



# Phenomenology of Bourdieu's Theory of Practice: The Relationship Between Budgeting Process and Culture

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**ABSTRACT**

This research scrutinizes the phenomenology of Bourdieu's Theory of Practice: the relationship between the budgeting process and culture. The research aims to provide an overview of the phenomenon of budget preparation, understand the implementation of performance-based budgeting, and determine the role of Bourdieu's Theory of Practice in budget preparation and culture. This research used Bourdieu's Theory of Practice, consisting of Habitus, Capital, and Field. Bourdieu's Theory of Practice was employed to analyze the phenomenon of budgeting in a social and cultural context. This research is qualitative. The setting of this research was UIN Salatiga. Triangulation techniques were utilized in this research. The research results demonstrated that the budget preparation process at UIN Salatiga started from the Planning Subdivision, which coordinates budget preparation at UIN Salatiga. The budget preparation process was based on the established Strategic Plan and Performance Agreement (Perkin). Fundamentally, budgeting at UIN Salatiga has implemented Performance-Based Budgeting, where each budget prepared must have clear input, output, and outcomes. In this case, Bourdieu's Theory of Practice plays a role in the preparation, arrangement, implementation, reporting, and evaluation processes. Habitus, Capital, and Arena are highly influential in preparing the budget. Habitus, which Capital strengthens, becomes an essential part of the Arena and the budget preparation process so that a budget is created, which is used as a guideline for activities at UIN Salatiga.

## INTRODUCTION

Budgets reflect organizational activities with a short-term focus. Through the budget, public sector organization management can monitor performance to implement strategies to achieve the government's vision and mission. The government budget is interpreted as a figure that contributes to achieving a goal. Even though they appear as numbers in the budget, they have a different and more complex meaning. It can be understood that a budget is a form of planning that is prepared in a structured manner that will be implemented and can be measured in units of monetary value or other terms that have a connotative meaning that refers to money as the basis for implementing goals and missions, power, operational capabilities, and others. The differences in how to interpret the meaning of the budget are due to the fact that readers have diverse backgrounds and cultures [1].

Important aspects of public sector budgeting include aspects of planning, control, and public accountability. Public sector budgeting needs to be monitored starting from the planning, implementation, and reporting stages. The budgeting process will be more effective if it is supervised by a special supervisory body, which is responsible for overseeing the budget planning and control process [2]. Good budget management will produce good accountability, where the budgeting process in public sector organizations is very complex, and the budget model is very different from the private sector budget model. In the private sector, the budget is a company secret and is not published, while in the public sector, the budget must be published for improvement [3], [4]. Mardiasmo (2021) stated that the public sector budget is a tool for accountability in managing public funds and implementing programs funded with public money. Public sector budgeting involves the process of determining the amount of funds allocated to each program and activity in monetary terms. The budgeting stage is crucial because ineffective budgeting and failure in its implementation can disrupt the plans that have been prepared. For this reason, state financial management must be orderly, in accordance with regulations, effective, economical, efficient, transparent, responsible, and upholding justice and fairness.

To achieve that, competent resources are

needed for those who have expertise appropriate to their field, including elements of knowledge, skills, and attitudes required to support the successful implementation of work. State financial management continues to progress from time to time and requires competent human resources. Human resources managing state finances are those who not only have the capacity for knowledge, skills, and behavior but also demonstrate commitment to the ability to work effectively and act in accordance with the interests of the organization [5]. The process of preparing a good budget through reporting is a form of good state financial management.

Specifically, reform in the Indonesian state finance sector began with the enactment of three packages of laws, namely Act Number 17 of 2003 on State Finances, Act Number 1 of 2004 on State Treasury, and Act Number 15 of 2004 on Audit of State Financial Management and Responsibility. These three laws are the basis for reform in the field of state finance, from financial administration to financial management [6].

Changes in fiscal policy occur due to changes in state financial management policies. The preparation of ministry/institution budgets is guided by the three pillars of the budget system, namely integrated budgeting, performance-based budgeting (PBK), and the medium-term expenditure framework (KPJM) [7]. Integrated budgeting is the most basic element in implementing other budget preparation methods, especially PBK and KPJM. In other words, an integrated budget approach is a condition that must be achieved first.

In this case, the State Islamic University (UIN) of Salatiga is one of the State Islamic Religious Higher Education (PTKIN) in Central Java, which has just transformed and changed its form to become a university from previously being an institute based on Presidential Decree Number 88 of 2022. To switch to becoming UIN Salatiga, it had to go through a long journey since it first started providing services to the community in the field of education. For the first time, UIN Salatiga was part of IAIN Walisongo Semarang, Tarbiyah Faculty in Salatiga in 1970. Because it was a branch and was only affiliated with Semarang, it felt it could not progress and develop. In 1997, it changed its form to the State Islamic College (STAIN) of Salatiga. With its new form, STAIN Salatiga was under the Ministry of Religion of the Republic of Indonesia,

which provided education in Islamic religious disciplines. Then, in 2015, it underwent another transformation from the form of STAIN Salatiga to IAIN Salatiga. In 2022, IAIN Salatiga also changed its form again to UIN Salatiga after the issuance of the Presidential Decree of the Republic of Indonesia Number 88 of 2022. In this Presidential Regulation, the State Islamic University of Salatiga is a tertiary institution within the ministry that carries out government affairs in the field of religion, which is located subordinate and responsible to the minister in charge of government affairs in the field of religion (Presidential Decree No. 88 of 2022 on State Islamic University of Salatiga) [8].

This change of form is expected to bring development and progress in the field of education and services to the community, including good governance in all areas, starting from strategic plans, minimum service standards, management governance, and financial governance. At almost the same time, UIN Salatiga also received the Decree of the Minister of Finance of the Republic of Indonesia Number 252/KMK.05/2022, in which UIN Salatiga had to transform its financial management system from a PNPB (Non-Tax State Revenue) working unit (Satker) to financial management of BLU (Public Service Agency) [9].

On the other hand, in Bourdieu's thinking, the market or discipline plays a vital role. Since the market is a structured space containing different positions, these positions and their interrelationships are determined by different capital allocations. The behavior of a person or group of people is the result of mutual influence between the target area or market and customs. For this reason, the market has always been a competitive field. Reactions and attitudes towards competition depend largely on habits. Bourdieu proposed a dualistic view of the relationship between agency and structure as an alternative to the dualistic view that has been prevailing [10].

Bourdieu put forward a Theory of Practice consisting of (Habitus x Capital) + Field. In budgeting, this theory consists of (pattern of the seriousness of actors x resources) + budget cycle. Budgeting is also shaped by social structures (such as the budget cycle, budgeting implementation involving budget preparation, budget execution, expenditure authorization, budget review, budget audit, and evaluation). Apart from that, the role

of actors and the power relations between actors greatly influence the budgeting process [11], [12], [13].

Bourdieu's Theory of Practice is used to show the budget practices of actors and proposes a theory of budget practice when budgeting is decentralized. Bourdieu's concepts enable analyzes that provide a deeper understanding of how and why budget practices are developed and maintained [4], [12]. Bourdieu's Bourdieu's Theory of Practice establishes a meta-theoretical context consisting of Habitus (mindset, strategy), Field is the Arena in the budget preparation process, and Capital is a power strategy [14]. Meanwhile, according to Akbal (2019), Habitus is very complex in the budget preparation process, starting with the planning, implementation, reporting, and monitoring processes [15].

Research on budget preparation, especially public sector budgets, has been widely carried out both in Indonesia and abroad. From research in several places, it can be seen that budget preparation aligns with existing regulations and budget efficiency is created as stated [1], [16], [17], [18]. Likewise, research conducted at the Regional House of Representatives Secretariat of the Manado City Government showed that the drafting process was in accordance with existing regulations [17]. Pranata et al. (2018) expressed the same thing, but in the process of preparing the public sector budget, it is not only interpreted as planning but there is an executive and legislative agreement.

From the background described above, the approach to the problem that can be taken is to use Bourdieu's Theory of Practice model, which can help mediate between structural and individual budget preparation. In budget preparation, the relationship between internal practices and power relations in the budget preparation process can be investigated in relation to the transformation from traditional budgeting to performance-based budgeting at the State Islamic University (UIN) of Salatiga. Thus, this research examines the phenomenology of Bourdieu's Theory of Practice, which is used to examine the relationship between the budget preparation process and existing culture. Bourdieu's Theory of Practice is employed as an analytical tool because the results of research that has been carried out exhibit different results. In addition, Bourdieu's Theory of Practice is utilized to explain how and why budget practices are

developed and maintained within the State Islamic Religious Higher Education environment.

For this reason, this research aims to provide an overview of the phenomenon of budget preparation at UIN Salatiga, understand the performance-based budgeting implementation system at UIN Salatiga, and explore information on the role of Bourdieu's Theory of Practice in budget preparation at UIN Salatiga. The novelty of this research is (1) using Bourdieu's practice theory model. Based on a study (2), which explored how acting, strategic actions taken, and power relationships originating from internal agents play a role in budgeting in certain fields. The research results revealed empirical evidence that internal members are essential, and they are the perpetrators of budgeting practices because they know. Research (3) used the theoretical insights of pragmatic constructivism to explain the challenges faced by organizational actors in implementing performance-based budgeting (PBK). The analysis uncovered that failure to integrate communication, values, and goals among actors, as well as illusory analysis of factual probabilities, limited the construction of causality, jeopardizing the successful implementation of performance-based budgeting reforms. In a study (4), the things that need to be considered are the quality of knowledge of human resources, especially regarding the PIC who prepares the budget, preparing the budget due to the foundation in determining performance benchmarks, the need to change the old mindset towards budgeting which increases from year to year resulting in the absence of cost efficiency and understanding budgets that cannot be changed that are important because the efficiency of funds from activities will be able to encourage higher education performance in other activities. Another research (5) demonstrated system and budget development, including changes from traditional budgeting to performance-based budgeting and cash (modified accrual basis) to accrual basis.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### *Bourdieu's Theory*

Bourdieu's theory is a development of the Marxist approach, which argues that there are three main problems in social relations, namely

determinism, structuralism, and materialism. This view was later developed by Pierre Bourdieu, who gave birth to the theory of reproduction. There are two main and important concepts in Bourdieu's work, namely the terms agency and structure, which Bourdieu later recognized in the analytical framework known as Habitus and Arena/Field. This concept is then supported by other thoughts, such as symbolic power, strategy, and struggle (symbolic and material power), as well as four types of capital such as economic, cultural, social, and symbolic capital [19].

The essence of Bourdieu's theory of action and structure lies in the concepts of Habitus and Arena and the dialectical relationship between these two concepts. According to Bourdieu, Habitus is in the mind of the actor and is always within the scope of his consciousness. Therefore, the Arena is outside the actor's mind, which is the actor's mind. According to Bourdieu, Habitus is a system of dispositions (acquired and long-lasting patterns of perception, thought and action) in the form of lifestyle, values, dispositions, and hopes of a group of people [20].

One of Bourdieu's main contributions was his attempt to construct a method that takes structure and action into account, called Habitus. Habitus is a process that connects agency (practice) with structure (via Capital and Arena). This approach was formulated by Bourdieu (1989) as follows:  $(\text{Habitus} \times \text{Capital}) + \text{Field} = \text{Practice}$  [20]. This formula implies that a person's social behavior is determined by his Habitus, which is then strengthened by the Capital he has, according to the Arena he occupies. Bourdieu directed his attention to studying and bridging the dialectic between structure and agency. The problem of structure/agency duality has practical implications. Those who adhere to structural determinism emphasize socialization, social hierarchy, and top-down or bottom-up approaches in discussing public policy, social change, or development models. In contrast, agentic determinists prioritize social learning, the expansion of choice for individuals, and dialogue [21].

Bourdieu's theory focuses on Social, Capital, and Habitus agents. Bourdieu's Theory of Practice is used to analyze the phenomenon of budgeting in a social and cultural context. The key points of Bourdieu's Theory of Practice are as follows:



1. The existence of a relationship between structure and agency: Bourdieu's Theory of Practice attempts to overcome the dualism of interests between structure and agency. Bourdieu argued that social structures do not determine individual actions but constrain and shape them. While agents have autonomy in acting, their actions are limited by the Habitus and Capital they possess.
2. Social reproduction: Bourdieu's Theory of Practice explains how social inequality occurs between generations. This happens if individuals with more capital have more opportunities to be successful in the social arena and are likely to pass on the capital they have to their children.
3. Symbolic violence: Bourdieu's Theory of Practice explains how dominant groups in society use their capital to dominate other groups. This can be done through symbolic violence, using symbols and culture.

In more detail, the components of Bourdieu's Practice Theory consisting of Habitus, Capital, and Field are described as follows:

### **Habitus**

Krisdinanto (2014) spoke about Bourdieu in his concept of the emergence of Habitus, starting his reflection with a question: "How can we regulate behavior that is not the result of following rules? From this question, Bourdieu proposed his distinctive concept, namely Habitus, which mediates the dualism of the individual, subject/structure of society. As is known, the relationship between action and structure does not consist of two separate poles but is a dialectical relationship that operates non-linearly. In fact, the budget preparation process is closely related to the duality of interests. Therefore, budget planning has a very political nuance. There are interests of one party that must take precedence over the interests of the other party. Philosophical thinking explains that Habitus means habits or personal appearance or can also refer to the relationship between personality and unique body conditions. Meanwhile, in logic and epistemology literature, the term Habitus is often used to refer to aspects of the same distance from certain substances. According to Bourdieu, every perspective is covered in Habitus as explained in his book, namely:

"In Bourdieu's understanding, Habitus as equipment and posture as the body/physical, as well as qualities as characteristics that remain within the self, cannot be separated because equipment produces postures that over time form relatively permanent characteristics. Even the categories of *relasio* as the role of substance, *axio* as active action of the substance, and *passio* as a reaction to action outside the self are closely related and inseparable from these three categories. All of this is put together in the meaning of Habitus. Aristotle's understanding of posture, quality, *relasio*, *axio*, and *passio* are attributes or characteristics of Habitus in Bourdieu's terminology" [22].

In economics, as Bourdieu states, markets or arenas play a crucial role. It is because the market or Arena is a structured space that contains many different positions, and different capital allocations determine their interrelationships. The behavior of a person or group of people is the result of the interplay between the Arena or market and habits. Therefore, Arena is a competitive domain name. Responses and attitudes towards competition depend greatly on a person's habits.

### **Capital**

According to Bourdieu, capital is defined broadly and includes material things (which may have symbolic value) as well as intangible but culturally important attributes, such as prestige, status, and power (called symbolic capital), as well as cultural values. Capital is delineated as cultural tastes and consumption patterns. In this sense, Bourdieu emphasizes capital as a set of real and usable sources of power and authority. Bourdieu also uses the term capital to describe the relationships of power and authority in society.

As detailed by Bourdieu (in Adib, 2012), capital is divided into four types: economic, cultural, social, and symbolic capital.

1. Economic capital includes means of production (machines, land, labor), materials (income and objects), and money. Economic capital also means capital that can be directly exchanged and patented as private property. Economic capital is the most independent and flexible type of capital because this capital can be easily used or changed to other fields and spaces and is flexible in giving and passing on

- to others.
2. Cultural capital is a set of intellectual skills that can be created through formal education or family inheritance. Cultural capital involves a learning process, so it cannot simply be given to others. A person who has knowledge, information, and expertise that can influence other parties is included in those who make and implement public decisions.
  3. Social capital or social networks are available to actors (individuals or groups) who establish relationships with other powerful actors. Social capital allows the formation of nodes of power between different actors in the arena or space of power. Through social capital, it can be seen which individual or group dominates in terms of power because of the strength of the social network they have.
  4. Symbolic capital, in particular, is any form of accumulated prestige, status, authority, and legitimacy. This includes a person or group of people who exert influence on other people because of the prevailing social norms that everyone must obey, in this case, kings, traditional leaders, religious leaders, and others. A person's fame or notoriety, stature, or social status entitles them to significant symbolic capital.

### ***Field (Arena)***

In his theoretical construction, Bourdieu often uses the term symbolic power. Bourdieu uses this term to explain the process of social reproduction involving subjects in an arena or space. As stated by John Gaventa in the Theory of Power Blocks, each subject is essentially different but in conflict with each other. Symbolic power is the power to change and create reality, i.e., change and create it as something recognized and equally valuable. Symbolic power helps people see and believe, reinforcing or changing the way they see the world and how to change that world [23].

In the field of actor power, actors do not exist in a vacuum but are in a specific situation regulated by a series of objective social relations. Understanding this particular situation, Bourdieu developed what he called Arena. According to Bourdieu, training in any position is structured through a series of hierarchical arenas. These fields include economics, education, politics, and other cultures. Bourdieu describes the Arena as something inseparable from

strength and power. According to Bourdieu, the arena is for the struggle and power of legitimate status and power.

In this Arena, agents must have the ability to compete for a position or simultaneously influence the Arena in which they are located. According to Bourdieu, an agent's ability to be in an Arena is determined by the modalities he has, where these modalities are a set of sources of strength and power that an agent (actor) can use. This capital theory is closely related to power. In developing his Theory of Capital, Bourdieu started with the problem of domination. The issue of domination is a major part and is a characteristic of the form of actualization of power. Haryatmoko said this dominance depends on the situation, resources (capital), and the perpetrator's strategy. Mapping power relations are based on resource ownership and composition. The Arena is also a social space where individuals interact and compete with each other, influencing norms and expectations in preparing budgets that are limited by certain rules.

Habitus, Capital, and Arena are interrelated in forming social practices, which are influenced by actions and interactions shaped by social structures and dispositions. Bourdieu's Theory of Practice provides a framework for understanding how culture and social structure influence budget preparation. The framework is used to:

1. Study how habitus and social structures shape budgeting practices.
2. Analyze how culture influences individual/institutional financial source choices.
3. Develop policies and programs that are more sensitive to cultural diversity and social class in budgeting practices.
4. Habitus, Capital, and Arena can help prepare budgets according to needs.
5. Identify obstacles and opportunities in budget preparation.
6. Develop more effective strategies to achieve goals.

### ***Public Sector Budget***

According to Mardiasmo (2021), the public sector budget is an instrument of accountability for managing public funds and implementing programs funded with public money. Public sector budgeting involves the process of determining the amount of funding allocated for each program

and activity in monetary units. The budgeting process for public sector organizations begins when strategy formulation and strategic planning have been completed.

Aspects that must be considered in the public sector budget include:

1. Planning aspect
2. Control aspects
3. Public accountability aspects

Public sector budgeting needs to be monitored starting from the planning, implementation, and reporting stages. The budgeting process will be more effective if it is supervised by a special body that is responsible for handling the budget planning and control process.

### ***Traditional Budgeting and Performance-Based Budgeting***

Traditional budgeting is an approach widely used in developing countries today. There are two main characteristics of this method: a way of preparing the budget based on an incrementalism approach (only using the values in the budget) and the structuring and composition of the budget on a line-item basis (only paying attention to revenues and expenditures). Other characteristics inherent in the traditional budget approach tend to be centralized, specific, annual, and use gross budget principles. The method of preparing the budget is not based on thinking and analyzing the series of activities that must be carried out to achieve the set goals but only uses the available budget [24].

Performance-based budgeting is budgeting that links the budget to the desired results (output and outcome) or the resulting results and impacts. Thus, the benefits of the rupiah spent will be seen. Nanda and Darwanis (2016) define performance-based budgeting as a management budgeting method to link each funding outlined in activities with expected outputs and results, including efficiency in achieving the results and outputs described in the objectives of each job [25].

In addition, Act Number 17 of 2003 on State Finance explains that performance-based budgeting is an approach to preparing a budget based on performance results, which are based on the work performance to be achieved. In this instance, the

Public Service Agency (BLU) continues to refine its regulations to provide a legal umbrella every year. Refining Government Regulations related to the Financial Pattern of Public Service Bodies (PK-BLU) is Government Regulation Number 74 of 2012. This regulation is an amendment to Government Regulation Number 23 of 2005 on Financial Management of Public Service Agencies. In this regulation, especially in Article 10, sections 1 to 3, it is clear that all ministries/government institutions that have implemented PK-BLU must prepare a Five-Year Strategic Plan (Renstra) and Annual Strategic Plan. This annual strategic plan will become the Business and Budget Plan (RBA) of the Ministry or Government Institution.

The conceptual basis underlying the implementation of PBK, according to the Planning Forum Task Force Team at State Islamic Religious Higher Education (PTKIN) (2022), includes:

1. Budget allocation is oriented towards output and outcome performance.
2. Budget allocation for national development programs/activities is carried out using a program-based budgeting approach (money follow program) through PBK and
3. Budget management is flexible while maintaining the principle of accountability for budget absorption (let the manager manage).

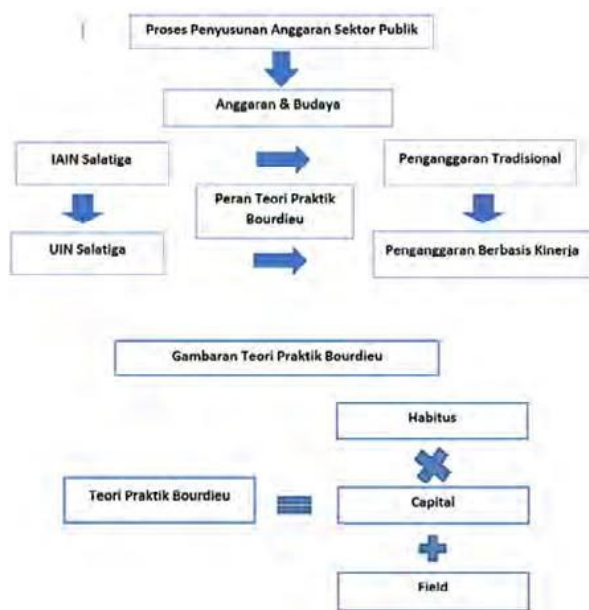
The main principle of implementing PBK is that there is a clear link between the policies contained in the national planning documents and the work plans and budget allocations managed by State Ministries/Institutions (K/L) in accordance with their duties (which are reflected in the organizational structure of the K/L) and / or government assignments. In addition, planning documents include five-year plans, such as the National Medium Term Development Plan (RPJMN) and Strategic Plans of State Ministries/Institutions (Renstra K/L), and annual plans, such as Government Work Plans (RKP) and Ministry/Agency Work Plans (Renja-K/L). Meanwhile, budget allocations managed by K/L are reflected in the RKA-K/L and DIPA documents, which are closely related to annual budget planning documents. The relationship between documents can be depicted in the following chart:



Figure 1. Relationship between Planning and Budgeting Documents

**Framework of Thinking**

Based on the theoretical basis above, the theoretical framework used in this research is illustrated as follows:



Public Sector Budget Preparation Process>Budget and Culture>IAIN Salatiga>UIN Salatiga>The Role of Bourdieu’s Theory of Practice>Traditional Budgeting>Performance-Based Budgeting>Overview of Bourdieu’s Theory of Practice>Bourdieu’s Theory of Practice>Habitus, Capital, Field

**RESEARCH METHOD**

**Types of Research**

In this research, the authors used qualitative methods. Phenomenologists believe that there are many different ways of interpreting experiences among people through interactions with other people [26]. The consideration for using a phenomenological approach is that the budget preparation process is a social phenomenon structured by social interactions between different parties. The phenomenological approach is easier when dealing with various realities because

it directly presents the relationship between researchers and informants and helps better explain existing phenomena and the value models encountered.

**Research Setting**

This research used one institution, namely the State Islamic University (UIN) of Salatiga, to understand the budget preparation process, changes in the budgeting system, and the role of Bourdieu’s Theory of Practice in budget preparation. Informants who participated in this research included the Planning Subdivision, Internal Monitoring Unit (SPI), Quality Assurance Institute (LPM), Financial Managers, Commitment Making Officials, and Academic Officials, who were directly involved in the budget preparation process at UIN Salatiga.

**Research Instruments**

In qualitative research, the research tools or equipment are the researchers themselves, but there are several other tools, namely interview guides, questionnaires, and observations, which were also used in this research. By using interview guides, questionnaires, and observations specifically carried out in this research, the authors obtained data regarding a general interpretation of the impact of the Theory of Practice on budgeting at UIN Salatiga.

**Data Collection Sources and Techniques**

In qualitative research, humans as a tool help determine the direction of research, select informants as data sources, evaluate data quality, analyze data, interpret data, and conclude the results [27]. Informants in qualitative methods continue to develop (snowball) purposively until the data collected is considered satisfactory or saturated (redundancy). The researchers are key instruments in data collection and must be actively involved in the field.

Moreover, the validity of the data can be determined through examining informants. Before the data were presented, they were first discussed with the informant as the data source. Thus, an understanding existed between the researchers as data analysis tools and the information providers as the data sources so that the information providers had arranged the reporting units prepared. This



indicates that the validity of the data found is beyond doubt as a basis for drawing research conclusions [28].

This research employed triangulation data collection techniques, which combine various existing data collection techniques and data sources. By using triangulation techniques, the researchers actually collected data while testing the credibility of the data using various data collection techniques and data sources [27]. The triangulation techniques used in this research included participant observation, in-depth interviews, and questionnaires.

The number of informants in this research was 40, and 45 respondents were directly involved in the budget preparation process at UIN Salatiga. Interviews were conducted directly and indirectly, while questionnaires were distributed via Google Forms.

### **Data Analysis Technique**

This research used the triangulation method, the stages of which include:

1. Data collection stages  
The data collection process carried out in this research included data collection at the pre-research stage, during the research, and at the end of the research. During this data collection process, the authors began to analyze the data collected. The next steps of the investigation depended on the results of this first analysis. This allowed the researchers to achieve research objectives comprehensively.
2. Data reduction stages  
Data reduction is the process of combining all forms of data received into one form of text (manuscript) for analysis [29]. In this research, the authors carried out a data reduction process by changing the results of interviews, observations, and documents into text according to the appropriate format.
3. Data display stages  
After all the data had been processed in the data collection tool and was available in writing, the next step was to display the data. In essence, data representation processed semi-finished data collected in writing and already had a clear thematic flow into a taxonomic matrix according to topics that were grouped and classified. Also, these theme

topics were realized in different formats, with more focused and simple names. It began by providing subtheme code in the format of the results of the data reduction carried out previously.

4. Conclusion/verification stage  
Conclusion/verification is the final step in a series of qualitative data analyses. These findings lead to answers to previously posed research questions and reveal the “what” and “how” of the research findings.
5. Data validity testing plan  
To obtain optimal research results, the authors should obtain reliable data. In the context of qualitative research, data trustworthiness can be assessed based on the reliability and validity of the data. Quoting Neuman and Robson’s (2014) statement, “reliability means dependability or consistency. It suggests that the same thing is repeated or recurs under identical or very similar conditions.” In other words, if something is measured repeatedly under the same or relatively similar conditions, the same or relatively similar results will be obtained between the first and the next measurement, giving rise to an agreement or understanding of the point of view, which will give rise to confidence in the results. Reliability in qualitative research is defined as the level of conformity between the data/description presented by the subject and the actual conditions [30].

## **RESULTS AND DISCUSSION**

### **Budget Preparation Process at UIN Salatiga**

To find out how the budget preparation process worked at UIN Salatiga, the results of interviews with informants could be described as follows:

*“Proses penyusunan anggaran di UIN Salatiga melalui beberapa tahapan: Perencanaan menyesuaikan visi dan misi, Penyusunan Program Kerja dan Penyusunan anggaran serta pengawasan dan evaluasi. UIN Salatiga memiliki Rencana Strategi (Renstra) yaitu dokumen perencanaan berisi strategi yang digunakan untuk mengambil keputusan serta alokasi sumber daya untuk pencapaian hasil sesuai target. Hasil dari Renstra kemudian dijabarkan dalam rencana kerja berisi prioritas program, kegiatan, dan anggaran selama setahun (BS)”*

[“The budget preparation process at UIN Salatiga goes through several stages: planning according to the vision and mission, preparation of work programs, and preparation of budgets, as well as monitoring and evaluation. UIN Salatiga has a Strategy Plan (Renstra), which is a planning document containing strategies used to make decisions and allocate resources to achieve results according to targets. The results of the Strategic Plan are then described in a work plan containing program priorities, activities, and budget for a year (BS).”]

The budget preparation process at UIN Salatiga went through several stages, starting from the Planning Subdivision, which coordinates the preparation of the budget at UIN Salatiga according to the vision and mission, preparation of work programs and budget preparation, as well as monitoring and evaluation. As stated above, UIN Salatiga has a Strategic Plan (Renstra), which is a planning document containing strategies used to make decisions and allocate resources to achieve results according to targets for five years. The results of the Strategic Plan were then described in a work plan containing program priorities, activities, and budget for the year.

The budget preparation process started with each faculty member, who proposed a target for Non-Tax State Revenue (PNBP) sourced from students’ Single Tuition (UKT). Apart from that, because UIN Salatiga has become a PK-BLU, the revenue target also comes from business units and the rental of owned assets. In this case, the Planning Subdivision coordinates faculties and units to propose budgets according to the specified time. Once prepared at the faculty and unit level, the proposal was submitted to the Planning Subdivision, which would be processed to the next stage. The same thing was also expressed by another informant, the Planning Subdivision Staff and Head of the Administration Section, Faculty of Tarbiyah and Teacher Training (FTIK), as follows.

*“Penyusunan anggaran di UIN Salatiga dimulai akhir tahun mb, akhir tahun sebelumnya misalnya TA 2024 nanti dimulai dari Desember 2022, perencanaan dapat surat dari pusat untuk usulan target PNBP Tahun 2024 di akhir 2022. Kemudian perencanaan mengirim surat ke Fakultas untuk usulan target PNBP, karena yang punya PNBP*

*Fakultas. Januari belum sibuk, nanti Februari-Maret mulai penyusunan dari operasional-operasional dulu, program prioritas (misal rektor punya program pengadaan tanah, belanja modal), setelah itu fakultas baru mengusulkan kegiatan rutin dikumpulkan sekitar Mei, karena Juni kita sudah harus menyusun di tingkat pusat (NK)”.*

[“Budget preparation at UIN Salatiga begins at the end of the year. The end of the previous year is, for example, Fiscal Year 2024; starting from December 2022, planning received a letter from the center for a proposed PNBP target for 2024 at the end of 2022. Then, the planning department would send a letter to the faculty for a proposed PNBP target because the faculty has the PNBP. January has not been busy; later, in February-March, we will start preparing the operations first, as well as priority programs (such as the Rector has a land acquisition program and capital expenditure). After that, the faculty could then propose that routine activities be collected around May because, in June, we already have to arrange them at the central level (NK).”]

*“Yang kami lakukan di Fakultas khususnya di FTIK ketika proses penyusunan dimulai kami mendapatkan surat dari perencana pusat untuk menyerahkan rencana ke dalam satu tahun kedepan, setelah mendapat surat itu kami menindaklanjuti untuk melakukan proses penyusunan anggaran di tingkat fakultas.*

- *Unit/fakultas melaksanakan rapat penyusunan anggaran dengan melibatkan unsur jurusan, prodi dan bagian tata usaha*
- *Hasil penyusunan anggaran diserahkan ke bagian perencanaan untuk di review oleh LP2M, LPM dan SPI*
- *Unit/Fakultas melakukan revisi usulan berdasarkan catatan catatan dari reviewer*
- *Unit atau fakultas menyerahkan usulan Kembali setelah di revisi (NH)”.*

[“What we did at the faculty, especially at FTIK, when the preparation process started was that we got a letter from the central planning to submit an activity plan for the next year. After receiving the letter, we followed up to carry out the budget preparation process at the faculty level.

- *Units/faculties carry out budget preparation meetings involving elements of the Department, Study Program, And*

Administration Section.

- The results of budget preparation are submitted to the Planning Subdivision for review by LP2M, LPM, and SPI.
- Units/faculties revise proposals based on notes from reviewers.
- The unit or faculty submits the proposal again after revision (NH).”]

Meanwhile, what basis was used to prepare the budget at UIN Salatiga? Following are the answers from several informants:

*“Dasar yang dipakai selama ini adalah Renstra, Rencana Kerja dan Rencana Aksi yang telah ditetapkan oleh Rektor (YI).”*

[“The basis used so far is the Strategic Plan, Work Plan, and Action Plan, which have been determined by the Rektor (YI).”]

The same answer was expressed by NK, a staff member of the Planning Subdivision of UIN Salatiga and MA, the Head of the Department at the Faculty of Da’wah, as follows.

*“Yang pertama target PNBPN untuk menentukan besarnya Pagu kita, kemudian Renstra, Rencana Kerja, Rencana Aksi yang merupakan turunan dari Ditjen Pendis (NK).”*

[“Firstly, the PNBPN target is to determine the size of our ceiling; then, the Strategic Plan, Work Plan, and Action Plan are derivatives of the Directorate General of Education (NK).”]

*“Jadi seharusnya adalah target kinerja atau perjanjian kinerja kalau menurut saya sih, karena tiap tahun kita punya target kinerja yang diambil dari perjanjian kinerja maka mestinya anggaran yang kita susun mengarah kesana agar semua bisa terukur maka target kinerja itu menjadi utama... Jadi Target Kinerja itu ada di perjanjian kinerja yang merupakan jabaran dari renstra yang telah ditetapkan, Perjanjian kinerja dari rektor turun ke dekan, nah target kinerja itu ada di dalamnya (MA).”*

[“Thus, it should be a performance target or performance agreement, in my opinion. Because every year, we have a performance target taken

from the performance agreement, the budget we prepare should be directed towards that goal so that everything can be measured; hence, the performance target is the main thing... Therefore, the performance target is in the performance agreement, which is a description of the strategic plan that has been determined. The performance agreement from the Rektor goes down to the Dean. Well, the performance target is within it (MA).”]

The basis used in preparing ministry/institution budgets, especially at UIN Salatiga, must refer to the Strategic Plan (Renstra) and Performance Agreement (Perkin) that have been established. From the results of the questionnaire distributed, 39 respondents agreed. Each item of activity in the budget must be guided by the Strategic Plan (Renstra) and Performance Agreement (Perkin), where the Renstra is prepared for performance achievement targets for five years. Meanwhile, Perkin contains strategic goals/targets/program targets, performance indicators, and performance targets to be achieved. Perkin of UIN Salatiga is a derivative of the Directorate General of Islamic Education of the Ministry of Religion. This statement aligns with the answers from 39 questionnaire respondents, who agreed, and only one did not.

In achieving the UIN Salatiga Strategic Plan, a performance measurement mechanism was needed to measure the success of UIN Salatiga in reaching the set program goals and objectives. The measurement formula used contained various information regarding variables, methods, responsible persons, and data sources for program target performance indicators. The amount of funds used in preparing the budget was based on the determined PNBPN target and funds sourced from the government, the amount of which was determined by the Planning Subdivision.

In preparing ministry/institution budgets, especially at UIN Salatiga, to realize government management that is effective, transparent, accountable, and results-oriented, restrictions must be used as guidelines. The following are some answers from informants YI, who served as a Young Expert Planner at UIN Salatiga, NK, who was a staff member of the Planning Subdivision, and AM, who was an APBN (State Budget) Financial Management Analyst:

*“Batasan-batasan dalam penganggaran secara umum terdapat pada PMK tentang Standar Biaya Maksimum, Peraturan Menteri Keuangan Nomor 62 Tahun 2023 tentang Perencanaan Anggaran, Pelaksanaan Anggaran, serta Akuntansi dan Pelaporan Keuangan. Selain itu terdapat batas-batas yang diatur oleh Rektor sebagai Kuasa Pengguna Anggaran melalui Surat Keputusan Rektor dan Surat Edaran Rektor terkait pedoman penganggaran (YI).”*

[“Restrictions in budgeting are generally found in the Minister of Finance Regulation (PMK) concerning Maximum Cost Standards and Minister of Finance Regulation Number 62 of 2023 concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting. Apart from that, there are limits set by the Rector as the Authorized Budget User through the Rector’s Decree and the Rector’s Circular regarding budgeting guidelines (YI).”]

*“Batasannya SBM, juga ada pedoman khusus dari rektor setiap mau penyusunan anggaran (NK).”*

[“The limits are Standard Input Costs (SBM); there are also special guidelines from the Rector every time we want to prepare a budget (NK).”]

*“Tahun 2024 membatasi belanja paket fullboard hanya 2 kali dalam setahun tiap fakultas atau unit, Anggaran yg disusun harus ada dasar hukumnya misalnya SBM (AM).”*

[“In 2024, we limit spending on full board packages to only twice a year per faculty or unit, and the budget prepared must have a legal basis, for example SBM (AM).”]

The limits used in preparing the budget at UIN Salatiga are in the form of regulations that have been established either by the Ministry of Finance in the form of Input Cost Units (SBM), other regulations related to the preparation of the current year’s budget, as well as regulations issued by the Ministry of Religion in the form of regulations in the preparation of budget, which must refer to the Strategic Plan, Performance Agreement (Perkin) that has been established, and regulations from the Rector. From the results of the questionnaire distributed, 39 people agreed with the opinion above, and only one person disagreed.

Meanwhile, the budget preparation process at UIN Salatiga started one year before the budget began, which is explained in more detail above. The budget preparation process went through a long and tiered process. From this process, all respondents (40 people) who filled out the questionnaire agreed and understood the process.

To find out who was involved in the budget preparation process at UIN Salatiga, the following interview results are presented:

*“Pimpinan, Bagian Perencanaan, LPM, SPI, dan unit-unit pemilik anggaran (kalau di unit-unit ada beberapa misal di Fak ada WD2, PPK, BPP, misal unit-unit kecil seperti ma’had biasanya yang menyusun baru ketuanya) (SY)”*

[“Leadership, Planning Subdivision, LPM, SPI, and budget owner units (if in units, there are several, such as in the faculty, there are WD2, PPK, BPP; in small units such as *ma’had*, the one who is usually preparing it is the chairman) (SY).”]

*“Kalau di lingkup Fakultas itu ya yang pasti pengelola Fakultas, di kami biasanya tidak langsung semuanya disuruh nyusun, tetapi ada tim kecil yang buat nanti baru dipresentasikan didepan pimpinan Fakultas nanti kita kumpulkan ke perencanaan, baru ada review dari SPI, LPM, Perencanaan (MA)”*

[“Within the faculty, the person who is definitely involved is the faculty manager. Here, usually, not everyone is told to arrange it straight away, but there is a small team that does it. Later, it will be presented in front of the faculty leadership; later, we will collect it in Planning, and then there will be a review from SPI, LPM, and Planning (MA).”]

The budget preparation process at UIN Salatiga involved all elements of financial management, starting from the Rector as the Authorized Budget User (KPA) and all academic officials up to the level of Head of Study Programs, as well as Educational Staff. This was also agreed with 37 respondents, and only three people disagreed. Both lecturers, staff, and students were involved in the budget preparation process at UIN Salatiga, both directly and indirectly. If they are not directly involved in the preparation process, they can propose a budget to authorized officials, which will then be reviewed further.



To see the success of the budget prepared, several informants expressed their opinions as follows:

*“Keberhasilan pelaksanaan anggaran diukur dalam beberapa variabel yaitu:*

- *Ketercapaian output kegiatan*
- *Ketercapaian realisasi pencairan anggaran*
- *Sinkronisasi schedule kegiatan dengan Rencana Penarikan Dana (YI)”.*

[“The success of budget implementation is measured in several variables, namely:

- Achievement of activity output
- Achievement of budget disbursement realization
- Synchronization of activity schedule with Fund Withdrawal Plan (YI).”]

*“Sebenarnya kalau anggaran itu sudah disusun sesuai target kinerja itu gampang nanti kan ada prosentasenya jadi nanti bisa diukur apakah itu tercapai atau melampaui, jadi terlihat bagi.. kemudian anggaran itu nanti bisa dilihat dari 2 sisi, dari sisi penyerapan anggarannya (paling gampang) dan ketercapaian output dan indikator-indikator yang ditetapkan(MA)”.*

[“Actually, if the budget has been prepared according to performance targets, it will be easy. Later, there will be a percentage, so later, it can be measured whether it is achieved or exceeded so that it will be visible to... Then, the budget can be seen from two sides: from the absorption of the budget (the easiest) and the achievement of the output and indicators set (MA).”]

The success of the prepared budget can be seen from various aspects, including the achievement of outputs, outcomes, budget realization, and the achievement of what has been determined in the Strategic Plan, Work Plan, Action Plan, and Performance Agreement, which are determined annually by the Rector and handed down to the Vice-Rector, Dean, and the units below them. Aside from that, a review of the budget prepared by each unit from Planning, Internal Control Unit (SPI), and Quality Assurance Agency (LPM) regarding conformity with regulations, Strategic Plan, and Perkin will influence the success of the budget prepared and even up to the implementation and

reporting stages. In this case, 36 respondents said they agreed with this statement, while four said they disagreed.

### ***Implementation of Performance-Based Budgeting at UIN Salatiga***

To find out whether the budget preparation at UIN Salatiga was guided by performance-based budgeting or if traditional budgeting is still used, the following things can be looked at. Every budget preparation process at UIN Salatiga has taken into account the following:

#### **1. Integrated Budgeting**

In preparing the budget, UIN Salatiga has integrated all planning and budgeting processes within the K/L environment to produce RKA-KL documents in accordance with the budget classification according to organization, function, and type of expenditure. This integration is intended to ensure that there is no duplication in budget preparation, and it must pay attention to objectives and basis, not only making up activities without clear objectives.

By implementing an integrated system, it is expected that working units (satker) can realize accountability for the budget prepared. The budget items that appear must be adjusted to the established rules. The basis for preparing the budget for each working unit is the same, namely the Regulation of the Minister of Finance regarding budget classification and the Regulation of the Minister of Finance regarding standard charts of accounts, as well as derivative regulations. In addition, in preparing the budget, UIN Salatiga is also guided by the Rector’s Strategic Plan, which is a derivative of the Strategic Plan of the Minister of Religion and the Director General of Education. This aligns with the following statements by Yi and NK, who were directly related to budget preparation at UIN Salatiga:

*“...PMK tentang Standar Biaya Maksimum, Peraturan Menteri Keuangan Nomor 62 Tahun 2023 tentang Perencanaan Anggaran, Pelaksanaan Anggaran, serta Akuntansi dan Pelaporan Keuangan. Selain itu terdapat batas-batas yang diatur oleh Rektor sebagai Kuasa Pengguna ANggaran melalui Surat Keputusan Rektor dan Surat Edaran Rektor terkait pedoman penganggaran (YI)”.*

[“...Minister of Finance Regulation concerning Maximum Cost Standards, Minister of Finance Regulation Number 62 of 2023 concerning Budget Planning, Budget Implementation, and Financial Accounting and Reporting. Also, there are limits set by the Rector as the Authorized Budget User through the Rector’s Decree and the Rector’s Circular regarding budgeting guidelines (YI).”]

*“...Renstra, Rencana Kerja, Rencana Aksi yang merupakan turunan dari Ditjen Pendis (NK)”.*

[“...Strategic Plan, Work Plans, and Action Plans, which are derived from the Directorate General of Education (NK).”]

## 2. Performance-Based Budgeting

One of the characteristics of implementing performance-based budgeting can be seen from the budget structure prepared each year, whether there are differences or it is always the same every year. Following are the answers from several informants:

*“Ada yang sama dan ada yang berbeda, jika anggaran rutin maka sama mungkin yang membedakan nominalnya, jika anggaran non rutin disesuaikan kembali dengan Perkin dan Renstra (SY).”*

[“Some are the same, and some are different. If the routine budget is the same, the difference may be the nominal value. If the budget is non-routine, it is readjusted to Perkin and Strategic Plan (SY).”]

*“Berbeda, nak anggaran tiap tahunnya tambah mb, kl kegiatan tiap tahun ada yang sama ada yang berbeda kalau kegiatan rutin biasanya sama yang berbeda adalah jumlahnya. Tergantung jumlah mahasiswanya, kl anggaran non rutin biasanya berbeda (NK)”.*

[“It is different. As for the budget, it increases every year. As for activities, every year, some are the same, some are different. If it is a routine activity, it is usually the same; what is different is the amount. Depending on the number of students, if the budget is non-routine, it is usually different (NK).”]

*Terdapat penyempurnaan yang lebih baik setiap tahunnya berdasar kinerja (BS).”*

[There are better improvements every year based on performance (BS).”]

There were two types of budgets prepared at UIN Salatiga every year. The first was for routine activities that supported student competency and the three pillars of higher education, which would be budgeted every year, such as for field experience practicum activities (PPL), field work lectures (KKL), teaching honorariums, and administering exams. Those would be budgeted every year, with a budget value following the needs of that year, mainly based on the number of students. Meanwhile, for non-routine activities, the budget prepared should be adjusted to the Perkin determined by the Rector and handed down to units and faculties, which would then lead to the achievements and Strategic Plan determined. Thirty-two respondents who had filled out the questionnaire agreed.

The next characteristic to determine whether the budget is PBK or not can be seen as whether there is continuity in the budget prepared each year or whether it is only an unsustainable annual program. The following are the answers from the informant:

*“Ada, contohnya dengan adanya menunjang MBKM itu maka di Tahun 2022 maka kita merubah indikator terkait kurikulum yang ada kami baru bisa melaksanakan untuk prodi HKI, maka yang HES, HTN kami adakan di Tahun 2023, selain itu untuk penataan sarpras jika tidak bisa dipenuhi semua kita dasarkan pada skala prioritas (AS)”.*

[“There exists, for example, supporting MBKM (Freedom of Learning, Independent Campus). Thus, in 2022, we changed the indicators related to the existing curriculum. We were only able to implement it for the HKI (Islamic Family Law) Study Program. Hence, we will hold the HES (Islamic Economic Law) and HTN (Constitutional Law) Study Programs in 2023. Apart from that, for the arrangement of infrastructure facilities, if all cannot be met, we will base them on the priority scale (AS).”]

*“Anggaran berkesinambungan karena anggaran adalah pelaksanaan dari Rencana Aksi yang sudah dibuat untuk mencapai target capaian kinerja yang sudah dibuat dalam Renstra dan Rencana Kinerja (YI).”*

[“The budget is sustainable because the budget is the implementation of the Action Plan that has

been made to achieve the performance achievement targets that have been made in the Strategic Plan and Performance Plan (YI).”]

Certain budgets that support the achievement of the Strategic Plan and Performance Targets, and those that cannot be completed in one year, will be budgeted for in the following year. In addition, the budget for providing educational infrastructure is also budgeted on an ongoing basis according to the priority scale. In principle, the budget prepared each year must lead to the achievement of the Strategic Plan and Perkin that have been determined. This was also agreed with by 37 respondents and three people who disagreed.

To find out whether there are goals or performance targets to be achieved by preparing the budget at UIN Salatiga or only using up the available figures/nominals, here are the answers from several informants:

*“Ada, berdasarkan target masing2 unit/ fakultas dan sesuai dengan perkin, renstra yang telah ditetapkan (HH).”*

[“Yes, based on the targets of each unit/faculty and in accordance with the Perkin and strategic plan that has been determined (HH).”]

*“Semua mengarah ke dalam perkin dan renstra yang telah ditetapkan (MA).”*

[“Everything leads to the performance and strategic plan that has been established (MA).”]

*“Tujuan dan Capaian Kinerja sudah diatur dan dibuat dalam Renstra 5 tahun. Untuk mencapai target kinerja 5 tahun tersebut di breakdown menjadi Rencana Kinerja setiap 1 tahun. Dalam Setiap Rencana Kinerja, untuk mencapai target capaian kinerja dibuat rencana aksi. Di Dalam Rencana Aksi direalisasikan melalui penganggaran yang efektif dan efisien (YI).”*

[“Performance goals and achievements have been regulated and created in the five-year strategic plan. To achieve the target, the five-year performance is broken down into an annual performance plan. In each performance plan, an action plan is created to achieve performance targets. In the action plan, it

is realized through effective and efficient budgeting (YI).”]

The budget preparation at UIN Salatiga still took into account the goals and performance targets regulated and created in the five-year Strategic Plan. To achieve the five-year performance target, it was broken down into an Annual Performance Plan. In each performance plan, an action plan was created to achieve performance targets. In the Action Plan, this is realized through effective and efficient budgeting, so it does not only use up the nominal budget available. In allocating the budget, it should pay attention to the objectives, performance indicators, set cost standards, and performance evaluation. These performance indicators will be used as a measuring tool to evaluate the success of programs/activities. From the questionnaire distributed, 36 respondents agreed with this statement.

Apart from clear objectives, did budget preparation also pay attention to input (source of funding), output, and outcome (expected results)? Here are some answers from informants:

*“Ada review khusus mulai dari awal dari setiap mata anggaran untuk melihat apakah tujuan dari kegiatan itu sudah sesuai dengan Renstra dan perkin yang ditetapkan, kalau SPI melihat anggaran yang disusun sudah sesuai dengan SBM atau belum, tujuan kegiatannya apa, jika belum sesuai maka akan kami kasih masukan dan revisi anggaran disesuaikan dengan renstra yang ada (SY).”*

[“There is a special review, starting from the beginning of each budget line item, to see whether the objectives of the activity are in accordance with the Strategic Plan and Perkin that have been determined. SPI looks at whether the budget prepared is in accordance with the SBM or not and what the purpose of the activity is; if it is not appropriate, we will provide input and revise the budget, adjusted to the existing strategic plan (SY).”]

*“Harus, karena sumber dana menjadi penting terkait dana yang dimiliki. Output menjadi penting karena kegiatan harus terlaksana selama tidak ada hal mendesak lain yang harus dilaksanakan. Sedangkan outcome sebagai bentuk manfaat dari output kegiatan (YI).”*

[“That must be because the source of funds is important regarding the funds owned. Output is essential because activities must be carried out as long as there are no other urgent matters that must be carried out. Meanwhile, outcome is a form of benefit from activity output (YI).”]

After UIN Salatiga became a PK-BLU working unit that has flexibility in managing its finances, when the budget preparation process continues to apply performance-based budgeting, the preparation pays attention to the relationship between funding (input) with output and expected results (outcome), including efficiency and transparency in achieving these results and outputs. Each budget preparation is also guided by the Strategic Plan, Work Plan, and Action Plan, which are reflected in the RKA-KL document. Based on the statement above, 39 respondents agreed.

### 3. Medium-Term Expenditure Framework

Apart from that, things that support good budgeting reinforce the achievement of performance targets that have been set in the Strategic Plan, and Perkin is a sustainable budget that has been set within the medium-term expenditure framework. Based on interviews with several informants, the following information was obtained:

*“Berkesinambungan dan berbasis program dan kinerja untuk mendukung keberhasilan visi dan misi rector (BS).”*

[“Continuous and based on programs and performance to support the success of the Rector’s vision and mission (BS).”]

Budget preparation at UIN Salatiga is based on policy, with decisions made that have budget implications over more than one fiscal year. In addition, it is necessary to align activities/programs with the Strategic Plan and Work Plan.

#### ***Bourdieu’s Theory of Practice***

To find out the extent of the role of Bourdieu’s Theory of Practice in the budget and culture preparation process at UIN Salatiga, it can be described as follows:

#### 1. Habitus

Habitus is a system of dispositions embedded in an individual, where dispositions shape ways of thinking, feeling, and acting, formed from social cycles and experiences that play a role in the structure and practice of budgeting. Each agent has a different point of view, which will later influence resource allocation. The lifestyle formed can contribute to state and institutional budgeting. In more detail, Habitus reflected in the budget and culture preparation process at UIN Salatiga are as follows:

Regarding the strategic actions taken in the budget preparation process at UIN Salatiga, here are the answers from several informants:

*“Anggaran yang disusun dilihat tujuan dan outputnya, kemudian disesuaikan perkin yang telah ditetapkan (US).”*

[“The budget prepared looks at the objectives and output and then adjusts the Perkin that has been set (US).”]

*“Tindakan strategis melalui penyusunan Rencana Strategis UIN Salatiga sebagai dasar utama penganggaran supaya setiap anggaran mempunyai arah dan tujuan yang jelas (YI).”*

[“Strategic action through the preparation of the UIN Salatiga Strategic Plan is the main basis for budgeting so that each budget has clear direction and objectives (YI).”]

Habitus in the budget preparation process at UIN Salatiga was reflected in all practices, action patterns, and interactions between actors, as well as strategies and habits in budget preparation. Strategic actions in preparing the budget at UIN Salatiga must refer to the Strategic Plan, Perkin, and financial regulations and pay attention to input, output, and outcome. Automatically, the actors who prepare the budget have also started to get used to using these guidelines and use them as guidelines in the strategies in the budget preparation process so that the objectives used by each unit and faculty are the same. Thirty-eight respondents agreed, with two people disagreeing.



Habitus can also be seen from the budget prepared each year, whether it is the same or different; if different, what factors influence it? Following are the answers from several informants:

*“Ada perbedaan, paling gak disesuaikan dengan tujuan tiap unitnya tetapi ada anggaran yang sama seperti anggaran rutinnya, misal kalau fakultas itu sama untuk anggaran rutinnya, untuk anggaran non rutin disesuaikan dengan perkin tiap tahunnya dan merujuk sesuai dengan Renstra yang sudah ditetapkan (SY).”*

[“There are differences, at least according to the objectives of each unit, but there is a budget that is the same as the regular budget, for example, if the faculty has the same routine budget. For non-routine budgets, it is adjusted to Perkin each year and refers to the established Strategic Plan (SY).”]

*“Ada yang sama ada yang berbeda. Perbedaan terletak pada kegiatan yang bersifat insidental, sedang kesamaan ada pada kegiatan rutin (AM).”*

[“Some are the same, and some are different. The differences lie in incidental activities, while the similarities lie in routine activities (AM).”]

*“Berbeda. Karena disesuaikan dengan Sumber Pendanaan dan utamanya adalah Target Kinerja yang akan dicapai setiap tahunnya Faktor yang mempengaruhi: Indikator Kinerja, Target Kinerja, Rencana Aksi (YI).”*

[“Different. This is because it is adjusted to the funding source, and the main thing is the performance target that will be achieved each year. Influencing factors: Performance Indicators, Performance Targets, and Action Plans (YI).”]

The budget preparation process is a recurring habit and culture carried out by actors every year using the basis of Strategic Plan and Perkin; some of the budget postures formed every year are the same, and some are different. This is determined by the priority, routine, and supporting budgets, which will ultimately lead to the achievement of the items in the Strategic Plan. Several factors influencing differences in budget posture each year are Performance Indicators, Performance Targets,

and Action Plans, which lead to the Strategic Plan. From this statement, 39 people agreed.

Some actors play an important role in the budget preparation process. Regarding who played a role, the following answers were obtained from the interview results:

*“KPA, PPK, Perencana, dan pimpinan unit kerja atau fakultas (AM).”*

[“KPA, PPK, Planning, and heads of working units or faculties (AM).”]

*“Semua stakeholder mempunyai peranan penting dalam penyusunan anggaran, namun yang terpenting adalah SPI dan LPM sebagai penjaga gawang review setiap usulan anggaran. Selain itu kebijakan pimpinan menjadi dasar utama (YI).”*

[“All stakeholders have an important role in preparing the budget, but the most important ones are SPI and LPM, who are the gatekeepers for reviewing each budget proposal. Aside from that, leadership policies are the main basis for (YI).”]

*“Semua unsur pengelola pengelola Fakultas dari Dekan, Wakil Dekan, Kajur Sekjur, Kaprodi, Kabag TU (NH).”*

[“All elements of faculty management from the Dean, Deputy Dean, Head of Department, Secretary, Head of Study Program, and Head of Administration (NH).”]

The budget preparation process at UIN Salatiga always involved all elements, especially management from the rectorate, faculty, and unit levels, all of whom played an important role in budget preparation. Internal actors who play a direct role in budget preparation greatly influence the smoothness of budget preparation. Because all parties are involved in the budget preparation process, no party is too dominant when the budget preparation process takes place. A total of 38 respondents agreed with this statement.

Even though there is no dominant party, SPI and LPM have an essential role during the budget preparation process, where they are tasked with reviewing the conformity of the budget prepared

with applicable regulations. This was agreed with 40 respondents.

Are there certain parties who are very influential in preparing the budget at UIN Salatiga? The following is the information obtained from the interview results:

*“Tetap Kuasa Pengguna Anggaran sebagai penanggung jawab keuangan (NK)”*.

[“Still, the Authorized Budget User as the person in charge of finance (NK).”]

*“Yang sangat berpengaruh adalah Pimpinan. Karena Pimpinan dalam hal ini rektor mempunyai keistimewaan khusus sebagai penanggung jawab anggaran yaitu Kuasa Pengguna Anggaran (YI)”*.

[“The most influential person is the leader. It is because the leadership, in this case the Rector, has special privileges as the person in charge of the budget, namely the Authorized Budget User (YI).”]

The Rector, as the Authorized Budget User (KPA), remains in control of the distribution of the budget in his working units, which is coordinated through the Planning Subdivision and plays a role in the success of the budget preparation process to achieve the stated goals. Without supervision from the leadership in preparing the budget, the smoothness of the budget preparation process will be affected. From this statement, 17 people agreed, while 23 people disagreed.

To find out how interaction and communication exist between actors in the budget preparation process at UIN Salatiga, here is the information:

*“Saling komunikasi intens, rapat terbatas dg pihak yg berkompeten dlm penyusunan anggaran (HH)”*.

[“Intense mutual communication, limited meetings with competent parties in budget preparation (HH).”]

*“Interaksi selalu dilaksanakan melalui model Rapat, Koordinasi Online (Medsos) dan Evaluasi (YI)”*

[“Interaction is always carried out through the Meeting, Online Coordination (Social media), and Evaluation (YI) model.”]

Meanwhile, the interaction and communication that existed between actors during the budget preparation process at UIN Salatiga was well established and communicative, and the goals were achieved according to the target.

Although each unit and faculty had carried out budget preparation, communication was also conducted both directly and indirectly through social media, which is currently developing. Each unit has flexibility in preparing its budget, but it must still comply with the rules that have been set and carry out evaluations. Thirty-six respondents agreed with this statement.

## 2. Capital

Capital, which is one of the components of Bourdieu's Theory of Practice, was used as the basis for preparing budgets at UIN Salatiga in the form of economic, cultural, social, and symbolic capital. To find out where the sources of funds used as a basis for preparing the budget came from, the following information was obtained from several informants:

*“Ada yang berasal dari UKT mahasiswa, sewa aset, dan dari pusat (NH).”*

[“Some come from UKT students, asset rentals, and from the center (NH).”]

*“Sumber Dana dari PNBPN dan Rupiah Murni. PNBPN berasal dari penghasilan Pendidikan (UKT dan SPP) dan Non Pendidikan (Unit Bisnis), Rupiah Murni terdiri dari BOPTN dan RM Operasional (YI)”*.

[“The sources of funds are PNBPN and Pure Rupiah. PNBPN comes from Education (UKT and SPP) and Non-Education (Business Unit) income, while Pure Rupiah consists of BOPTN and Operational RM (YI).”]

Economic capital in terms of determining the budget value came from various sources, including Pure Rupiah (RM) and BOPTN for State University Operational Assistance (BOPTN), which are funds obtained from the center, in this case, the Ministry of Religion. Then, there were State Sharia Securities (SBSN) funds, which usually took the form of assistance for the construction of buildings, roads, and other facilities. In addition, because UIN Salatiga is PK-BLU, income originating from Non-

Tax State Revenue (PNBP) from Single Tuition Fees (UKT) for students and business units can be managed directly by the Working Unit. The more funds received from UKT and business units, the more influence it will have on the size of the Working Unit budget. This statement was also approved by 40 respondents who had filled out the questionnaire.

Meanwhile, social capital took the form of networks and connections that occurred between actors in the budget preparation process. Cultural capital is in the form of knowledge and education of actors, which influences the results of the budget prepared and whether the budget is in accordance with the regulations that have been set. Meanwhile, symbolic capital is capital owned by the leadership in the form of power and the Planning Subdivision as coordinator, influencing the budget preparation process at UIN Salatiga.

How to determine the number of numbers to be distributed to each unit? Does it take into account the right proportions? Following are the answers from several informants:

*"Jumlah angka selama ini berdasarkan: Anggaran Prioritas, Anggaran Rutin, Anggaran Pendukung. Anggaran Prioritas dan Rutin wajib dianggarkan dengan standar yang sudah disesuaikan dengan ketersediaan anggaran, Anggaran Pendukung dibagi berdasarkan proporsi akreditasi prodi, jumlah mahasiswa, jumlah dosen, jumlah karyawan dan proporsi lain yang relevan. Kedepannya akan dibagi anggaran berdasarkan komponen UKT yang sudah ditentukan sebelumnya (YI)".*

[*"The total figures so far are based on Priority Budget, Routine Budget, and Supporting Budget. Priority and Routine Budgets must be budgeted according to standards that have been adjusted to budget availability. At the same time, the Supporting Budget is divided based on the proportion of study program accreditation, number of students, number of lecturers, number of employees, and other relevant proportions. In the future, the budget will be divided based on previously determined UKT components (YI)."*]

*"Dasarnya kita pakai prosentase, terus apa..dari jumlah PNBP tiap unit dikurangi skala prioritas, dikurangi kegiatan rutin baru kita bagi, tetapi dari*

*prosentase itu kadang ada yang terlalu tinggi nanti kita kurangi ada subsidi silang juga (NK)."*

[*"We use a percentage basis, and then...from the PNBP amount for each unit, minus the priority scale, minus routine activities, then we divide it; however, from that percentage, some are sometimes too high; later, we will reduce the cross-subsidies as well (NK)."*]

After the working unit receives the budget ceiling from the center, the ceiling will be distributed to the units and faculties. The size of the budget ceiling is determined based on the priority budget, routine budget and supporting budget. Priority and routine budgets must be budgeted in accordance with applicable rules and standards and adjusted to budget availability. Then, the supporting budget is divided based on the proportion of the number of study programs, number of students, number of lecturers, number of employees, and other proportions, which leads to the achievement of the Strategic Plan and Study Program Accreditation. Of the 40 respondents, 33 agreed with the statement above that the distribution of the ceiling had taken into account proportions and other supporting factors.

To find out other types of capital that influenced the budgeting process at UIN Salatiga, the researchers asked what things really influenced the budget preparation process, and here are the answers from several respondents:

*"hal yang mempengaruhi keberhasilan penyusunan anggaran salah satunya adalah pemahaman penyusun akan maksud dan tujuan apa yang akan dicapai dari anggaran tsb....idealnya ada keahlian khusus yang harus dimiliki seseorang yang terlibat dalam proses penyusunan anggaran, akan tetapi pada prakteknya para penyusun tidak semua berasal dari akuntan dan belajar secara otodidak (NH)".*

[*"One of the things that influence the success of budget preparation is the preparer's understanding of the aims and objectives to be achieved from the budget ... ideally, there are special skills that must be possessed by someone involved in the budget preparation process, but in practice, the preparers do not all come from accountants and are self-taught (NH)."*]

*"...pelakunya (aktor-aktor) penyusun anggaran yang bisa menyusun anggaran sesuai dengan tujuan yang sudah ditetapkan lembaga, tidak hanya sekedar menghabiskan anggaran aja, Rata-rata anggaran yang disesuaikan sudah disesuaikan dengan input, output, outcome, dan sesuai dengan Perkin (SY)".*

[*"...actors who arrange the budget can prepare the budget in accordance with the objectives set by the institution and not only spend the budget. On average, the adjusted budget has been adjusted to input, output, and outcome in accordance with Perkin (SY)."*]

The cultural capital used in the budget preparation process at UIN Salatiga was in the form of the expertise of the person or actor preparing the budget. Ideally, the actor should have an appropriate educational background, but according to conditions in the field, there are still very few actors with this qualification. Finally, the cultural capital that actors must own is that it is important to understand and be willing to learn the rules and regulations used at UIN Salatiga. Based on the questionnaire distributed, 39 respondents agreed with the above statement.

Apart from that, the culture and characteristics of each unit and faculty are also among the cultural capitals possessed by UIN Salatiga, which was used in the budget preparation process. For example, there are several types of activities in the budget between the Faculty of Tarbiyah and Education Sciences (FTIK) and the Faculty of Ushuluddin, Adab, and Humanities (FUADAH), which are definitely different. Because FTIK has characteristics in the education sector, there is a budget related to student competence as educators, while FUADAH has characteristics in the religious sector, so there is a budget related to increasing this competency.

To find out the relationship between the Planning Subdivision and the units in the budget preparation process, the following information was obtained:

*"Kalau di lingkup Fakultas itu ya yang pasti pengelola Fakultas, di kami biasanya tidak langsung semuanya disuruh nyusun, tetapi ada tim kecil yang buat nanti baru dipresentasikan didepan pimpinan Fakultas nanti kita kumpulkan ke perencanaan, baru ada review dari SPI, LPM, Perencanaan (MA)".*

[*"In the faculty area, it is definitely the faculty manager. Within us, usually, not everyone is told to arrange it straight away, but there is a small team that does it; later, it will be presented in front of the faculty leadership. Later, we will collect it in Planning, and then there will be a review from SPI, LPM, and Planning (MA)."*]

*"Hubungannyabaikmbak, unit-unit mau mendengar arahan dari perencanaan, dan mau menyerahkan data sesuai dengan yang diminta perencanaan (NK)."*  
[*"The relationship is good; units want to hear directions from Planning and are willing to submit data as requested by Planning (NK)."*]

The social capital that could be seen from this process is the strong interaction and communication between the Planning Subdivision as the coordinator in the budget preparation process and the units and faculties, influencing the budget preparation process. Interaction and communication were established from the beginning of preparation, starting from determining the UKT target, submitting the budget proposal accompanied by supporting documents, initial review of the proposal carried out by Planning, LPM, and SPI, and then revision of the proposal, until finally, proposing the budget to the center until the budget determination stage. It does not stop there; interactions occur during the implementation process, up to the evaluation and reporting stages. Regarding this, 38 respondents agreed that there was a good relationship between the Planning Subdivision and the units in the budget preparation process at UIN Salatiga.

Symbolic capital here was only reflected in the power of the leadership and the duties and responsibilities of the Planning Subdivision as a coordinator with legitimacy in the success of the budget preparation process, guided by rule enforcement assisted by the LPM and SPI. In preparing the budget at UIN Salatiga, there was no dominating party; only the Rector, as the Authorized Budget User, had special authority over the budget because he was the person in charge of the working unit.

*"Yang sangat berpengaruh adalah Pimpinan. Karena Pimpinan dalam hal ini rektor mempunyai*



*keistimewaan khusus sebagai penanggung jawab anggaran yaitu Kuasa Pengguna Anggaran (YI)”.*

[“The most influential person is the leader. It is because the leadership, in this case the Rector, has special privileges as the person in charge of the budget, namely the Authorized Budget User (YI).”]

*“Tetap Kuasa Pengguna Anggaran sebagai penanggung jawab keuangan (NK).”*

“Still, the Authorized Budget User is the person in charge of finances (NK).”

### 3. Field (Arena)

The Field (Arena) in budget preparation at UIN Salatiga is the place or Arena in the budget preparation process itself. Then, in the budget preparation process, there is also interaction between actors, involvement of other parties, strategies used in the budget preparation process, obstacles, conflicts, and strategies for responding if the budget prepared is not appropriate.

How is the interaction between parties in the budget preparation process at UIN Salatiga? Following are the answers from several informants:

*“Alhamdulillah kalau sejauh ini pada kooperatif ya mb ya..saat penyusunan juga selalu konsultasi dan koordinasi dengan bagian perencanaan, dan ketika review unit-unit juga terjalin komunikasi yang baik antara unit, LPM, SPI, dan perencanaan dan ketika ada revisi mereka juga menerima dan disesuaikan (SY)”.*

[“Thank God, so far, it has been cooperative, sis... when preparing, we also always consult and coordinate with the Planning Subdivision, and when reviewing units, there is also good communication between units, LPM, SPI, and Planning, and when there are revisions, they also accept and adjust (SY).”]

*“Interaksi antar aktor bagus dan adanya timbal balik diantara aktor penyusun anggaran di Fakultas, kadang ada debat juga tetapi nanti yang memutuskan dekan sebagai pimpinan tertinggi di Fakultas terkait anggaran (US)”.*

[“The interaction between actors is good, and there is reciprocity between budget actors in the faculty;

sometimes, there are debates too, but later, the Dean, as the highest leader in the faculty, decides the budget. (US).”]

Good interaction between actors in the budget preparation process at UIN Salatiga is one of the keys to success in the determined budget. If the initial process is good and in accordance with applicable regulations, the resulting budget will also be of high quality, which will later be used as a guideline for implementing activities at UIN Salatiga for one year.

In preparing the budget, not only internal actors play a role, but sometimes, there are external parties who play a role. To find out whether there was involvement of other parties in preparing the budget at UIN Salatiga, the following information was obtained from the informant:

*“Dalam penyusunan anggaran FTIK melibatkan pihak luar seperti Dinas Pendidikan dan Dispora, dimana dinas Pendidikan membawahi guru guru di lingkungan sekitar kampus (NH)”.*

[“In preparing the budget, FTIK involves external parties, such as the Department of Education and Dispora, where the Department of Education supervises teachers in the environment around the campus (NH).”]

*“Keterlibatan pihak lain dalam penyusunan anggaran adalah bisa stakeholder eksternal yaitu misal dengan pemkot, jadi penganggaran yang linier dan searah dengan kebijakan pemkot salatiga. Selain itu mahasiswa dapat dilibatkan secara partisipatif dalam penyusunan anggaran karena mahasiswa merupakan sasaran penerima layanan sekaligus pemberi manfaat (YI).”*

[“The involvement of other parties in preparing the budget could be external stakeholders, such as the City Government. Thus, budgeting is linear and in line with Salatiga City Government policy. Besides that, students can be involved in a participatory manner in budget preparation because they are the target recipients of services as well as benefit providers (YI).”]

Aside from the role of internal actors, several external actors play a role in the budget preparation

process at UIN Salatiga. As conveyed above, one example is in preparing the FTIK budget, which involved external parties such as the Department of Education and Dispora, where the Department of Education supervises teachers in the environment around campus to create activities that can advance the faculty. In addition, with collaboration with the City Government, budgeting is linear and in line with Salatiga City Government policies. Also, students can be involved in a participatory manner in budget preparation because they are the target recipients of services as well as the providers of benefits. From this statement, only 18 people agreed, while 22 respondents said they disagreed.

One of the key factors to the success of budget preparation is the right strategy used. The following are some answers from informants regarding what strategies determine the success of budget preparation at UIN Salatiga.

*“Strategi yang menjadi penentu adalah penguatan sistem dan sumber daya manusia dalam proses penyusunan anggaran (YI)”.*

[“The determining strategy is strengthening systems and human resources in the budget preparation process (YI).”]

*“Kelengkapan usulan kegiatan dengan data dukung yg disyaratkan, Proposal, TOR, RAB dan kesesuaian dg RENSTRA IKU IKT dan Program Strategis Nasional (HH)”.*

[“Completeness of proposed activities with required supporting data, such as proposal, TOR, and RAB (Budget Estimate Plan) and conformity with RENSTRA IKU IKT and National Strategic Program (HH).”]

Several things that are factors in the success of budget preparation at UIN Salatiga have been explained above, but there must be a special strategy to achieve this success, one of which is strengthening the competency of Human Resources, who are actors in the budget preparation process. A total of 40 respondents agreed with this statement. Apart from that, the success of budget preparation is the completeness of proposed activities with the required supporting data, such as proposal, TOR, and RAB and conformity with the Strategic Plan. To find out whether there were any obstacles or

difficulties faced in the budget preparation process, here are the answers from several informants:

*“Paling kadang komunikasi yang kurang jadi ada miss nya, mungkin ada unit/fak yang kurang memahami aturan dan perkin (SY)”.*

[“At best, there is sometimes a lack of communication, so there exist, miss; maybe, there are units/facts that do not understand the rules and regulations (SY).”]

*“Ya kadang-kadang hambatannya ya ini tadi indikatornya sudah sesuai tetapi kadang dalam pelaksanaan kadang kurang pas, kadang TOR kegiatan sudah disusun tapi ada perubahan lagi (AS)”.*

[“Yes, sometimes, the obstacle is like this; the indicators are appropriate, but the implementation is sometimes not quite right; sometimes, the TOR for activities has been prepared, but there are changes again (AS).”]

Furthermore, every activity is inseparable from obstacles and conflicts in the implementation process. However, based on existing obstacles and conflicts, actors must be able to respond and find solutions. Some obstacles or difficulties faced during the budget preparation process at UIN Salatiga include poor communication and a lack of understanding of the rules used as a basis for budget preparation. One solution to overcome this problem is to hold more intensive communication and meetings, both directly and through existing social media.

In addition to internal factors, external factors also sometimes become obstacles in the budget preparation process at UIN Salatiga, including uncertainty about the stability of the country's economy, progress and technology used in the budget preparation process, disasters and pandemics which result in changes to the budget that has been prepared, and a refocusing of the budget to overcome these problems.

*“...Ketidakpastian stabilitas ekonomi negara (terjadi refocusing anggaran), Kemajuan teknologi dapat menjadi kesulitan tersendiri dalam hal misal pembaruan aplikasi dll., Ketidakpastian kondisi politik dan hukum...(YI)”.*

[“...uncertainty of the country’s economic stability (budget refocusing occurs). Technological advances can be difficult, for example, with regard to application updates. There is uncertainty regarding political and legal conditions...(YI).”]

Are there any conflicts that occur between actors in the budget preparation process at UIN Salatiga? The following information was obtained:

“...hanya terkadang terkendala masalah komunikasi baik di Fakultas maupun dengan Perencanaan (NH)”.

[“...only sometimes, there are communication problems both within the faculty and with Planning (NH).”]

“Ada biasanya hanya sekedar perbedaan pendapat aja (US)”.

[“Yes. It is usually only a difference of opinion (US).”]

“Konflik yang terjadi biasanya karena: Perbedaan pemahaman terhadap regulasi, Kurang cocoknya unit kerja dengan kebijakan pimpinan (YI).”

[“Conflicts that occur are usually due to differences in understanding of regulations and lack of compatibility between work units and leadership (YI) policies.”]

Meanwhile, the conflict that occurred in this work unit was not a major one, and it was only hampered by problems with internal unit or faculty communication as well as communication with the Planning Subdivision. Besides that, there were usually only differences of opinion between actors. In this case, 36 respondents agreed with this statement.

Sometimes, after the budget had been prepared according to the provisions, during implementation, due to certain conditions, the budget was no longer deemed appropriate. Thus, the steps that should be taken were revealed from the following answers from several informants:

“Kalau di SPI jika ada yang kurang sesuai maka kita sarankan untuk revisi kl tidak sesuai kan tidak bisa dilaksanakan (SY)”.

[“In SPI, if something is not appropriate, we suggest revision; If it is not appropriate, it cannot be implemented (SY).”]

“Refocusing kegiatan sesuai realisasi target PNBPN masing2 atau terkena kebijakan PSN akibat kahar atau force majeure, revisi anggaran jika ada yang kurang sesuai (HH)”.

[“There is a refocusing of activities according to the realization of each PNBPN target or being affected by the PSN policy due to force majeure; the budget is revised if something is not appropriate (HH).”]

To overcome several obstacles, conflicts, and lack of compliance with the budget prepared due to internal and external factors, adjustment steps were taken by revising the budget. Budget revisions could be carried out as long as the documents that form the basis are complete and must still comply with applicable regulations. From this statement, 40 respondents agreed.

From the item description of Bourdieu’s Theory of Practice, its role in the budget preparation process and culture at UIN Salatiga can be seen. Bourdieu’s Theory of Practice plays a role in the preparation, arrangement, implementation, reporting, and evaluation processes. Habitus, Capital, and Arena are very influential in preparing the budget. Habitus strengthened by Capital becomes an important part of Arena and the budget preparation process, so a budget is created and used as a guideline for activities at UIN Salatiga.

## CONCLUSION

Based on the results of the analysis of interviews and questionnaires distributed in this research, the following conclusions could be drawn:

The budget preparation process at UIN Salatiga went through several stages, starting from the Planning Subdivision, which coordinates the preparation of the budget at UIN Salatiga according to the vision and mission, preparation

of work programs and budget preparation, as well as monitoring and evaluation. UIN Salatiga has a Strategic Plan (Renstra), which is a planning document containing strategies used to make decisions and allocate resources to achieve results according to targets for five years. The results of the Strategic Plan are then described in a work plan containing program priorities, activities, and budget for the year. All parties play a role in the budget preparation process.

Basically, budgeting at UIN Salatiga has implemented Performance-Based Budgeting, where each budget prepared must have clear input, output, and outcomes. The basis used in preparing

the budget is the Strategic Plan, which is explained annually through the Performance Agreement, Performance Targets, and applicable regulations.

The role of Bourdieu's Theory of Practice in the budget preparation process and culture at UIN Salatiga starts from the preparation, arrangement, implementation, reporting, and evaluation processes. Habitus, Capital, and Arena are very influential in preparing the budget. Habitus strengthened by Capital becomes an important part of Arena and the budget preparation process, so a budget is created and used as a guideline for activities at UIN Salatiga.



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