

Actor Mapping in Electronic-Based Budgeting Planning in Yogyakarta City

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Abstract

This study aims to analyze the involvement of actors in the implementation of electronic-based budgeting planning (e-planning) which is regulated in several regulations and other policies. As a result of the implementation of e-planning, regional budgeting planning becomes very dynamic from the perspective of actors. This study aims to describe the actors involved in the politics of digitizing electronic-based regional budgeting planning in Yogyakarta City. The method used is a qualitative approach with data collection techniques through interviews, observations, E-FGD and document data review and analyzed using the Miles and Huberman model. The results of the research found in the form of actors involved in each stage of electronic-based budgeting planning are classified into 3 (three) including executive, legislative and actors outside the government. Executives in the form of the Local Government Budget Team (TAPD) and Regional Apparatus Organizations (OPD). The legislature consists of the institution of the Regional People's Representative Council (DPRD) and personal members of the Council. Meanwhile, actors outside the government are those who have informal power and great influence in society. The interaction of the three is very dynamic and colors the electronic-based budgeting planning according to their respective portions and authorities.

Keywords: Multi-Actor; Digital Governance; Budgeting Planning.

INTRODUCTION

Budgeting planning can be seen from a political perspective including actors, interests, accommodation of interests, negotiation of interests and dynamics of behind-the-scenes relationships played by both government agencies, society and non-governmental institutions. Budgeting planning according to (Ibrahim, 2014) is a series of activities in one unit. Budgeting planning is a process in regional financial management that has 4 (four) objectives, namely (a) helping the

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government achieve goals and improving coordination between parts of the government environment, (b) helping to create efficiency and fairness in providing public goods and services through the publicity process, (c) enabling the government to meet spending priorities and (d) increasing transparency and accountability of the government to the DPRD / DPR and society at large (Ibrahim, 2014).

Development planning regulations in Indonesia refer to and also Law 25 of 2004 concerning the national planning system which is operationalized through Government Regulation Number 17 of 2017 Synchronization of the Planning Process and Budgeting of National Development while budgeting is regulated in Government Regulation Number 12 of 2019 concerning Regional Financial Management and Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Financial Management Country. The budgeting planning process is outlined in table 1.

Table 1. Budgeting Planning Process

No.	Process	Description
1	Budgeting Process in the Regions	▪ The Regional Long-Term Development Plan (RPJPD), is a plan for a period of 20 years, containing the vision, mission and direction of regional development referring to the National Long-Term Development Plan (RPJPN). ▪ The Regional Medium-Term Development Plan (RPJMD), prepared for a period of 5 years, which is an elaboration of the vision, mission and program of regional heads whose compilers are guided by the Regional RPJP and pay attention to the National RPJM, containing regional financial policies, regional development strategies, general policies and SKPD programs. ▪ Local Government Work Plan (RKPD), is a regional planning document for a period of 1 year. RKPD is an elaboration of the regional RPJM and refers to the RKP, containing the draft regional economic framework, regional development priorities, work plans, and funding. ▪ APBD (Regional Revenue and Expenditure Budget), the annual financial plan of local governments established by local regulations. APBD is the basis for regional financial management within the 1 fiscal year starting from January 1 to December 31.

2.	Budgeting Process in Regional Apparatus Work Unit (SKPD)	▪ SKPD Strategic Plan, SKPD planning document for a period of 5 (five) years, strategic plan contains vision, missions, objectives, strategies, policies, programs, and development activities prepared in accordance with the duties and functions of SKPD and guided by the Regional RPJM. ▪ SKPD Work Plan (Renja), SKPD planning document for a period of 1 year. The SKPD plan is prepared based on the SKPD strategic plan and refers to the RKP, containing development policies, programs, and activities both implemented directly by local governments and those taken by encouraging community participation. ▪ SKPD Budget Work Plan (RKA), a planning and budgeting document containing SKPD programs and activities and the budget needed to carry it out. ▪ Draft APBD (RAPBD), which is a document prepared from the SKPD RKA that has been reviewed by TAPD and approved as a support in the composition of the draft regional regulations on the REGIONAL BUDGET.
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Source: (Ibrahim, 2014)

Regional budgeting planning is an integral part of the development plan in Indonesia even though both are not regulated in regulations that are integrated in one complete legislation, where the SPN Law does not regulate budgeting planning (Wasono & Maulana, 2018). The terminology of development planning in the national development planning system is defined as a unit of planning procedures to produce development plans in the long, medium and annual term implemented by government organizers at the central and regional levels by involving the community.

Development planning in various parts of the world and Indonesia has several problems that are classified into 4 (four) namely (Ridwan & Baso, 2017): first, micro problems which include technical, managerial, financial, economic and environmental impacts, social attitudes of the community and security, second, macro problems which include location suitability, regional economic development strategies, third, in the form of transportation systems / infrastructure provision, related to efficiency, fourth, the development financing system in the regions, related to the priority scale of programs or projects because often the costs incurred are greater than the budget capabilities of

both central and regional governments. Another opinion was expressed by the Knowledge sector initiative in the working paper that there are 4 (four) main problems of development planning in Indonesia, namely (1) disconnection of planning and budgeting, (2) synergy of central and regional planning, (3) discrepancy in the discussion schedule between the center and the regions and (4) budgeting planning has not been evidence-based (Wasono & Maulana, 2018).

Development planning in Indonesia is not integrated between planning and budgeting or referred to as a disconnect between planning and budgeting. caused by first, planning becomes the domain of the National Development Planning Agency (BAPPENAS), while budgeting is under the coordination of the Ministry of Finance. Second, there is no synergy in development planning between the central government and local governments, both from the content of development planning (RPJD to RPJMN, or RKPD to RKP) as well as from the planning and budgeting stages due to the domain of the Ministry of Home Affairs (Permendagri Number 77 of 2020) and thirdly, the quality of development planning is also an important problem. In general, the implementation of evidence-based policy (EPB) is still a challenge in Indonesia (Wasono & Maulana, 2018).

Budgeting planning starts from the preparation of the Regional Government Work Plan (RKPD) which is a reference for the preparation of the Regional Apparatus Work Unit Budget Work Plan (RKA-SKPD). On the other hand, the Regional Head makes the General Budget Policy-Interim Budget Priority Platform (KUA-PPAS) as a reference for the RKA-SKPD. After approval, it is brought by the Regional Government Budget Team (TAPD) along with the results of the regional development planning deliberations (Musrenbangda) to a forum hearing with the Regional People's Representative Council (DPRD) in the form of a Regional Revenue and Expenditure Budget Plan (RAPBD) which is then passed into the Regional Revenue and Expenditure Budget (APBD) through a plenary meeting in the form of Regional Regulations (Perda) APBD (Ibrahim, 2014).

Further developments occurred in the change in regulations regarding local government from Law No. 32 of 2004 concerning Regional Government to Law No. 23 of 2014 concerning Regional Government. These changes have an impact on the implementation of local government in Indonesia, without exception regarding regional budgeting planning. The budgeting planning regulated in the regulation still uses conventional methods, namely manual. This manual or conventional model poses problems, one of which is corruption crimes committed by government organizers both at the central and regional levels. Another implication that often occurs is that political factors dominate and determine more in the regional

budgeting planning process so that the process is-known as budget politics. Raharjo (Wildavsky, 2012) states budget politics as a domain of role as an analysis of political science studies that include issues or policies either directly or indirectly, which involve the public interest and focus its attention on issues related to public policy.

Bowman C. Kearney (Wildavsky, 2012) mentioned that the budgeting process cannot be separated from the 4 (four) main actors, namely interest groups, service agendas, chief executives and legislative bodies. Interest groups put pressure on the other three actors to fulfill their wishes or interests. Good budget politics is that there is a balance between the four actors, both the accommodation of interests and the actions of the actors. However, ideality always confronts reality, the budgeting planning process that is supposed to determine the budget involves the community but only becomes a game of representative and executive institutions so as to ignore the principles of transparency, accountability and participatory as the basis of budget democracy (Wildavsky, 2012).

The description above illustrates that there are potential deviations in the budget political process, especially budget planning. Therefore, a strategy or policy is needed to break the chain of ugliness through the transformation of government administration both in terms of public services, planning and regional budgeting. The manual shift to the use of information technology, more commonly known as E-Government, is needed and important to reduce the symptoms of irregularities in the budgeting planning process. The implementation of E-Government for both central and regional governments was originally regulated through Law Number 11 of 2008 concerning Electronic Information and Transactions which was revised into Law Number 19 of 2016 concerning Amendments to Law Number 11 of 2008 concerning Electronic Information and Transactions which was translated into Government Regulation Number 82 of 2012 concerning the Implementation of Electronic Transactions. Furthermore, its application became more apparent when the issuance of two (2) Regulations, namely Presidential Regulation Number 95 of 2018 concerning the Electronic-Based Government System (SPBE) and Minister of Home Affairs Regulation Number 98 of 2018 concerning Regional Development Information Systems.

The Ministerial Regulation regulates the planning and budgeting of electronic-based development or application in the form of e-planning. E-Planning based on article 1 number 3 of the Permendagri Number 98 of 2018 dartfish application used to assist policy formulation in the preparation of regional development plan documents, formulate policies in the preparation of online-based development plans. Changes in development planning both in the central and regional areas are an effect of the manual era into the

digital era that triggered many significant changes, such as the use of Websites and applications, Goldsmith et al (Margetts & Dunleavy, 2013). This is what is referred to as digitalization.

Digitalization is associated with digitization, digitization and digital transformation (S. Khan, 2016). Digitization means a change from analog to digital, in this case budgeting planning that has been using thick documents converted into e-papers and digital files. Then digitalization refers to the pattern of changing conventional processes to digital, the context of regional budgeting planning is no longer using physical documents (paperless) and interaction between stakeholders through online such as e-planning. Finally, digital transformation, which uses advances in information technology is not limited to digitization and digitization, but has transformed to create new models. It is this new model that creates new sources of revenue and new values that develop. Meanwhile, Hadiono and Noor Santi (2020) stated that digital transformation is a radical/ extraordinary process where the process involves the resources owned including utilizing existing digital technology at that time to produce outputs from the organization to provide new experiences.

Development budgeting planning, especially in the regions, adopts 2 (two) approaches, namely E-Government and E-Governance. The E-Government approach here is a mechanism of interaction between the government and society through information technology and covers the scope of Government to Government (G to G), Government to Citizen (G to C), Government to Business (G to B) and Government to Employees (G to E) (Indrajit, 2002). Meanwhile, Dawes defines E-Government as the use of information and communication technology to support public services, government administration, democratic processes, relations between citizens, civil society, the private sector and local government (Fan, 2018).

Researchers see that there have been many studies that have discussed the justification of this matter. One of them was stated by (Md. A. H. Khan & Anttiroiko, 2014), regarding the implementation of E-Government in one of the developing countries, namely Bangladesh, where development planning through websites or portals better reflects the interests of the government or capital owners than the community. Portals or the web that should be used as a solution for interaction between the government and the public and improving public services are on the contrary just fulfilling the principle of efficiency. Ironically, the design of government portals or webs is strictly conditioned by external pressures and political structures causing the objectives of E-Government not to be achieved.

Related to terse but then development planning is only normative, not fully involving the community to participate in development planning but only the audience of planning documents in the application. This

is contrary to the essence of planning that requires community participation, especially in the digital era. Therefore, a comprehensive approach in the form of E-Governance is needed. E-Governance is defined as the involvement of many actors and sectors and occurs at different levels of governance using information (Yani, 2009). This approach views that outside the public sector and formal actors of government there is space given to the private sector and actors outside the government are involved in a digital-based planning process with various interests, fulfillment of interests, and so on. Electronic-based budgeting planning is a manifestation of digital government, in the form of innovations carried out for society, the economy and other pressures. Government service innovation is an important element in the social innovation ecosystem. The government becomes a key actor to create ecosystems through policies that encourage innovation for economic, social and cultural development (Senshaw & Twinomurinzi, 2020).

Regional budgeting planning throughout Indonesia is electronically based from the center to the village, but is not functionally connected between the state and the public, in the sense that it is not community-centered and not integrated. The context of electronic-based budgeting planning strongly demands interconnectivity and integration in the stages of the process, not just conveying service information or presenting balance sheet data.

The author chose Yogyakarta City with considerations, among others, as a city that became the initiator of digital government and was used as a pilot project for national-level electronic-based budgeting planning and developed an innovative independent application of budgeting planning that accommodates regional interests before the implementation of electronic-based budgeting planning nationally, namely the Regional Development Information System (SIPD).

METHOD

This research is using a qualitative approach. Cresswell's qualitative research (2016) states that qualitative research is a number of methods for exploring and understanding meaning, which is considered to come from social or humanitarian problems by individuals or groups of people.

This study comprehensively discusses (a) actors' actions in digital-based planning, the dynamics of digital budgeting planning and the urgency of integrated electronic-based budgeting planning for the City of Yogyakarta, (b) certain contexts that include the power and influence of outsider actors, intergovernmental institutions, dynamics of electronic-based budgeting planning, strategies and

interests stakeholders, integration background and resources owned in relation to the political digitization of electronic-based budget planning in Yogyakarta City. For this reason, it is strengthened by a case study research strategy. Gerring (2004) states that case studies are defined as intensive studies of a single unit for the purpose of understanding a larger class. Other expert arguments, among them December state that case studies are examinations or in-depth examinations of certain phenomena in a contextual setting to provide a descriptive explanation of the experience, occurrence of events and research processes. State using case studies is essential for qualitative research because it helps to understand certain phenomena from a deep and real-life perspective (Harrison et al., 2017).

Researchers use this method based on considerations, among others, being able to explain and provide holistic understanding of the theme or research topic, yes it is Principal-Agent in electronic-based budgeting planning. Therefore, researchers consider exploratory case studies as the right method in this research because they are oriented towards data obtained from various sources in order to obtain evidence by referring or referring to theories so that they can explore research phenomena. Based on this, the author provides the information needed not only writing and textual data but also non-textual data presented in the form of tables, images and graphs (Yin, 2018). The case study that the researchers took was the mapping of actors in electronic-based budget planning in Yogyakarta City. The data collection techniques used are in the form of in depth interviews and document data reviews. Interviews were conducted with TAPD which included the Chairman, Deputy Chairman and Secretary, DPRD including faction chairmen and members of the Budget Agency representing the Indonesian Democratic Party of Struggle (PDIP), National Mandate Party (PAN), Great Indonesia Movement Party (Gerindra), Golongan Karya (Golkar), Social Justice Party (PKS) and National Democrats (Nasdem). Meanwhile, documentation studies are carried out through the release of report data, meeting minutes, news articles, photographs, and audio-visual recordings.

RESULT AND DISCUSSION

Electronic-based budgeting planning in Yogyakarta City through 2 (two) phases, namely Pre SIPD and SIPD. The phase is colored by actors who are slightly different between the two. Electronic budgeting planning called pre-SIPD is an innovation or smart step made by the Yogyakarta City government in producing quality, transparent and accountable budgeting planning. The pre-SIPD phase took place from 2019-2020. Pre-SIPD electronic-based budgeting planning starts from anxiety or anxiety from OPD regarding out offdate data provided or

available. Starting from these complaints around 2018 Bappeda together with planning experts designed a system so that OPDs could input planning data and could access it in real time. The application is developed starting from the work plan (renja), pokir, musrenbang proposal to verification of the acceptance or rejection of the OPD proposal.

The pre-SIPD electronic-based budgeting planning system is very suitable for the implementation carried out by the Yogyakarta City Government because it was developed according to internal needs. The electronic planning process is systemized into the planning SIM application, there is a budgeting SIM and sim management and SIM control that leads to integration. The purpose of the innovation of electronic-based budgeting planning by the City of Yogyakarta so that it becomes a pilot project for other regions in Indonesia is to create a system that is integrated with each other, especially sustainable budgeting planning, easy to operate and convenient for its users. The stages of the pre-SIPD phase budgeting planning process are substantially no different from conventional, namely participatory, bureaucratic and political approaches but the difference is the input process into the system in the form of a planning SIM managed by BAPPEDA. Pre-SIPD planning begins with logging into the application <http://perencanaan.jogjakota.go.id>.

This Planning SIM contains the management of RKPD and Renja which contains work programs and activities and is further reduced to several menu options that must be selected from the identity of the OPD to the output target of each OPD. SIM Planning, which is an innovation of the Yogyakarta City Government, is very complete as a system in the context of integrated budgeting planning. This application contains several important information things, namely regarding performance indicators, performance benchmarks and performance targets.

The planning system described above is a manifestation of 3 (three) approaches used in budgeting planning in Yogyakarta City. Participatory approach in the form of Development Planning Deliberations from the Kalurahan, Kemantren to City levels. The results of the musrenbang that have been agreed and agreed at the pelbgaai level will then be inputted into the Planning SIM. The second approach, which is technocratic. Each OPD after completing the formulation of its plan with the assistance team must enter or input into the Planning SIM so that it can be controlled by both planning documents and the quality of planning organized by the Yogyakarta City Government. Finally, the political approach, the role of the legislature in fighting for the interests of the community or its constituents through recess and also Pokir inputted into the planning system. The pokir fought by the dprd members is the same as the

Musrenbang which has also been escorted since the process at the Kelurahan level.

The musrenbang process in particular has its own system or application that is different from the Planning SIM. The name of the system or application is in the form of a Musrenbang SIM. Musrenbang management contains opd/kemantren pengampu, proposals/fields, work programs and activities. Furthermore, the actors involved in the Musrenbang process can be classified into 3 (three) namely Kelurahan musrenbang, Kecamatan Musrenbang and Musrenbang Kota. Based on the 2020 Musrenbang guidebook. The participants involved include actors within the government such as the kalurahan government, kemantren/kecamatan apparatus and regional legislatures, namely the Yogyakarta City DPRD. The description can be seen in table 2.

Table 2. Actors Involved in Every Stage of Musrenbang

No	Stages of Musrenbang	Actors Involved
1.	Musrenbang Kelurahan	Village Delegation or Community Organization in Kelurahan
		LPMK
		Representatives of the Village management
		Community organizations at the Village level
		Representatives of the poor
		Representatives of people with disabilities
		Representatives of children's forums or groups
		Religious Figures
		Public figures
		Raise youth
		TKPK Kelurahan
		Kotaku program coordinator
		Community Empowerment Agency
		Representatives of the Inclusion Subdistrict Forum who are affiliated in the sub-district area
		Community Learning Hours (JBM) manager/companion
		Community Reading Park Manager (TBM)
		School Committees domiciled at the sub-district level
		Professional Group (entrepreneurs, teachers/lecturers, doctors, etc.)
		Sectoral groups such as small business groups, carrying labor groups,

No	Stages of Musrenbang	Actors Involved
		group of parking boys, PKL etc..
		NGOs domiciled and active in the local Kelurahan area
		Regional data surveyor
		Government Elements
		Yogyakarta City Legislature
2.	Murenbang Kecamatan/Kemantren	Muspika Elements:
		Sub-districts
		Danramil
		Police Chief
		Elements of District Government:
		Sub-district Secretary;
		The Kasie in the Subdistrict;
		Subdistrict Puskesmas;
		KUA
		Village Elements:
		Lurah;
		Delegation appointed during musrenbang kelurahan consisting of community and government elements
		Elements of Society:
		Community organizations at the Subdistrict level (MUI, KNPI, Karang Taruna, PKK);
		Public figures;
		Youth figures;
		Leaders/Groups representing the poor, disabled, children, women, and the elderly;
		Small businessmen/informal sector groups;
		Communities and NGOs domiciled and active in the Ministry of Justice;
		Professional groups (doctors, teachers, entrepreneurs, etc.);
		School Committees domiciled at the Subdistrict level.
		Sectoral groups such as small business groups, carrying labor groups, parking boy groups, street vendors, etc.;

No	Stages of Musrenbang	Actors Involved
		Elements of Municipality
		Relevant Regional Devices
		Bappeda
		Yogyakarta City Legislature

Source: Musrenbang guidebook, 2020

Based on table 2, it can be shown that each stage of Musrenbang always involves actors in the government and outside the government both from the Musrenbang at the Village and District levels. Especially the Yogyakarta City DPRD, in addition to bringing the e-pokir that is entered into the application, is also involved from the lowest level of the Musrenbang process to the documented planning into the form of RKPD. This phase of community involvement although in substance is not much different from the conventional model but there are restrictions on access to the Musrenbang SIM and Planning SIM because not all actors have a username and password to be involved in electronic-based budgeting planning.

The next initial budgeting plan is an e-pokir brought by each member of the Yogyakarta City DPRD. This phase is not much different from conventional models or phases. The electronic pokir in the DPRD is valid from 2019-2020 and refers to the Regulation of the Regional People's Representative Council of Yogyakarta City Number 1 of 2017 concerning the Points of Mind of the Regional People's Representative Council. Pokir in this phase is inputted in the Pokir SIM application which is not much different from the Musrenbang SIM and Planning SIM.

Each stage of budgeting planning is never independent of the actors involved. The researcher in the previous description explained about the actors involved in each stage of the Regional Development Planning Deliberation in Yogyakarta City. Furthermore, this paragraph will explain in general the actors involved or involved in the budgeting planning process. Budgeting planning involves actors within the government such as the Yogyakarta City Government and DPRD as well as outside the government such as political parties, NGOs or NGOs, community leaders, youth, religious and interest groups. However, in this phase there are actors that are different from conventional models, namely applicators and operators.

The applicator is a team of planning experts contracted by Bappeda to create an application that is able to integrate, harmonize and make government organizers comfortable in making electronic-based budgeting plans. The next actor is the operator who runs the application while inputting on the planning system both in the executive and also the legislature. Although underestimated, it is very

decisive in the budgeting planning process, it must even be well controlled so that there is no intervention or misappropriation by the operator. If there is an intervention against them, it will affect the quality, transparency and accountability of budgeting planning in Yogyakarta City.

Regional Development Information System Phase

SIPD is regulated in the Regulation of the Minister of Home Affairs Number 70 of 2019 concerning Regional Development Information Systems. SIPD contains 4 (four) important things which include regional development information, regional financial information, other regional development information and supervisory guidance. In addition, this regulation also refers to Presidential Regulation Number 54 of 2018 concerning the National Strategy for Corruption Prevention, which is the foundation of an integrated planning and budgeting system. Based on article 6 of the Minister of Home Affairs Regulation Number 70 of 2019 concerning SIPD states that SIPD is built and developed to produce interconnected and integrated Local Government information services on an electronic basis. The stages of the SIPD phase are no different from the conventional and pre-SIPD phases, namely participatory, technocratic and political. Participatory planning begins with the musrenbang process before being documented in the form of RKPD. Initial budgeting planning (RKPD preparation) is the domain of Bappeda. The Head of Bappeda in the structure of the Local Government Budget Team (TAPD) becomes the Deputy Chairman of TAPD who plays a role or functions to ensure that the plan is in accordance with the vision and mission and annual planning.

Budgeting planning inevitably involves various actors in each stage. The actors involved in SIPD-based budgeting planning are not much different from conventional and pre-SIPD models. The actors involved are still classified into 2 (two) major parts, namely insider actors and outsider actors. Insider actors include government institutions both regional/OPD and Yogyakarta City DPRD. Outsider actors include informal leaders, Nongovernmental Organizations (NGOs)/NGOs, communities, political parties and so on. Based on data from Bappeda, the actors present and involved in the RKPD Musrenbang process were 242 (two hundred and forty-two) people from 162 (one hundred and sixty-two) people from various government and non-government institutions. In the context of SIPD, this study separates operators outside government institutions. Researchers see that community involvement is not much different but there are restrictions on access to enter the system because those who get SIPD accounts are only those who are authorized. This shows that there are dominating actors in budgeting, namely TAPD as a manifestation of the Yogyakarta City Government and on the other hand the DPRD can also dominate

in other aspects because of the fact that relations are equal. Actors outside the government are political parties and informal figures. Therefore operators need to be supervised from the various interventions or interventions of these actors both in the executive and the Board.

Actors involved in the budgeting process include members of the DPRD in the Commission and representatives of Banggar and TAPD. In addition, it involves community leaders through the mechanism of Public Hearing Meetings (RDPU) and community institutions in Yogyakarta City. RDPU is held annually to ask for input, ideas and suggestions related to budgeting planning for the Yogyakarta City DPRD. This activity involves many actors of government institutions and non-governmental institutions. In 2021 based on the presence of RDPU Ranperda Change TA. 2021 there were 26 (twenty-six) people present and actively involved. Meanwhile, in the RDPU Raperda APBD TA. 2022 as many as 30 (thirty) people involved. The implementation is carried out online through the Zoom meeting application because it is still in the Covid-19 period.

Looking at the budgeting approach used, it references the evolution of the budgeting theory proposed by Khan, especially relevant to research studies, namely the Emerging New Paradigm which emphasizes negotiating interests between the executive and legislature in budgeting and developing quantitative models that include income and expenditure. In the context of executive and legislative relations there is equality and balance in budgeting, there is no domination and deception by the excursive (A. Khan & Hildreth, 2002). Budgeting planning carried out by the executive and legislature prioritizes the use of technology through applications designed or created by themselves before the implementation of SIPD and the use of SIPD of the Ministry of Home Affairs. Bugs (Wilson, 2019) categorize 4 (four) main categories of participatory regional development planning based on information technology, namely: information distribution and transparency, solutions through participation and consensus building.

The reality that occurs in Yogyakarta City is only 2 (two) categories, namely information distribution and transparency. Information and transparency are manifested in the provision of information stages from each stage of budgeting planning as stated in the jss.jogjakota.go.id, bit.ly/musrenbangjogjakota and bit.ly/pokirjogjakota and the pages or websites of Bappeda, DPRD and Yogyakarta City Government. The application in addition to displaying the planning stages, displays public information as ordered by Law Number 14 of 2008 concerning Public Information Disclosure including public documents that can be downloaded such as RPJMD, RKPD, Renja OPD and so on as well as APBD in the form of charts or graphs

or also complete documents. However, participation and consensus building is carried out through a manual model because application accounts are given only certain parties. So, the use of technology does not reach the government's interaction with the community or if there is a response from old agencies so that the process is faster manual.

CONCLUSION

Electronic-based budgeting planning in Yogyakarta City can be classified into 2 (two) phases, namely pre-SIPD and SIPD. There is no difference in the stages of the two phases, which applies a combination of conventional and electronic patterns in realizing quality development planning. Each stage can never be separated from the actors who color the process. The composition of electronic-based budgeting planning actors in Yogyakarta City includes actors inside and outside the government. Actors in government consist of the executive and the legislature. The executive of this context is divided into 3 (three) determining actors, namely the Local Government Budget Team as the policy maker for budgeting planning, the Regional Apparatus Organization as the policy implementer and communication with the DPRD or the community as well as applicators and operators. The applicator was given the authority by the Yogyakarta City government to make a budgeting planning application before the enactment of the SIPD and since the enactment of the SIPD caused the application to be no longer used. Meanwhile, the operator has the authority to enter planning data into the system or application both in the pre-SIPD and SIPD phases contained in the city government and DPRD. Operators are merely executors without a political agenda unless there is intervention or direction from the leadership of their respective institutions.

These actors interact with each other in the budgeting planning process according to their respective roles and authorities so that in Yogyakarta City the dynamics of actors are not too extreme. That is, budget politics is dynamic with a degree of intensity that is lackluster and normative. The existing interests are accommodated by the actors through formal and non-formal mechanisms according to their respective portions and are conventional. The interaction of actors in electronic-based budgeting planning is more on manual than electronic processes especially decision making or policy. This should not be the case with electronic-based budgeting planning.

Theoretically, this study suggests analyzing actor engagement, actor interaction and the fulfillment of actors' interests completely electronically so as to be able to realize quality budgeting planning that is transparent, accountable, integrated, harmonized and synchronized. For this reason, an SPBE architecture is needed to

support the implementation of e-government and e-governance in the context of development planning as a unit.

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