

THE ANALYSIS OF ACTORS IN THE MAKING OF THE BUDGET REVENUE OF REGIONAL COST (A CASE STUDY OF THE BUDGET REVENUE OF REGIONAL COST CITY MAKASSAR)

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ABSTRACT

This article is the result of research on the analysis of the policy making of the budget revenues and shopping area of Makassar city fiscal year 2009. One part of this research use approach to the actors and the relationships between actors in policy making. Within the framework of the system of policy making of Budget income and Expenditure area (Budgets) Makassar city, this research is the description of the analysis of the local government and actors People's Representative Council District Makassar city as policy makers in making Grant Makassar city.

Keywords: Analysis of Actors, the Making of A Grant, the City of Makassar.

INTRODUCTION

Law Number 32 of 2004 Concerning Regional Government said that the Organization of local governance are local governments and People's Representative Council District. General provisions in Act No. 32 of 2004, mention of local government is the Governor, Regent or mayor and the region as organizer of local governance. Later, the regional House of representatives hereafter referred to parliament is the institution of the regional House of Representatives as the organizer of the local governance. The consequences of the position between the regional government and parliament, a practice which occurs in association with local government representatives are likely to face in this Relationship is the diametric. Consequences of the position between the local government and a separate Parliament as a legacy of the spirit of Act No. 22 of 1999, although the legislation has been replaced by Act No. 32 of 2004. Institutional construction area has yet to reflect the existence of a mechanism of checks and balances between the regional government and parliament.

Law No. 32 of 2004, on the one hand, States that the head of the region have duties and authorities: leading the Organization of local governance based on a shared

set of regional policy; proposing change; assign a Local Regulation has got the approval of the joint parliament; compose and submit the draft to parliament a grant of Local Regulation to discussed and set out together on the other side., Law Number 32 year 2004 also mentioned that parliament has the duty and authority: forming Local Regulation is discussed along with the head of region for approval together; discuss and approve draft Local Regulation about budgets along with the head of the region. As an element of local governance, local organisers have the function of legislation, budget, and oversight. The functions of legislation and the budget outlined in the task and authority as mentioned above. As representatives of the people, parliament has an obligation to fight for the improvement of people's welfare: in the area; absorb, hold, gather and follow up on the aspirations of the community. As organizer of local governance and as representatives of the people, in practice gives rise to a conflict of interest that undermines the position of parliament.

As the 56th Government, Local Regulation created by parliament together local governments, meaning that the initiative can come from parliament or local government. Special design budgets of Local Regulation prepared by local governments who have been covering the financial representatives, to be discussed together with parliament. And Conditions supersede other areas which are set by placing it in the piece of the promulgation of the region. Certain regulating tax supersede area, levy County, budgets, changes in budgets, and spatial validity period after going through the stages of evaluation by the Government. It is a consideration, among others, to protect the public interest, harmonize and align with the higher legislation and/or other applicable local, especially local regulations regarding tax and regional levies.

Some of the routine policies related to budget areas that must be discussed between heads of the regions and the representatives, namely Local Regulation budgets, calculation and Local Regulation Local Regulation change grant. In addition, there is a policy which is not a routine that must be shared between the head of the supersede region and the representatives, namely Local Regulation about financial management guidelines.

Conflicts of interest in financial relations, on the one hand, the existence of financial position begins between the heads of the regions and parliament. The head of the region are State officials, while parliament was not State officials. On the other side of the conflict of interest next was related to the position of head region as organizer of local governance are dealing with parliament as an institution of regional people's representative who is also as an organizer of local governance.

Government Regulation Number 58 in 2005 about the financial management Area mentioned that the head of the region as the head of Government is the holder of power financial management areas. Financial area is all the rights and responsibilities

of the regions in the framework of the Organization of local governance which can be assessed with the money including all forms of wealth associated with the rights and obligations of the region.

Regional financial management powers exercised by the Chief Financial Manager of the regional work units as the Financial Manager of the regional Officials (PPKD). Financial management is a whole area of activity which includes planning, implementing, administering, reporting, accountability, and supervision of the financial area.

Within the framework of the regional financial management system, on the one hand, the head of the local government area as supported by the device. And based on the order of organization of the Secretariat of the regional head of the region, formed a team of local government budget (TAPD). On the other hand, as an element of regional organization of local governance that has the function of budgeting, formed a team of legislative Budget Committee. Both those teams have together held a discussion of the draft design of the PPAS, KUA, and draft Public Policy changes to budgets.

In the exercise of the powers of the financial management area, acting as coordinator of the Regional Secretary of the financial management area. Regional financial management coordinator has the task of coordinating, inter alia in the areas of: (1) preparation of draft budgets and draft changes to budgets, and (2) the preparation of draft budgets and grant changes supersede, and guarantee the implementation of the budgets. In addition to the coordination duties, financial management regional coordinator also has the task of: (1) led a team of local government budget, (2) prepare guidelines for the implementation of the budgets, and (3) perceived coordination duties to other areas of financial management based on the power delegated by the head of the region. The regional financial management Coordinator responsible to the head area.

Government Regulation Number 58 in 2005 about the financial management Area also mentions that the head of the region delivered a draft to parliament a grant of Local Regulation accompanied by explanations and supporting documents to be discussed in order to gain approval. The discussion of the draft the change done in accordance with the code of conduct of parliament refers to the legislation.

Discussion of the draft budgets of Local Regulation stressed on alignment of national Public Policy (KUA) and priorities and Budgetary Ceiling while (PPAS) with programs and activities proposed in the draft Local Regulation about budgets. Joint decision-making of the head against which the regions and parliament is exercised not later than Local Regulation 1 (one) month before the fiscal year with plugs implemented. Law – Law No. 32 of 2004 on local governance gives discernment between the functions of the local government which is the Executive Body and the parliament is the legislature of the region. The order and the position of parliament

which includes the functions, duties and powers, membership, rights and obligations of members, as well as its furnishings, individually regulated in Act No. 22 of 2003 about the people's Consultative Assembly, the House of Representatives, the Council of supercedearias, and Representatives of the region. Things haven't quite set in the legislation and which still require further settings, either are or complete the affirmation, regulated in the law No. 32 of 2004 and the legislative code of conduct.

The 56th Government as an element of local areas and as representatives of the people, have legislative fittings comprising: (a) the Chairman of the Commission, (b), (c) the Committee deliberations, (d) the Budget Committee, (e) the Agency's honor, and (f) other necessary fittings. The establishment, composition, duties and powers of legislative fittings set in People's Representative Council District with based on legislation.

To optimize the execution of the functions, duties, and powers, as well as the rights and obligations of the members of parliament, formed as a faction of parliament members gathered to containers. In optimizing the implementation of the functions, duties, and powers, as well as the rights and obligations, do performance evaluation of faction members fraksinya and reported to the public. Based on the law on regional autonomy that each Member of parliament is obliged to come in the faction.

Good law Number 32 year 2004, Act No. 22 of 2003, as well as government regulation Number 58, People's Representative Council District positioned as a regional legislative body based is separate from the head area and the area is referred to as the Executive Board of the region. Strengthening the position of Parliament questioned the head of the mechanism appears to be from the area. In Act No. 32 of 2004 confirms that in carrying out its duties and obligations, regional head responsible to parliament.

In the framework of the statutory system of local governance systems and policies (policy system), a grant-making is the institutional unity of the elements or the elements of the system of policy making a grant. The system includes a reciprocal relationship between three elements: (1) Policy makers, that the actor or group of actors local governments and legislators that functions in the making of a grant: (2) the Policy environment, i.e., the contexts in which the events around policy issues a grant is made, that refers to the areas of community life that affects the actor or group of actors local governments and legislators; and (3) Public policy, namely the budgets as a result of a process of a complex pattern of dependence and interdependence collective, created by actor or group of actors local governments and legislators.

In the reciprocal links on top, making a grant contains a dialectical process that is, which means the objective and subjective dimension of the actors local governments and legislators are the practice. Dialectical assumptions about the process of making a

grant is consistent with the reasons that the term policy should cover both the desired and what happened as a result of desire.

The making of a grant is a product of subjective human beings created through conscious choices by the actors of local government and parliament. The making of a grant is objective reality manifested into actions that observed following the consequences, and the actors of regional and local Government and is a product of the system creation of policy budgets. Relations in the system of policy making of budgets not only between components but also inter component. Relations is the most prominent component in the components of regional and local government actors. The relationship between local governments and local actors harbored the potential for the occurrence of conflicts.

Understand this, then the Act of grant is not only a scientific and technical process, the making of a grant is also a social and political process in which the range and intensity of the interactions among actors local governments and legislators decide how how information, knowledge and competing interests in the process of making a grant.

The relationship between local governments and local actors in the process of making a grant through the mechanisms and measures undertaken by the regional government in drawing up budgets, i.e.:

(1) Public Policy Drafting budgets (kua). The head of the region delivered a draft to parliament for KUA discussed by team the Government Budget area (TAPD) joint legislative Budget Committee preliminary draft budgets in the talks. The substance of the draft programed and activities include KUA according to Government Affairs, organization, objectives and performance targets as well as the indicative budget launched from each Government Affairs programs and activities, along with the development of the macroeconomic assumptions and changes in fiscal policy issues that are assigned to the Government.

(2) Preparation of priorities and Budgetary Ceiling while (PPAS) based on the KUA agreed, the head of the region delivered a draft of the PPAS to parliament to be discussed by the joint legislative Budget Committee TAPD. The substance of the draft sequence of the PPAS covers priorities programs and activities as well as the target and the target each program and activity based on the KUA and definitive budget launched according to Government Affairs, organization and based on the classification of indirect expenditures and direct expenditures that poured in n. priorities and Budget agreement (PPA) between the head of a region with legislative leadership;

(3) The preparation and delivery of the regional head of circulars guidelines preparation of RKA-SKPD to the entire SKPD. Preparation of RKA-SKPD is based on the programs and activities as well as launched definitive budget listed in the

memorandum of agreement between the head of the PPA region with legislative leadership;

(4) The preparation of the draft local regulations about budgets. Based on RKA-SKPD that has been discussed by Officials, Financial Manager TAPD area (PPKD) composing the draft budgets with the stages of change: (a) Preparation of draft BUDGETS, (b) Preparation of draft national annexes, (c) Socialization a grant to the society by the Secretary, (d) Submission of draft budgets to the PEOPLE'S Representative Council District, (e) a discussion of the draft budgets with parliament, (f) the approval of the parliament against the draft budgets of Local Regulation, (g) Assignment GRANT, (h) Draft Local Regulation about a grant that was approved between the heads of the regions and parliament, delivered to the Governor to be evaluated, (I) the refinement of the draft Local Regulation in accordance with evaluation results, conducted by the joint legislative Budget Committee TAPD and results poured in decisions of legislative leadership (J) Upon the decision of the leadership of the parliament, head of the region set the draft budgets of Local Regulation local regulations, and (k) the decision of the leadership of legislative refinement results against budgets and determination by the head of the region reported at the next plenary meeting;

(5) Preparation of the draft regulations of the regional head of the translation budgets. Submission of draft budgets to be evaluated about Local Regulation accompanied by draft regulations of the regional head of the translation budgets come with attachments that consist of: (a) a summary outlining budgets, and (b) the elaboration of regional government affairs according to a grant, organizations, programs, activities, groups, types, objects, object details income, spending and financing;

(6) Draft local regulations about national and regional head of regulations outlining BUDGETS. The head of the region delivered a Local Regulation on NATIONAL and regional head of regulations outlining a GRANT to the Governor with a copy to the Minister of the Interior.

Grant Makassar city fiscal year 2009

Applicable local Makassar city number 01 in 2009 about the fiscal year 2009 grant date of February 5, 2009 set a budget of income amounting to Rp. 1.118.900.200.800 area entrance, shopping area of Rp. RP 1.223.713.830.800. The deficit amounted to Rp. RP 104.813.630.000. The deficit is covered through the financing area, namely the acceptance of Rp 112.313.630.000 RP, less expenses of Rp. RP 7.500.000.000. Income income comprises the area of the original area. Fund balances, and other legitimate income area, shopping area consists of indirect expenditures, and direct financing, and shopping area consists of receipts and expenses.

A Grant Summary Makassar city fiscal year 2009, according to the regional Government Affairs are presented in the following table:

**Summary of Grant City Makassar fiscal year 2009
According To the Regional Government Affairs**

No	The AFFAIRS of the The GOVERNMENT of AREA	SHOPPING IS NOT DIRECT	SHOPPING DIRECT	The amount of
1.	Education	401.082.417.000,	88.289.098.000,	489.371.515.000,
2	Health	45.996.726.000,	48.235.038.000,	94.231.764.000,
3.	Public Works	5.433.062.000,	132.323.658.200,	137.756.720.200,
4.	Housing	3.294.223.000,	8.597.534.000,	11.891.757.000,
5.	Spatial	2.601.695.000,	6.432.538.000,	9.034.233.000,
6.	Development Planning	2.314.721.000,	11.542.745.000,	13.857.466.000,
7.	the relationship of the	3.111.094.000,	6.879.122.000,	9.990.216.000,
8.	The Living Environment	10.947.483.000,	25.913.151.900,	36.860.634.900,
9.	Land	0,	1.376.785.000,	1.376.785.000,
10.	Population and Eccentric Entries	1.828.768.000,	6.658.755.500,	8.487.523.500,
11.	Women's empowerment and child protection	0,	1.231.450.000,	1.231.450.000,
12.	Prosperous Family	7.091.625.000,	4.686.458.500,	11.778.083.500,
13.	Social	2.068.101.000,	4.449.303.000,	6.517.404.000,
14.	Labor	2.878.883.000,	1.106.627.000,	3.985.510.000,
15.	Cooperatives and UKM	1.800.165.000,	2.155.831.200,	3.955.996.200,
16.	Capital Investment	0,	514.000.000,	514.000.000,
17.	Culture	2.296.611.000,	2.664.009.000,	4.960.620.000,

18.	Youth and Sports	0,	1.418.482.000,	1.418.482.000,
19.	The Unity Of The Nation	2.854.269.000,	6.556.363.000,	9.412.632.000,
20.	Autonomous region, Government and financial administration	161.443.481.000,	156.971.550.800,	318.415.031.800,
21.	Food Security	0,	295.500.000,	295.500.000,
22.	Community empowerment and the village	1.691.365.000,	9.242.627.000,	10.933.792.000,
23.	Archives	0,	547.161.000,	547.161.000,
24.	Communication and Informatics	2.034.852.000,	1.890.712.000,	3.925.554.000,
25.	Library	973.293.000,	1.982.210.600,	2.955.503.600
26.	Agriculture	0,	4.066.209.000,	4.066.209.000,
27.	Tourism	0,	1.655.707.200,	1.655.707.200,
28.	Marine and Fisheries	6.215.381.000,	8.305.331.000,	14.520.712.000,
29.	Trade	3.086.190.000,	3.175.726.000,	6.261.916.000,
30.	Of industry	0,	454.646.000,	454.646.000,
	The amount of	672.462.787.000,	551.251.043.800,	1.223.713.830.800,
	The deficit			104.813.630.000,

Source: People's Representative Council District Makassar City, 2009

In annex II of the regulation of the regional city of Makassar on the fiscal year 2009 Grant Summary shows the number of indirect expenditures amounting to RP 672.462.787.000 or Rp 54, 95 percent larger compared with the sum of the direct costs of Rp. RP 551.251.043.800 or just 45, 05 percent. Indirect expenditures include employee shopping 50, 47 percent, 0.15 percent subsidy shopping, shopping, shopping for 2.00 percent grant social assistance 2.25, and unexpected expenditures 0.08 percent. Direct expenditures include employee shopping 10.97 percent, shopping for goods and services 23.13 percent, and capital expenditures 11, 18 percent. In annex II of the

regulation the Makassar City Area showed that 30 of the Affairs of local governance in the fiscal year 2009 budgets, education received the largest budgetary allocation, amounting to Rp 489.371.515.000 or RP of 39.99 percent. Field of regional autonomy, governance and financial administration got the second largest budget allocation, amounting to Rp 318.415.031.800 or RP of 26, 02 percent. The field of public works got the third largest budget allocation, i.e. RP 137.756.720.200 or Rp amounting to 7 per cent. Then the health field got the fourth largest budget allocation, i.e. Rp. RP 94.231.764.000 or simply of 7.70 percent.

If the shopping indicator is used directly in the shopping area of fiscal year 2009 budgets, then the field of autonomous region, Government and financial administration gets appropriations budget is RP 156.971.550.800 or Rp of 12, 88 percent. The field of public works got the budget allocation of RP 132.323.658.200 or Rp amounted to 10.81 percent. Education gets appropriations budget, amounting to Rp 88.289.098.000 RP or just of 7, 21 percent. Then health gets budget allocation of Rp 48.235.038.000 RP or just of 3, 94 percent. This means that the magnitude of the budget field of the education and health sector be an indicator to measure the commitment of local governments and legislators Makassar city in responding to the fulfillment of the fundamental rights of the people. While it is known that the conduct of the Affairs of the mandatory spending is prioritized to protect and improve the quality of life of the community in an attempt to meet the obligations of the region is manifested in the form of handling inaugural health, education, tackling social issues, and conducting other decent basic services as well as developing a social security system.

Other area Government Affairs directly related to the fulfillment of basic rights, such as: the field of the environment, Social Affairs, housing, manpower, women empowerment and child protection, as well as the prosperous family, got a grant allocation of budget in the fiscal year 2009 respectively under 0.40 percent. The fulfillment of the fundamental rights which it is confronted with a very minimal condition of society Makassar city which most of the population still live below the poverty line; high unemployment still open; the quality of the people's health and education is still low; still a lack of a sense of security, the inadequacy of security protection, and the existence of a potential conflict is horizontal; as well as the rule of law and reform of the bureaucracy has not been optimally support. Attention to the quality of the human being with regard to the fact that the level of quality is still not adequate in order to accelerate the various potentials of the city on one side, and on the other side is thus expected to encourage the acceleration of the development of the city of Makassar, independent, dignified and humane.

The vision of the regional Government of the city of Makassar in 2009 was "the realization of the maritime city of Makassar city, Commerce, education and dignified and humane" which is a sari starch vision and mission of the Mayor was elected to a

term of years 2004-2009, and urgent problems in RKPD in 2009 about the quality of education, health, unemployment, the degree of spatial environment setup and thus less attention. Principal areas of maritime issues are reflected on the growing development of marine culture in daily activities and in the development of the Mainland as well as the waters of the is able to optimally with fixed to improve the quality of life, environmental issues are a staple of education is to build a community of smart, Makassar Issues principal health is building a "Healthy City", that will be a concern until the year 2010, the principal fields of employment, the unemployment is on the rise that is generally perceived by among the youth in the age of productive , and the field of spatial as well as handling the environment.

The analysis of the relationships between the actors and Actors

The relationship between regional and local Makassar city as policy makers in making a grant in theoretic can be analyzed through. Approach the actors and the relationships between actors. Approach to the actors and the relationships between actors in the development of the theory of sociology describes the attention on the relationship between micro and macro theory in social analysis. As described, there are two views of the main paper on the relationship between micro and macro theory. First, the views of theorists who focused to build a theory that discusses the relationship between the micro and macro levels of analysis of the social through emphasis on the micro or macro level. Second, the focus for integrating micro and macro theory in social analysis in which both these theories are related in reciprocity.

The integration of the paradigm of sociology in part motivated by the need to build a model of a more comprehensive analysis. Starting with micro-macro continuum moving from individual thoughts and actions to the social system. In the continuum of the micro-macro there is a subjective-objective continuum moving from material phenomena, such as the Act of an individual, to the phenomenon of nonmaterial, such as norms and values. From a micro-macro, social phenomena could not be explained apart from the continuum of objective-subjective. The whole of the micro and macro social phenomenon is also objective and subjective phenomenon. Thus, the social phenomena can be analyzed on the dialectical relationship of the four sides: integrated micro-objective, subjective, macro-micro-and macro-objective, subjective.¹

Micro-objective, is the unity of the objective in which individuals construct a pattern of actions and interactions; micro-subjective, is the mental processes in which individuals construct social reality; macro-objectives, covering the vast scale of the material reality of such groups, organizations, and communities; and macro-subjective,

¹ George Ritzer dan Douglas J. Goodman, *Teori Sosiologi Modern*, Edisi Keenam, Jakarta: Kencana, 2004, hal. 101.

covering such broad-scale phenomena nonmaterial norms and values the fourth this analysis inherent in the process of historical dialectic is continuously.

Many works most recently in the theory of sociology that focuses on the relationship between micro and macro theory, and incorporate them in the different levels of analysis. Among the theories that draw the connection and integration of micro and macro theory became the reference theoretic to analyze regional and local Government actors Makassar city in grant-making city of Makassar.

1. Rational Choice Theory

Rational choice theory (Rational Choice Theory) focus attention on the actors. The actor is seen as a man who has a purpose or interest. That is, the actor had a goal and his actions were fixed on the effort to achieve that goal. Any actor is seen to have a choice. This theory is not to question what the option or what the source of the actors. What is important is the fact that the actions undertaken to achieve the objectives corresponding to the level of actors.

Although rational choice theory starts from the goals of the actor, but this theory has noticed at least two main overbearing action. First, it is the limitation of resources. The actor has different resources as well as different access against other resources. For an actor who has great resources, achievement of goals will be relatively easy. But, for an actor who had a small resources, achievement of goals is relatively difficult or not at all. With regard to resources is the opportunity cost (opportunity cost) or the costs associated with the action. In pursuit of a goal, the actor certainly pay attention to the costs of the action are choosing to take action or not. Second, is the institutional barriers? It provides institutional barriers both positive and negative sanctions sanctions that helped encourage the actors to perform certain actions and avoid other actions.

2. Network Theory

Barry Wellman in his writing, "Network Analysis: Some Basic Principles" (1983), initiated the network theory suggests that approach by studying the social structure. In the social structure of the analyzed patterns of ties connecting members. Analysts trace the network structure of the bonding pattern often emerges as a complex social system. The actor and his behavior was viewed as being forced by this social structure. Thus, the target of attention his analysis in the pattern of this bond is not on the actor voluntarily but on coercion or structural pressures. This view indicates that local governments and legislators Makassar city as an institution in the making of a grant in it there is a bonding pattern of structures as a network. Local government actors and people's representative council district Makassar city and his behavior are on coercion and pressure structural network. Devices of local government as a regional executive cars, and members of parliament as the legislative hopper area can come to the surface as a complex network system.

Theory of networks (Network Theory) emphasizes the regularity of collectivity or actors behave rather than regularity of beliefs about how they should behave. The emphasis on the behavior of an actor or actors collectivity it gives an overview to distinguish whether the actors of local government and parliament moving and working as a network or as an institution in the making of a grant. In other words, a network analyst avoid normative explanation of the behavior of actors. Network analysts reject any nonstructural explanation treats the social process is equal to the sum of the individual actor's personal traits and norms are embedded.

3. *Exchange Theory*

The theory of exchanges (the Exchange Theory) viewed human interaction as individual behavior. And see the actors as a rational profit-seekers. This theory more macro in its analysis.

View the above Exchange theory indicate that the interaction of regional and local government in the making of a grant as the behavior of the actors local governments and legislators, and seeing the actors local governments and legislators as a rational profit-seekers. This theory different from rational choice theory which is quoted in this article. Rational choice theory is more micro in its analysis. Although operating from basic methodology of individualism, rational choice theory but is intended as a foundation-level micro to macro levels explain the phenomenon.

The founder was George Homans Exchange theory, Peter Blau, and Richard Emerson. The Homans viewed macro-oriented Exchange theory was summed up in a number of propositions. Who tried to develop the theory of macro-oriented exchanges it especially with the focus on the role of consensus is a value. Then, an attempt to develop a theory of Emerson Exchange network with micro-macro approach.

According to Homans, the heart of Sociology lies in the study of individual behavior and interaction. Homans ignore factors awareness or various types of structures and institutions which became the target of attention most sociologists. Her main concern is more focused on reinforcement, reward, and cost that causes an individual to do anything they do. Humans declared that people will continue to do something that will get votes in return. Instead, people will stop doing something that has been proven to cause harm individually. This proposition indicates that national policy as the process and the result of the interaction of the actors and the behavior of local government and Parliament are based on economic calculations between the rewards, and the cost of that benefit them, not on consciousness or on regional and local government institutions which gave an advantage to the community.

4. *The Theory Of Conflict*

Conflict (conflict) is the relationship between two or more parties of individuals or groups who have, or feel to have goals that are inconsistent. Conflict is a fact of life,

inevitable and often creative in nature. The conflict happened when the incompatible goals. Various disagreements and conflicts are usually resolved without violence, and often results in a better situation for most or all of the parties involved. The conflict in contrast to the violence that is defined as covering the action, the word, the attitude of various structures or systems that cause damage to physical, mental, social or environmental, and or blocking someone to achieve its potential in full the theory of conflict (conflict theory) is a macro, focus to the study of social structure and social institutions. This theory is seen as the antithesis of the establishment against the functionalist. Antithesis was the best demonstrated by Ralf Dahrendorf's thinking. The Dahrendorf, the establishment of a functional theory and conflict theory aligned. According to the functionalist that each element of the community play a role in keeping stability, while conflict theorists see the various elements of the community to donate towards disintegration and change. Functionalists see society – are likely to be formal or informal – bound by norms, values and morals. Conflict theorists see anything order contained in the community come from coercion against its members by those above. Functionalists focus on cohesion created by shared values in society. Conflict theorists emphasized on the role of power in maintaining order in society.

The view of the above, indicating that if the functionalist view that each element (actor) regional government and parliament in making a grant was instrumental in maintaining stability and balance, then conflict theorists see every local government and actors representatives contributed towards the occurrence of disintegration and change. If functionalist tend to see local government and parliament as a whole in the creation of institutional budgets bound by norms, values and morals, then conflict theorists see anything order contained in regional and local government institutions comes from the impositions against members by those who have authority. If functionalist focus on created by shared values of local government and parliament in making a grant, then the conflict theory emphasizes the role of power in maintaining and order in the making of a grant. Here the authority of the head of the region, the Chairman of parliament and head of the parliament faction, has a very big role in the discussion-discussion of budgets.

CONCLUSION

The results of the research on the analysis of actors and the relationships between policy actors of the show, the actors and the local Government of the people's Representative Council District City of Makassar in the making of a grant is the pathology of actors who tend to emphasize the interests of myself and the group rather than the interests of the people. The spectrum of social facts as a conflict of interest, group dynamics, networks, and the authority of local government actors and people's Representative Council District was dominant in the making of a grant.

The results of the analysis process and analysis results in the creation of policy budgets Makassar City shows sort of "trade-offs" between the actors of local government and people's Representative Council District city of Makassar in the form of negotiation, compromise, compensation, and exchanges. The activities of the "trade-offs" this coloring process, results, and quality of the national policy of the city of Makassar.

The results of the analysis of the structures and forms of policy arguments demonstrate the making of a grant Makassar city not only is a process of scientific and technical, the making of a Grant Makassar city is also a social and political process in which the range and intensity of the interactions among actors of local government and people's Representative Council District city of Makassar to determine how arguments and competing interests in the process of making a Grant Makassar city.

In the end, the policy Grant Makassar city fiscal year 2009 which specified by applicable local Makassar city number 01 2009 date 5 February 2009: "better respond to the desires of the (will) the local government and people's Representative Council District Makassar city rather than respond to the need (need) Makassar city society".

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