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# Accountability Model of Financial Management in the Public Sector: A Study on Panggungharjo Village Budget

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**Abstract.** Most research on public accountability is carried out in government agencies. Little looks at the accountability model for village financial management. Little is also known about villages in developing countries having successfully managed their finance that fulfills both formal and substantive aspects of public accountability. This research attempts to analyze Bovens accountability model framework which increases three important accountability elements: right of authority, answerability and enforceability in village financial management. Data are collected through interviews with informants and secondary data from village financial reports. We find that village community forum takes place democratically to ask for accountability but cannot be a substantive accountee. Panggungharjo Village is studied here as depiction of a top performing village at national level that has procedurally and normatively fulfilled the answerability aspect of vertical accountability. However, the potential problem of accountability arises from the essence of accountability from the aspect of democracy, where public participation as accountees is still biased so answerability has not yet emerged on horizontal accountability. Culture of the society and technocratic policies become confounding variables. A theoretical implication simultaneously enriches Bovens' model is the need to look at the environmental context, namely, bureaucrats' attitudes in the political context as accountor and the cultural environment of the community as accountee.

**Keywords:** village financial accountability, accountability model, village governance

**Abstrak.** Sebagian besar penelitian tentang akuntabilitas publik dilakukan pada lembaga pemerintah. Sedikit penelitian yang melihat model akuntabilitas dalam pengelolaan keuangan desa. Penelitian ini berusaha untuk menganalisis kerangka model akuntabilitas Bovens yang meningkatkan tiga elemen penting akuntabilitas: hak otoritas, kemampuan menjawab dan pemberian sanksi dalam pengelolaan keuangan desa. Sedikit pula diketahui perihal desa di negara-negara berkembang yang sukses mengelola keuangannya dengan memenuhi aspek formal dan substansial dari akuntabilitas public. Data dikumpulkan melalui wawancara dengan informan dan data sekunder dari laporan keuangan desa. Hasil penelitian menunjukkan bahwa forum masyarakat berlangsung dengan format demokratis untuk meminta akuntabilitas, tetapi tidak dapat memainkan fungsi sebagai accountee secara substantif. Desa Panggungharjo diteliti di sini sebagai penggambaran sebuah desa yang memenuhi aspek formal dan prosedural akuntabilitas vertikal. Model akuntabilitas pengelolaan keuangan Desa Panggungharjo secara prosedural dan normatif sudah memenuhi aspek answerability pada akuntabilitas vertikal. Akan tetapi, potensi permasalahan akuntabilitas muncul dari esensi akuntabilitas dari aspek demokrasi, dimana partisipasi masyarakat sebagai accountee masih bias sehingga belum muncul answerability pada akuntabilitas horizontal. Budaya masyarakat dan kebijakan teknokratis menjadi variabel pengganggu. Implikasi teoritis yang sekaligus menambah pendapat Mark Bovens adalah perlu melihat konteks lingkungan yakni sikap birokrat dalam konteks politik sebagai accountor dan lingkungan budaya masyarakat sebagai accountee.

**Kata kunci:** akuntabilitas keuangan desa, model akuntabilitas, pemerintahan desa

## INTRODUCTION

Accountability is a prerequisite for good governance and as a democratic control (De Fine Licht, et.al., 2014). Accountability is usually only examined in the research units of ministries / institutions, local government or in a country. There is still little research that addresses the accountability model in village financial management.

Village financial management is attractive to be the object of accountability studies because public budgets have political characteristics (Wildavsky, et. al., 2012). As a political process, the public budget reflects the actions that will be taken and what has been done by the government. Public budgeting is a vital process for public sector

organizations, because the budget helps determine the level of community needs. With a budget, the government can allocate scarce resources to drive socio-economic development through power relations between several actors involved in its formulation

When there is no room that is opened by the government for the public about information and financial management processes, then the opportunity arises for the occurrence of actor conspiracy that is detrimental to the public interest. Therefore, village budget as one part of the public budget needs to be escorted by an accountability mechanism in order to be able to control the interests of the village government in the management process.

Accountability explains the obligation of the power

holders (accountor) to explain and provide a valid justification for their actions, whether done or not done. The explanation is given in the forum and there are sanctions / awards provided by the requesters of accountability (accountee) (Bovens 2005, 2006, 2015; Sinclair, 1995).

Meanwhile, Gray et. al. (2006) define accountability as a community right that arises because of the relationship between the organization and the public. Gray et.al (2006) stated that the concept of accountability is within the circle of social responsibility that must be fulfilled as part of the wider community. Sinclair (1995) perspectives show that accountability must be prepared by the perpetrators of the action for the public so that individuals or organizations gain public trust or parties who have a relationship with the organization concerned.

The previous studies on accountability (Dewachter, et.al, 2018; Patrick, et.al., 2018; Junne, 2018; Yazaki, 2017; Piatak, et.al., 2017) only concentrated on the main issue of being accountable or unaccountable through variables that had been determined by the researcher. Rarely do researchers discuss accountability models, as a result we have an incomplete picture of the accountability process in relations between accountors and accountees in a real/virtual forum.

With this background, the purpose of this research is to answer, "Does the accountability model work in village financial management?" A model is an abstraction of reality (Quade, 1984). Accountability models are abstractions of various elements that produce a pattern. That is, this research attempts to identify key stages of the accountability developed by Bovens (2005) such as: obligation to inform the forum about his/ her conduct, to question, exercise judgement and the possibility of sanctions.

This study chose Bantul Regency, Yogyakarta Province which is an autonomous region to be used as a case study for the Bovens model. Researchers chose Panggungharjo Village, Sewon Subdistrict which inhabited an area of 564.5 Ha and a population of 25,727 people. The village was chosen because in the midst of the negative phenomena that arise in village financial management, Panggungharjo Village actually shows a positive phenomenon by getting various achievements and awards related to accountability, the existence of innovations carried out by the village in realizing accountability and the use of information media to publish village financial reports. That is, we want to see how the accountability model works at the local level (village) that is considered the best by Indonesia.

The paper has four parts. First, it reviews the extant literature relevant to accountability model. Then the research methodology is presented and data analysis techniques discussion. Next the findings are discussed and summarised. The paper concludes with a discussion of theoretical implications and directions for futher research.

**Concepts of Accountability**

Accountability is seen as a positive quality of an organization or person. The study of accountability, therefore, often focuses on normative issues or on the assessment of active behavior and actual actors/public actors (Considine, 2002; Koppell, 2005; O'Connell, 2005; Wang, 2002).

In Britain, Australia, Canada and Europe, accountability is used as a social mechanism, as an institutional

connection or arrangement where actors can be considered accountable by other actors or institutions (Aucoin and Jarvis, 2005; Bovens, 2007; Day and Klein, 1987; Goodin, 2003; Mulgan, 2003; Philp, 2009; Scott, 2000).

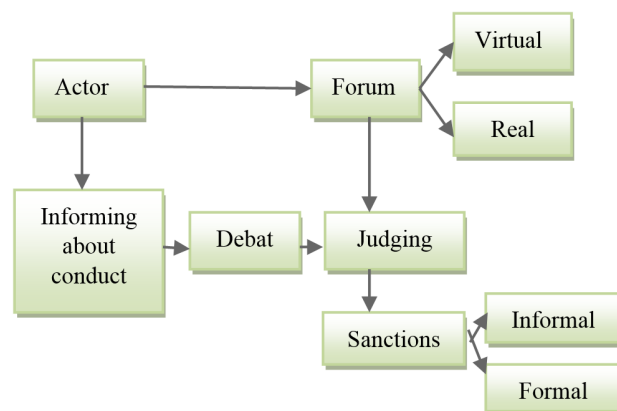
Therefore, the study of accountability is not on agent behavior, but on how the institution manages operations. The focus of accountability studies is not on how agents can act in accountable ways, but whether/ when agents have acted accountably through an assessment by an accountability forum.

In full Mark Bovens (2005) revealed that: first, the accountability process involves two parties, namely the actor or accountor, either individually or institution. The other party is accountability forum or the accountee, is a broad individual, institution or public. Accountability is a response to the authority given, so that those responsible for accountability are those who are given the authority.

Second, that accountability involves two different important stages, namely the answerability stage which refers to the obligations of the government, its institutions and its apparatus (accountor) to provide information about the various decisions they have made and the various actions they have taken, and to justify them to the public and to other institutions that are given the authority to carry out supervision (accountee).

The obligation to provide this information can be done formally through regular forums as regulated in applicable laws or informally, for example through press conferences, informal meetings or public recognition. Information provided by the actor can be followed up with further investigations to ask about the legitimacy of various decisions or actions that have been taken. Bovens specifically calls it a phase of debate or dialogue.

The final stage is enforceability, which is the stage where the public or the institution that has the authority to ask for accountability can provide an assessment and sanction to those who commit violations or deviant actions. Thus, there is an external party element in this element that is placed as an appraiser.



**Figure 1. Bovens's Accountability Model**

Source: Bovens (2005:186)

Gray, et al (1997) explained that fundamental accountability regarding the disclosure of public information to parties who have the right to know it. Gray describes the accountability relationship in a model called a generalized accountability model.

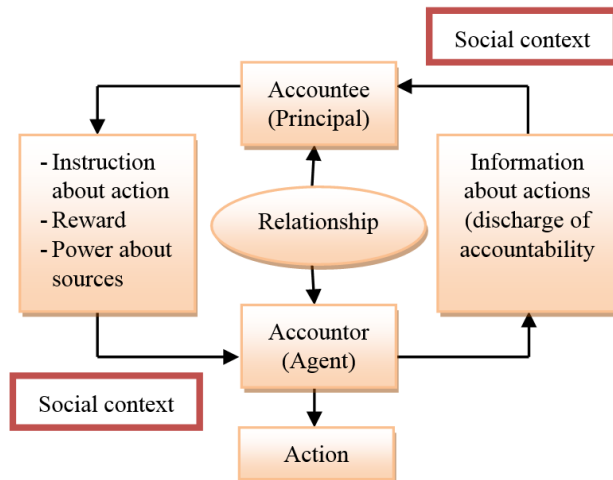


Figure 2. Gray's Accountability Model  
Source: Gray (1997:330)

In this study, researchers determined the use of Mark Bovens's accountability model that was framed at the research locus because it was more of an evaluative concept, not an analytic concept. Accountability is called the responsibility of a virtue, because it provides a standard for more proactively responsible for the behavior of actors.

**Bureaucratic and Political Behavior in the Public Budget**

Financial governance in the public sector is a multi-dimensional policy. It cannot be understood simply from an economic perspective, but also from a political and administrative perspective (Kumrotomo, 2010). In an economic perspective, budgeting follows macroeconomic and microeconomic principles. In a political perspective, the budgeting process requires an understanding of the interaction between policy actors with political objectives. When the budgeting process occurs, there are underlying values. Often political perspectives by dominant actors in the public budget.

The relations between the actors of village financial management take place in the bureaucratic structure. Bureaucracy holds and uses political power, so it cannot ignore the fact that bureaucrats help to determine the will of the State and are inevitable from political institutions (Gaus, 1980).

Politics is generally defined as the authoritative allocation of value, or the process of deciding who gets what, when and how much (Easton, 1965; Lasswell, 1936). The emergence of bureaucratic politics assumes empirical facts about the role and political behavior in the bureaucracy. The bureaucracy and bureaucrats routinely allocate values and decide the allocation, the bureaucracy is logically involved in politics of the first order (Meier, 1993: 7).

Frederickson and Smith (2012) in his book Primary Public Administration Theory introduced a paradigm related to bureaucratic political theory in the study of public administration, namely the Allison Paradigm of Bureaucratic Politics. Public bureaucracy in this paradigm is categorized as one actor who has a position, has influence and has a way of playing in the political process

of policy formulation. Why do governments do what they do? In other words, how is policy made, and who determines or influence it?

Allison (1971) provides answers through three theoretical models including: First, the rational actor model that explains that government decisions are understood by seeing them as products of actors, tend to pursue their own interests or personal interests. Second, the organizational process paradigm recognizes that there are various actors that must be involved in decision making, and the decision-making process is highly structured through operational procedural standards as organizational routines. Third, the bureaucratic politics paradigm explains that government actions as a product of bargaining and compromise between elements of various executive branch organizations.

A strong bureaucracy is a bureaucracy that is able to place politics as the main force in transforming society, so that politics in the control of the bureaucracy is not an attempt of certain personal or group interests, prioritizing the public interest rather than personal / group interests in a real and responsible manner.

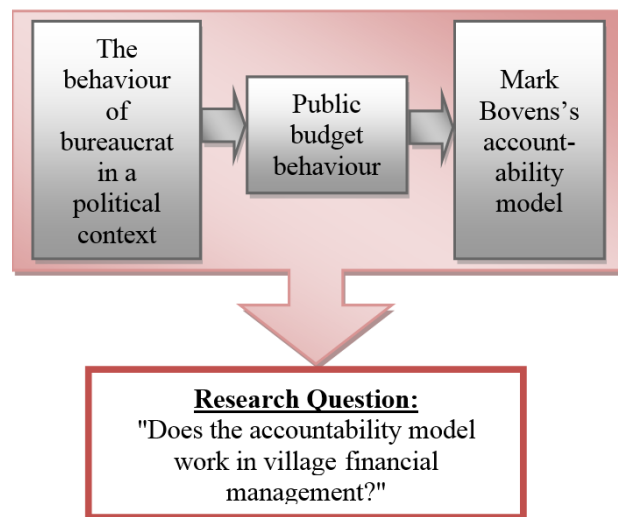


Figure 3. Theoretical Framework  
Source: Processed by the Author

**RESEARCH METHOD**

This study uses a qualitative approach to the post-positivism paradigm. The research method used is descriptive. Through this qualitative descriptive method, the author tries to understand the model in the financial management of Panggungharjo Village.

The reference model of accountability comes from Mark Bovens with elements: i) accountor; ii) forums, both real and virtual; iii) the information submitted; iv) the mechanism of confirming, clarifying or debating information from the accountor; v) the existence of an accountee that assesses the accountor's response; vi) the consequences of respecting or sanctioning the accountor, both formally and informally (Bovens, 2005)

According to Jaccard and Jacoby (2010), model-building skills can be interpreted as a part of a theoretical expression. In various definitions, a model is a special

type of theory; portions of theories; derived from theories; or simplified versions of theories. A model consists of elements and relationships, including selected elements, characteristics or events, and links them to each other. Many elements may be listed and linked or may be included, depending on the study purpose. To identify the elements, by defending their relevance and postulating the nature of their relationships, the author incorporates ideas, observations of others and the research literature (O'Sullivan and Rassel, 1995).

Researchers will examine the following question: does the accountability model work in village financial management? Researchers will collect data using semi structured interviews with village elites and participants in the village financial reporting. The purpose of the interviews is to collect data on element of Mark Bovens accountability model. Determination of informants as accountant using purposive techniques. Next, determining the informant as an accountee uses purposive and snowball techniques. Secondary data is drawn from Village Budget and Expenditure and implementation realization reports.

The logic of the analysis used is the model developed by Matthew B. Miles and A. Michael Huberman (2013) which consists of three lines of activities that occur simultaneously, namely: data reduction, data presentation and conclusion / verification.

During data collection, reduction steps are carried out, namely making summaries, coding, searching for themes, and composing patterns (see appendix). The researcher made a recording and transcript of the interview results on four elements of the accountability model, namely information about conduct, debate, exercise judgment and sanctions. The researcher also processes data from supporting documents namely village financial reports and meeting minutes. The analysis is carried out based on the things expressed by the informant during the interview in order to capture the experiences, problems and dynamics that occur. The patterns of analysis are as follows: 1) explain the accountors and forums that play a role; 2) find elements in the formation of accountability patterns of each interaction between accountors and accountees in the forum; 3) compile an explanation of the accountability model of village financial management that appears seen from constituent elements of accountability patterns that involve the political bureaucratic structure, namely accountant behavior in reporting the realization of the implementation of the Village Revenue and Expenditure Budget.

When the researcher conducts an interview with an informant, at the same time conduct data reduction, data presentation and drawing conclusions before moving to the next informant. Data from one informant with other informants will continue to be collected until the saturation point and conclusions is enough to describe and answer the focus of the research. This activity is also referred as source triangulation activities.

Data from informants was also clarified through triangulation methods. This means that when it reaches the Saturn point at the interview stage, it will be clarified through other methods namely participant observation and documentation study. Why Panggunharjo? This

village became one of the best villages in Indonesia, won 1st place in the Village Competition in the 2014 National Level Village and Village Competition held by the Ministry of Home Affairs which was first conducted. The village race is an empowerment effort for sustainable development based on the community. The assessment indicators used by the assessment team are how the village manages facilities, facilities and infrastructure as well as empowering family welfare in the village community. In addition, it was also considered strengthening village development, regional initiative and creativity and the level of compliance with government administrators.

In the midst of the negative phenomena that arise in village financial management, Panggunharjo Village actually shows a positive phenomenon with the emergence of various achievements and awards received related to accountability and the existence of innovations carried out by the village in realizing accountability. Based on these reasons, this study wants to see a model of accountability as best practice.

## RESULTS AND DISCUSSION

The budget component consists of income, expenditure and financing. Village income includes all cash receipts through village accounts which are the village's rights in one fiscal year that the village does not need to pay back. Village income is divided into village original income groups, transfer income groups and other income groups.

The source of Panggunharjo's village income has increased significantly every year.

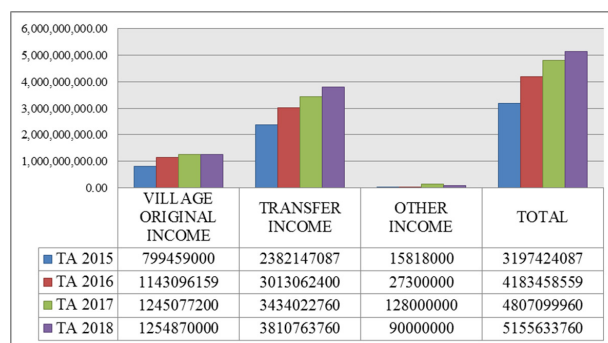


Figure 4. Panggunharjo Village Revenue

Source: Data Processed (2018)

Original village income in the form of business results, results of assets and proceeds of self-help, participation and mutual cooperation. The transfer group includes: i) the allocation of the general State Revenue and Expenditure Budget called village funds, transferred through the district/ city Regional Revenue and Expenditure Budget and used to finance government administration, implementation of development, community development and community empowerment; ii) part of the results regional taxes and district/ city regional levies; iii) village fund allocations which are part of the balancing funds received by the district/ city Regional Revenue and Expenditure Budget after deducting Special Allocation Funds; iv) financial assistance

from the provincial Regional Revenue and Expenditure Budget or district / city.

With a large amount of funds in village accounts, it is necessary to pay attention to village financial reporting. The management of village income sources is a part that integrates with the village financial planning and budgeting process. This also cannot be separated from the overall economic growth targets of the village. That is why the management of the entire source of village income becomes a fundamental and important factor in the efforts to prosper the village.

The Village Law Number 6 of 2014 places the village head as the holder of the power of village financial management and represents the village government in the ownership of village-owned wealth. This is mandated with the aim that the village government can act as a driving force for the development and empowerment of the village in order to realize the welfare of the community. The village head is assisted by the Village Financial Management Technical Implementers, namely: i) the village secretary as coordinator; ii) section head as the executor of the activity; iii) treasurer.

Village financial management is regulated in Regulation of the Minister of Home Affairs No. 20/2018 concerning Amendments to Village Financial Management, which was previously regulated in Regulation of the Minister of Home Affairs No. 113/2014. Village Revenue and Expenditure Budget is the basis for village financial management within one fiscal year.

The village government has responsibility for managing village finances because the source of money comes from the State Budget and Expenditures and Regional Budget and Expenditures, both in the form of Village Funds, Village Fund Allocation and Provincial and District / City government financial assistance. Because it is sourced from the state, the management must follow the applicable rules regarding the management of public funds. In Chapter IV Regulation of the Minister of Home Affairs No. 20/2018 article 29 stipulates that village financial management consists of five stages, namely planning, implementation, administration, reporting and accountability.

Researchers limit the research area to the reporting and accountability stage because these two stages are the last part of the village financial management cycle that is related to accountability. The accountability report for village financial management is the fulfillment of responsibility to the village community for money management. Reporting is one mechanism to realize and guarantee accountability of village financial management, as confirmed in Regulation of the Minister of Home Affairs No. 20/2018 that village finance is managed based on a transparent, accountable, participatory principle and is carried out in an orderly and budgetary manner.

The village head submits the first semester Village Budget and Expenditure implementation report to the regent/ mayor through the Camat. The report consists of the report on the implementation of the Village Revenue and Expenditure Budget and the budget realization report (Article 68 of Regulation of the Minister of Home Affairs No. 20/2018). The village head compiled the two reports

by combining all the final reports on the realization of the activities and budget no later than the second week of July of the current year.

In addition to reporting, the village head also submits accountability reports on the realization of the Village Revenue and Expenditure Budget to the regent/ mayor through the sub-district head at the end of the fiscal year. The accountability report is submitted no later than three months after the end of the relevant fiscal year stipulated by village regulations. Village regulations are accompanied by financial statements (report on realization of the Village Revenue and Expenditure Budget and notes to financial statements), report on the realization of activities and a list of sectoral programs, regional programs and other programs that enter the village (see article 70 of Regulation of the Minister of Home Affairs No. 20/2018).

The essence of the reporting phase in the village financial management cycle is that it can be accounted for from various legal, administrative and moral aspects. Accountability is not only conveyed to the authorized government, but must also be submitted to the public, both directly and indirectly. In accordance with the opinion of Mardiasmo (2009: 115) that the involvement of professional and independent parties is needed to assess the accountability report. Thus, horizontal communication is created, which in turn will encourage horizontal accountability and no longer vertical accountability.

Accountability reporting for the use of the Village Revenue and Expenditure Budget in this study is seen by the presence of public values, such as openness, fairness, equity and efficiency. The village government has provided space to provide clarification or confirmation of policies, programs and activities budgeted by the village government. That space was called Mark Bovens as a forum.

Accountability forums are characterized by: i) a space that brings together the village head as an accountant with the community as an accountee to discuss the expenditure of the Village Revenue and Expenditure Budget; ii) the space provides the process of providing information and the process of providing dialogue or debate to clarify the expenditure of the Village Revenue and Expenditure Budget directly or through information technology-based media; iii) the existence of elements of giving awards or sanctions from the community as a consequence of the explanation of the village head as an accountant.

Information provided by the village head in the form of a report on the realization of the implementation of the Village Revenue and Expenditure Budget is informed to the community in writing and with information media that is easily accessible to the public, such as a notice board. In addition, an accountability forum was also used which was initiated by the village government.

A form of accountability forum that is formally initiated by the village government is an environmental level discussion. All realization of the implementation of the Village Revenue and Expenditure Budget is reported through the "arisan RT". In addition, there were also forums that were initiated by the village government in the form of dialogue with the community through online communication media, namely the village web, Facebook group and Facebook fans page. The three online media

provide a discussion room in the form of a message dialog box, whatever the community will ask will be answered by the admin and then passed on to the village apparatus.

The community can follow up on the information reported by the village head by conducting further investigations to ask about the legitimacy of various decisions or actions that have been taken. Bovens specifically refers to a phase of debate or dialogue.

If viewed from terms of regulation, the mechanism of debate or dialogue in public accountability that intended is still unclear and not in accordance with the ideal format. For reports on village financial management, for example, although the Minister of Home Affairs Regulation No. 20/ 2018 Article 40 states that the report is informed to the public at the end of the fiscal year, there is no further regulation regarding the mechanism for submitting questions by the public to the village head. Thus, the phase of dialogue as an essential phase in the process of public accountability is not built.

The main principle of dialogue is that the message conveyed by the communicator must be captured by the communicant, resulting in transformation in views, perspectives and actions. However, on the way the message to the communicant is sometimes constrained by noise. The noise included passive villagers in response to the financial reports submitted. The problem that was later encountered from the locus of the study expressed by one of the chiefs of the hamlet:

"... the background on financial insight, not all people here understand the contents of the report that I delivered during the meeting". (Interviewed with HP on March 2, 2018)

The lack of understanding of financial information content by rural communities because the terminology of financial statements uses technical terms that not everyone can understand. At this stage the information presented is too much and in a language that is not easily understood by ordinary people.

Limitations of understanding and mastery of budget information undermine the control of community representatives over accountability information provided by village governments and village heads. The community as an accountee loses its autonomy because it must adjust to the design of the agenda of the village government in observing the report on the realization of the implementation of the Village Revenue and Expenditure Budget.

Furthermore, the realization report was not presented to each head of household, but instead was represented by the head of the RT, hamlet head and community leaders only. The RT head and hamlet head are part of the village government so that it is known that some people are worried about the impact if they communicate more openly.

"... now I am given the mandate to be the head of the hamlet, meaning that I have to support the lurah more than the ordinary people. I have been sworn in the office that I cannot fight the leader, there is information that must be kept confidential even to the researcher". (Interviewed with RRA on March 3, 2018). Therefore, there is no dialogue in questioning the basic values behind policy decisions made by the village head.

The characteristics of the research location as an urbanized village also apparently influenced the response

or reaction to the activities in the accountability forum, namely apathy (not wanting to know and reject). As revealed by the following villagers:

"... there is no report from hamlet to RT, later if I ask questions they are angry. The problem is with whom we argue, here is the culture of "nrimo", what do you want? The money goes into internal team". (Interviewed with IC on September 5, 2018)

"... financial statements are symbolic only, when there are visits from other regions, for example. For rural communities, as long as they have been given a return in any form they are relieved". (Interviewed with B on September 8, 2018)

The report on the realization of the implementation of the Village Revenue and Expenditure Budget that is presented as material for hearings in the RT arisan is mature material (already stipulated by the Village Regulation) so that it is difficult to make fundamental changes. Public involvement is only to legitimize that the decision to realize the implementation of the Village Revenue and Expenditure Budget has been socialized and has received a response from the community. This was revealed from the results of interviews with the following communities:

"... where was the forum we don't know, when was the time, because the community is represented by dukuh and RT. Those who are often invited. To us, for information only, the report has been made, the details we don't know". (Interviewed with DS on September 5, 2018)

From the results of research to the public it is known that villagers are less capable of using the forum to ask for confirmation and complaints. Even though the village has provided a forum in real and virtual. The Village Consultative Body (Badan Permusyawaratan Desa) which is an embodiment of democracy in the administration of village government failed to become a village supervisory agent. The Village Consultative Body's performance in exploring the aspirations of the community has not been maximized. Even though there is a Law NO. 6/2014 has placed the village as a subject for its own potential development to make the role of the Village Consultative Body absolute and important.

Procedurally the accountability forum has been carried out, but the function does not fulfill the element of accountability, namely the emergence of a debate process or dialogue to clarify. The forum only functions as a medium to listen and give legitimacy to what has been done by the village head.

Problems faced in the context of rural communities correlate with culture. Village communities, especially Javanese in the Special Region of Yogyakarta, with various cultures, customs and traditions rooted in life have an influence on their attitudes and behavior. The social system of Javanese society that is attached to social strata provides an initial picture that in the dynamics of social life, social status is important.

In Javanese society, respectable group representations are referred to as priyayi. The group has an influence on the relationship of kinship patterns. Village officials are seated by the community as prijajis or people who deserve respect for their position. This conception becomes a kind of unwritten rule that has a less favorable impact in the building of village democracy.

With social values that occupy the *priyayi* as village elites who deserve to be respected influence the relationship between village officials and society. The community always feels "good-hearted", both in its position as a community or as a society that is constitutionally entitled to oversee the performance of the village apparatus. It is better to convey it through an "agent" who is considered able to criticize. So that the public is a little reluctant to carry out the dialogue and debate process.

This culture actually weakens public awareness of its role as an agent of change. Social culture emphasized the behavior to be better keep silent and succumb which had led society in Yogyakarta became more conducive to public budget behavior. This evidence in line to the concept developed by Scott (1989) which says that basically, every society wants to prioritize safety and avoid risks.

The above research data refers to the conclusion that the forum failed to encourage dialogue to ask for accountability substantively, as a result the judgment phase and sanctioning on the financial management of the research location villages did not automatically run. The pattern of the elements of village financial accountability is only the right of authority of the village head because the regulation mandates this.

From the side of the village administration, the exemplary leadership became a value added to the village's progress, as expressed by the Head of the Village Financial Management Sub-Division in the District office that:

"... Panggunharjo village has become a good and developed village because it has good human resources, good managerial qualities and all parties who understand regulations. Compared to other villages, this village has a smart village apparatus, their education is at least a bachelor's degree. The village head is visionary". (Interviewed with S on March 5, 2018).

The progress achieved by Panggunharjo Village is inseparable from the figure of the village head. Village head leadership plays an important role in bringing about change. With all the achievements that have been achieved provide inspiration for other villages. As an academic village head, he succeeded in making revolutionary changes to the village democratic process. The effect of success makes the level of public trust in the village head in a high degree.

Problems arise when these high levels of trust make the community forget the supervision side and make the community a little blind to the policies or programs owned by the village government. With various advantages of knowledge possessed, the village head becomes dominant to determine the direction of policy.

The high level of trust of the Panggunharjo Village community towards the village head becomes important if the trust is correlated with various policies raised and gives a positive side to the progress of the village community. However, it becomes counterproductive when the belief is 'misinterpreted'. On this side it is necessary to have a critical attitude of the community in monitoring the use of the village budget.

If it is associated with village governance, it cannot be separated from the history of bureaucracy in Indonesia. Villages in the Yogyakarta Special Region are thick with

traditional roots originating from the palace, thus affecting their bureaucracy. The bureaucracy tends to always give privileges to the village head and his equipment. The village head is not only an apparatus who has an obligation to serve the community but is also placed as someone who has advantages, both on various sides.

These conditions encourage social legitimacy that can support the performance of the village government. But on the other hand, the cultural and traditional ties that have been built down and down actually shape the attitude of the community to the leadership of a village head. They have become 'good people' in various ways including expressing their opinions so that they affect the performance of accountability.

In the context of Panggunharjo's village, accountability deficits were formed when there were gaps in the forum, namely there were no dialogues or debates on village financial reports. As a result, there is an inconsistency in producing positive values of democratic village financial management. This is in line with Behn's research (2001: 76), Day and Klein (1987: 33) and Mulgan, (2003: 74) that one important area of research in accountability mechanisms is the element of the complexity of a rapidly growing organization in formal power. If formal power is stronger than civil society is vulnerable to being co-opted by power holders.

If viewed from the perspective of public budgeting theory, Goode (1984: 39) has stated succinctly "budgeting is part of politics, it can never be a purely technical exercise". Even Aaron Wildavsky in Jones (1991: 262) argues "the budget lies at the heart of the political process." As a political product, budgeting reflects political relations between actors who have an interest in resource allocation. These power relations affect the form of policy born by the government and the consequences of the budget.

Budgeting in each of its stages is never separated from the context of political relations. Political relations are not always related to how far the interests of society are accommodated in the budget. In certain situations, political relations within the budget tend to move away from the interests of society. Thus, budget often becomes the driving force of the behavior of the bureaucracy and its officials.

Wildavsky and Caiden (2004) also state that the purpose of budgeting is as diverse as the purpose of the people involved. The budgeting used to coordinate different activities, complement each other, but the budgeting also aims for their enjoyment, for example budget that used by them to mobilize group support. As made a variety of important decisions who wins, who loses, who will be sprayed with sustenance (how much) and who cannot. So that the process of managing village finance is implicitly or explicitly actually a political choice.

The big challenge that must be resolved related to political attitudes is the tendency of elite capture which is still strong in the process of village financial management. This is in line with what Winters said that oligarchs in maintaining material resources still grow strongly through power (Winters, 2011).

The perspective of the Mark Bovens accountability model that is in the village bureaucracy structure only answered one of the three important elements in



the accountability of the Panggungharjo Village financial management. Accountors, accountee, information, forums, dialogues, judgments and sanctions take place in a non-egalitarian and apathetic community cultural environment, as well as the political attitudes of village governments that make the village pseudo-pluralistic collectivism.

The element of accountability that arises is only the right of authority of the village head so that the type of accountability that arises is horizontal accountability that occurs internally within the village government in relation to the organizational hierarchy and vertical accountability to the district. Meanwhile, social accountability held by village government experienced pseudo social accountability.

Cultural variability and political behavior becoming an intermediate variable so that Panggungharjo Village cannot apply Mark Bovens accountability model. If each of the constituent elements of the accountability of village financial management works well, it can be assumed that the quality of accountability is also good.

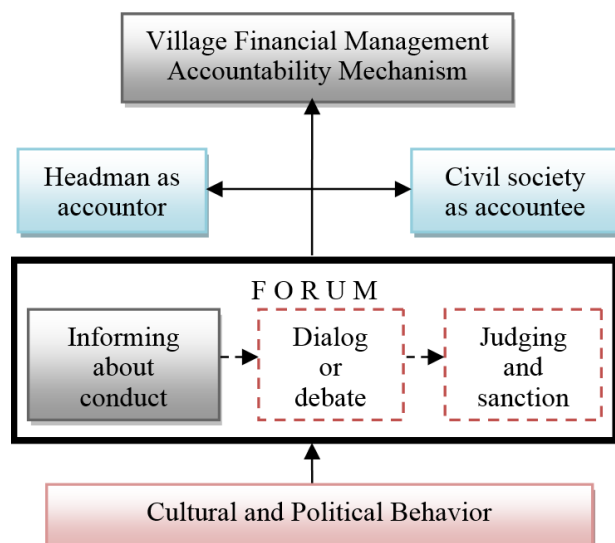


Figure 5. Accountability Model of Village Financial Management at Panggungharjo Village

Source: Formed by the Author

### CONCLUSION

The frame model used is owned by Mark Bovens (2005: 186). According to Bovens, the elements of accountability include: i) the existence of information about behavior; ii) the existence of a mechanism of discussion between accountant and accountee; iii) the existence of an accountee who assesses the accountant's response; iv) the consequences of rewarding / sanctioning accountant formally and informally. The frame is then analyzed in the report. The results of the study indicate that the debating element (discussion) which is an essential element in the framework of the accountability model does not appear in the preparation of the model.

Accountee failed to encourage discussion because the information submitted by accountant about the realization report was only presented or delivered, not accompanied

by a substantial explanation of the content of the report prepared. This ultimately results in weaknesses in accountability. In other words, the community forum takes place in a democratic format to demand accountability, but cannot function as a substantive accountee.

Weakness arises because of the supply side and demand side. The forum was co-opted by the political attitude of the village head as accountant. Cooptation of community forums by the dominance of bureaucratic rules that limit the flexibility of forum activities and the tendency of elite capture. In supply side, namely the role of the budget holder, namely the village head as accountant, weaknesses arise because the information is in large quantities in a language that is not understood by the general public so that the community fails to understand.

In demand side, namely the village community as accountee, weakness arises because of the context of the local cultural environment of the community. The culture of respecting leaders and the high degree of public trust in their leaders causes people to feel that they no longer need to hold discussions.

The model of financial management accountability in Panggungharjo Village is procedurally and normatively fulfilling the answerability aspect of vertical accountability. However, the potential problem of accountability arises from the essence of accountability from the aspect of democracy, where public participation as accountee is still biased so that answerability has not yet emerged on horizontal accountability.

In the future, a forum is needed that can facilitate multi-party meetings at the supradesa level, where they can share experiences and learn together, and communicate their aspirations to stakeholders. Practical advice is the need to build a system that requires a budget discussion room based on the hashtag community to have strong control over the management of local resources by all elements in the village through the mechanism of village deliberations and accountability reports to the public.

The recommendation for the next study is a quantitative study to explain the relationship between the contributing elements of the quality of village financial management accountability.

### NOTE

#### Themes and Patterns

##### Informing about conduct

From the bureaucratic context and behavior of village heads as power holders of budget users in the village as accountors provide information about what has been done and performance in the forum.

##### Debate

From the central government, the district government, the BPD and the village community as accountee reviewed the information submitted, asking for additional information on the explanation of the actor's actions so that a dialogue appeared and the possibility of debate. Accountors answer questions, provide clarification and confirmation as a basis for justifying the actions taken or decisions made.

### Exercise judgment

From the forum/ accountee aspect. Explanation of financial statements must be directed at a particular forum, there is the possibility of debating and judging accountability by the accountee. Assessment is based on the contents of the report on the realization and the mechanism carried out.

### Possibility for Sanctions

From the assessment, the consequences arise. Accountee concludes whether the award or sanction is given to accountant. Positive assessment is followed by acceptance of an award (reward) and a negative assessment followed by sanctions (sanction). Directly or indirectly can be a control.

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