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Research Paper

BETWEEN LEGAL MANDATE AND POLITICAL BARGAINING: HOW *POKOK PIKIRAN* FUND IS UNDERSTOOD IN ACEH'S BUDGETING PROCESS

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ABSTRACT

This study examines how *Pokok Pikiran* (Pokir), Indonesia's aspiration fund scheme, is understood and practised within Aceh's provincial budgeting process. Using an interpretive qualitative case study, data were collected through semi-structured interviews with members of parliament, executive budget officials, and civil society representatives, complemented by media analysis. The findings show that Pokir is narrated in multiple and sometimes conflicting ways: as a legal mandate, a channel for representing community aspirations, and a bargaining tool within budget politics. While often defended as a mechanism of responsiveness, its implementation has led to project personalisation, delays, and blurred boundaries between legislative and executive functions. Rather than viewing Pokir merely as a sign of weak governance, the study argues that it reflects fragile accountability structures shaped by limited transparency, weak monitoring, and entrenched political practices. Strengthening the broader accountability system therefore requires not only better oversight and transparency but also addressing the informal bargaining that shapes budget outcomes. The study contributes to public sector accounting by showing how budgeting operates as a social practice where narratives of responsibility and legitimacy are strategically performed.

Keywords: *Pokok Pikiran* Fund, Public Sector Accounting, Budgeting, Accountability, Pork-barrel Politics

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INTRODUCTION

The evolution of public sector budgeting, particularly since the mid-twentieth century, has been marked by a significant shift from output-focused budgeting to an outcomes-oriented approach. This transition aligns closely with the principles of New Public Management (NPM) and Public Governance, which emphasize efficiency, effectiveness, and equity in the delivery of public goods and services (Mesfin, 2020; Roberson, 2008). Such a shift necessitates a nuanced understanding of how budgeting intertwines with governance, particularly concerning the relationships and power dynamics among various stakeholders involved in budgetary processes. Budgeting in the public sector is inherently political, reflecting the influence of multiple actors with divergent interests (Brignall & Modell, 2000). Politicians often utilize budgeting not merely as a technical mechanism for resource allocation but as a strategic tool to gain electoral favor (Kristhy et al., 2022). This idea represents *pork-barrel politics* or pork-barrel spending through a public budget, a practice where funds are allocated to projects that serve particular constituencies, often yielding electoral advantages (Calle & Orriols, 2010; Rumi, 2014). In the literature, studies regarding pork-barrel spending are mostly explored in political studies as it relates to the electoral system and politics in budgeting (Calle & Orriols, 2010; Castro & Martins, 2018; Ferreira et al., 2021), in which the studies indicate that such allocations are usually motivated by self-interest, as incumbents seek to maximize their re-election chances by strategically directing public funds.

In Indonesia, one of the most debated manifestations of pork-barrel politics is the scheme historically known as *Dana Aspirasi* (Aspiration Fund), which has been described by scholars and critics as the country's version of pork-barrel spending (Kimura, 2011; Pasoloran et al., 2015). Critics argue that the scheme disrupts the intended separation of budgeting functions between the executive government and the local parliament, creating openings for legislators to insert programmes of questionable legitimacy into the budget (Pasoloran et al., 2015). In 2019, was officially rebranded in regulations and public discourse as *Dana Pokok Pikiran* (commonly abbreviated as Pokir). However, despite this rebranding, its core features and political functions have remained largely the same as those of the earlier Aspiration Fund.

In Aceh, through the 2023 local budget (APBA), it is allocated that the Chair of the Parliament (DPRA) received an allocation of Rp 100 billion for Pokir, while other legislative leaders Rp 75 billion, and each remaining member Rp 50 billion, figures described by Transparency Tender Indonesia (TTI) as warranting full public disclosure (Yudha, 2025). TTI further alleged that these funds are frequently channelled through procurement-heavy projects with high "cashback" potential, diverging from the formal musrenbang pathway that is intended to prioritise proposals based on community needs (Yudha, 2025). Beyond these governance concerns, existing research has documented persistent weaknesses in Aceh's budget management, including the dominance of political bargaining in expenditure decisions, delays in budget approval, and poor resource allocation practices that often fail to align with stated development priorities (Farhana et al., 2021). Thus, we argue that Aceh is a particularly relevant setting for examining *Pokok Pikiran* scheme. The province's post-conflict status, special autonomy arrangement, and substantial fiscal transfers through the *Dana Otonomi Khusus Aceh*-Special Autonomy Fund (DOKA) create an unusually large discretionary budget space in which political actors can advance constituency-focused proposals. Studying Aceh offers the opportunity to observe how such a scheme operates within a decentralised governance system that faces both resource abundance and governance weaknesses.

This study aims in understanding the *Pokok Pikiran* scheme by examining how it is interpreted, explained, and debated by those directly involved and by actors who shape public discourse. This focus reflects the interpretative stance of the study, which views budgeting not only as a technical process but as a socially constructed practice embedded in political relationships. Hence, the central question guiding this paper is: How is the *Pokok Pikiran* scheme understood and narrated by those involved in and observing Aceh's provincial budgeting process? By addressing this question, the study seeks to provide insights into the interplay between political motivations, stakeholder perceptions, and public narratives, thereby contributing to broader debates on political budgeting in Indonesia from a public sector accounting perspective. While the issue of pork-barrel spending has been widely examined in political science, studies from a public sector accounting perspective remain scarce. Existing research tends to emphasise governance quality, efficiency, or financial performance, with limited attention to how such political allocations are interpreted and legitimised within budgeting processes. This study addresses that gap by exploring how the Pokok Pikiran scheme is constructed and understood by stakeholders in Aceh's provincial budgeting process. Theoretically, the study contributes to public sector accounting literature that views budgeting as a social and political practice. It extends the discussion on accountability and legitimacy by showing how narratives and bargaining practices shape the operation of discretionary funds in a decentralised governance context.

The remainder of this paper is structured as follows. Section 2 reviews the literature on public sector budgeting, pork-barrel spending, and the emergence of Pokir in Indonesia, with particular attention to Aceh's budgetary context. Section 3 outlines the research methodology, including the interpretative case study approach, data sources, and analysis strategy. Section 4 presents the findings, organised into two themes that examine how Pokir is justified and how it is practised in Aceh. Section 5 discusses these findings in relation to existing literature. Section 6 concludes the paper with a summary of contributions, limitations, and directions for future research.

LITERATURE REVIEW AND THEORETICAL FOUNDATION

Budgeting, Political Allocations, and Pork-barrel Spending

In public sector accounting literature, budgeting is increasingly acknowledged as a multifaceted process that serves both as a mechanism for resource allocation and a platform for political negotiation (Ahmed, 2023). This duality is especially pronounced in discretionary allocations, where elected officials and political actors exert influence over spending beyond formal planning documents. These allocations are shaped not only by fiscal constraints and program priorities but also by the strategic interactions among various stakeholders, each striving to promote particular agendas or achieve specific outcomes (Ahmed, 2023). Recent studies underscore the political dimensions of budgeting processes, revealing how these discretionary allocations often occur through formalized mechanisms that are deeply integrated into budgeting systems yet diverge from their intended objectives. For instance, (Ahmed, 2023) discusses the political economy of discretionary allocations in Balochistan, arguing that the discretion afforded to political elites can lead to resource misallocation, thereby undermining equitable distribution intended to address significant socio-economic challenges. Furthermore, the study also indicates that such discretionary powers can create conditions where certain districts or constituencies gain disproportionate shares of public resources, perpetuating inequalities in service delivery (Ahmed, 2023).

Understanding such political allocations requires more than a technical review of budget documents; it calls for examining how they are justified, contested, and narrated within political discourse. The framing of budgetary decisions plays a critical role in shaping perceptions of legitimacy and accountability, influencing whether these actions are interpreted as fulfilling representative duties or as strategic manoeuvres for political gain (Ketners, 2020). Participatory budgeting, for example, illustrates how involving citizens in financial decision-making can reshape political dynamics by enabling communities to assert their priorities and challenge entrenched elite dominance in budget negotiations (Tomashevska et al., 2023). Moreover, (Ketners, 2020) emphasises that transparency and accountability are central to the legitimacy of public sector budgeting. He argues that effective spending reviews should extend beyond adherence to fiscal constraints, incorporating inclusive dialogue that engages diverse stakeholder perspectives to ensure that allocations respond to broader community needs. In the Indonesian context, however, much of the evaluation of local government budgeting has remained rooted in financial ratio analysis and value-for-money perspectives (Adiputra et al., 2020). While such approaches provide useful benchmarks for efficiency, they tend to overlook the political contestations and bargaining practices that are equally central to how budgets function in practice. This perspective highlights the need to shift public discourse on budgeting from a narrowly technocratic orientation towards recognising its inherently political character (Joshi et al., 2003). Consequently, the way budgeting is framed in political discourse can shape not only public perceptions but also the practical outcomes of allocation processes. Narratives that emphasise constituent responsiveness may legitimise targeted projects, while those portraying allocations as patronage can intensify demands for reform. In either case, these discursive positions influence how negotiations unfold and what trade-offs are made.

The transformation of budgeting into a process shaped by political negotiation adds complexity to resource allocation and highlights the importance of meaningful stakeholder engagement throughout the budget cycle. The interaction between fiscal management and political agendas is central to understanding contemporary public sector budgeting (Savignon et al., 2019). Achieving effective and equitable budget outcomes requires not only inclusive participation but also a critical awareness of the political forces that influence distribution. These dynamics are particularly visible in discretionary allocations, where legislative actors direct funds toward specific constituencies, a practice often associated with pork-barrel spending.

The term "pork-barrel spending" emerged in mid-nineteenth century United States politics. Initially referring to the distribution of salted pork from a communal barrel to slaves, it evolved into a metaphor for legislators directing public funds to their constituencies, often to secure political advantage (Finnigan, 2007; Hagen, 2007). In contemporary usage, it describes "government spending intended to benefit specific electoral districts or constituents, rather than the nation as a whole" (Hagen, 2007).

The Citizens Against Government Waste (CAGW) and the Congressional Porkbusters Coalition have outlined seven criteria for identifying "pork" projects, such as being requested by only one chamber of Congress, lacking competitive awards, or serving a narrow local interest (Finnigan, 2007). While these technical definitions are useful for policy analysis, pork-barrel politics is also shaped by competing narratives. Supporters often present such allocations as fulfilling representative obligations, meeting local needs, or correcting inequities in national resource distribution. Critics, by contrast, frame them as patronage, waste, or even corruption, undermining equitable development. International experience illustrates the persistence of these narratives. In the United States, despite reforms aimed at eliminating earmarks, similar practices have resurfaced under different procedural arrangements, with proponents emphasising their responsiveness to constituents. In the Philippines, the Priority Development Assistance Fund (PDAF) was officially justified as a tool for grassroots development, yet media and civil society narratives centred on its role in "ghost projects" and elite capture (Kawanaka, 2007; Sidel, 2014). Such contrasting framings highlight that pork-barrel schemes are as much about legitimacy in the public eye as they are about the allocation of funds.

These global patterns resonate in Indonesia, where localised discretionary allocations have been defended as mechanisms for incorporating "people's aspirations" into budgets, while critics frame them as political bargaining tools that distort planning priorities. Understanding pork-barrel spending in this context therefore requires not only analysing its technical design but also examining how different actors describe and contest its purpose, fairness, and impact. The dynamics of pork-barrel politics also highlight tensions within budgetary governance, particularly when balancing wider public needs with targeted benefits for certain constituencies.

(Larcinese et al., 2010; Lizzeri & Persico, 2001) highlight that as political actors prioritize pork-barrel projects, individual projects of localized benefit, the overall financing for public goods can suffer due to reduced availability of funds. This results in a paradox where, even though public services can have broad value, directing resources to specific groups often leads to clientelism and inefficiency in the public sector (Bardhan et al., 2020).

Budgeting in Aceh Local Government: Institutional Context

Aceh, a province located at the westernmost tip of Indonesia, us home to around 5.3million people (Badan Pusat Statistik Aceh, 2023), has a distinctive governance history shaped by nearly three decades of conflict between the Free Aceh Movement (GAM) and the central government. The 2005 Helsinki peace agreement, signed after the 2004 Indian Ocean earthquake and tsunami, granted Aceh a higher degree of political and fiscal autonomy than other provinces. This included the right to establish local political parties, raise external loans, and levy certain regional taxes (Basri & Nabiha, 2016; Farhana et al., 2021; Memorandum of Understanding between the Government of the Republic of Indonesia and the Free Aceh Movement, 2005). Despite this autonomy, key state functions such as defence, national security, and monetary policy remain under central control (Basri & Nabiha, 2016).

Like other provinces in Indonesia, Aceh's budgeting process operates under the principles of decentralisation and deconcentration. Local budgets must follow regulations issued by the Ministry of Home Affairs, but the provincial executive has discretion to set priorities that reflect regional needs. *Dewan Perwakilan Rakyat Aceh* (DPRA), the provincial parliament, holds legislative, oversight, and budget approval functions (*Act no. 32/2004 local government*, 2004). Formally, budgeting follows a bottom-up cycle in which proposals move from line agencies to the executive and are then debated with the legislature before approval. The budget cycle takes around a year, from 1 January until 31 December. In practice, however, studies have found that political considerations are deeply embedded in these deliberations which then could cause budget issues such as budget delays and mismanagement of fund (Darfina, 2015; Farhana et al., 2021). One manifestation of this politicisation is the *Dana Aspirasi* scheme, which since 2019 has been officially referred to as *Pokok Pikiran* (Pokir). This mechanism provides a channel for DPRA members to propose specific programmes or projects for inclusion in the provincial budget under relevant agencies. While formally justified as a means to incorporate community aspirations gathered during constituency visits, its operation has been contested.

Theoretical Foundation

This study uses the concept of accountability as the main lens to understand how *Pokok Pikiran* (Pokir) operates within a decentralised budgeting system. Accountability, as explained by (Bovens, 2007; Bovens et al., 2008), refers to a social relationship in which one actor must explain and justify their actions to another, who has the right to question and judge those actions. In public sector accounting, accountability extends beyond formal reporting to encompass how individuals interact, explain, and defend their roles and decisions in the use of public resources (Broadbent & Guthrie, 2008). In this sense, we view accountability as both social and relational, involving negotiation, interpretation, and communication among actors with diverse interests and varying levels of power. Building on this understanding, Pokir is viewed not as a neutral administrative mechanism but as a scheme where different actors negotiate legitimacy, authority, and meaning through competing narratives of legality, representation, and bargaining.

In the context of governmental budgeting, accountability is experienced differently by legislators, executives, community groups, and citizens. Each group has its own perception of what it means to be accountable and to whom. This aligns with studies that describe accountability as a socially constructed and contested process that depends on interaction, communication, and bargaining among actors (Lührmann et al., 2020; Reddick et al., 2020). Thus, within this framework, Pokir becomes a space where legality, representation, and bargaining interact and shape how accountability is understood and practised. Further, these different meanings of accountability are often expressed through several interrelated forms that coexist within the process. Recent research highlights the importance of differentiating between vertical, horizontal, and diagonal forms of accountability.

In the literature, vertical accountability generally describes the relationship between those in power and those who grant or withdraw that power, such as citizens or voters (Barvinenko et al., 2025). It involves reporting and justification to the public and the mechanisms through which the public can hold officials to account (Bovens, 2007; Lührmann et al., 2020; Reddick et al., 2020). Within decentralised budgeting, vertical accountability is often expressed through responsiveness to community needs and the delivery of tangible results. In the case of Pokir, this form of accountability appears when legislators seek to translate local aspirations into funded projects and communicate how these allocations address public expectations, thereby sustaining electoral legitimacy. Next, horizontal accountability refers to oversight among state institutions, where agencies and officials monitor, question, or sanction one another (Bovens et al., 2008; Kavylin & Mashchenko, 2024; Lührmann et al., 2020). It emphasises compliance with formal rules, administrative procedures, and institutional checks and balances. In the Pokir process, horizontal accountability is evident when proposals must satisfy procedural standards and align with existing regulations, while also accommodating political considerations. These interactions create a tension between formal compliance and the realities of negotiation in a political setting. Lastly, diagonal accountability, sometimes called hybrid accountability, expands the process beyond formal institutions by involving non-state actors such as the media, civil society, and watchdog organisations (Lührmann et al., 2020; Reddick et al., 2020). This form of accountability allows citizens to influence governance indirectly through public scrutiny and advocacy. In Aceh, public debate and criticism about Pokir allocations demonstrate how legitimacy is shaped not only within government but also through public discourse, extending accountability to a broader societal arena. Employing accountability as a theoretical lens in this study could extend public sector budgeting studies by showing how accountability is socially constructed in practice. It also demonstrates how vertical, horizontal, and diagonal forms of accountability interact, sometimes reinforcing and sometimes contradicting one another, in shaping the legitimacy and operation of budgeting in a local government context.

RESEARCH METHODOLOGY

This study adopts an exploratory qualitative case study design with an interpretative approach (Adams et al., 2018; Hopper & Powell, 1985). The interpretative stance is grounded in the view that social reality is constructed through the meanings and narratives actors attach to their experiences. This makes it well-suited to examine how *Pokok Pikiran* is described, justified, and contested by different stakeholders in Aceh. The case study design also allows for in-depth engagement with both personal accounts and public representations of the scheme.

In this study, the primary data were obtained through semi-structured interviews conducted in Banda Aceh between November and December 2025. Purposive and snowball sampling were employed to identify participants with direct involvement in, or informed perspectives on, the *Pokok Pikiran* process. This approach ensured the inclusion of key actors from different institutional positions: legislators, executive budget officials, and civil society watchdogs, whose roles and experiences provide complementary insights into both the formulation and the oversight of Pokir. Legislators represent the decision-making authority that initiates Pokir proposals, executive officials manage their integration into the formal budget, and watchdog organisations monitor and critique their implementation. Thus, interviewing these categories capture the political, administrative, and accountability dimensions of the scheme. Table 1 summarises the number of interviewees from each participant category included in the study.

Table 1. Category and Number of Interviewees

No	Category	Number of Interviewees
1	Members of the Dewan Perwakilan Rakyat Aceh (DPRA)	4
2	Executive budget team officials	2
3	Representatives of corruption watchdog organisations	1

To complement these interviews, reputable media reports were also reviewed. Media coverage was included not to verify budget performance, but to capture how Pokir is framed in public discourse and to identify narratives that may reinforce, contradict, or expand upon interview accounts.

All interviews were transcribed, coded, analysed thematically. Codes were developed both deductively, based on the research question (e.g., political motivations, public justification, criticism), and inductively from recurring themes in the data. To protect participant anonymity, each interviewee was assigned a code indicating their institutional category and interview sequence (e.g., DPR1 for the first legislator interviewed, EXE1 for the first executive official, NGO1 for the first civil society representative). Media content was also analysed in parallel to identify patterns in public representation and to compare with stakeholder accounts. To ensure the validity and trustworthiness of the data, we focused on maintaining consistency and transparency throughout the research process. The credibility of the findings was strengthened through triangulation between interviews and media reports, allowing different perspectives to complement and challenge each other. We also used a clear and consistent interview guide and coding process, and discussed emerging themes together to minimise personal bias. These steps helped ensure that the interpretations presented in this study remain grounded in the participants' accounts and the broader context of Aceh's budgeting process.

RESULTS AND DISCUSSION

Pokir as Representation and Obligation

In Aceh's provincial budgeting arena, Pokir occupies an ambiguous space between formal planning and political negotiation. Officially, it is presented as a mechanism for integrating community aspirations into the annual budget, allowing legislators to channel proposals gathered during constituency work. In practice, however, its meaning and function are not universally agreed upon. Participants in this study, described it variously as a legal mandate, a tool for political bargaining, a sign of legislative responsiveness, and a source of tension between branches of government. It is observed in this study that these different understandings are not just a matter of wording. It influences the way Pokir is talked about and acted upon in practice: sometimes upheld as legitimate, sometimes used strategically, and at other times criticised as a source of friction. Several legislative members also located their justification in legal authority. By framing Pokir as an "*amanah undang-undang*" (mandate of the law), they emphasised that their proposals were not arbitrary requests but duties carried out within a legitimate legal framework:

> *"Sesuai amanah undang-undang, kami berhak menyampaikan pokok pikiran untuk memperjuangkan aspirasi masyarakat"* (In line with the mandate of the law, we have the right to submit *pokok pikiran* to fight for community aspirations) (DPR1).

Another participant from DPRA then described the process as an outcome of months of engagement in the districts:

> *"Kami turun ke masyarakat, dengar langsung keluhan mereka, dan itu yang kami bawa ke dalam pembahasan"* (We communicate with the community, listen directly to their complaints, and that is what we bring into the budget discussion) (DPR2).

In this perspective, Pokir is seen more about channelling local voices into the provincial budget.

Throughout the interviews with the research participants, we found that for some MPs, securing Pokir allocations was not only about funding their proposed projects but also about demonstrating their effectiveness to constituents, a proof that they could "bring something home" from the provincial budget. One DPRA member admitted,

> "*Kita ini kan duduk di DPR ini atas mandat rakyat, aspirasi rakyat, mereka yang pilih kita. Jadi memang tidak bisa kita pungkiri, anggota DPR ini tentunya memiliki kepentingan untuk mensejahterakan konstituennya*" (We are here as DPR is because we were elected by the people, with their aspirations. So it cannot be denied that members of the DPR will naturally have an interest in improving the welfare of their constituents.) (DPR4).

For some legislators, Pokir was less about institutional design and more about meeting the demands of constituents who expected tangible benefits. As one put it,

> *"Kalau kita pulang kampung, pasti ditanya: 'apa yang kamu bawa?' Kalau nggak ada proyek, mereka kecewa"* (When we go back to our village/constituents, they will ask: 'what did you bring?' If there's no project, they are disappointed) (DPR2).

This expectation created pressure to deliver visible, physical projects, such as roads, community buildings, and irrigation regardless of whether those projects emerged from formal planning processes. An executive official acknowledged the political logic:

> "*Kalau tidak ada Pokir, anggota DPR akan kesulitan menjawab tuntutan warga yang memilih mereka*" (Without Pokir, DPR members would have difficulty answering the demands of the voters who elected them) (EXE4).

This constituency-driven justification also intersected with campaign politics.

A watchdog representative noted that during the election periods, promises of Pokir allocations were sometimes used as campaign messages (CW1). While formally these allocations were to be determined after elections, the perception that legislators could "guarantee" projects fed into the political currency of Pokir. Nevertheless, the participants' views in this study are not uniformly positive or negative. A few participants articulated a conditional defence of Pokir. They argued that removing it altogether would not necessarily eliminate misuse, because the underlying governance weaknesses in the province, i.e. limited transparency, inconsistent oversight, and entrenched political habits, would simply find other channels. One legislator put it plainly:

> "*Sebenarnya, kalau menurut saya, ini bukan perihal dana Pokir yang memberikan kesempatan untuk korupsi atau penyalahgunaan. Sejatinya, kalau dihapuskan pun, tetap akan ada penyalahgunaan kalau SDM dan sistem eksekusi dan monitoring Pokir ini tidak dibenahi*" (It's not about whether it is important or not, because even if it is abolished, misuse will still happen if human resources and the system are not improved) (DPR3).

Throughout this study, the interviewees present Pokir as more than part of a technical budgeting instrument. For legislators, it is often narrated as a legal right and a form of responsiveness to community demands, even when such responsiveness is shaped by electoral pressures and campaign considerations. At the same time, conditional defences of the scheme suggest that while Pokir is seen as necessary, its legitimacy depends on broader governance conditions. This tension between representation and political practice sets the stage for how

Pokir is also described as a bargaining tool in budget negotiations, a theme explored in the next section.

Pokir as Bargaining and Contestation

While some legislators framed Pokir as a legal mandate or representative duty, others acknowledged its more pragmatic, even transactional character. One parliamentarian described it as inherently tied to budget politics. One member of the parliament (MP) admitted that Pokir was embedded in what they called "*politik anggaran*" (budget politics):

> *"Ini bisa kita bilang bagian dari politik anggaran… bagaimana kita dan eksekutif saling memberi ruang di APBA. Ada negosiasi dan kompromi di dalamnya. Begitulah proses anggaran pada pemerintahan.*" (This is part of budget politics… how we and the executive give each other space in the APBA (local budget), we negotiate and compromise. That's the nature of budget in government) (DPR1).

Another MP was more direct:

> *"Pokir ini kan memberikan aspirasi, jadi terkadang ada hal yang tidak diketahui oleh eksekutif, karena kami (DPR) ini turun ke masyarakat. Jadi, sejauh eksekutif tidak menutup aspirasi dari masyarakat melalui kami, anggota DPR juga akan proaktif dengan apa yang eksekutif ingin ajukan di APBA*" (Pokir provides a channel for aspirations, so sometimes there are things the executive may missed because we (the DPR) are the one who go and talk directly to the people. Therefore, as long as the executive does not block these aspirations conveyed through us, DPRA members will also be proactive in supporting what the executive wants to propose in the APBA) (DPR3).

This description suggested a form of quiet bargaining, where stability in budget negotiations depended on mutual accommodation or compromises.

In another perspective, some interviewees from the executives also acknowledged that, in theory, Pokir could enrich the planning process, especially when legislative proposals addressed issues that, perhaps, were not fully captured in the formal *Musyawarah Perencanaan Pembangunan* (Development Planning Meeting – musrenbang). As one explained,

> "*Kalau aspirasi ini disampaikan dengan benar dan melalui mekanisme yang jelas, sebenarnya itu bisa jadi tambahan informasi untuk perencanaan bagi pemerintah"* (If these aspirations are conveyed properly and through clear mechanisms, it actually can be additional information for development planning) (EXE1).

The relationship between Pokir and the established participatory forum (musrenbang) was another recurring point in participants' narratives. Some defended Pokir as complementary to musrenbang, arguing that it could capture needs missed in the bureaucratic process. An executive official noted,

> "*Musrenbang itu sering tidak maksimal... Pokir kadang justru bisa menyasar hal-hal yang penting tapi tidak terangkat di musrenbang*" (Musrenbang is often a formality... Pokir can sometimes address important things that are not raised in musrenbang) (DPR2).

However, the executive officials also noted that one of the current issues is that many requests for program allocations through the Pokir funds often arrive outside the agreed timelines, causing delays and disrupting the sequencing of budget preparation. At times, the proposed programs also extended beyond the jurisdictional authority of the province, overlapping with responsibilities that formally belonged to other levels of government. Hence, it creates difficulties for the executives in allocating them into the local budget.

Another issue is the tendencies for the MPs to interfere in the implementation of the program. An MP remarked that once a Pokir project entered the budget, the proposing legislator often acted as if it were their personal program:

> *"Memang seringkali anggota dewan merasa kegiatan/program itu punya dia karena dia yang usulkan...ini yang sebenarnya memang perlu diubah cara pikirnya. Harusnya*

> *memang kita paham bahwa posisinya sebagai DPR, dalam hal mengajukan dana Pokir, ya kita mengajukan saja."* (Members of parliament often feel that the programs or activities belong to them simply because they proposed them. This mindset really needs to change. As members of parliament, when they propose Pokir funds, their role should be limited to submission, not to treating it as their personal program or project) (EXE2).

These perspectives illustrate how Pokir operates as a bargaining tool, a source of tension, and at times a site of contestation between legislators, executives, and watchdog groups. While its advocates present it as complementary to participatory planning, in practice it often produces delays, jurisdictional overlaps, and blurred boundaries between proposing and owning projects.

The findings regarding the *Pokok Pikiran* (Pokir) fund in Aceh illustrate a dual character wherein it functions both as a legal mandate and a channel for representation while simultaneously acting as a bargaining instrument embedded in budgetary politics. This duality emphasizes that budgeting is not merely a technical mechanism for resource allocation but a socially constructed practice influenced by competing claims of accountability, legitimacy, and negotiation. The appeal to legality by legislators demonstrates how accountability is discursively constructed. By framing Pokir as a duty mandated by law, legislators defend the practice and redefine its legitimacy, thus positioning discretionary allocations as necessary and lawful, even when they bypass participatory mechanisms like musrenbang. This narrative constructs accountability not merely through procedural compliance but as responsiveness to constituents, yet risks normalizing practices that blur the separation between legislative oversight and executive planning, thereby reinforcing perceptions of political capture of the budget (Oto-Peralías et al., 2013).

This study also found that Pokir serves as a mechanism of symbolic representation. Legislators stress the importance of delivering visible, tangible benefits to constituents and often regard physical projects as evidence of political effectiveness. This reflects a form of vertical accountability to voters, prioritizing distributive outcomes over broader developmental priorities. Such prioritization creates tension with horizontal accountability, shifting budgetary attention towards short-term, localized gains rather than integrated, long-term objectives (Bovens, 2007; Park, 2022). The coexistence of these two accountability logics reveals how decentralized budgeting can generate competing pressures that are difficult to reconcile (Musiega et al., 2023).

Some participants also defend Pokir not because it is inherently desirable but because it has become functionally embedded in the governance system. Their argument that misuse would persist even if Pokir were abolished points to deeper systemic weaknesses, such as limited transparency, weak monitoring, and persistent political practices that extend beyond a single funding mechanism. A study on the accountability of Indonesian local governments makes a similar point, showing that accountability in budgeting improves only when the basic infrastructures (i.e., competent human resources, effective internal control systems, and reliable information technology) are strong (Idzdiana et al., 2023). This perspective suggests that discretionary funds, such as Pokir, are not the primary problem in themselves, but rather a reflection of deeper weaknesses in how accountability is established and maintained (Yılmaz & Güner, 2013). Hence, reforms must focus not just on the existence of Pokir but also on how accountability structures are designed to regulate these practices (Setiawan et al., 2022). Furthermore, Pokir also operates as a bargaining tool in budget negotiations, institutionalizing the informal dimensions of budgeting. Its function often hinges on quiet accommodations between legislators and executives, where mutual concessions facilitate the smooth passage of the budget. While proponents argue that Pokir can complement participatory planning by addressing needs overlooked in processes like musrenbang, it frequently results in delays, overlaps in jurisdiction, and blurred boundaries between legislative proposals and executive responsibilities. These outcomes highlight the risks of elite capture, as projects are often personalized by their sponsors rather than treated as collective public programs. A similar pattern can be seen in the Philippines, where the Priority Development Assistance Fund (PDAF) gave legislators discretion to allocate funds for local projects. Although promoted as a participatory tool to support community development, the scheme often became a channel for clientelism and misuse of resources (Kawanaka, 2007; Sidel, 2014). The eventual abolition of the PDAF after corruption scandals exposed how weak oversight and blurred institutional roles can turn a mechanism meant to enhance representation into one that sustains political favouritism. As with the Pokir scheme in Aceh, the Philippine experience shows that when discretionary funding operates in contexts of limited accountability, it can reinforce rather than reduce the political inequalities it claims to address.

From a theoretical perspective, the findings build on viewpoints of (Bovens, 2007; Bovens et al., 2008) regarding accountability as a social relationship in which actors must explain and justify their actions to others. The Pokir case shows that this relationship is not simply institutional but also discursive and strategic. Accountability becomes a language through which actors legitimise their actions and negotiate their positions within the budgeting process. Legislators draw on legality to claim authority, on representation to show responsiveness, and on bargaining to maintain political alliances. These different narratives of accountability often overlap and even contradict one another, revealing that accountability in practice is fluid and contested. Rather than a fixed set of rules or reporting procedures, accountability operates as a tool that actors use to defend, justify, or challenge their involvement in Pokir. This insight adds to Bovens' framework by highlighting how accountability is constructed through meaning-making and power relations (Merrill et al., 2023).

CONCLUSION AND SUGGESTION

This study examined how *pokok pikiran* fund is understood and practised within Aceh's provincial budgeting process. The analysis demonstrates that Pokir as a hybrid practice: it is narrated as a legal mandate and a channel for representing community aspirations, while at the same time functioning as an arena of bargaining, personalisation, and informal negotiation. These overlapping interpretations reveal that budgeting is deeply embedded in political relationships, where accountability is constructed both through formal procedures and through discourse, negotiation, and power. The findings underline three key insights. First, accountability in decentralised budgeting is plural rather than singular. Pokir illustrates how vertical accountability to constituents and horizontal accountability to planning institutions can coexist, overlap, and at times conflict. Second, discretionary allocations are not merely the cause of governance weaknesses but also the product of institutional fragility. Weak monitoring, limited transparency, and entrenched political practices sustain the persistence of Pokir even when its legitimacy is contested. Third, the integration of Pokir into budget negotiations exposes the blurred boundaries between formal planning and informal bargaining, showing how informal practices shape the very operation of decentralised governance.

From a theoretical viewpoint, this study contributes to the public sector accounting literature on accountability, particularly the relational and interpretive view proposed by (Bovens, 2007; Bovens et al., 2008). The findings show that accountability is not a fixed mechanism but a social and discursive process through which actors legitimise their actions and negotiate their responsibilities. In the context of Pokir, accountability is performed through competing narratives of legality, representation, and bargaining. By illustrating how these narratives interact and sometimes contradict each other, the study adds nuance to existing theories of accountability in decentralised governance. It demonstrates that accountability is not only about compliance with formal procedures but also about how meanings of responsibility and legitimacy are constructed and contested in practice.

This study provides recommendations for several stakeholders. First, for policymakers, the study highlights that reforming Pokir requires more than procedural adjustments. Eliminating or renaming the scheme will not resolve its underlying challenges. What is needed are stronger accountability infrastructures, clearer mechanisms for linking Pokir to formal planning, transparent reporting of projects, and independent oversight to prevent personalisation of funds. Aligning discretionary allocations with developmental goals will only be possible if systemic weaknesses in monitoring and institutional checks are addressed. For academia, this study contributes to public sector accounting by showing how budgeting practices are not only technical processes but also sites of meaning-making, negotiation, and contestation. It extends debates on accountability by illustrating how legal, symbolic, and political claims are mobilised to justify discretionary allocations in a decentralised, post-conflict setting. Rather than viewing pork-barrel spending as an anomaly, the findings suggest it is better understood as a constitutive feature of budgeting where formal and informal practices intersect.

While this study is limited to the context of Aceh Province, its insights may resonate in other contexts where discretionary funds shape political legitimacy and accountability. We suggest future research could compare how similar schemes operate across different provinces or track whether reforms alter the balance between political responsiveness and developmental effectiveness. Incorporating community perspectives would also enrich understanding of how such funds influence perceptions of representation and trust in government. Lastly, Pokir in Aceh illustrates that budgeting is never simply about allocating resources; it is a negotiated process embedded in political relationships, institutional weaknesses, and contested claims of accountability.

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