

Examining the Implementation of Budgeting for Police Organization Services: The Politics of Budgetary Accounting

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ABSTRACT : Environmental uncertainty creates challenges in meeting the budgetary needs of police functions. Additionally, internal political pressures, such as relationships between leaders and differences in alumni backgrounds among heads of police function units, influence budget implementation within police organizations. This study focuses on gaining an in-depth understanding of budget implementation under the environmental uncertainties in the jurisdiction of police organizations. The research emphasizes detailing the budget execution for each police function. This is a qualitative study employing a case study method. The findings reveal that police organizations adopt budget reallocation and utilize accounting information in budget management for investigation and inquiry programs to facilitate task execution amid environmental uncertainties. In preventive programs, internal political dynamics involving the alumni backgrounds of police officers pose unique challenges for the organization in realizing budget implementation that aligns with the prioritized needs of public services. Furthermore, despite challenges such as the uncertainty of crime rates and budget constraints, members of the police organization remain committed to their loyalty and professional demands as police officers.

KEYWORDS: *police organization, budget implementation, internal organizational politics*

I. INTRODUCTION

Budgeting plays a crucial role in ensuring the continuity of services provided by police organizations. The budgetary needs of police organizations are influenced by the operational requirements of the Police Function Units. In carrying out its primary duties, the police organization establishes units with distinct roles and functions, collectively referred to as Police Function Units, to deliver services to the community. Among the various police functions, some have unpredictable needs, often related to the crime rate and the demand for rapid responses to unforeseen emergencies within the jurisdiction of the police organization.

The uncertainty and dynamics of environmental situations lead to the complexity of budget management for police function units. Police function unit budgets may fall short or exceed the allocated amounts. This situation presents challenges in planning and implementing police organization services. When the budget of one police function unit exceeds its allocation while another unit faces a shortfall, effective financial resource management becomes crucial. Budget reallocation serves as a solution in such circumstances. However, determining budget reallocation priorities when multiple police function units experience budget deficits poses a further challenge for police management in making decisions that align with the service needs of the community.

In dealing with these dynamic situations, budget management must adapt effectively. A budget is not merely a tool for resource allocation but also reflects the political and social priorities of the organization in question (Wildavsky, 1979). Budget reallocation between police function units can reflect shifting priorities, shaped by the dynamics of community service needs. This process requires careful analysis to optimize resources while considering the priority scale of each unit.

Contingency theory emphasizes the importance of flexibility in management, where managerial adjustments depend on the environmental context. Lawrence and Lorsch (1967) argue that "organizational effectiveness depends on the alignment between organizational structure and environmental demands." This implies that police management must consider external variability when deciding on budget reallocations to appropriately respond to the diverse needs of community services.

Indonesian Police Regulation Number 14 of 2011 on the Police Code of Ethics states that members of the police are prohibited from refusing or neglecting requests for assistance, aid, reports, or complaints from the public that fall within their duties, functions, and authority. However, what happens when police organizations face situations where they must provide services to the community with a budget that has been

depleted before the end of the fiscal year? This presents a significant challenge in maintaining the continuity of police services. The shifting priorities in security issues and changes in crime rates are inevitable and require wise adjustments to continue delivering optimal services to the public.

An initial observation revealed information from a police officer serving as the Administrative Officer for the Criminal Investigation Unit, who explained that at the police precinct where they served, the 2022 budget for investigation and inquiry programs was only sufficient to handle 56.6% of general criminal cases occurring in the community. This highlights the budgetary limitations faced by police organizations in responding to public security needs. In such situations, police organizations require effective management and decision-making to ensure that police services to the community can be delivered optimally.

Police organizations have power dynamics that can influence the budget implementation process. Key officials, such as unit heads or regional leaders, have significant influence in determining budget allocations. Internal political pressures, such as the relationships between leaders and key officials, can play a crucial role in the distribution of financial resources. This may affect decision-making in budget utilization, often disregarding the actual operational needs of services.

Police organizations have a hierarchical culture where the background of police alumni plays a significant role in determining positions within various police functions. Hierarchies are closely tied to rank, police academy cohorts, and alumni of Police Officer Training programs, indirectly providing each individual with distinct identities and networks. There are four main Police Officer Training programs: the Police Academy (Akpól), the Inspector School for College Graduates (SIPSS), the Police Inspector School (SIP), and the Advanced Police Education Program (PAG Polri). The background of police alumni plays a crucial role in shaping power dynamics within the organization. There is a complex dynamic among alumni from these various Police Officer Training programs regarding the determination of positions and authority in the police organization. Personal connections and loyalty among alumni significantly influence these dynamics.

The involvement of hierarchical culture and the strong background of police alumni within the police organization can potentially disrupt the institution's independence in making financial decisions based on the operational needs of services and public security. Efforts to maintain this independence are crucial to ensure that budget allocations are based on objective evaluations and actual needs. The phenomenon of unpredictable budget needs for police organization services, along with the hierarchical culture, presents an interesting opportunity for research. This study focuses on gaining a deep understanding of budget implementation in police organization services. Its focus is to detail the budget implementation for each police function and to assess how field practitioners understand and implement budget execution within the police organization. This research aims to provide an in-depth understanding of budget implementation related to services in District-Level Police Organizations (Police Resort/Polres), amid the uncertainties of the jurisdictional environment and hierarchical culture, and its impact on the sustainability of police organization services.

Literature Review Goal-Setting Theory

Goal setting theory is a part of motivation theory introduced by Edwin Locke in 1978. Goal setting theory is an individual model that desires to have goals, choose goals, and become motivated to achieve these goals (Birnberg, 2011). According to this theory, one of the characteristics of goal-oriented behavior is that the behavior continues until it reaches completion. Once someone starts something (such as a task or a new project), they keep pushing until the goal is achieved. The goal-setting process can be initiated by an individual or required by an organization as a policy (Wangmuba in Fazira, et al., 2019). Goal setting is a process that involves all employees, both supervisors and subordinates, working together to determine or set goals or objectives (Bangun, 2009).

Kusuma (2013) states that budget accuracy is influenced by goal setting. Every organization has clear targets in determining its main objectives. Therefore, every organization is required to set goals, which are then formulated into a budget plan. Thus, in budget planning, the goals or targets that the organization aims to achieve should be included, not just the nominal amounts and planning needed for each program or activity to be implemented by the organization.

Goals affect performance through four mechanisms. First, goals have a directing function; they focus attention and effort on specific activities (Locke & Latham, 2002). Second, goals have an energizing function. Higher goals generate greater effort compared to lower goals (Bandura & Cervone, 1983). Third, goals influence persistence. When participants are allowed to control the time spent on a task, difficult goals extend effort (LaPorte & Nath, 1976). Fourth, goals indirectly influence actions by leading to enthusiasm, discovery, and/or the use of knowledge and strategies relevant to the task (Wood & Locke, 1990). There are many ways to convince someone that achieving a goal is important. Making a public commitment to a goal will increase commitment, possibly because it makes the individual's actions a matter of integrity in their own eyes and in the eyes of others (Hollenbeck, et al., 1989). In other words, when someone makes a public commitment, they feel responsible for achieving the goal to maintain their integrity both to themselves and to others.

The goals of the police organization are based on Law Number 02 of 2002 on the Indonesian National Police, which include maintaining public security and order, enforcing the law, and protecting, serving, and caring for the community. These goals are realized through budget planning and implementation based on Goal-Setting Theory. Although obstacles may arise, such as budget constraints, this principle guides the organization's efforts to achieve these goals. With the inherent loyalty and professional commitment, it is expected that each individual will understand the existing challenges and collaborate in overcoming these obstacles to achieve common objectives. With this approach, it is hoped that the police organization can adapt and overcome budget limitations to provide optimal service to the community.

Contingency Theory

Contingency theory is a management theory that states there is no single best approach to managing an organization. An effective managerial approach depends on the specific situation or conditions (contingencies) faced by the organization. This theory emphasizes the importance of flexibility in adjusting leadership styles, organizational structure, and decision-making in accordance with factors such as the external environment, technology, organizational size, and culture (Robbins and Coulter, 2012).

In general, this theory states that the design and implementation of management control systems should be adapted to the characteristics of the organization and the environmental conditions in which the system is used (Fisher, 1995). This theory is a response to the universalist approach, which argues that control systems can be applied to various types of companies and in any environmental conditions.

In managing the police organization's budget, effective resource management is required amid environmental uncertainty. In this case, environmental uncertainty is closely related to the number of crimes that the police organization must handle within its jurisdiction. The unpredictable nature and quantity of crimes in a region make it necessary for the police organization to have strategic measures in place for flexible budget management. This flexibility must adapt to the environmental conditions faced in order to ensure that public services can continue without interruption.

Concept of Budget

Budgeting is a process that involves planning, allocating, and managing financial resources by an organization to meet its needs and achieve its objectives. The basic concept of organizational budgeting is fundamental in the context of financial management, playing a key role in directing the flow of funds and supporting the implementation of various programs and policies of the organization (Oktaverina, et al., 2019; Biswan & Kusumo, 2021). The concept of budget allocation highlights the proportional distribution of funds to prioritize urgent or strategic needs. This allocation process must reflect the organization's goals and consider its impact on the outcomes achieved. Within this framework, the principles of fairness and efficiency form the foundation for resource allocation.

Budgeting is integrative, a process in which information and performance activities must be integrated with the four phases of the budgeting process: planning/development, approval/ratification, implementation, and auditing (Lu & Willoughby, 2018). Performance-based budgeting, "in its ideal form," will utilize performance information throughout the budget cycle, supporting decision-making at each stage. Resource allocation and program implementation based on this information will drive better outcomes for government actions, services, and programs (Pfeffer & Salancik, 2015). To ensure that performance activities and information are well-integrated into the budgeting process, the relationships between stakeholders must act as a supportive force. The initial step is recognizing that each stakeholder plays a vital role in performance-based budgeting. This involves agency staff (Joyce, 2005; Lu, 2007), managers and leaders (Behn, 2002; Lu & Willoughby, 2015), budgeting executives (Grizzle, 1987; Jordan & Hackbart, 2005), legislators and fiscal staff (Bourdeaux, 2006; Bourdeaux & Chikoto, 2008; Lu, Willoughby & Arnett, 2009), auditors (Hanfbauer, 1993; Wheat, 1991), citizens (Ho & Coates, 2002), and professionals (Coplin, Merget & Bourdeaux, 2002; Ho & Ni, 2005; Williams, 2004). All of these stakeholders are now considered essential for actively engaging in performance-based budgeting.

Governance of Police Organizations

The governance of the National Police (Polri) is a series of processes for managing and organizing the strengthening of the organization, governance, regulations, human resource management, improving public service quality, change management, strengthening accountability, and supervision through interactions between functional units within Polri and the community (Perkap No. 05 2018). Polri governance ensures that the police carry out their duties effectively, fairly, and in accordance with democratic principles. This includes several important aspects that work together to build a transparent, accountable, and responsive organization to the needs of the community. Referring to Article 3 of Perkap Number 5 of 2018, dated September 24, 2018, on the Measurement of Polri Governance, it states that the Measurement of Polri Governance is carried out based on the principles of independence, competence, transparency, accountability,

and integrity.

The police service budget is an important part of the fund allocation to support various operational activities and programs carried out by the Indonesian National Police (Polri) (Kurniawan, et al., 2022). This budget plays a crucial role in ensuring that Polri can carry out its duties effectively, provide quality services to the community, and meet its operational needs. The allocation of police service budget funds is used to support various operational aspects, such as improving services to the public, developing human resources, maintaining equipment and infrastructure, as well as supervision and evaluation. These funds are allocated to ensure that Polri has sufficient resources to perform its duties effectively. The police service budget for the community includes the law enforcement budget through investigation and inquiry programs, as well as the budget for programs aimed at maintaining public security and order.

II. RESEARCH METHODOLOGY

This research uses a qualitative approach with a case study method. This approach was chosen to gain an in-depth understanding of budget implementation in the context of Police Organizations at the District/City level or Resort Police (POLRES) in Indonesia. The research object is specifically anonymized, considering sensitive matters that should not be published based on research ethics in psychology in the United States (Hopf, 2004). The case study allows the researcher to explore in detail various aspects influencing budget implementation and how these dynamics occur in a specific environment.

In the context of this research on police organizations, the case study method is used to (Ellinger & McWhorter, 2016): a) identify and understand budget implementation in district/city level police organizations, b) explore how power dynamics, in this case internal political pressure, and the background of police alumni influence the budgeting process, and c) investigate the impact, in this case budget limitations, on the effectiveness of police services and public security. The budget implementation in this study refers to the budget implementation of district/city level police organizations that directly engage in public service. The subjects of this research are members of the police organization involved directly in the budgeting process and budget implementation. The selected informants include: a) Head of Budgeting Division, b) Expenditure Treasurer, c) Head of Supervision Section, d) Paurmin (Officer in Charge of Administration) from various units (Traffic, Criminal Investigation, Narcotics, Water Police, Sabhara, Intelligence), e) Investigator Members.

III. RESULTS AND DISCUSSION

The Police Organization is a vertical institution whose budget is sourced from the State Budget (APBN - Anggaran Pendapatan dan Belanja Negara). The resort or district/city level police organization is led by a Police Chief (Kapolres), who serves as the Budget User Authority (KPA). In the implementation of the budget, the police organization refers to the work papers of each work unit (Satker), which are prepared by the planning department. The budget implementation of the police organization at the district/city level is divided into five programs:

1. Criminal Investigation and Investigation Program, 2. Police Equipment and Infrastructure Modernization Program, 3. Public Security and Order Maintenance Program, 4. Internal Management Support Program, 5. Police Human Resource Professionalism Program. Of these five programs, two are related to the budget for direct public service. The first program is the investigation and prosecution program, which aims to uncover criminal acts through law enforcement. The second program is the maintenance of public security and order, a preventive program focused on efforts to prevent disturbances to public security and order.

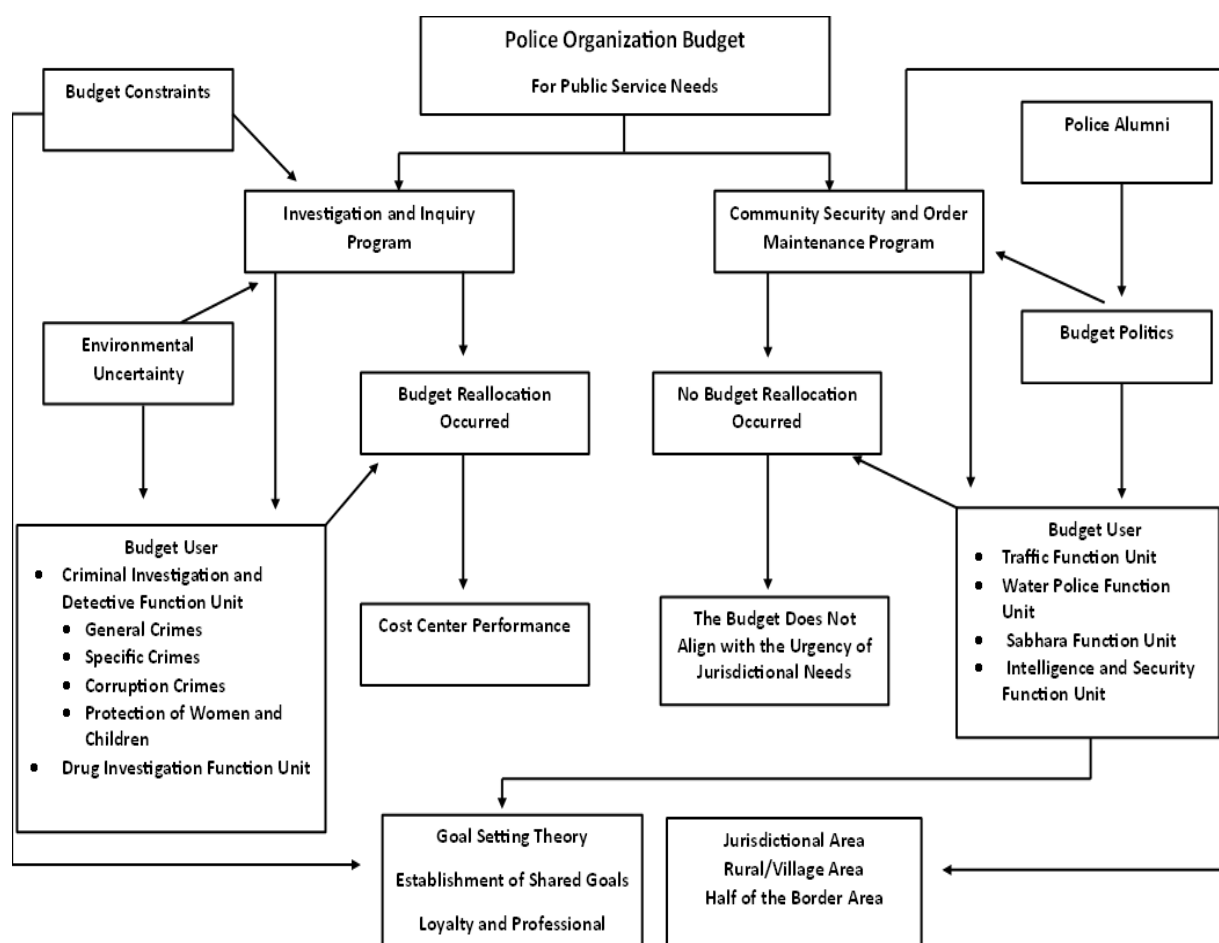
The criminal investigation and prosecution program reflects the main task of the police, which is law enforcement. The criminal investigation and prosecution in the police organization are divided into several types, according to the type of crime or law enforcement being handled. The budget users for the investigation and prosecution program in the police organization are the Criminal Investigation Unit (Reskrim) and the Narcotics Unit (Reskoba). The Criminal Investigation Unit is divided into four units: the General Crime Unit, which handles cases of general crimes such as threats, murder, assault, theft, robbery, abuse, and other crimes related to bodily harm, life, and honor. This unit conducts investigations, evidence collection, arrests of perpetrators, and continues with the prosecution process in court. The Specific Crime Unit handles cases of specific crimes related to forestry crimes, cybercrime, labor and transmigration, environmental issues, natural resources, and human resources. The Corruption Crime Unit handles cases of corruption and acts causing state losses. Its focus is on tackling corruption practices to ensure justice, integrity in public services, and protection of state finances. The Women and Children Services Unit (PPA) handles cases related to crimes against children and women. Investigations and prosecutions in the Narcotics Unit handle cases of drug abuse and illegal trafficking of narcotics, psychotropic substances, and addictive substances.

The program for maintaining public security and order is a fundamental task of the police, focusing

on a preventive approach to prevent disturbances in public security and order. To achieve this, the police organization implements several effective strategies. First, it conducts patrol activities to secure vital objects, such as critical infrastructure, economic centers, and public areas or residential areas vulnerable to security disturbances. The purpose of these patrols is to provide a sense of security to the public and respond quickly to potential threats. Second, it utilizes intelligence gathered by the intelligence unit (Intelkam) to detect early signs of potential security and order disturbances in the jurisdiction. This intelligence provides vital information for operational activities to anticipate potential threats and respond to emerging situations.

The budget users for the public security and order maintenance program in the police organization include the Traffic Unit, the Water Police Unit, the Sabhara Unit, and the Intelkam Unit. The activities conducted in this program are TURWALI (Regulation, Escort, and Patrol), for the Traffic Unit, Water Police Unit, and Sabhara Unit, with different targets and security detection for the Intelkam Unit. The Traffic Unit targets areas with high traffic density or urban areas. The Water Police Unit targets coastal and maritime areas. The Sabhara Unit focuses on residential areas or rural areas.

The findings of the research related to the budget implementation in the police organization can be seen through the research findings framework below:

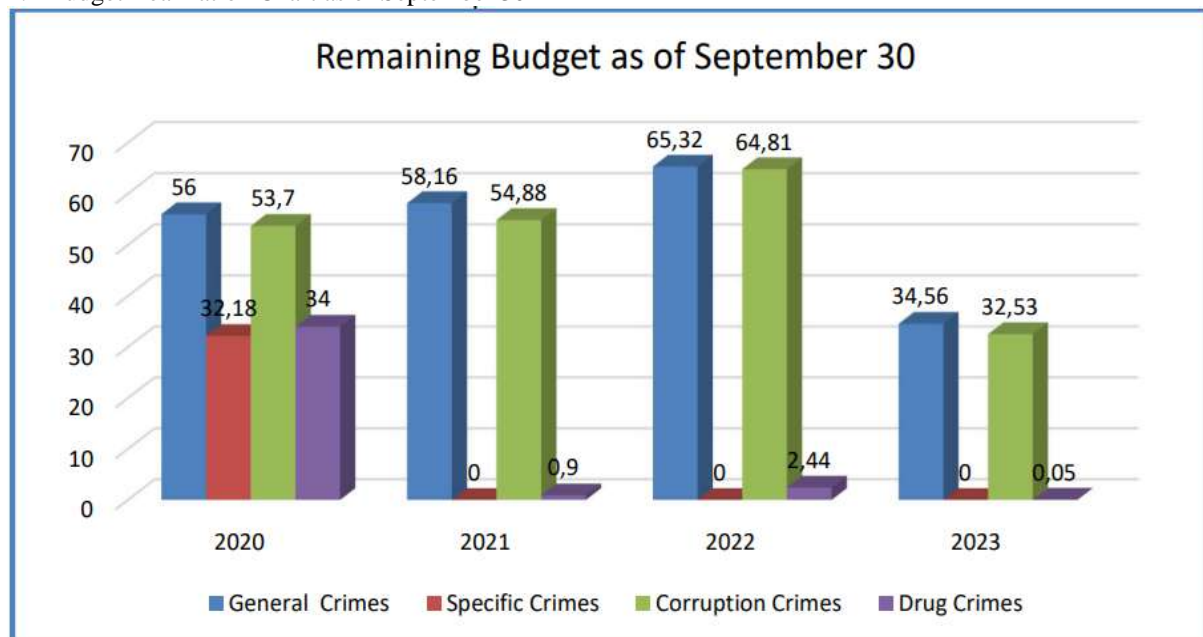


4.1 Research Findings Framework

Implementation of the Budget for the Criminal Investigation and Prosecution Program

The findings in Figure 4.1 show that in the criminal investigation and prosecution program, there is environmental uncertainty that affects the budget allocation for this program. This environmental uncertainty is related to the difficulty in predicting crime rates and the types of crimes occurring in society. Each unit will face a different burden in handling crimes. This environmental uncertainty can lead to discrepancies in budget absorption or budget usage across the different criminal units. An evaluation will be conducted after the first semester of budget implementation. The budget realization in each criminal unit will provide an indication of how much each unit is dealing with the burden of crime management. Below are the secondary data findings on the budget realization as of September 30th for each criminal unit:

4.2 Budget Realization Chart as of September 30



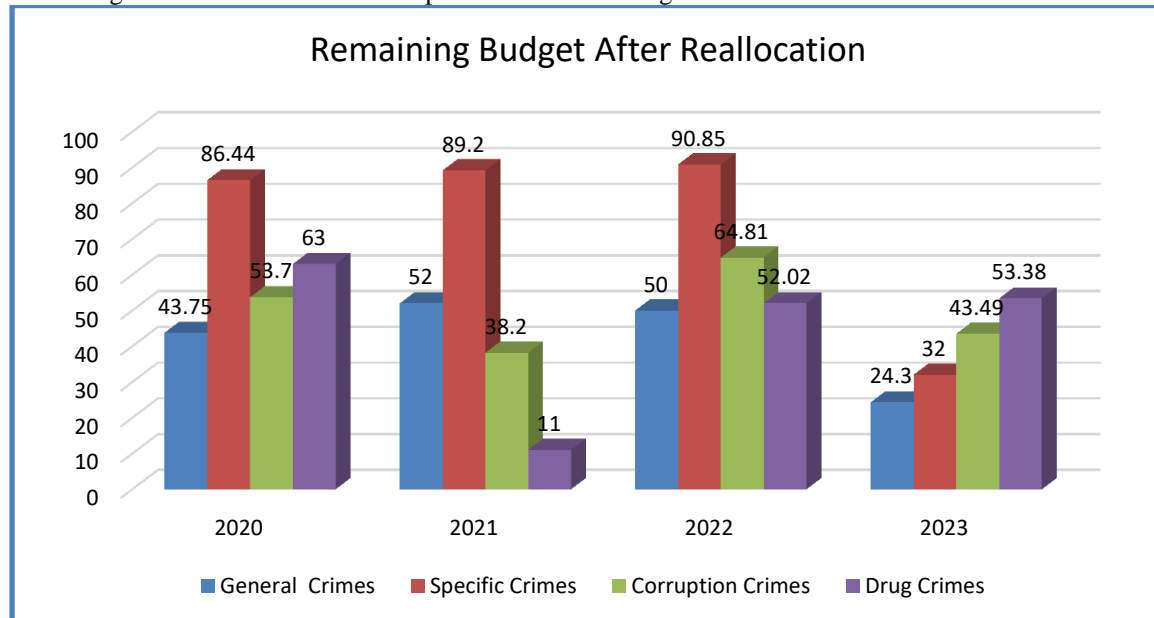
Source: Processed Data 2024

In Figure 4.2, the budget realization chart as of September 30 shows the percentage of remaining budget for each criminal offense unit. The remaining budget indicates the level of crime load faced by each unit; the lower the remaining budget, the heavier the crime load that unit is handling. The Specialized Criminal Offenses unit faced the highest crime load, as by September 30, 2021-2023, it had used all of its budget to provide law enforcement services. Similarly, the Narcotics unit had used an average of 97% of its budget by September 30, 2021-2023, leaving less than 3% remaining. In contrast, the General Crime unit and the Corruption Crime unit had more than 50% of their budgets remaining, except for 2023, where they had used an average of 65%. Although the fiscal year is not over, the Specialized Criminal Offenses unit and the Narcotics unit have exhausted their budgets to continue providing services. This situation requires financial management to ensure that law enforcement services can continue in the Specialized Criminal Offenses unit and the Narcotics unit.

The police organization takes management efforts to address this issue by reallocating the budget between units. The budget reallocation is done based on the priority of the criminal offense units facing high crime loads. When reallocating the budget, accounting documents such as budget realizations, fund withdrawal plans, and data mapping of public security and order are used as materials to evaluate the potential budget needs of each criminal offense unit until the end of the year.

The police organization reallocates the budget by reducing the budget of the general criminal offenses unit to be allocated to other criminal offense units. Based on the budget amounts, the general criminal offenses unit has a significantly larger budget compared to other criminal offense units, as crimes related to general offenses are more prevalent in society than other types of crime. Although crimes related to general offenses occur more frequently in society, the budget utilization percentage of the general criminal offenses unit is much smaller compared to other criminal offense units. Therefore, the police organization reallocates the budget from the general criminal offenses unit to other criminal offense units in an effort to ensure effective use of the budget for the investigation and prosecution program. The following is an overview of the police organization's budget usage for the investigation and prosecution of criminal offenses after the budget reallocation:

4.3. Budget Realization Chart as of September 30 After Budget Reallocation



Source: Processed Data 2024

Figure 4.3 shows the remaining budget for each criminal unit after the budget reallocation. The amount of the reallocated budget is based on the evaluation results and field mapping from each criminal unit regarding the potential crime load that may be faced in the next 3 months. The criminal units, the finance section, and the planning division will meet together to determine the amount of the reallocated budget. Referring to Figure 4.3, in 2022, after the reallocation, the specific criminal unit had a budget of 90.85%. This is considered quite large given that there are only 3 months left in the budget period. However, this decision was made based on considerations of the specific situation or condition (contingency) faced by the police organization regarding the potential crime load that the specific criminal unit will face. Based on the budget amount, the specific criminal unit actually has a smaller remaining budget compared to the general criminal unit, which still has a budget of 50%. After the reallocation, the available budget for the specific criminal unit is IDR 300,226,000, while for the general criminal unit, it is IDR 666,982,488.

Budget reallocation is not only carried out between criminal units or within the same criminal investigation and inquiry program. If the budget needs for the investigation and inquiry program continue to increase due to the rising number of crimes, excess funds from other programs will be allocated to the investigation and inquiry program. Additionally, efforts to secure additional funding from upper management will be made.

The request for additional funding at a higher level and the budget reallocation carried out by the police organization are forms of budget management aimed at meeting the funding needs for criminal investigation and inquiry programs. By allocating funds from programs with surplus budgets, this means transferring financial responsibility, which will change the performance of the cost centers, as each budget must be accountable. When the budget is transferred, the new cost center will take over this responsibility. This means that each unit within the criminal investigation and inquiry program will need to prepare accountability reports based on the budget used, not based on the budget originally set. This budget management is carried out by the police organization to ensure that the budget needs for the criminal investigation and inquiry program can be met without compromising the effectiveness of other programs. This step ensures more accurate accountability according to actual budget usage.

Further document observation at the end of 2023 shows that the Criminal Investigation Unit handled 157 reported crime cases, with 135 cases completed by the end of the year. However, there were still 22 pending cases that needed to be resolved. The allocated budget, after the reallocation, was only sufficient to handle 125 cases, meaning that 10 cases were resolved without budget support. Observational data from the

Narcotics Investigation Unit in 2023 revealed 75 drug cases were uncovered. However, the available budget only covered 12 cases. With good management and budget efficiency, these 12 cases were sufficient to handle 54 cases. This means that 21 drug cases were successfully uncovered without budget support.

This situation illustrates that within the criminal investigation and prosecution program, there are budget limitations. These limitations can impact the effectiveness of sustained public service. The completion of 10 cases without budget support in the Criminal Investigation Unit and the uncovering of 21 drug cases without budget support in the Narcotics Investigation Unit demonstrate that police personnel exhibit loyalty. Despite these budget constraints, the effectiveness of continuous service to the public remains intact. The establishment of common goals among individuals to continue providing services to the community fosters loyalty and a sense of commitment to their professional oath as police officers, ensuring that law enforcement services through the criminal investigation and prosecution program continue to be effective.

The findings from this situation provide an understanding that the investigation and prosecution program requires a substantial budget. Police jurisdictions outside major cities face a shortage in fulfilling the budgetary needs for handling criminal cases. While a small budget gap can still be managed by the loyalty of each personnel, if the budget shortfall becomes too large, it raises the question of whether the loyalty of police personnel can overcome this. This could lead to unprofessional law enforcement practices. Practices such as case brokering, illegal levies, or other unprofessional actions related to law enforcement may occur due to the limited budget support for resolving cases.

Implementation of the Public Security and Order Maintenance Program Budget

The legal jurisdiction of the police organization is dominated by residential areas and plantations. With a population density of 54 people/km², along with a relatively large coastline and water area, it requires appropriate police actions to maintain public security and order overall. Referring to the Ministry/Institution Budget Work Plan (RKA-KL), the units responsible for maintaining public security and order through TURWALI (Regulation, Escort, and Patrol), also known as security patrols, are the Sabhara Function Unit, the Water Police Unit, and the Traffic Police Unit. Secondary data shows that the budget support for TURWALI activities for one year includes 180 activities for the Sabhara Function Unit, 150 activities for the Water Police Unit, and 365 activities for the Traffic Police Unit.

The legal jurisdiction of the police organization, which is dominated by rural areas and waterways, makes the urgency of TURWALI (Regulation, Escort, and Patrol) more relevant for the Sabhara Function Unit and the Water Police Unit, rather than the Traffic Police Unit, whose patrol targets are more urban areas. The work paper of the unit, which is secondary data, shows full budget support for the Traffic Police Unit for the entire year. The budget support for TURWALI for the Sabhara Function Unit is only enough for 15 activities per month, while the scope of its security patrol area is relatively vast compared to the patrol area of the Traffic Police Unit. The budget support for the Water Police Unit's TURWALI is only enough for 12-13 activities per month, or 150 activities per year, while the police organization's jurisdiction covers a relatively large coastline and water area. In the RKA-KL, TURWALI activities are recorded under the same budget account, so budget reallocations could potentially be made based on the urgency of the legal jurisdiction's needs. However, in practice, the police organization has not implemented such reallocations.

The Traffic Police Unit has several operational activities, including Safety Operations, Compliance Operations, Zebra Operations, and Ketupat Operations. During the implementation of these operations, budget absorption for TURWALI activities cannot be carried out because there will be budget duplication. The total number of operation days for the Traffic Police Unit is 56 days. This results in an excess budget for TURWALI that cannot be absorbed during these 56 days. This surplus budget could potentially be allocated to the Sabhara Function Unit or the Water Police Unit, but the budget will remain with the Traffic Police Unit and be shifted to other activities.

It is important to note that the Head of the Traffic Unit is an alumnus of the Police Academy, which is considered to have more power and stronger connections among alumni compared to the Head of the Sabhara Unit, who is an alumnus of the Police Academy for Community Development (PAG), and the Head of the Water Police Unit, who is an alumnus of the Police Leadership School (SIP). Although all three units have a TURWALI budget, the allocation and fulfillment of budget needs vary. Furthermore, the excess budget does not prompt the Head of Sabhara or the Head of the Water Police to coordinate directly with the Head of Traffic regarding the TURWALI budget allocation, even though their rank and position in terms of class and grade are the same. The difference in alumni backgrounds creates an invisible boundary. Efforts by the Head of the Water Police to meet the perceived budget shortfall have often been made, but the highest leadership, being an alumnus of the Police Academy, causes their relationship to differ due to alumni differences. Similarly, the Head of Sabhara faces similar challenges in trying to meet the perceived budget shortfall.

Based on the situation above, it illustrates the involvement of hierarchical culture and the background of police academy alumni in the implementation of the budget for the public security and order maintenance program. The highest leadership of the police organization and the Head of the Traffic Unit (Kasat Lantas) are both alumni of the Police Academy (Akpul). This creates an emotional closeness between the two. This

emotional closeness results in different treatment among the Heads of Units regarding the fulfillment of the TURWALI budget needs. If we look at the urgency of the police organization's jurisdiction, the budget needs for TURWALI should be prioritized for the Sabhara Unit and the Water Police Unit, not the Traffic Unit. However, the opposite occurs. This is an unprofessional practice in the implementation of the public security and order maintenance program, where the fulfillment of the TURWALI budget does not take into account the urgency of the jurisdictional needs of the police organization.

The difference in the fulfillment of the TURWALI budget needs between the Sabhara Unit and the Water Police Unit does not immediately lead the Heads of Sabhara and Water Police to directly coordinate with the highest leadership of the police organization or the Head of the Traffic Unit. The Heads of Sabhara and Water Police, who are not alumni of the Police Academy (Akpola), seem reluctant to engage directly on the budget with Akpola alumni, even though, in terms of jurisdiction, the budget needs of the Sabhara and Water Police Units are more urgent than those of the Traffic Unit. Furthermore, in terms of rank and position, the Heads of the Traffic Unit, Sabhara Unit, and Water Police Unit hold the same level. This is because the position of the Head of the Traffic Unit, as an Akpola alumni, is seen as a strong potential future leader. Therefore, while the Head of the Traffic Unit still holds an operational position in direct public service, they will receive special treatment from other alumni officers due to the fear or caution other alumni officers have regarding the future risks when the Akpola alumni eventually rise to higher leadership positions.

The findings of this situation can contribute to theory and enrich the literature, where in the police organization, there is emotional closeness among the leaders due to their shared background as fellow police academy alumni. The practice of budget implementation that is unprofessional, or that does not take into account the urgency of jurisdictional needs, is influenced by the emotional closeness between the highest leadership of the police organization and the Head of the Traffic Unit, both of whom are Akpola alumni. Additionally, the perception that Akpola alumni hold more power compared to other alumni reflects internal political practices and budgetary accounting politics within the police organization.

The unmet budget needs in the community security and order maintenance program did not result in a reduction of TURWALI activities in the Water Police Unit and the Sabhara Unit. The Water Police Unit, which should receive budget support for 30 or 31 activities each month, only received budget support for 12 to 13 activities per month. However, TURWALI activities were still carried out every day, amounting to 30 to 31 activities per month. Similarly, the Sabhara Unit, which should receive budget support for 30 or 31 patrol activities each month, only received support for 10 to 15 activities per month. Despite this, patrols were still conducted every day, amounting to 30 to 31 activities per month. Furthermore, for the activities of regulation and security, only 15 activities per month received budget support. This situation proves that the members of the Water Police Unit and Sabhara Unit showed loyalty by continuing to perform their duties well, despite the insufficient budget support.

The Community Security and Order Maintenance Program carried out by the Intelligence Unit (Satuan Fungsi Intelkam) involves producing intelligence reports on the security and order situation in its jurisdiction, including both current developments and forecasts of future situations. From the interviews conducted, it was found that the Intelligence Unit, when attempting to establish networks through 8 processes supported by a budget, only received budget support for the final process. Additionally, security forecasts for major events were never supported by a budget. The Intelligence Reports (Laporan Informasi, LI) produced throughout the year totaled more than 1000, but only 600 LI were supported by a budget, with no budget allocation for office supplies. This situation proves that the members of the Intelligence Unit showed loyalty by continuing to perform their duties well despite the insufficient budget support. The lack of budget support for the Community Security and Order Maintenance Program impacts every member of the police organization, fostering a sense of loyalty to their profession as police officers. This loyalty ensures that their main duties, which are shared goals within the police organization, such as providing optimal service to the public, can continue to be carried out. As a result, the effectiveness of the service in creating public security and order can still be achieved.

IV. CONCLUSION AND RECOMMENDATIONS

This research focuses on a deep understanding of budget implementation amidst the uncertainty of the environmental conditions within the legal jurisdiction of police organizations at the district and city level in Indonesia. The focus is to detail the budget implementation of each police function, examining how field actors understand and implement the budget, and how this influences policies and practices within the police organization. Additionally, the research explores the involvement of accounting politics, which is an internal political dynamic within the police organization, influenced by the backgrounds of police alumni and their closeness to high-ranking leaders within the organization.

The research findings show that the police organization implements budget relocation and utilizes accounting information in budget management for criminal investigation and inquiry programs to facilitate task execution amid environmental uncertainty. In the community security and order maintenance program, which is a preventive program, there are internal political dynamics involving the backgrounds of police alumni,

which leads to unprofessional budget implementation practices that do not consider the urgent priority needs of the police organization's jurisdiction in providing services to the community. Preventive budget allocation should be adjusted to the needs of the jurisdiction to maximize effectiveness in crime prevention, as accounting-wise, preventive budgets require lower costs compared to law enforcement. The special treatment given by other alumni officers to Akpol alumni creates inequality that disrupts integrity and professionalism, and hinders fair service to the public.

The police organization faces challenges in the form of uncertain crime rates and limited budgets. Despite this, members of the police organization continue to demonstrate loyalty and dedication to their profession. With limited budgets, they continue to work hard to respond to crime. Awareness of professional responsibility guides each individual to achieve the common goal of providing the best service to the community, even under budgetary constraints.

Based on the research conclusions, the author offers several recommendations. The police organization needs to address the impact of police alumni backgrounds on budget implementation to strengthen internal cooperation in tackling security challenges. At higher levels of the police organization, it is crucial to consider adequate budget allocation for criminal investigation and inquiry programs at the police resort level to avoid further negative impacts that could harm the police organization's credibility with the public. For the program of maintaining security and public order, the implementation of the budget should be adjusted to the priority needs of the legal jurisdiction. This adjustment is necessary for optimal implementation of security and public order, which can help reduce crime rates, thus decreasing the need for funding in criminal investigation and inquiry programs. Future research could be conducted at higher levels of the police organization to gain a more comprehensive understanding of the situation.

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