation, and dissociative processes consisting of competition, contravention, and conflict.

### 1. Associative Process

#### a. Cooperation

Article 207 of Law Number 23 of 2014 concerning Regional Government emphasizes that the working relationship between the Regional People's Representative Council (DPRD) and the regional head is based on equal partnership. This relationship is manifested, among other things, in the form of joint approval of regional regulations (perda), submission of accountability reports to the DPRD, approval of cooperation to be carried out by the Regional Government, periodic consultations between the DPRD and the regional head, and other forms in accordance with the provisions of the legislation.

Close cooperation between the executive and legislative branches is the key to successful deliberation of the Regional Budget (APBD). Although initially there were obstacles and differences of opinion resulting in intense deliberations, ultimately, both parties understood that their common goal was to improve the welfare of the people. This cooperation is described by Charles H. Cooley (In Soekamto,

2015: 66) as something that arises when people realize they have the same interests and at the same time have sufficient knowledge and self-control to meet those interests.

The importance of clear understanding regarding the duties, obligations, and rights of the executive and legislative branches forms the basis for effective cooperation in the Regional Government and DPRD Bora. They understand that their interests are aligned, namely working for the people's interests and implementing the expected development programs. In the context of deliberating and determining the APBD, solid cooperation is needed to ensure that the process runs smoothly and on time.

Timely determination of the APBD is very important because it will directly affect the implementation of development programs eagerly awaited by the community. The community awaits with great hope for the programs they proposed to be realized promptly. Therefore, with solid cooperation between the legislative and executive branches and awareness of common goals, APBD deliberations can proceed without significant obstacles. This will result in a timely APBD that meets the needs of the people, ensuring that the approved budget will be effectively used to improve welfare and implement development programs eagerly awaited by the community.

#### b. Accommodation

Regarding the interaction between the regional government and the DPRD in the deliberation to the determination of the APBD in Bora Regency, the forms of accommodation that occur are coercion and compromise. According to (Soekanto, 2015: 68), coercion is a form of accommodation where the process is carried out because of coercion. In coercion, one party is in a weaker position compared to the opposing party. Implementation can be done physically (directly) or psychologically (indirectly). Compromise is a form of accommodation in which the parties involved reduce their demands to reach a resolution to the existing dispute. The fundamental attitude to be able to implement compromise is that one party is willing to feel and understand the situation of the other party and vice versa.

Associative relational patterns that can be analyzed from the deliberation to the determination process of the APBD in Bora Regency include association with rules, relationship dynamics, and compromise as a solution. The officials stated that they did not act out of coercion but out of compliance with the applicable laws and regulations. This reflects the close relationship between their actions and the regulations governing the APBD determination process. Relationship dynamics acknowledged that there were debates in the APBD deliberation. However, the debates were considered within reasonable limits. In the end, this relationship dynamic requires compromise to reach an agreement. This reflects the associative relational pattern in budget discussions where the dynamic relationship between the two parties can achieve better results through collaboration. Compromise is a key element in the APBD deliberation process. Both the executive and legislative branches must reach an agreement for the sustainability of regional development. This reflects an associative relational pattern where compromise becomes an important tool to overcome differences of opinion and reach agreements beneficial to all parties. Therefore, it can be concluded that associative relational patterns occur in the context of APBD deliberations in Bora Regency.

## 2. Disassociative Process

### a. Competition

The Bora Regency Budget (APBD) for 2015 was approved on January 20, 2015, two months late from the deadline set by the central government, which is one month before the end of the previous fiscal year. At that time, the regent and deputy regent of Bora were Djoko Nugroho and H Abu Nafi. The pair of Djoko Nugroho-H Abu Nafi served as the regent and deputy regent after winning the local election (Pilkada) on June 3, 2010. This pair was supported by a coalition of political parties, namely the Democratic Party, the National Awakening Party (PKB), the United Development Party (PPP), the

People's Conscience Party (Hanura), the New Indonesian Struggle Party (PPIB), and the Democratic Renewal Party (PDP). The year 2015 marked the final year of the Djoko Nugroho-H Abu Nafi leadership period as regent and deputy regent of Blora.

Meanwhile, the Blora DPRD in 2015 was filled with new members elected in the Legislative General Election held on April 9, 2014. The Democratic Party emerged as the winner of the 2014 legislative elections in Blora, entitling them to appoint DPRD members as the chairman of the Blora DPRD for the 2014-2019 period. H Bambang Susilo, who is also the chairman of the Democratic Party, was appointed as the chairman of the Blora DPRD for the 2014-2019 period. The vice chairpersons were filled by Dwi Astutiningsih (PDIP), Sri Handayani (Golkar), and H Abdullah Aminuddin (PKB). The inauguration of members of the Blora DPRD for the 2014-2019 period was held on August 27, 2014. At the beginning of their membership period, the Blora DPRD inherited the tradition of late APBD approval. Although they were determined not to have any further delays in APBD approval, the fact remains that the APBD approval was still delayed in 2015.

The delayed approval of the 2015 APBD was laden with political interests. The DPRD felt responsible for the preparation and approval of the APBD. Their task was to represent the interests of the community and ensure that the budget proposed by the regional government aligned with the needs and aspirations of the community. Meanwhile, the executive (regent) also felt responsible for the budget planning and implementation of government programs mandated by the APBD.

Competition between the legislative and executive branches in the context of the APBD often occurs due to differences in views, interests, and priorities. The legislature wants to ensure that the budget proposed by the executive reflects the needs of the community and effective programs. They have different views on fund allocation, program priorities, and resources to be allocated. On the other hand, the executive wants to maintain control over the use of the budget to run the government and its programs. The executive feels that the legislature intervenes too much in budget details. Political factors also play a role. For example, legislators seek to maximize their influence at the regional level by modifying the APBD to support their political interests. The executive may suspect that the DPRD is using the APBD as a tool to enhance their electability. In this context, DPRD members try to attract voter attention by proposing programs that can create a positive impression on the community. This could be a political strategy used by the DPRD, especially as the general election or local elections draw closer.

Differences of opinion between the Regent and the DPRD arise due to differences in budget priorities. The Regent has specific priorities, such as infrastructure or economic development, which they want to push through the APBD. On the other hand, the DPRD has different priorities, such as social programs or education, which they consider more important. DPRD members have political ambitions, including candidacy in the next election. Therefore, they want to solidify their reputation in the eyes of voters by proposing popular programs. The Regent also has political ambitions, including maintaining their position or achieving a position in the next term. Hence, they strive to promote programs that support their positive image in the public eye.

Competition between the Regent and the DPRD can also reflect a struggle for influence and control over budget allocation. Both the Regent and the DPRD seek to ensure that they have strong control over determining the use of budget funds and policy priorities. In this competition, the consequence is that programs that align with community interests and development priorities may be hindered. If this competition is not handled wisely, the community, who should be the primary focus in APBD preparation, can be the most disadvantaged.

To overcome these differences in priorities and competition, the Regent and the DPRD need to engage in constructive negotiations. Compromises need to be made to create an APBD acceptable to both parties. Negotiation and compromise are key to reaching agreements that accommodate community interests and avoid potential harmful conflicts. Throughout the process, it is important to maintain a focus

on community interests, and ensure that political competition does not sacrifice the needs and aspirations of the community, which should be represented by the Regent and the DPRD. Effective cooperation and communication between both parties are key to overcoming differences of opinion and reaching adequate agreements in APBD preparation.

#### b. Contravention

The discussion of the Regional Budget (APBD) serves as a platform for the executive branch to present the government's work programs and development plans for the upcoming year to the legislative branch. On the other hand, in the discussion of the APBD, the legislative branch also exercises its budgetary rights to approve or reject the budget allocation plans presented by the executive branch. The equal or parallel partnership between the executive and legislative branches allows for dynamic budget discussions. Differences of opinion regarding a specific topic or idea occur in these discussions. Associative relational patterns in the form of contravention often arise because both parties have different views on an issue. Jurgen Habermas (in Melati Mediana Tobing, 2017:26) views contravention as part of the democratic public sphere. Contravention allows various viewpoints to be expressed and tested in open discussions. Therefore, contravention can be a source of healthy discourse and can encourage critical thinking. However, it can also lead to tensions in society.

In the context of this contravention, Hannah Arendt (in Stanislaus Nugroho, 2009:67) regards it as a crucial element in politics and democratic life. She believes that in a democratic society, differences of opinion are natural and even necessary. Controversy enables citizens, including members of the Regional House of Representatives (DPRD), to express their views, debate, and collectively seek solutions to differences of opinion. Hannah Arendt categorizes human activities into three categories: labor (*Arbeiten*), work (*Herstellen*), and political action (*Handeln*). Labor is an activity that every individual must engage in to sustain their life. Work, on the other hand, has a specific role, which is the human activity of creating something beneficial not only for oneself but also for others. Political action reflects humans' ability to manage and control the world. Through political action, humans demonstrate their ability to be responsible. Furthermore, political action is also a manifestation of diversity, where political actors engage in processes of bargaining, agreement, and rejection, all of which occur in the public sphere. This is realized through verbal communication, discourse, cooperation, or opposition.

In the context of the discussion of the APBD, colored by the debate between the executive and legislative branches, it is essentially the actualization of labor, work, and political action by the actors involved. Contravention that occurs in the public sphere of APBD discussions serves, among other things, to prevent tyranny and totalitarianism. Moreover, each party, namely the executive and legislative branches, carries the mandate entrusted to them by the people. Regarding budget allocation, for example, the legislative branch has different priorities in the use of funds compared to the local government. Contravention may arise if the DPRD wishes to allocate more funds to certain sectors, while the local government has different plans. With budgetary authority, the DPRD can increase or cut the budget for specific programs or projects proposed by the local government. Conflict arises if there are differences of opinion about the urgency or necessity of these sectors. Contravention can also arise regarding transparency and accountability issues in the use of budgetary funds. The DPRD can request more detailed reports on the use of funds from the local government to ensure that the funds are used in accordance with regulations. Contravention also arises if one party feels that the other party violates regulations regarding budget allocation.

It is important to note that contravention between the legislative and executive branches in the APBD budget process should be part of the dynamics of democracy. The goal is to achieve agreements beneficial to society, avoid abuse of power, and ensure that the budget is used efficiently and effectively. Therefore, dialogue and negotiation between the two parties are crucial to reaching agreements for the success of development in the region to improve the welfare of the people.

### c. Conflict

Conflict is a form of dissociative interaction that draws public attention because it involves confrontation and often violence. According to Wiese and Becker in Soekanto (2015:90), conflict is a social process in which individuals or groups strive to achieve their goals by opposing the opposing party accompanied by threats and/or violence. Robert Lawang (1994:53) defines conflict as a struggle to obtain values, status, power, and so on, with the aim not only of gaining profit but also of subduing competitors. Conflict can be interpreted as a clash of forces and interests between one group and another in the process of contesting societal resources such as economics, politics, social, and cultural. According to Robert H. Lauer (2001: 98), this conflict will produce consensus from various opinions and result in improvement. One form of conflict that often arises in governance is political conflict concerning efforts by groups to prioritize their interests as policy.

Conflict of interest in the discussion of the APBD is a common phenomenon in the context of local government. This conflict arises because the APBD is the primary instrument used to allocate resources to various programs and activities that can affect a large number of residents and various sectors in the area. The allocation of limited resources is the cause of conflict of interest. This happens because the APBD has limitations in the amount of funds available, and various sectors or programs compete for a larger share. The interests of various parties also contribute to the conflict of interest in the discussion of the APBD. In the APBD planning process, there are various stakeholders, including government agencies, civil society, the private sector, and special interest groups. Each has its own goals and interests. Government agencies may lean towards certain policies, while civil society may represent the interests of the general public. Conflict of interest can also arise when the APBD planning process is not transparent or lacks accountability. Lack of transparency can create distrust from one party.

To address conflict of interest in the APBD, it is important to apply basic principles of good budget management, including transparency, active stakeholder participation, objective policy evaluation, and the use of clear criteria in budget allocation. Local governments must strive to achieve a proper balance between different interests and ensure that public funds are allocated efficiently and effectively to achieve regional development goals.

From the results of this research, several important points can be identified in the legislative and executive relationship patterns in the discussion of the APBD in Blora Regency, as well as differences in relationship patterns between 2015 and the APBD in 2022. In the APBD in 2015, the discussion was often heated in the DPRD, with each party sticking to their arguments. The late approval of the 2015 APBD was caused by conflict between the executive and DPRD, which fought for budgets according to the real needs of the community. Meanwhile, in 2022 there was no delay in the approval of the APBD. In fact, the timely approval of the APBD had occurred since 2016. The strict sanctions imposed by the central government, such as withholding salaries for six months, were the main factors.

The relationship pattern between the legislative and executive branches in the discussion of the APBD in Blora Regency becomes an interesting dynamic to analyze. Especially when comparing relationship patterns in 2015 with the situation in the APBD in 2022, as revealed by interviews with various related parties. The APBD in 2015 was characterized by significant disagreement between the executive and legislative branches. The intense discussion delayed the approval of the APBD. Conflicts arose mainly regarding budget allocations, with the legislative branch believing that the budgets proposed by the executive branch did not align with the real needs of the community. The DPRD asserted that they were acting as representatives of the people, and debates often focused on program plans deemed less urgent (*pokir*). As a result of the delayed approval of the APBD, the central government issued warnings and strict sanctions, including a 25% delay in disbursing the General Allocation Fund (DAU). The heaviest sanction was the suspension of salaries for all members of the DPRD and regional heads for six months.

After 2015, significant changes occurred in the relationship pattern. The implementation of strict sanctions by the central government triggered transformation and awareness of the importance of timely agreements. The regent and DPRD realized the need for solid cooperation. Intensive communication became the key to agreements in the discussion of the APBD in 2022. The APBD discussion process became more dynamic and smooth. The APBD discussion became more efficient and responsive to the real needs of the community. The legislative branch emphasized the importance of transparency and clear legal foundations in budget allocation. The executive branch emphasized that every budget proposal would be considered as long as it complied with the law and the financial conditions of the region.

The difference in the legislative and executive relationship patterns in Blora Regency in the discussion of the Regional Budget (APBD) for the years 2015 and 2022 is depicted in the following table:

Table 1: Differences in Relationship Patterns

| Relationship Patterns   |   |
|---|---|
| APBD 2015   | APBD 2022   |
| <p><b>Associative Relationship Patterns</b></p> <p>a. Cooperation<br/>Despite initial difficulties, an agreement is eventually reached through a shared understanding of the responsibilities, duties, and rights of both parties.</p> <p>b. Accommodation<br/>The legislative and executive positions are equal partners, and compromises are necessary to reach agreements.</p> <p><b>Dissociative Relationship Patterns</b></p> <p>a. Competition<br/>Competition arises regarding proposed budget allocations in the Regional Budget (APBD), especially concerning road and bridge construction programs.</p> <p>b. Contravention<br/>Suspicion arises that proposals from the legislative branch could be used as tools to achieve future political interests.</p> <p>c. Conflict<br/>Conflict between the executive and legislative leadership arises as a result of delays in the approval of the APBD.<br/>Executive priority programs are hindered by the legislative branch, leading to tension and conflict, even extending to rigid personal relationships.</p> | <p><b>Associative Relationship Patterns</b></p> <p>a. Cooperation<br/>Good cooperation between the executive and legislative branches is key to success in the discussion of the Regional Budget (APBD).</p> <p>b. Accommodation<br/>Compromise is necessary in the approval of the APBD, not as a result of coercion, but rather compliance with applicable legal provisions.</p> <p><b>Dissociative Relationship Patterns</b></p> <p>a. Competition<br/>The discussion of the APBD in the DPRD remains dynamic, but agreements are reached before the deadline for the approval of the APBD.</p> <p>b. Contravention<br/>There has been no delay in the approval of the APBD since 2016. The implementation of strict sanctions by the central government, such as withholding salaries for six months, has been a major factor in the timely approval of the APBD.</p> <p>c. Conflict<br/>There has been no conflict in the discussion of the APBD budget.</p> |



## B. Factors Influencing the Formation of Legislative and Executive Relationship Patterns in the Discussion of the Regional Budget (APBD)

From the results of this research, several factors have been found to play a significant role in shaping the legislative and executive relationship patterns in the discussion and approval of the APBD in a region. They are as follows:

### 1. Political and Governmental Environment Factors

#### a. Executive and Legislative Commitment Factors

The commitment of both the executive and legislative branches plays a crucial role in shaping the legislative and executive relationship patterns in the discussion and approval of the APBD in a region. They both have a significant contribution to the process because each has different responsibilities and roles in the preparation and approval of the budget.

Executive Commitment refers to the determination and seriousness of the executive branch in preparing the APBD document and submitting it to the DPRD (Regional House of Representatives) on time. This commitment is reflected in various aspects including the preparation of the Regional Government Work Plan (RKPD): The RKPD serves as a strategic reference for the preparation of the APBD. If the executive branch has a high commitment to formulating a realistic RKPD oriented towards the needs of the community, then the APBD will tend to be more targeted and accountable. Transparency and Accountability: The executive commitment to providing information related to the budget, as well as involving public participation in the planning and oversight process of the APBD, will enhance transparency and accountability in the management of local finances. Wise Financial Management: If the executive is committed to managing local finances wisely, including avoiding corruption, wastage, and misuse of funds, then the budget can be more efficient and effective.

Legislative commitment, on the other hand, reflects the determination of DPRD members to discuss and approve the APBD proposed by the executive. The legislative role in this process is crucial because they are representatives of the people elected by the community. The following are some aspects of legislative commitment that influence the discussion of the APBD:

- Evaluation of Executive Work Plans: Legislative commitment to carefully evaluate the RKPD and align programs with the aspirations of the community will help ensure that the proposed APBD meets the needs and priorities of the region.
- Objective Discussions: The APBD discussion process involves objective discussions between the executive and legislative branches. If the DPRD is committed to conducting in-depth discussions and considering all aspects objectively, the results will be better.
- Oversight of Budget Implementation: Legislative commitment to overseeing the implementation of the budget after approval will ensure that the budget is used for its intended purposes and benefits are felt by the community.

High commitment from both parties will create synergy between the executive and legislative branches in the regional planning and budgeting process. Thus, good agreements and more accurate and targeted budgets can be achieved, leading to more effective regional development and positive impacts on society.

#### b. Coordination and Communication Factors between the Executive and Legislative

Coordination and communication between the executive and legislative branches play a crucial role in shaping the legislative and executive relationship patterns in the smooth discussion and timely

approval of the APBD. Good cooperation between these two institutions is essential to achieve optimal results in drafting the APBD.

Coordination allows the executive and legislative branches to share information and understand common interests. In the context of the APBD, coordination helps create a shared understanding of regional development priorities and appropriate budget allocations. Through coordination, the executive and legislative branches can align visions and missions in the preparation of the APBD. Aligned visions and missions facilitate the identification of programs and activities that support common goals. Coordination also enables the exchange of relevant data and information between the executive and legislative branches. With accurate and complete data, budget allocation decisions can be made on a strong basis. Coordination helps determine the division of tasks and authorities between the executive and legislative branches in the planning and budgeting process. Thus, each party knows its responsibilities and can work efficiently.

Effective communication facilitates open and transparent exchange of information. The executive and legislative branches should be able to provide input and listen to each other's opinions to achieve better understanding. Through coordination, differences of opinion can be resolved constructively. If there are disagreements regarding budget allocation, open communication can help find compromise solutions beneficial to all parties. Smooth communication can help minimize potential conflicts between the executive and legislative branches. By respecting each other's roles, both can work together harmoniously. In addition, open and honest communication between the executive and legislative branches also positively impacts public openness. The public has the right to know the process of APBD discussions and the decisions made.

Effective coordination and communication between the executive and legislative branches bring several significant benefits in drafting the APBD. With good collaboration, agreement on the APBD can be reached more quickly and accurately. The discussion process runs more smoothly, avoiding potential delays in the approval of the APBD that could disrupt the implementation of regional government programs and projects. Furthermore, good coordination and communication also strengthen the accountability of local governments in managing public budgets and increase public participation in the budgeting process. Thus, regional development can proceed more effectively and in line with the needs and expectations of the community.

### c. Factors of Strict Sanctions for Delayed APBD Approval

The implementation of strict sanctions against regions that approve APBD late can significantly contribute to reducing the likelihood of APBD approval delays. Thus, the legislative and executive relationship patterns formed in the discussion and approval of the APBD are also influenced by this factor. These sanctions aim to encourage local governments to be more disciplined, professional, and accountable in drafting and discussing the APBD according to the predetermined schedule. With the threat of strict sanctions, local governments will become more aware of the consequences they must face if the APBD is not approved on time. These sanctions include the withholding of the salaries of the regent and all members of the DPRD for six months if the APBD is approved late.

Awareness of these sanctions can prompt them to be more compliant in adhering to the rules and schedules for the approval of the APBD. Strict sanctions not only apply to local governments but also motivate other stakeholders, such as the DPRD and related institutions, to be more active and involved in the APBD discussion process. They will feel responsible for reaching agreements and approvals for the APBD on time to avoid the negative consequences of the sanctions.

With the threat of strict sanctions, local governments are likely to allocate human and financial resources more efficiently to complete the APBD preparation process quickly and on time. They will avoid unnecessary delays and focus on crucial aspects of APBD discussions. The delay in APBD

approval often reflects issues with transparency and accountability in local governments. With the implementation of strict sanctions, local governments are expected to become more transparent in financial reporting and budget usage. Accountability will also be enhanced because they must be accountable for the delays.

The implementation of strict sanctions also demonstrates the commitment of the central government to enforce budget discipline and ensure timely APBD preparation. This step will increase the credibility of local governments in the eyes of the public and create trust that public funds are managed well and responsibly. However, it should be noted that strict sanctions should also be balanced with a constructive approach and the provision of technical assistance to local governments. The central government needs to provide support in the form of guidance and training to enhance the capacity and capabilities of local governments in drafting the APBD effectively.

## 2. Social Environmental Factors

### a. Human Resources Factors for APBD Drafters and Discussants

Human resources involved in the drafting and discussion of APBD, from both the executive and legislative sides, must have adequate knowledge of various aspects of regional financial planning, relevant legislative regulations, and principles of sound budgeting. This knowledge includes understanding economic, social, and infrastructural aspects in the region, as well as how to develop realistic financial projections. With sufficient knowledge, the process of drafting APBD can be more efficient and targeted.

Critical human resources in the APBD discussion process are analytical and evaluative skills. The ability to analyze data and information effectively allows the APBD drafting team to objectively identify the needs and priorities of regional development. Furthermore, good evaluation skills assist in assessing the effectiveness and efficiency of previously budgeted programs and projects. With careful analysis and evaluation, the APBD can be formulated more accurately and effectively.

Another important factor is time management and discipline. The process of drafting and discussing APBD has deadlines that must be adhered to. The human resources involved must have the ability to manage time effectively to complete tasks within the specified timeframe. Adherence to schedules also helps prevent delays in the APBD discussion process and ensures that the APBD can be approved on time.

Having high-quality, skilled, knowledgeable, and cooperative human resources enables smooth and effective APBD discussions. The smoothness of this process has a positive impact on the implementation of programs and projects in the region because the budget has been drafted well and appropriately according to the needs of the community. Moreover, timely approval of APBD also reflects the professionalism and accountability of local governments in managing public finances, thereby increasing public trust in local governments.

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- Law Number 23 of 2014 concerning Regional Governments.

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