UNCOVERING BUDGET BATTLE PRACTICES: A CRITICAL STUDY OF BUDGET PARTICIPATION IN INDONESIA

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ABSTRACT

Purpose: This research aims to analyze the budget battle practices between local government (executive) and Regional People's Representative Council (DPRD or legislative) within the context of plenary sessions in North Toraja Regency.

Theoretical framework: The theoretical framework of this article revolves around the concept of budget participation, influenced by the political environment, and inspired by Paulo Freire's ideas. Budget participation involves the engagement of the community in decisions regarding the allocation of public funds, with a normative emphasis on community involvement values. The influence of the political environment and the political will of the government plays a pivotal role in the success of budget participation.

Design/methodology/approach: This study adopts a critical paradigm and employs the Habitus Theory as a tool for interpreting research data. The research also utilizes the data collection and reduction procedures outlined by Creswell (2014). The study was conducted in North Toraja Regency and involved ten informants selected through purposive sampling technique.

Findings: The research findings reveal several aspects. Firstly, the practice of budgetary battles involves three models: negotiation, holding the Regional Budget Planning (RAPBD) hostage, and intimidation. Secondly, these three behaviors undergo transformation into a homogeneous institutional or group habitus among the actors. Thirdly, this group habitus is deeply internalized by the actors, shaping individual habits that are employed both during plenary sessions and outside the political context within the social realm.

Research, Practical & Social implications: The social implications of these findings indicate that the existence of budgetary battle practices involving negotiation, holding the Regional Budget Planning (RAPBD) hostage, and intimidation can impact political dynamics and financial governance at the regional level. In terms of practice, these findings can provide guidance for policymakers at the local level to implement improvements in budgeting mechanisms.

Originality/value: The originality of this article lies in its contribution to the understanding of how group habitus influences individual dispositions in budgetary battles. The findings

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The three types of habitus also offer a novel contribution to the literature. This study provides crucial insights for further research in exploring the phenomenon of budgetary battles and their impact on budget participation within the context of local governance.

Keywords: local budgeting, budget battle, local government, habitus.

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Resumo

Objetivo: Esta pesquisa tem como objetivo analisar as práticas de batalha orçamentária entre o governo local (executivo) e o Conselho Regional de Representantes do Povo (DPRD) no contexto das sessões plenárias na Regência de Toraja do Norte.

Estrutura teórica: A estrutura teórica deste artigo gira em torno do conceito de participação orçamentária, influenciada pelo ambiente político, e inspirada nas ideias de Paulo Freire. A participação no orçamento envolve o envolvimento da comunidade em decisões relativas à alocação de fundos públicos, com ênfase normativa nos valores de envolvimento da comunidade. A influência do ambiente político e a vontade política do governo desempenham um papel crucial para o sucesso da participação no orçamento.

Projeto/metodologia/abordagem: Este estudo adota um paradigma crítico e emprega a Teoria Habitus como ferramenta para interpretar dados de pesquisa. A pesquisa também utiliza os procedimentos de coleta e redução de dados descritos por Creswell (2014). O estudo foi realizado na Regência de Toraja Norte e envolveu dez informantes selecionados através de técnicas de amostragem intensiva.

Resultados: Os resultados da pesquisa revelam vários aspectos. Em primeiro lugar, a prática de batalhas orçamentais envolve três modelos: negociação, refém do Planejamento Regional do Orçamento (RAPBD) e intimidação. Em segundo lugar, esses três comportamentos passam por uma transformação em um habitus homogêneo institucional ou de grupo entre os atores. Em terceiro lugar, este grupo habitus é profundamente interiorizado pelos atores, formando hábitos individuais que são empregados tanto durante as sessões plenárias como fora do contexto político dentro do âmbito social.

Investigação, implicações práticas e sociais: As implicações sociais destas conclusões indicam que a existência de práticas de combate orçamental que envolvem negociação, mantendo refém o planejamento orçamental regional (RAPBD) e intimidação pode ter impacto na dinâmica política e na governação financeira a nível regional. Em termos práticos, estas conclusões podem fornecer orientações aos decisores políticos a nível local para implementar melhorias nos mecanismos de orçamentação.

Originalidade/valor: A originalidade deste artigo reside na sua contribuição para a compreensão do como o grupo habitus influencia as disposições individuais nas batalhas orçamentais. Os achados sobre os três tipos de habitus também oferecem uma nova contribuição à literatura. Este estudo fornece informações cruciais para uma investigação mais aprofundada sobre o fenômeno das batalhas orçamentais e o seu impacto na participação orçamental no contexto da governação local.

Palavras-chave: orçamento local, batalha orçamental, governo local, habitus.
1 INTRODUCTION

In the operation of organizations, particularly local governments managing public funds from the community, budgeting plays a pivotal role (Sicilia & Steccolini, 2017). The budget's functions encompass enhancing the governance of governmental organizations, including accountability, transparency, and performance improvement (Carlitz, 2013) (Aidi et al., 2023). Over the past few decades, budgets have transformed into instruments involving civil society participation in planning and development processes, termed Budget Participation (Ríos et al., 2016).

Budget participation proved to be a highly successful experiment in budgeting and community involvement in Porto Alegre, Brazil. This success is evident in improved governmental accountability, transparency, performance, and accelerated community welfare enhancement (Souza, 2007), (Maciel et al., 2022). The budgetary participation is also an effective tool to address gaps in basic public services (Becerra Vásquez et al., 2023).

This accomplishment prompted the majority of countries worldwide to replicate the concept of budget participation, both in developing and developed nations. The concept of budgetary participation aligns with the concept of results-based management, which has been proven to have a positive impact on the quality of life of the community (Sánchez Farroñan et al., 2023) In developing countries, budget participation primarily aims to enhance infrastructure development and improve welfare, while in developed countries, it focuses more on social service enhancement (Sintomer et al., 2008).

The global trend of replicating budget participation has led to research on various aspects of its implementation. These aspects include community engagement (Zepic et al., 2017), governmental functions (Baiocchi & Ganuza, 2014), the success of participation (Meerow et al., 2019), inclusivity (Damayanti & Syarifuddin, 2020), and other dimensions. Nonetheless, recent research reveals contradictory phenomena regarding the reported success of budget participation, particularly in South American cities like Porto Alegre. Several studies have noted failures in budget participation due to factors such as cultural barriers (Uddin et al., 2019), participants' limited knowledge (Zepic et al., 2017), and inadequate political will from local governments (Sintomer et al., 2008). However, the primary obstacle in achieving budget participation goals is the overwhelming dominance of government (Bassoli, 2011).
In the context of Indonesia, budget participation is modified and integrated into the mechanism of local government budget planning through Law No. 25 of 2004 concerning the National Development Planning System (Musrenbang). This law aims to accommodate the direct needs of the community, particularly the needs of impoverished groups, in local government development budget planning (Grillos, 2017). However, after two decades since its implementation, the practice of budget participation has deviated from its original objectives (Uzzaman, 2010).

(Uzzaman, 2010) found that the concept of good governance through Musrenbang remains unclear and ambiguous. Both the government and representatives are reluctant to educate the public about budget participation and do not fully value direct community involvement. This phenomenon arises because Musrenbang, as a participation forum, often becomes mere formality used to avoid local government responsibilities (Sopanah, 2012). In other words, Musrenbang often becomes a Pseudo Participatory Practice created by the local government (Syarifuddin & Damayanti, 2019).

According to (Riharjo, 2017), the determination of the local government budget in Indonesia is marked by political interests of the executive and legislative. Both stakeholders become the main axis competing to secure budget allocations. This competition impacts the lack of attention to participatory deliberations during budget discussions. Meanwhile, (Grillos, 2017) reveals that the interests of the impoverished community are not prioritized in the drafting of local government budget proposals. Furthermore, according to (Riharjo, 2017), the executive and legislative continue to compete for dominance in local government budget allocations to gain a larger share. This competition between the two stakeholders manifests in the form of budget battle practices between the executive and legislative.

Based on the above exposition, this article aims to uncover how the process of dominance in budget allocation occurs in the context of budget discussion plenary sessions. To achieve this objective, this study applies the habitus theory framework by Bourdieu (Bourdieu, 1989) to reveal the dynamics in the process of budget allocation dominance. The habitus theory is employed as it provides deep insights into how an individual’s actions and decisions are shaped by broader social structures and how interests, norms, and cultural practices form behaviors in specific environments. By analyzing the interaction between the executive and legislative through the lens of habitus theory, this study seeks to understand how the individual and group habitus in local
governance influence strategies and decisions related to budget allocation. The case study taken in this article focuses on budget practices in the local government of North Toraja Regency. In Indonesia, there are 418 regencies and 98 municipalities at the regency level that implement similar budget participation practices. This contrasts with other countries where various models of budget participation can be applied across different cities, such as in Europe (Bassoli, 2012). Therefore, selecting North Toraja Regency as a case study can essentially provide an overview of budget practice phenomena in Indonesia.

2 LITERATURE REVIEW

2.1 CONCEPT OF BUDGET PARTICIPATION

Budget participation is a mechanism in which society directly engages in public budgeting decisions through deliberation, a process that has gained significant attention in recent years (Cho et al., 2020). It was initially introduced in Porto Alegre, Brazil, by the Workers' Party (Partido dos Trabalhadores / PT), aiming to achieve social justice, combat corruption and clientelism, and enhance the community's quality of life (Karuppu, 2016). In the context of public administration, the theory of budget participation is normative and continually evolving (Shybalkina, 2022). Normativity encompasses values, norms, and perspectives on how community participation in planning, allocation, and budget management should be conducted. In budget participation theory, normativity suggests that involving the community in these processes is a step that should be implemented. In other words, there is no universally formulated theory about budget participation, leading to variations in implementation across countries (Baiocchi & Ganiuza, 2014).

The trend of budget participation is heavily influenced by society's aspirations for transparency in public budget allocation by the government (Carlitz, 2013). For instance, the implementation of budget participation in Italy was driven by civil society movements (Bassoli, 2012), as seen in Germany (Schneider & Busse, 2019), China (Wu & Wang, 2012), the United States (Russon Gilman, 2012) and most other countries. Budget participation can be seen as a manifestation of societal idealism and a struggle for positive change.

The historical concept of budget participation is also influenced by Paulo Freire's (1970) notion of Pedagogy of the Oppressed (Streck, 2004), (Bartlett & Schugurensky, 2021). Freire advocated for critical education for all, especially the oppressed. Education,
according to Freire, aims to liberate individuals from fear caused by oppressive pressure. This freedom is a right that the oppressed should fight for (Holst, 2006), (Giroux, 2010), (Gadotti & Torres, 2009). The concept of budget participation was introduced by the Workers’ Party (Partido dos Trabalhadores / PT) as an effort to empower the community, particularly in Porto Alegre, from the oppression of the oligarchy in democratic governance systems (Souza, 2001). The success of participatory budgeting in Porto Alegre inspired governments worldwide to adopt similar practices. From 2000 to 2010, more than 40 countries and 1500 local governments/regions had adopted budget participation (Baiocchi & Ganuza, 2014). The replication of budget participation to other cities occurred through diffusion channels facilitated by globalization processes, including international institutions and agencies associated with Washington, such as the World Bank (Karuppu, 2016).

2.2 POLITICAL ENVIRONMENT

The political environment plays a crucial role in determining the success or failure of budget participation implementation. Amid various influencing factors, one of the most dominant is the political will of the local government (Sintomer et al., 2008), (Bassoli, 2011). This factor is recognized as a crucial element shaping how budget participation is regulated and executed in various contexts. Evidence and findings across countries demonstrate variations in approaches to involving communities in budget processes.

Examples reflecting these variations can be found globally. In Italy, for instance, the government only opens community participation access to specific budget allocations. In this context, communities can only participate in budget planning discussions for certain sections of allocations (Bassoli, 2011). In Germany, communities can propose or reject government budget plans, but the final decisions remain with the government, with proposed and rejected options being considerations that are either accepted or rejected (Schneider & Busse, 2019).

Meanwhile, in Japan, although budget participation is initiated by the municipal government, the practice doesn’t always align with the participatory character it aims for. Municipal government budget plans are often prepared by the Finance Bureau and authorized by the Mayor without significant community involvement. Participation in this case is limited to providing suggestions regarding pre-designed budget allocations (Uddin, 2017). On the other hand, in China, the government facilitates full community
participation in determining regional government budget allocations, showcasing a more inclusive approach (Wu & Wang, 2012).

In these diverse political contexts, the success of budget participation relies not only on formal structures but also on the government's strong political commitment to encourage broader and impactful community participation. A robust political environment and positive government commitment to community participation can influence how budget participation is implemented and its effects on public financial management.

The significance of political will in the context of budget participation also reflects the complex relationship between government and society in financial decision-making. This factor not only influences the extent to which community participation is allowed but also reflects the government's perspectives and objectives related to inclusivity, transparency, and accountability in budget management. Various countries' experiences show that with strong political will, community participation becomes more than a formality, it becomes rooted in decision-making practices. Conversely, without sufficient political support, community participation can be hindered, resulting in participatory processes that are merely cosmetic. Therefore, a deep understanding of the role and dynamics of political will is crucial in analyzing the effectiveness of budget participation and its overall impact on public financial governance.

3 RESEARCH METHODOLOGY

The methodology adopted in this research is a qualitative approach. Qualitative research involves various methods used to comprehend phenomena within the context of the research subjects. In this article, we have chosen Bourdieu's theory of practice as the analytical framework to explore and address the research questions. Although initially developed in the field of sociology, this method has been applied in behavioral accounting research, as demonstrated by scholars like (Goddard, 2004), (Karuppu, 2016), (Malsch et al., 2011), (Ikin et al., 2012), (Egan & Tweedie, 2018). Bourdieu's theory of practice consists of three core elements: the theory of social structure (field), the theory of power relations (capital), and the theory of behavior (habitus) (Dobbin, 2008).

Field is a concept introduced by Bourdieu that refers to specific domains within the social space where actors or agents compete to establish dominance or power (Ritzer, 2005). Two essential dimensions of the Field concept include the social position of actors
and the symbolic stances adopted by them (Ancelovici, 2021). On the other hand, "capital" is another key term introduced by Bourdieu that determines an actor's position within the social structure (Kurniawan, 2021). According to Bourdieu's perspective, capital encompasses various resources (both economic, cultural, social, or symbolic – tangible or intangible) that can essentially be converted into each other with differing exchange values (Dobbin, 2008).

"Habitus" refers to the system of dispositions that actors possess for interacting with the social world (Costa & Murphy, 2015). Habitus is formed and influenced through lifelong processes, including socialization and formal education, shaping how actors behave and respond to situations in line with their available capital. Habit is also a structure that governs practices and perceptions, and the principles that regulate the perception of the social world are a result of the internalization of that world (Bourdieu, 2015). In the social environment or Field, "habitus" and "capital" interact to reinforce or enhance an actor's dominance (Nexon & Neumann, 2018).

This research is focused on the North Toraja Regency Local Government in South Sulawesi as the subject of analysis. Data were collected through in-depth interviews with research informants. The concept of validity in qualitative research, as suggested by (Creswell, 2014), highlights the crucial aspect of informant selection. In this context, informants are key stakeholders who possess a profound understanding of the research topic. The informants consist of six Regional Budget Team Officials and four Legislative Members, making a total of ten informants. Triangulation was employed to ensure data validity by comparing information from multiple informants.

The interview procedure followed Creswell's guidelines (2014). Interviews were conducted through face-to-face meetings with the informants. The questions posed were open-ended and unstructured, aimed at gaining in-depth insights from informants regarding the research topic. During the initial stages, challenges were encountered in obtaining normative answers, and interviews were brief. To address this, the interview method was adapted by visiting informants at their homes. This approach enabled us to gather more comprehensive information related to the research questions. Each informant was interviewed 4-5 times to ensure accurate data. The data collection process took place over a two-month period at the research location.

Data analysis followed the six steps proposed by (Creswell, 2014). First, raw data were prepared in the form of transcripts or field notes. Second, the entire data set was
read to capture ideas from informants, identify relevant main themes related to the topic, and understand the meaning of the information. Third, data were coded to organize them into predetermined categories established by the researchers. These categories were formed to address the research questions. Fourth, research themes were identified based on data coding. Fifth, qualitative narratives were constructed based on these themes. Finally, the research report was generated, including the researcher's interpretation of the findings.

All steps in this research method were undertaken with the aim of obtaining an in-depth understanding of how the political environment in the context of budgetary struggles impacts the success of budget participation in the North Toraja Regency Local Government. Thus, this method allowed the researcher to comprehensively and meticulously address the research questions.

4 FINDINGS AND DISCUSSION

4.1 DYNAMICS OF INTEREST STRUGGLE IN BUDGET FORMULATION: EXECUTIVE VS. LEGISLATIVE

Every year, local governments draft budget proposals as a guide for the upcoming year’s work programs. In the process of preparing these budget drafts, the executive team, as the creators, must balance the interests of the local government with the political interests of the legislative. However, the challenge faced by the Regional Budget Preparation Team (TPAD) is how to accommodate the proposals of the community through the Musrenbang (Development Planning Meeting) forum, while still considering the legislative political interests. At times, conflicts of interest arise among the executive, legislative, and community sectors, resulting in budget battles during the process of budget discussion.

In general, the budget is often used by the executive to maintain power by allocating the budget for popular programs to enhance their image in the eyes of the public (de Haan & Klomp, 2013). On the other hand, the legislative, as a political institution, also seeks to maintain its position as members of the Regional People's Representative Council (DPRD) elected by the public. As a result, the legislative also has interests in the budget to realize programs that align with the aspirations of their constituents. Due to these conflicting interests, both the executive and legislative must contend in the plenary session of budget discussions to secure a portion of the regional budget.
In this context, it becomes evident that the interests of the community are often sidelined in the budgeting process. Legally, the community does not have access to participate in the budget determination phase. Law No. 25 of 2004 concerning Development Planning Deliberations only grants the authority to the community to provide proposals related to development programs. As a result, in the process of determination and allocation of the budget, the community has not yet assumed a significant role. The use of the local budget as a political tool is not unique to Indonesia. In Porto Alegre, for instance, budget participation is also employed by the ruling party to maintain its image and reduce the chances of political opponents utilizing the budget as a political tool (Souza, 2001). This method has proven successful in upholding the dominance of the labor party in general elections.

In Indonesia, the interests of stakeholders regarding the budget are also centered around maintaining power. Both the executive and legislative have equal roles but with differing authorities. This opens the door to the practice of clientelism between the two parties to safeguard their respective interests in the budget. Clientelism occurs through lobbying between local governments and the legislative before entering the plenary session. This lobbying arises because the legislative has the right to reject the Draft Budget prepared by the executive. Unfortunately, such rejections often stem from the personal interests of legislative members in obtaining the Aspirations/Constituency funds (Tomsa, 2010).

Constituency funds, legally, are used by legislative members to address the needs of their constituents that are not accommodated in government programs. However, in practice, these funds often merely reflect the efforts of legislative to strengthen their legitimacy as representatives of the people (Pasoloran et al., 2015). In line with this, this phenomenon is connected to the transformation of the legislative body as a new actor in local-level oligarchy (Damayanti, 2016). Nevertheless, the significant interests of legislative in constituency funds also drive them to engage in communication with the executive (Zulham et al., 2022).

Overall, the role of local budgets as a political instrument illustrates the complexity of the relationship between the government and the community in financial decision-making. This phenomenon not only impacts the executive, legislative, and public levels but also reflects the political dynamics that influence the allocation of public funds. Therefore, a profound understanding of these political practices is crucial in
analyzing the impact on community participation and comprehensive public budget management.

In the complex context of local budgeting, the findings discussed earlier illustrate that the budgeting process is not merely about fund allocation, it is also a stage for the battle of interests among governmental actors. Political interests, community needs, and the dynamics between the executive and legislative branches emerge as crucial elements in this process. Now, let's delve deeper into exploring the practice of budgetary battles that occur amidst the intricate interaction between local government and the legislative body. In this analysis, we will uncover how these conflicting interests manifest in tangible actions that influence budget allocation decisions, as well as their impact on public financial governance and community participation in more detailed terms.

4.2 HABITUALITY IN BUDGETARY BATTLE

Social practice in Bourdieu's perspective is the result of the dialectics of individuals or social groups internalizing externalities, and vice versa (Siregar, 2016). This practice takes place within a structured space and time. Actors do not act in a vacuum, but in concrete social situations governed by objective social relations. Bourdieu refers to this space as the Field, a structured space with its own functional container, where struggles or maneuvers occur to vie for limited resources or access (Jenkins, 2016). Each Field is a structured system with the logic of social positions held by individuals or institutions (Yang, 2016). The plenary session can be referred to as an Field where the social practice of struggle between the executive and legislative branches takes place to gain dominance over the local budget (Wance & Suranto, 2017). The budgetary battle habit emerges as a form of negotiation and power play between the Executive and the Legislature.

Negotiation is a method where two competing parties work together to achieve a mutually beneficial solution, known as a win-win solution. This approach provides an opportunity for integrative agreements, allowing each party to maximize gains without engaging in mutually detrimental competition (Thompson & Hastie, 1990). In politics, negotiation is a common practice to reach understanding among diverse stakeholder groups (Caputo et al., 2019). Within the context of local government budgeting, negotiation becomes a primary choice to achieve consensus. This arises from the executive's desire to prevent significant changes to the Proposed Regional Budget
(RAPBD) during discussions with the legislative branch. Negotiation also aims to ensure that the plenary session for budget discussions doesn't extend for prolonged periods. However, these negotiations typically occur before the plenary session commences.

In the context of local government budgeting, negotiation becomes the foremost choice for both stakeholders to achieve mutual agreement while safeguarding their own interests. In the case of Toraja Utara, and more broadly in local governments across Indonesia, negotiations are initiated by the Budget Team responsible for drafting the Proposed Regional Budget (RAPBD). This is driven by the executive's interest in minimizing changes to the RAPBD during discussions with the legislative. Furthermore, negotiations aim to ensure that the plenary session for budget discussions can be swiftly concluded. This is essential as the Budget Team (TAPD) needs to concentrate on completing government programs that are yet to be realized. Typically, negotiations occur prior to the commencement of the plenary session to ensure a smooth and efficient process to achieve agreements and understanding with the legislative. Within the structure of the RAPBD formulated by the Budget Team (TAPD), programs originating from the legislative branch are often included as "entrusted" items that can be accommodated by the local government.

"...Before we enter the budget meeting (Banggar), we call the leaders of the DPR (Legislative leaders). We convey to them the allocated funds for them. Only after that, we enter the budget meeting. Then, we proceed to the plenary session” (Sekda, Executive)

This constituency fund is distributed through programs in regional government agencies (SKPD). In the negotiation process, the budget team will present to the Legislatif Chairperson the programs considered as the "rights" of the Legislature in the RAPBD. The budget team usually has calculated and allocated funds according to the capacity of each legislative member. It should be emphasized that the Legislatif Chairperson usually receives a larger budget allocation compared to others legislative members.

"...if there's an agreement between the leader and the Regional Secretary (Chairperson of the budget team), then we as members (Legislative) just follow the leadership's direction... of course, the allocation for leaders is more, it's their position after all. But, all members should receive something. Because this relates to the integrity of Legislative members in the eyes of the public” (Legislative)
The negotiation process of this allocation also significantly determines the extent to which the battle between the government and the legislative will unfold in the plenary session. If the allocation of aspiration funds can be quickly accepted by the legislative, then the budget battle can be avoided. But if the legislative feels that the allocation is not in line with their needs, then the plenary session of budget discussion becomes slow and complicated. In other words, the smoothness or slowness of the plenary session greatly depends on the outcome of this negotiation. If both parties reach an initial agreement, then the plenary session will proceed orderly and become a mere formality.

In situations where the executive and legislative cannot reach an agreement before the plenary session, the battle is waged through a power struggle. Legislative members have the authority to "hostage" or withhold approval of the budget proposal until the specified deadline. In the realm of politics, this practice is known as budget hostage-taking and often occurs because each party involved does not want to lose their position in the political Field (Aleksandrov et al., 2018). The practice of budget hostage-taking is quite common in local governments in Indonesia, as seen in the case of the Kepulauan Riau Province (Yandra et al., 2018).

However, budget hostage-taking ultimately harms both parties involved. From the perspective of the Local Government, annual work plans can be hindered, and the operational activities of institutions can be disrupted. On the other hand, the legislative body is unable to realize the aspirations of their constituents, potentially affecting their electability. In the end, the practice of budget hostage-taking has negative impacts on the efficiency and effectiveness of budgeting and the decision-making process within the local government.

"... the legislative always resort to hostage-taking (of the RAPBD)..." - (Legislative)

This hostage-taking phenomenon results in the executive (Budget Team) being "forced" to focus on accommodating the requests and interests of the Legislative during the session. In other words, the substantive discussions during the session are no longer related to government work programs (as they should be), but rather revolve around explanations and/or accommodating the interests of Legislative members. As mentioned earlier, the executive desires swift discussions of the RAPBD. On the other hand, the executive also needs to remain focused on implementing government programs that have
not yet been realized. Therefore, in this context, the plenary session is akin to a "market" where the two recognized interests of the executive clash and must be reconciled.

"... If their interests are met, then it goes smoothly, right? But if their constituency's interests are not met, they say there's no need to discuss this. Especially since they have the right to parliamentary immunity. They can say whatever they want in the session. It's their forum, they're free to speak. If they say they don't want to discuss it, we can't complain because they have immunity..." - (Head of BAPPEDA - Executive)

Furthermore, the image associated with being "representatives of the people" empowers the legislative to act arbitrarily towards the executive in the Field of plenary sessions. Since decentralization laws were implemented in Indonesia, the DPRD has transformed into a new oligarchy with the freedom to act as they see fit (Damayanti, 2016). The arbitrary actions taken by the Legislative are manifested in acts of intimidation directed towards the executive, with the aim of pressuring the executive to accommodate their interests.

During the data collection process, we directly encountered instances of such intimidation, as conveyed by the informant below:

"... At the last plenary session (November 2022), we heard rumors that we would be 'conditioned' during the session due to a 'previous issue.' However, we still attended as the head of our agency to explain our plans for the next year (2023). And indeed, during the session, before we even finished explaining, the legislators were already shouting and causing a commotion, trying to drive us out. One legislator even lifted a table and yelled at us to leave. Seeing that situation, we consulted with the Secretary of the Regional Government to decide whether to leave or stay. The Secretary signaled for us to leave, and so we ended the presentation session and politely left the session room." (Head of Government Agency – Executive).

Regarding this situation, it is important to note that the executive also plays a significant role in the dynamics of the plenary session for budget discussions. They are not only reactive to the proposals and demands put forth by the legislative branch, but they also have the ability to prepare well and formulate strategies to face these debates. As the plenary session approaches, the executive side has conducted thorough preparations, including gathering relevant data and information, analyzing arguments that might be presented by the legislative branch, and crafting arguments and reasons that support their budget proposals. These actions aim to uphold the priorities and interests of government programs proposed in the Draft Regional Budget (RAPBD). Therefore, the executive branch is capable of providing strong responses and defending their viewpoints.
during the plenary session, with the hope of reaching mutually beneficial agreements between the executive and legislative.

"... The legislative is often reluctant to read, and they are not familiar with the regulations. Most of the contents of the RAPBD are unknown to them. And that's where the advantage of the executive lies, when we explain the rules to them, they no longer have arguments to reject. - Executive."

The statement made by the informant clearly indicates the legislative's lack of understanding regarding budgetary mechanisms. This knowledge gap presents an opportunity that the executive leverages to "hide" budget allocations in less visible categories from the view of the legislative. The objective is to avoid critical assessments or in-depth questions from the legislative concerning the use of funds in specific categories. Similarly, a legislative member reinforces this viewpoint, affirming that most legislative members are more focused on constituents' aspirations and have limited time or expertise to thoroughly analyze the Regional Budget (RAPBD).

"... you know, most legislative members are business owners or contractors. Apart from not having the time, they wouldn't want to read that thick RAPBD. So, they really just focus on the aspirations. If their aspirations are already in the RAPBD, they'll just agree." – Legislative

Both of these statements further reinforce the findings disclosed by Riharjo, 2017), which state that essentially, full control over the budget rests with the executive. Although the legislative has equal authority with the executive, the individual focus of legislative members on their own aspirations allows the executive to outmaneuver them in the plenary session. If we refer to Bourdieu's theory (1989), the more capital an actor possesses, the greater their chances of dominating in the social field. In the context of budgetary battles, the executive holds more abundant forms of capital compared to the legislative, particularly in the form of cultural capital (knowledge related to budgeting).

The phenomenon described above reflects the existence of habitus employed by each actor to achieve dominance in budget management. This habitus has become a distinctive feature of the groups attached to both sides involved. Although habitus is fundamentally an individual trait, in certain contexts, it can contribute to the understanding of a group, organizational level, and even at the societal level if experiences and social practices are homogeneous (Goddard, 2004). In the case of budgeting in Toraja Utara, the behavior of the legislative has become a homogeneous
characteristic within their group, thus it can be said that this behavior represents the habitus employed by the group (legislative) in budgetary practices.

Habitus itself develops within the social environment and undergoes continuous transformation until it crystallizes within the social structure (Jenkins: 2016). In line with this concept, the practice of budgetary battles in the case of Toraja Utara has also become an institutionalized habitus within the structure. In other words, this habitus is not only confined to the realm of individuals but has been internalized within a larger structure. Therefore, anyone elected as a member of the legislative or joining the Budget Team (executive) will automatically adopt this habitus. In this context, group pressures have a strong influence, leading individuals (actors) to "deterministically" embrace this habitus as a normal part of social practice. Certainly, this phenomenon has significant consequences, both in terms of governance and its impact on society. As highlighted by (Yandra et al., 2018), when local governments become entangled in political interests within the budgeting process, it can undermine the performance and effectiveness of regional budgeting. This finding makes sense because during budget discussions, both sides only focus on their individual interests within the budget structure.

From a Bourdieuan perspective, this practice can be seen as a form of symbolic violence carried out by the legislative against the executive. Symbolic violence occurs when one group imposes a certain system of symbols and meanings onto another group, making these actions seem legitimate (Jenkins, 2016). During the plenary session, the legislative carries out budgeting in a way that is considered "legitimate," even though it might be deemed morally unethical. While this action might be viewed as a cultural practice that persists from year to year, it still has detrimental consequences.

In our view, this phenomenon cannot be considered commonplace. Unlike the perspective of (Riharjo, 2017), which suggests that power struggles are only incidental practices in budget politics, we argue that this practice has more significant consequences. We have witnessed firsthand how intimidation practices against the executive occur outside the plenary session. In other words, this habitus has transformed and shaped individual habits directly. There is no dualism of habitus (individual and social) as described in Dramaturgy theory, where an actor's behavior on the front stage differs from the back stage (Syarifuddin, 2015). In fact, this habitus is accepted as an individual disposition (habitus) at a personal level and has an impact on social interactions beyond the context of the plenary session.
As acknowledged in Bourdieu's perspective, the ultimate goal of social practices is the domination of actors within a particular field. In this case, domination refers to the efforts of each actor to maintain their position (office) within the social structure (politics and governance). To achieve this, actors will leverage various types of capital they possess to either uphold their current dominance or to establish new forms of dominance. For instance, legislative can utilize social capital (mass influence) in their attempts to intimidate the executive to fulfill their interests. Conversely, the executive employs cultural capital (knowledge about the budget) to outmaneuver the legislative. Consequently, these practices can trigger broader social conflicts between the legislative and executive branches. The plenary session Field is no longer just a playing field (Goddard, 2004). It has transformed into a social battleground involving factors beyond the context of the budget discussion plenary.

4.3 CRITICAL REFLECTION ON THE PRACTICE OF BUDGET PARTICIPATION

The impact of budget battles in North Toraja Regency has significant implications for the implementation of budget participation in the region. While budget participation is fundamentally aimed at involving the community in the planning and budgeting process, the phenomenon of struggle between the executive and legislative branches during plenary sessions has led to detrimental effects on this aspect.

First and foremost, the budget battles centered around the interests of the executive and legislative branches tend to disregard the voices and aspirations of the community. In an environment where legislative and executive members are more focused on winning the budget battle, community priorities often get sidelined. This creates an imbalance in the budgeting process, where decisions are frequently based on political considerations rather than the needs and expectations of the community.

Secondly, due to the intense budget battles, the time and resources that should be allocated for listening to and involving the community in the budgeting process become limited. The local government, including the executive and legislative branches, must concentrate on negotiations and struggles within the plenary session, which leads to limited interaction with the community. This reduces opportunities for the community to provide input, understand the budgeting process, and participate in decision-making.

Furthermore, the impact of budget battles on budget participation can also be observed in the lack of transparency and accountability in budget allocation. The
circumstances where the executive and legislative branches clash in their interests can allow for practices that lack transparency, such as allocating funds to specific areas not open to public scrutiny. This can obscure the budget allocation process and diminish the community's ability to monitor and oversee the use of public funds.

It is important to recognize that effective implementation of budget participation requires a conducive environment where local government and the community can work together to achieve common goals. However, the budget battles in North Toraja Regency have disrupted this dynamic. To address these negative impacts, collaborative efforts among the executive, legislative branches, and the community are needed to establish a more inclusive, transparent, and responsive environment that caters to the needs and aspirations of the community in the planning and budgeting process.

5 CONCLUSION

This study provides an in-depth empirical insight into the dynamics of budgeting practices within the context of budget deliberation plenary sessions, through a case study in North Toraja Regency. Within the context of this research, there are two main contributions that can be drawn from the critical study of local budgeting mechanisms. First, by applying Bourdieu's concepts of Habitus, capital and Field, we have analyzed in-depth how the budget battle practices between the local government (executive) and the legislative take place within the Field of budget deliberation plenary sessions.

Second, this research has examined how the practices of budget battles unfold. The Plenary Session of Budget Deliberation becomes the stage of battle where stakeholders compete to dominate budget allocations, including constituency fund allocations, from the local budget. In this Field, a series of intrigues are conducted by both sides, which over time are reproduced into a system of dispositions known as Habitus, as per Bourdieu's understanding. This Habitus represents patterns of behavior and strategies routinely employed by actors within it.

However, it's important to highlight the impact of the phenomenon of budget battles on budget participation, a key issue in local budgeting. Despite the intrigues and battles between the executive and legislative branches, budget participation at the community level can be affected. In practice, the focus of budget battles in plenary sessions tends to divert attention from the participatory process that should involve the community. Community participation in budget planning becomes limited or even
unrealized due to the main focus being centered on negotiations between the executive and legislative.

Budget participation plays a crucial role in maintaining transparency, accountability, and fairness in the use of local budgets. However, in the context of intense budget battles in plenary sessions, community participation often gets overlooked or doesn't receive sufficient attention. Thus, while Habitus and intrigues continue to dominate the budget battle Field, it's essential to recognize that community participation should also be a fundamental pillar in generating more inclusive and sustainable budget decisions.

**IMPLICATIONS**

The findings of this study have significant theoretical implications for the development of literature related to local budgeting from a Bourdieuan perspective (1989). The findings in this research contribute to the understanding of habitus within the context of the political field. We discovered that the habitus formed within the political field directly influences individual dispositions in various situations. This study also introduces three types of habitus (negotiation, hostage-taking, and intimidation) that play a crucial role in budget battles, which had not been previously uncovered in the literature.

Practically, this article can encourage improvements in the mechanisms of local government budgeting. The finding that community participation in budgeting is virtually non-existent underscores the urgency to enhance the quality of these mechanisms. This aligns with the view of Sopanah, (2012), who criticized budget participation as a formal procedure without substance. This article could provide impetus for policymakers at the national level to restructure budgeting mechanisms and drive changes in dominant habitus.

However, this article also has several limitations. Data collection was confined to interviews with key informants, without direct empirical observation of budgeting practices. This limitation might affect the depth of analysis and interpretation. Further research is recommended to involve direct observation of the budget deliberation plenary process to achieve a more comprehensive understanding. Additionally, expanding the scope of informants and delving deeper into their information could enrich the research outcomes.
In conclusion, this article provides a deeper understanding of the practices of budget battles within the plenary session arena. The theoretical and practical implications of this research contribute valuable insights to the development of literature and the improvement of local budgeting mechanisms. Despite its limitations, this research establishes a strong foundation for further studies in this field, which can delve deeper and more comprehensively into exploring budget battle phenomena and their impact on budget participation.

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