

Budgeting Construction Based on the Marhaenism Case Study in the Batu City Governance

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ABSTRACT

This research intended to construct unemployment in Batu City governance. The reason of being necessary to be constructed was nowadays the unemployment is very close to the value of capitalism, imperialism, colonialism, and feudalism. To conflict the budgeting of unemployment based on the marhaenism and focussing on the prosperity of little society and humanise "Marhaen", so it is necessary to improve the mind set and regional budgeting system. Improvement on the mind set and budgeting system based on Marhaenism such as by internalizing the values of Marhaen like honesty, selfless, corporation, and divineness. This research used epistemology of *bewust* for constructing the unemployment in Batu City governance, while *bewust* is used as the methodology when every element of *bewust* works itself. Social *bewust* is used to justify the understanding of consciousness based on their experience. Democratic *bewust* is used to internalize the produced values from the process of social *bewust*. Through the process of social *bewust* (SB) and democratic *bewust* (DB) will produce the construction of employments based on the marhaenism. Result of construction indicated that the aim of regional unemployment had to be changed, the society was not only as the audiences and the investors were not only as the asset grower but they were also involved on the process of unemployment with the representative system in society. To perceive from political institution (the government and Regional Society Representative Committee/DPRD), there was needed as good as possible to understand the marhaenism and to introduce the influence of unemployment to the society. The fourth factors such as the bureaucracy, politicians, investor as well as the society were learned to think critically in order to be not as the pragmatic person but more futuristic.

KEYWORDS: construction, unemployment, honesty, selfless, corporation, social *bewust*, democratic *bewust*

INTRODUCTION

The issue of good government is begun to be argued when there is the demand of change on the management of country life. The change from government side that is hoped is as the democratic, efficient, and effective government on using public resources. In addition, the more important is effective on implementing the function of public service and more responding on making development policy. The change of society side is hoped more active again on public formulation and carer again to the government problem especially local budgeting process. On the unemployment problem in government sector now was the unemployment practice that was formerly happened until now. Income Budget and Regional Spending (APBD) is often not on the society side. Being not on the side of little society interest ("Poverty" [1]), this group was named as "Marhaenist". As being expressed by Fuady *et al* [2] that during tens years, the budget policy was always set in country black box, while the society only became as the audiences or victims. In addition, there was also faced on the limited problem of information access by the argument that the budget was perceived as the document and country secret by the bureaucrat. The reality on unemployment that was happened now is still coloured by the interest of executive (bureaucratic) as well as legislative and it was not seldom seen the conflict among them. The conflict from legislative and executive side was caused by there were some different interest which caused "interest conflict" between the private and public interest. In addition, interest conflict was appeared as the impact of unclear and double function of legislative member. According to the theory of Jensen and Meckling [3], in one side, the legislative member was principal but they were all at once as the agent. As the impact of the conflict of interest between the public and private interest such as the willingness to be more priority the society prosperity through through the "pro Marhaenist" budget so there was the same strength of effort to fulfill the private interest. This condition caused the opportunistic behaviour on gadget policy which was occurred in this department. It indicated the lower consciousness of bureaucrat on budgeting. Soekarno [1] presented the consciousness and notion as "*bewust*".

Legislative authority on very limited budgeting is really caused by legislative (politic) that puts the self interest in the fore front [4][5][6]. However, as being presented by Miller and Moe [7] that politician is not motivated by the efficiency or general interest on making decision, but he/ she is more motivated by the consideration to its constitution, interest groups, reconflicting contributors, avoiding conflict, taking symbolic stands, and claiming credit for popular outcomes. It meant that executive [8] as well as legislative [9] when were

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given the chance to make budget policy, they had a trend not to push for conflicted public interest but they were more inspired by private interest or their group. According to Young [10], capitalism is to think important the profit itself so it can make the individual to be proud, unmoral, and to push for conflicted self interest.

However, political organization in government as the main actor of good governance is demanded to give the transparent, efficient, and normal responsibility [11][12][13]. Budgeting process which ought to involve the consideration of moral [14], spiritual, and religious by legislative as well as executive. Whereas the researchers are motivated by many cases that identify there has not realized and concioused of political institution {bureaucrator and politicus/ Society Representative Committee/ DPR), so the economical analysis is often not feasible [15]. Although the unemployment is as the part of information system that can be used to decrease the agent opportunist [16]. the reality is on the process of resources allocation among the actors, there is always occurred "interest conflict" [17] and it motivates them to construct regional budgeting (APBD) of Batu City which during the time there was not in the society side and far from the values of "Marhaen".

MATERIALS AND METHODS

Research of Sri [18] indicated that most of component composition on employer routine spending was 85.59% but the rest of 14.41% was allocated for routine spending of non employer spending. Great support was not together with good public service. By the employer spending was as big once, the asset spending would be polishing by employer spending so the infra structure development and economic increasing was also polishing. In many cases, most of Income Budget and Regional Spending (APBD) even were more used for executive or legislative spending (50 until 70%) than for public interest spending [19]. This condition was not different with the available condition in Batu City governance for indirect spending allocation, executive and legislative such as 45.35% of spending total and the rest of 54.65% for the salary of Civil State Employer/ PNS (APBD 2011). It meant that indirect spending, executive and legislative was bigger than for the salary of Civil State Employer (PNS) that were in great number. Budget was as if for public interest but the reality was deceit [20], so it was still necessary to be asked again. If there was seen from the more critical side, it meant that spending for "little person" interest was more and more small than the percentage that was seen. The implication was public money especially little person was far from the values of Marhaen. The more governance elite in region caused the more mistakes due to the rules about budget allocation that were carried out on executive as well as legislative [21]. It supported the increasing of leaking which was seen from the more government projects that were not on time, inaccuracy on target, unsuitable on quality, and inefficient. The more trend for individual interest as if like general phenomenon. This phenomenon was together with the intensive adoption of values that were as the base foundation of capitalism in society, so it more fertilized the capitalism itself. Capital was as the performance size [22] and the reason was there was occurred heaping of the profit itself. Therefore, the phenomenon of capitalistic was neither happened at business world (at market) nor organizationally was entered to the practices of decision making on the departments of politic and government.

Organizationally, trend of opportunity on public sector organization could be studied from some theoretical looked side. Car and Brower [23] in the organizational perspective found the principal as well as agent which could be as opportunistic behaviour. However, Smith and Bertozzi [24] from politic and accountant perspective found that unsuitable between principal and agent would gave an impact on budget. Budget deviations on regional government (Pemda) which were carried out by the certain elite group were also really as the factual illustration that the available budget at this time was set being fitted to public interest. Ideally, regional budgeting was towards to the process of how the mistakes to the budgeting implementation. In addition, budget items that has not to be able to give prosperity to small society such as "pro Marhaenist" like education level, healthy, and infrastructure. Soekarno [1] expressed that the "Marhaenist" like small farmers, businessmen, students, and employers. In addition, "what were as the small" were economically as well as politically, socially, and culturally. The aim of marhaenism was to give prosperity for "small groups". "marhaenist" which were all small in the meaning of oppressed, shackle, sucked condition would be more suffered and become poor by the unfair and oppressed system such as by capitalism in the whole form and manifestation [25][7][26][27][28][29][30][31].

A. Budgeting as the domination

Theoretically, budget is as a government instrument on carrying out the authority wheel. On policy, decision of resources allocation for many needs such as spending every year was reflected on the Income Budget and Country Spending (APBN) as well as the regional one (APBD). However, on practice, budget could not be separated from interest size that had to be accommodated all at once as the mediation of society need. In the context of interest and need, there was not surprised if it was happened influenced fight on deciding budget allocation [32]. This became as the strategic conflict to budget policy on development.

On the public monetary management mainly after reformation period, it had to be implemented due to the new paradigm which based itself on the principals of good governance. Therefore, public accounting sector

included budgeting experienced a reformation or very significant change. Because of the more interesting sides with APBD, neither only executive nor legislative or Society Self-power Department (LSM), peers, and even wide public society, so there were the involved departments as well as the interest one on budgeting process. It also had the potency to be able to take the change on the accounting face of public sector to the better condition (or on the contrary).

One of the changes form was the implementation of regional autonomy policy which has to change the relation between executive and legislative in Indonesia. Fundamental change was occurred in the relation about the setting of governance and monitory. Then, this change took the important change on regional budget management. The less parliament authority could appear the difficulty for parliament member to be able as control factor to “the bureau creators that made effort to maximize the budget” [33]. It reflected that the executive controlled budget information stream such as to dominate the process of decision making. The idea of Niskanen was suitable with Ostrom [25] which presented that the executive controlled information, so the process of budget negotiation was used for finding the profit by parliament.

For example, result of study about “institution which was involved on budgeting indicated that thr legislative that did not been controlled by constitution would cause fiscal problem[34]. Therefore, there was needed the balance of function between the legislative and executive. The legislative needed to carry out the observation again to the program which would became as the decision on the gudget. This was carried out due to one of the legislative’ task was to create the program which was suitable with the society demand.

On the budget allocation, the function of executives and legislative were determined. Therefore, the decision makers of budget allocation were not in playing. Budget allocation became important because it would take the fate of more people especially the Marhaenist. It was to be understood that there was the solid relation between budget and accounting. Goddard [14] more specifically presented that accounting had the great function on regional governance sector mainly about the importance of budgeting system for implementing accountability and governance. The effort to use budget as the tool for increasing the society prosperity became more difficult, especially if it was related with the context now which New Public Management (NPM) with any principals that were more dominant, was as the one option.

Nowadays, New Public Management (NPM) often used public optional theory of Ostrom [25] especially for agency dominant perspective for supporting privatization policy which ought to the government agency to competitor (through a process of bargaining) on getting the chance of service supply [35][36]. By the factor, even the development of accountability on public sector experienced the transformation towards the force of private management.

Force of private management has taken an impact to the accountability of public sector especially Indonesia. Automatically, budgeting process with through the long discussion stages could be carried out the budget negotiation such as to ask the clarification of budget suggestion [26][27]. By the consideration of governance demand and the executives as the budget manager, so the executives could freely set the program and controlled it. Then the question was where their position to the poverty that was marginal led and did not have the space to give the ability for influencing the government policy [37]

B. Budgeting as the political process

Budgeting process was as the important activity because budget had the function as the tool to coordinate, communicate, motivate, evaluate the result (as the standard of performance size), and as the control tool [38][39]. In addition that the budget setting did not only included the economic process (monitory) but it also as the process of politic social or nudged ideology [2]. Therefore, on discussing APBD, the legislative as society representative that was functioned to guarantee the realization of society aspiration which was given the chance to be actively functioned on budgeting process.

Budgeting process had to main the fair principal, but the reality that introducing program of society aspiration on budgeting process by the legislative was as the ending political process of result that had not certainly oriented on justice. Budgeting really discussed about how obtained and spending public money, because public budget was belonged to the society, so the question was how the budget which was belonged to public, was spending due to the society demand, especially “small society” (the “Marhaenist”).

Covaleski and Dirsmith [40] explained that budget as the substation and impact of politic bargaining process all at once as the legality of authority. The authority was influenced the policy form which was birthed by government and the consequence on budget. Therefore, in every stage of budget could not be separated from political context [2]. It meant that budgeting process became as the public problem when the budget was given to authoriser, so it would be spending for what else, it was up to the authoriser. It was happened because the weakness of society capacity to understand what and how the budget ought to be carried out. On the contrary, the government itself could not spend the budget due to what was demanded by the society and what problem was related to the spending.

However, the society participation on the budgeting process was becoming from policy formulating, planning, until budget decision. It meant that the society had to be involved. Nowadays, there was made effort

so that the society became to be involved on policy formulating, planning which there was “Musrenbang” in it. Planning of development was begun from deliberation of village, district, regency/ city, province, and then on national level, but nowadays it was still far from being hoped. Therefore, to implement the justice from government, neither only the society was demanded to be pro-active nor it was needed the transparency so there was no deviation.

Budget politic like that only gave chance to the political elite or group to discuss the budget secretly. It was presented that budget politic which was oligarchy caused the process of budget discussion did not response the society demand, but due to the personal profit of political elite. On oligarchy budget politic [41], there was only the certain elite group and not due to the society interest.

The oligarchy budget politic was appeared because the willingness of politic elites in legislative and executives for discussing the budget in “dark room”. It meant that the politic was not as the economic competition to make richer a little part of persons or group. Discussion of closed model budget was only known by the certain group. The oligarchy was also seen when there were many other legislative members did not know at once about the budget document because the decision was only known by the elites.

To position the political economic elites group on budgetting so there was creating the society did not have authority to stop was named as political transaxional commission which was carried out by the political economic actor. By being not involved the society on every stage of budgetting, the political transaxional was continuous. Model of transaxional politic like this was not on the “small people” side such as “the Marhaenist”. Budgetting system which was practiced now did not give the political education which made smart the country conflictga, but whereas on the contrary it make the weakness on democracy.

C. The values of Marhaenist

1. The value of Godless

For the Marhaenist, Pancasila was very identic with the marhaenism which became as the nationalism-marhaenism ideology. Therefore, Pancasila was very difficult to be separated from marhaenism because Pancasila even was trusted came from the Marhaen. As being presented by Abdugani [42] that Pancasila was birthed from “Marhaen”, it meant that Pancasila was identic with the Marhaenism. Pancasila and Marhaenism were changed as ideology politic which was very fundamental because they related with the country base. The similarity between Pancasila and Marhaenism were seen on the One God (“Ketuhanan Yang Maha Esa”), socio nationalism, and socio democracy that were mentioned as marhaenism. Therefore, there were spirituality and religion clearly in “Marhaens” [43].

In understanding to the situation and condition in Indonesia, by through the cultural approach, Soekarno found that Indonesian was a Godless nation and has ability to live with appreciating and respecting to each other on religious pluralism [44]. In the oration on 1st June 1945, Soekarno orated that “We have to find the agreement such as to find the notion agreement”. In Soekarno idea of the fifth principal, the first was nation of Indonesia, the second was internationalism or humanity, the third was agreement or democracy, the fourth was social prosperity, and the fifth was Godless and cultureless. Soekarno idea that Godless and cultureless such as Godless glorious natural ability, Godless were humanities to each other. It firmated that the values of culture was really important on the proses of human progress because it was to form the way of human thinking about the progress [44].

In further, Soekarno [44] said that the value of Godless was as a duty for country. It meant that the country had to be Godless. In Indonesia, religion has good place at once. However, the meaning of Godless which is cultureless such as apieceous and tolerant is not the Godless which is to attach and to excommunicate to each other. It is seen on the first base such as “Ketuhanan Yang Maha Esa” which reflected about the solid Godless on the “Marhaen” soul. There is Marhaenism which was based the value of Godless and it was manifested in the national and countries life whereas was presented on the “mukadimah (introduction) of UUD 1945” for being good action in daily life.

2. The value of honesty

Marhaen are as the village persons, “small persons”, and they very maintained the honesty, plainness, and simplicity. The characters are important on developing country, although it has experienced the erosion in the cities of Indonesia, but in villages which the “Marhaenist” lived, there is still looked solid until now.

According to Soekarno, in developing country, there was needed the values of Marhaenist which struggled the little people. Therefore, country had to be managed honestly and transparantly. In developing country, the people had to have honest characteristic, honest for themselves, society, and country. The same thing in developing public sector accounting is necessary to honour highly the practices of honesty any where and any time, because accounting is not meaningfull without honesty. By applying the value of honesty, it would push someone as well as department to be more transparant on presenting the quality of product. Therefore, it is needed the raising of fairness and to miss all forms of opression, exploitation, and disavowal [45]. What expressed by Chapra is seen the same with on the preface of fundamental laws of Indonesia (UUD

Negara Republik Indonesia in 1945) which expressed that all kinds of colonials had to be wiped out because it was not suitable with humanity and fairness [46].

3. The value of selfless

Based on the dialog between Soekarno and Marhaen, there was also expressing that the illustration of Marhaen was as self person and prohibition to give up. Marhaen reflected respite person and did not life depended on the other person. Marhaen had all of them and did not as the employer for investor like the polestar in Europe, so it could mean that they were really self life. It was as the proof that Marhaen had selfless and respite. Marhaen life was not depended on other person, but Marhaen was exploited by the system of capitalism, imperialism, colonialism as well as feudalism (KIKF) [47], so they became poor.

The character of none depended on was reflecting on the oracy of Soekarno on 17th August 1964. Soekarno with his "Trisakti" presented the principal of Standing on Own Foot (Berdikari) such as blessed in political field, standing in economical field, and having personality in cultural field. According to Soekarno, the three self principals could not be separated one to each other and he also said that it was impossible that there was blessed in politic and having personality in culture if it was not standing itself in economy, and on the contrary.

There was made clear in the oracy of Soekarno which gave the title of oracy on 17th August 1945 as "Standing on Self Food Year" (Tahun Berdikari). As the idea of country founder, Soekarno with the "Trisakti" presented that Indonesian had to stand on own foot in economical field (anti depended on), making effort to build economy, blessed on political field, and having personality in cultural field [48][49].

4. The value of corporation

Corporation was as the original culture of Indonesia society which most of them were living in the villages. Marhaenist which was illustrated through the dialog of Soekarno was also as village person; therefore personal character was as village person such as corporation. Some behaviours of village society which illustrated as corporation could be expressed there as planting paddy, corn, vegetable, etc. The behaviour that was carried out by the village society was "village deliberate". It indicated that they were care to each human. It was the same as Soekarno [47] opinion that deliberation and agreement were carried out due to the plaited of relativeness. Result of deliberation produced the together agreement. From the result, it would be reached an agreed word such as the agreement which was carried out in some deliberations before and it was minimize carried out through the change of good thinking, experience, opinion, and there was given the right and duty.

Corporation reflected the good deed of somebody because he or she reflected the individual interest over the group interest. Corporation always supported the together interest such as "the same average and happiness" and the aim was to give prosperity together for society. Corporation dynamically can be as the base of a society system. Corporate society becomes as an absolute demand that has to be fulfilled for life sustainability, personal advantage, and it can not be reached if there was walking by themselves [50]. The value of Marhaenist such as corporation's was very solid with the character of Indonesian personality and it had to be maintained every where and every time.

According to Sorkarno [47], corporation was a dynamic understanding. It was more dynamic that "relativeness". Relativeness was a static understanding but corporation illustrated as an effort, a good deed, and a work. Corporation was as together in working and helping. All of good deeds for the general interest was working for the wholly happiness. In further, Soekarno said that corporation was a very important thing for being as political culture, because there was involving the value of tolerance, solidarity, and friendship faithful. Corporation when begun losing was very opposite with Indonesian culture. Liberalism swept away all of them by making the same average between political culture and economic free competition. In the competition, politic opponent as the competitor had to be always suspected and not the dialog mitre in discussing all of public problems (res publica).

The meaning of corporation due to the socio-cultural side was as social reality that was happened in daily interaction process of Indonesian human on the meaning of worked value. The meaning of corporation can be as working together and produces something for the together interest. The other dimension was that corporation is as deed or sacrifice – non economic motive or non as salary – of each individual through working. In addition, corporation due to the political meaning is as the political consensus for living, moving, and developing nation-state of Indonesia which was independent until now. Because of being still struggling and returning back the spirit of corporation to the society soul of Indonesia, natural culture of Indonesia that has been had became losing and being lived by Indonesia society.

RESEARCH METHODOLOGY

Marhaenist as the critical and theoretical base

This research used the Marhaenist as the critical and theoretical base to the regional budgetting. Internalization of the Marhaenist values basically was as a process towards bewust (concioussness) [1]. The

Marhaenist learning in the society context was often implemented in the form of social bewust (society consciousness) and democracy bewust (agreement deliberation). In further, Soekarno [1] presented that social and democracy bewust were as a movement about the society consciousness in nation and country.

However, bewust was used as the methodology when every element of bewust were working themselves. Social bewust was used for justifying the understanding of consciousness and informances based on their experiences. Democracy bewust was used to internalize the marhaenist values which was produced by the process of social bewust.

Social bewust (Society consciousness)

Social bewust (SB) was as the consciousness form to the “Marhaenist” society and together with country implementor which was conscious of the country meaning [1]. It was implemented on the system of regional governance and to be practiced on local budgetting (APBD). Social bewust (SB) was used for justifying the understanding of consciousness based on their experience. Consciousness in society on budgetting practice beginning from the formulation of planning policy, budget determination, budget implementation through the actions of introducing, understanding, and socializing the Marhaenist values.

Democracy bewust (democratic consciousness or agreement deliberation)

Democracy Bewust (DB) was as the consciousness form to the “Marhaenist” and together with the country implementor which was conscious to the meaning of democracy such as deliberation for reaching the agreement [1]. Democracy of Bewust was as the democracy performance form which was conscious with the society involving as well as the investor on regional government system (DB) was used for estimating the produced values of social bewust process. The consciousness of being democratizing on regional budgetting was starting from the formulating of planning policy, determination of budget, and until the implementation of budget through the actions of organizing, coordinating, and deeding the values of Marhaenist.

Technique of data collecting

Data or information which were needed in this research was collected by using some technique of data collecting such as depth interview, observation of participation, and document study. By combining the technique of data collecting like that, this research applied a concept that was known as triangulation [51][52]. The each explanation was as follow:

1. In depth interview

Researcher carried out the interview to the informants which intended to describe what was on the back of the hiding interest or motivation. This depth interview was very important for digging the aspects of cognition, evaluation, ideology, motivation or reason for acting of some actors who were involving on the activity of regional budgetting in Batu city. It was very important due to the idea of Marhaenist that was as the base for understanding the human social action on social structure. This aspect was as the background or response of human social action which was reflected in what they carried out to the regional budgetting process. On directing the depth interview, there was set a standard of interview that was based on the information finding for answering the problem of information research which was obtained through the depth interview and it was noted or recorded. The result of recording was very important for maintaining the validity of data and all at once to strengthen the argument in this research.

2. The technique of participation observation

To be making easy, there was used the standard of idea by Patton [52] about the aspects that were observed were as follow: 1) the place as the interacted location on happening process; 2) the actor as the functioned person; and 3) the activity of actor. Three activities of the research would be followed by the process of recording and camera. Although the observation and interview were as the two methods of different data collecting but the presences perfected to each other. It was suitable with the opinion of Denzin and Lincoln [53] which presented that in qualitative research there were the variety of methods that were inter relatedly applied for better producing.

3. The study of documentation and achieves recorder

There was formal data that was needed in research of Kartodirdjo [54] said that the whole activities basically did not separated from the involved history. Therefore, through the historical process too [56], the planning document, determination, and regional financial responsibility report has been formed. History about the setting until the implementation of APBD could be found through the documentation and record of the achieves [57].

4. Data collecting by using triangulation technique

The methods of SB and DB used the techniques of observation and interview for digging the Marhaenist which was implemented in the values of divinity, honesty, and corporation. As the consequence of using the Marhaenist as the critical analysis which demanded the availability of dynamic and processed phenomenon,

this study also had longitudinal characteristic which in this case was implemented by chronological and details observing, documenting, recording in certain time [57].

RESULTS AND DISCUSSION

Reliability of social bewust on regional budgetting in Batu City

The regional budgetting included the activity of policy formulation, budget planning and determination, implementation, and until the evaluation of APBD. Regional budgetting was begun from the vision and mission of city-headmaster which had been described on Regional Medium Term Development Plan (RPJM) and it was as the beginning on the action of consciousness to the social bewust (SB) by city-headmaster. In reality, the regional budgetting was begun from vision and mission of selected city-headmaster so that was become as the country document. Before documenting, the vision and mission of city-headmaster candidate had been introduced through the cadres and it was also until the public society. It meant that every city-headmaster had carried out the process of SB such as to carry out the consciousness action through the introduction, understanding, and activity plan of socialization to public society.

Beginning from here, the selected city-headmaster started the action to realize the vision and mission such as through the activity program that was formulated on RPJM. The formulation of available policy on the RPJM was made based on the vision and mission of city-headmaster through the regional rule. The available development plan on RPJM was also described on the program form by Regional Development Planning (Bappeda) due to the society participation through the regional rule (Perda). However, in reality, during the time Bappeda in setting the RPJM did not involve the unsure of society but through the consultant service. Although on determination of RPJM, there has been the unsure of society participation but in reality, there was only the formality that the society were as the part on formulation planning of budget policy. It meant that RPJM was as the product of Bappeda that did not reflect a document that was processed through the consciousness to the society (SB) because Bappeda (government institution) did not carry out the consciousness action of introduction to society about the planning process of development policy formulation formerly. The consciousness action of introduction about the development activity program was still limited on the group of bureaucratic and politic.

The limitation of understanding has involved the government aparat (Politic institution) of RPJM and it caused the big question mainly if it was related to how the understanding of RPJM by society delibrator? By being not carried out the consciousness action of knowledge to society, it meant that the society clearly did not understand the RPJM. Misunderstanding of government aparat to the development activity plan would give impact on the society too. Therefore, the whole government aparat was also necessary to be understood about SB as well as the consciousness action through the socialization about the RPJM ought to be carried out to the society. The reason was there was no further socialization to the society so that the society had less care to the development plan (RPJM). It proved that the budget planning did not reflect the consciousness action to the society (SB).

The reality of democracy bewust (DB) on regional budgetting in Batu City

Budget planning was started with the activity of Development Plan Delibration (Musrenbang) on the village and was not carried out through the consciousness action on introduction of activity program to society. Regional budgetting process like that, in further was implicating on the consciousness action of understanding to society which was not the whole of them. It meant that there was the effort of consciousness to society and this was only carried out by the certain person that understood and willing to be care with budget planning and it was as the initiative by herself/ himself and it was not caused by the available consciousness action (SB) by the politic institution side.

The proportion priority on the determination of budget allocating (APBD, 2011) for the society was very small if it was compared to the apparatuses spending. This condition was not good due to the budget allocation size that could be felt by the society directly, it was such as 23%. It meant that there was less than 25% of budget total which was spending for public interest and then 77% was still been spending for employer apparatuses demand. The problem as above illustrated the budget setting actors on allocating budget (APBD) was less on society side especially the "Marhaenist".

Due to the spending allocation from 39 SKPD, there were only 10 SKPD which allocated the budget for society. It illustrated the budget allocation for small society and it meant that politic institution was less on attending to society especially small society. Separation of spending total became to the spending for society and spending not for society was based on the indirect spending group (BTL), direct spending (BL) which included employer spending (BP), goods and service spending (MMJ), and asset spending (BM) than was consisted of spending of apparatuses and other spending in APBD like spending for society. This spending was 23% for society.

The illustration of budget allocation as above indicated that the rule was so weak for how many the percentage of budget allocation for society mainly the "Marhaenist". The aim of budget allocation was clearly for society and it was entered in the structure of APBD such as how many the percentage of APBD total. It

meant that the setting system of budget planning was necessary to be focussed as how many the budget allocation for society. It reflected that there less functioned the politic institution (government and APBD).

Beside the budgeting system was weak, the willingness to introduce, to make understanding, and to socialize the knowledge about financial management to society was also low. Because the system did not implement due to the rule and it was so weak as well as the budget allocation for small society was not so clear, so it illustrated the monitoring and evaluation of APBD activity was very weak. By being the weak system and rule, the impact of regional financial management could be felt on monitoring and evaluation of APBD that could only be carried out by government side which the deliberated society were not involved on monitoring budgeting process. It proved that there was no consciousness action to the society (SB) during the budgeting process. It was also happened on the consciousness action of democracy (DB), deliration for reaching agreement was needed the consciousness on budget planning because during this time, the deliration and agreement was involving the bureaucratic and politic and there was only for limited union without society participation.

Regional budgeting process in the consciousness action of organizing to the organization elements in society has not been carried out. It was proved by that the elements (community) of organization on the society was not being involved on regional budgeting. In addition, the consciousness action on coordinating the organization elements in society in the form of representation was also not carried out. If there were the representation of organization unsure which were been involving and following to be participated, they were only for fulfilling the available budgeting system. The consciousness action on DB was being feasible but neither it was only seen in outside nor it was as the breath of the marhaenist. Therefore, the consciousness action on regional budgeting process had to be made straight and to be struggled so the development program with the breath of marhaenist could be in good deed.

The process of regional budgeting which was occurred in Batu City from the starting of development policy formulation, budget planning, budget determination, and evaluation (Income Budget and Regional Spending/ APBD), during the time there had not involving the action of consciousness and organizing to the organization community in the society. In the process of budgeting, consciousness action, and organizing the organization elements had also not been carried out through the representative system. In the end, the consciousness action of good deed on marhaenist values to the society deliberation in the form of activity program that was focussed on society mainly the "marhaenist" had not been carried out. It meant that the consciousness action of deliberation for reaching agreement with involving all unsure of the organization layers in the society had not been implemented. Budget planning, budget implementation, and until monitoring of APBD had not wholly been introduced, understood, socialized, organized, coordinated, and being good deed of the science about the marhaenist values in formulating the policy into regional budgeting.

The budgeting construction based on the marhaenist

Based on the confirmation with politic institution (government and APBD), investor, and the organization elements in society and some other methods like following the budget discussion in DPRD among the Budget Department (Bangar), the budget team (Timgar), and Work Unit of Regional Work (SKPD), so the finding of budgeting due to the SB and DB in the governance of Batu city could produce the budgeting construction based on the marhaenist. By carrying out the construction of regional budgeting system which had the characteristic and being sensible heart of hearts, so it was hoped to be reaching the balance of 3 pillars such as politic institution, society, and investor. The balance of three pillars among the politic institution, society, and investor were for implementing the regional budgeting. Budgeting practice as the monitored functional apart in every stage of policy formulation, planning, budget determination, and budget implementation (APBD) were monitored by the inspectorate, Monitor Department of Finance and Development (BPKP), and Department of Finance Evaluation (BPK). In order to be holding the independence on budgeting practice, so the social control was carried out by university, Society Self-power Department (LSM), peers, etc. All of them were intended to make the nation so smart and to uphold the marhaenist values, belief in God, honesty, selfless, and corporation (K4G) on budgeting for reaching the society prosperity especially the marhaenist. By involving the whole elements of nation on regional budgeting (APBD) through the social and democracy bewust, the elements of organization in society were as the representative form and implementation of democracy bewust (deliberation and agreement). The process of regional budgeting on policy formulation, budget planning, budget determination, and until on the budget implementation highly upheld the marhaenist values (K4G). The construction result to regional budgeting (APBD) which was described as above was presented as in Figure 1 below.

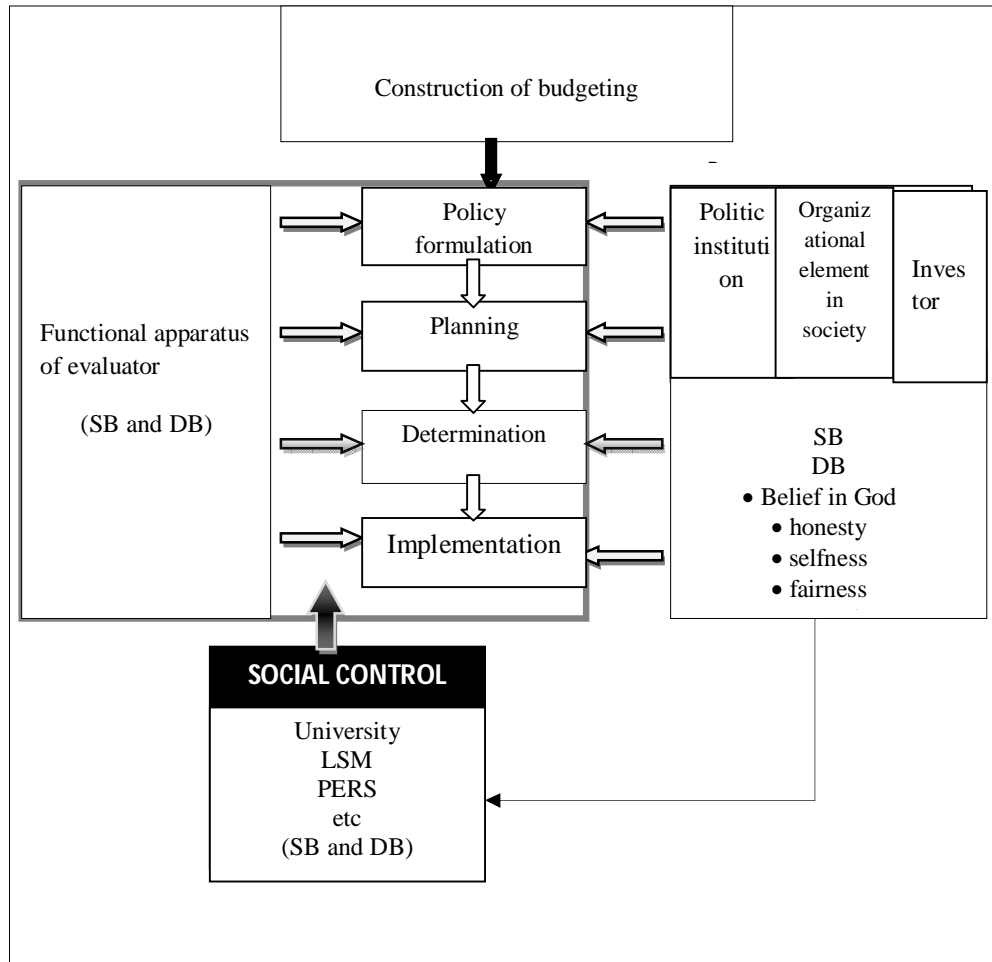


Figure 1 Construction of budgeting based on the marhaenist

CONCLUSION

Budgeting based on the marhaenist values were the budgeting which was focussed on the society prosperity especially small “poor” population. Because of the focus on the society prosperity especially “small population”, it was as the essence of marhaenist learning which included belief in God, honesty, selfless, and corporation so it was mentioned as the budgeting based on the marhaenist. On the regional budgeting (APBD), it was not only as the interest of politic economical actor (government, DPRD, and investor), but it also considered the society demand through the representative system (organizational elements in the society).

Ontologically, there was the basic different between budgeting based on the marhaenist which had humanise characteristic and budgeting based on the capitalism which was oriented to the characteristic of individual and material. Budgeting based in the capitalism values were as the budgeting which was oriented to the material such as money or goods, but budgeting based on the marhaenist values was non material such as moral and spiritual.

The impact of applying the budgeting based on the capitalism was being produced the material or goods. Budgeting based on the marhaenist produced material as well as non material such as the values of personal, healthy, spiritual, moral, prosperity, and peace which had holistic characteristic.

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