The Social Accountability Paradox in the Regional Democratic Budget Policy Making

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Abstract. Social accountability has been believed as an approach to overcome the deficit of the formal accountability (both horizontal and vertical accountability). Social accountability is perceived as a public accountability which is initiated by and aimed for the society. Several studies found the effectiveness of social accountability in encouraging a more transparent government and a wider public involvement. Those studies identified variables which contribute to the social accountability, i.e. the degree of government openness; the density of community organizations and their advocacy capability; social, political, and cultural environment; and the public information accessibility. Data for this paper is collected through in-depth interviews and focused group discussion with the major players in the budget policy making process, including local government officers, members of local house of representatives (DPRD), and activists of the local community groups in the Regency of Karanganyar. This paper argues that despite its effectiveness, social accountability also produce some counterproductive excesses. The term social accountability paradox is used in this paper to represent the abuse of social accountability and it risks. This paper aims to identify the practices of social accountability abuse in the local budget policymaking process, with the case of the Regency of Karanganyar. Based on the study, there are some requirement to be fulfilled in order to increase the social accountability of the public budget policy making process, i.e. (1) revision of regulations to encourage a more transparency in the budget public information; (2) the development of community-based monitoring and dialogues forums; and (3) the increasing of the capability of community groups in conducting social accountability audit.

Keywords: democratic governance, policy making, regional budget, social accountability

INTRODUCTION

This paper will discuss the excess of the practice of social accountability and the risk of the social cost that might be paid by the government and society in the process of regional budget policy making. With the goal in mind, this paper tries to add previous studies on the impact of social accountability to increase the public accountability in the regional budget policy making process.

Previous studies found that the social accountability have been instrumental in increasing the public control so that it decrease the level of public budget mishandling. McGee and Gaventa (2010) identified the benefits of social accountability, i.e.: (1) increasing government’s or institution’s responsiveness; (2) lowering corruption; (3) building new democratic spheres for public involvement; (4) empowering local voices; and (5) encouraging better budget spending and service distribution.

Mardiasmo (2005:63) argues that the budget is needed by the government to demonstrate its accountability to the public. Public budget is used as an instrument of accountability by the existing public institutions, but the
Research by Forum Transparansi Anggaran (FITRA) found that after the Reform in 2007, there have been many civil society movements demanding the government to practice public accountability in the public budgeting processes. Although there have been many changes in the regulation to ensure more accountability of the regional budgeting, there are still obstacles to the social accountability in the process of regional public budgeting. FITRA’s attempts to obtain budget documents from government officials through official channels often meet with failure, and FITRA must resort to acquiring budget documents from informal contacts within the government. Often such contacts are government officers and legislators sympathetic to the need for transparency and openness in the budgetary process.

Rahayu et al. (2007) found that the implementation of performance budgeting in the budgeting process has not met the expectation. The regulation changes have been followed only in the technical/format aspects, but there has been an inadequate paradigm shift in the process. Budget allocation have been dominated by the bureaucracy while the public participation have been limited to the submitting suggestion of programs/activities. The public have not been able to get an access to the budgeting policy process. This situation illustrates the problems of social accountability that still exist.

Another related problem is the lack of information transparency and social accountability in the Local Parliament deliberation processes. In this phase, the public have not been able to push the development agendas that have been already formulated in the Development Planning (Musrenbang) forum. The government has been very dominant in the forum by exercising a rigid and time-limited procedures in the forum. The presence of people representative in such forum has been ceremonial and ineffective in articulating the needs/aspirations of their constituent. The sources of this situation are: (1) the people do not have adequate information concerning the development program in te macro level, therefore they are easily coopted by the government to agree upon the government’s proposal; (2) the local members of legislative do not articulate their findings of the people aspirations in the forum—they usually argue the needs of their constituency in the Badan Anggaran (Budget Committee of the DPRD); (3) there are political interests that negotiated in the meeting of Tim Anggaran Pemerintah Daerah/TAPD (Local Budget Planning Team) with the member of the DPRD, which in many cases change or even remove the programs that have been already agreed in the Musrenbang forum.

The characteristic of social accountability is the active involvement of community groups in promoting policies, monitoring its implementation, demanding justification as well as performing advocation related to the power holder’s policies and actions. Therefore, social accountability represents the relation of power between the authorities (government, legislative body, other public institutions) and the citizen. In other word, social accountability is a component of the democratic governance framework.

Study on the social accountability in Indonesia conducted by ANZA-EAP (2012) supports the findings by McGee and Gaventa (2010). The study by ANZA-EAP demonstrates the ability of the citizen to develop social accountability using mass media and social networks to impose the authority to be accountable of its decision/policy. The key factor which is instrumental in empowering the citizen in initiating social accountability is the information access and the ability to communicate to the authority.

Information is a crucial factor in the management of accountability. In every stage of the accountability process, the information need to be collected, processed, and communicated (Greiling & Spraul, 2010). The information transparency and communication ability become important pillars in the negotiation practice in the context of democratic governance, especially in the budget policy making process. Rubin (2006) states that negotiation is an unavoidable activity in the budget policy making process. The focus of budgeting is negotiation or bargaining. One of the functions of the public budget is to create democracy; therefore the concept of bargaining have to be related to the values of accountability. In this sense, we need to use deliberative democracy theory as a link, where the concept of bargaining is understood in the context of arguing.

The perspective of deliberative democracy assumes a set of behavior standards in the society: (1) the norm which regulate the process and method of communication is that what should take place is arguing (finding reference transformation through rational arguments), instead of bargaining (finding aggregate preference through promises/threats exchange); (2) the norm of public policy which put the public interests above the personal interests. The combination of these two norms will give sanction to actor/s who unwilling to change bargaining for personal interest to openly arguing to the public based on the public interests. Deliberative democracy emphasis on the process of debating, not bargaining nor voting (Naurin, 2007).

The negotiation process is conducted in the context of developing wider space for the public involvement to get argumentative information in the process of budget allocation. This paper tries to study the level of openness in the arguing process in order to identify the anomalies in the actual practices of social accountability. In other word, this paper will use the manifestation or the representation of the negotiation space which are based on the normative values of the society as a guidance to identify and clarify the potency of social accountability abuse. The normative values held by each party (the authority and community group) will be used to identify the nonconformity practices in the social accountability.

The emergence of social accountability is based on the proposition about the opportunistic behaviors by the executive, legislative, and judicative branch of government. The proposition states that there is a tendency
of collection behavior between the formal authority as the public account and account. In the proposition, it is assumed that community groups or non-governmental groups are believed to stand up for the public interests. Therefore, if the community/non-governmental groups have more involvement in the budget policy making and monitoring, then the potencies of abuse of the formal accountability can be reduced.

Based on those propositions, this paper also acknowledge studies which find that the community/non-governmental groups also have a potency to practice opportunistic behaviors. The power of a certain community group in increasing the accountability may put pressure to other groups and reduce their capability in influencing the authority. The struggle for domination among this groups in the society sometimes open the opportunities to develop public participations which are designed to accommodate some political transaction interests; where the interests of a certain group are claimed and amplified as the interest of the whole community (Yang & Callahan, 2005).

Based on the discussion above, this paper is developed using three main propositions, i.e.: (1) the potency of opportunistic behavior by the authority of formal accountability (executive, legislative, judicative, and other public institutions); (2) the mechanism of social accountability which encourage the increase of the functions of the formal accountability; and (3) the potency of opportunistic behavior by community groups in the social accountability mechanism. And the question that will be addressed by this paper is; “what are the potencies and practices of social accountability misuse and what are the implications and social costs of such misuse to the authority and the society?” In order to address the question, this paper will use the concept and practice of social accountability in order to identify the paradox that emerge and the pathology and social costs caused by the paradox.

The emergence of the social accountability approach is caused by the limitations in the vertical and horizontal accountability mechanism, which put the political institutions and government institutions as a chain of accountability—the sole actor that hold the monopoly of public accountability (Ungar, 2009). The limitation of representativeness, the rigidity of formal accountability mechanism, and the potencies of opportunistic behaviors among public institutions produce the accountability deficits.

Therefore, another approach in accountability—which is outside the political mechanism—is needed to become a democratic means to monitor and control the government’s behavior, to prevent the power concentration, and to improve the learning ability and the effectivity of public administration (Bovens, 2005). This is the origin of social accountability approach, which was based on the ideas of community empowering and the approach of basic rights for development.

Social accountability is horizontal accountability empowered by the society in order to encourage the policy actors to act by the rules and to be responsible to the citizen; or in order to encourage the formulation of the values of public mandates into written rules which can be used as guidance for the public officer, or at least can be followed in the practice (Goetz & Jenkins, 2005). The active actions by citizens to encourage public accountability is also labeled as informal institutions of accountability; where the citizens promotes the informal rules/norms to demand the accountability of public offices to serve the citizen’s interests (Tsai, 2007).

The mechanism of social accountability may be initiated by civil society, or together with the government or other actors (Ackerman, 2005; Clarke & Missingham, 2009). Social accountability is a hybrid; which means that it works in the existing formal accountability system, strengthening the horizontal accountability system to produce an effective vertical accountability (Goetz & Jenkins, 2001). Social accountability is also labeled as society driven horizontal accountability, in order to get a direct answer from the government and to promote the function of people representatives in the parliament as the holder of the formal accountability (Adesopo, 2011).

Social accountability is rooted in the questions of who, where, how, and for what; which in turn produce the four key elements of accountability, i.e.: (1) a more direct role of citizen and its association in demanding accountability; (2) beyond various limitations/jurisdictions; (3) using various reporting methods; and (4) based on the more appropriate social justice standards (Goetz & Jenkins, 2005). The concept of social accountability assumes that the community groups will act for and defend the community they represent to prevent the embezzlement of public resources by the elite groups.

Social accountability takes place in the relation with the government and political authority; therefore the practice of social accountability is susceptible to the conflict of values. The conflicts of values in the same premise is labeled as a paradox. A paradox is a form of statement/conclusion which is based on the valid premise, but produce conflicts or contradictory conditions. This paper uses the concepts of paradox proposed by Harmon (1992), i.e.: the paradox of obligation, paradox of agency, and the paradox of accountability.

The paradox of obligation is a conflict which emerges from the obligation to act by the rule. This paradox emerges when a bureaucrat actor is demanded to be responsible to the public mandate, but at the same time unable to do the mandate because of the restriction of a certain rule; or a situation where the actor act to fulfil certain mandate, but by doing it he break the rule—therefore he become unaccountable. The paradox of obligation is a contradictory situation between the rigid implementation of the rules and the room for discretion or to make technical decisions as the application of the general rules. This paradox produce the pathology of bureaucratic opportunism, to do what is accommodative according to the situation that will give personal benefits; and the pathology of reification of obligations and author, a tendency to strictly follow the regulations, and not willing to take any responsibility and to be sensitive as a public officer.

The paradox of agency is a situation resulted from the conflict in prioritizing which moral ground that will be used in making a decision or implementing the task—institutional or personal accountability. This paradox put a question on who will be responsible: the institution or the personnel. Pathologies produced by this paradox are the practices of
The paradox of accountability is a conflict that arise from the issue of to whom public servants first responsible for their duties. This paradox related to the question of who should be prioritized in accountability. If public servants perform in order just to reach the organization’s goal mandated by a higher authority, they tend to produce services without personal responsibility to the public. On the other hand, if public servants involve their personal responsibility to the public’s interest, they may breach the regulations and in conflict with the will of the authorities above them. Pathologies produced by this paradox are atrophy of personal responsibility and atrophy of political authority.

Based on the argument posed by Harmon (1995), we can conclude that those paradox are caused by the actor’s understanding on the regulation as the base of action, moral ground used for accountability, and who has the right to give and/or receive accountability—individual or institutional.

Based on the reviews of past studies (Yang & Callahan, 2005; Peruzzotti & Smulovitz, 2006; ANSA-EAP, 2012), we identifies the pillars which support social accountability, i.e: (1) the degree of the government’s political will to involve the citizen; (2) the degree of capability community groups in the society; (3) environment and cultural context; and (4) the degree of openness in the information access. When those pillars are opened, the social responsibility can be conducted and in turn will produce better condition. The same will happen when the citizen actively utilizes the rooms provided by the government or initiate their own room for question and answer related to the public service. The framework of social accountability can be seen in Figure 1 as follow.

This paper will use the degree of openness and accessibility of information as an entrance to identify the paradox of social responsibility in the regional budget policy making process, because the pillar is the key component that act as a bridge for the other three pillars.

The urgency of information transparency is caused by the bureaucracy and the DPRD, such as cutting the public resources, so that the public can judge whether to give sanction/punishment or rewards to the performance of the public institutions.

In the context of budget policy making process, social accountability can be applied in every phases of policy making cycle—based on the causal model developed by Rubin (2006), i.e. in the environment of inputs, the process of budget planning, the strategies employed to decide the budget priorities, and the results (outputs and outcomes) in the budget. Each of these phases needs the process of communication or information transfer.

In the process of information transformation and deliberation, there are rooms for tactical and strategic maneuvers (Calista & Melitski, 2007; Roberts, 2009). Related to this issue, there are two problems that obstruct the information exchange in the accountability process, i.e. (1) the reluctance to divulge/share the relevant information; and (2) the information overload which beyond the capacity to process the information (Eppler & Mengis, 2004; Greiling & Spraul, 2010). Those problems are manifested in the behavior of public administrators who use excessive, disorganized, and vague information that will be confusing for the public (Calista & Melitski, 2007). Therefore, one of the important components in the information transparency is how much and how clear/comprehensible is the information disseminated to the public.

The urgency of information transparency is demonstrated by Ball (2009) in three aspects, i.e. (1) transparency as public values that used by the public to fight corruption; (2) transparency as the construction of procedures to explain and justify political decision, or transparency as accountability mechanism to reveal the unseen (Roberts, 2009); and (3) transparency as the degree of how much information that can be accessed by the public (Curtin & Meijer, 2006; Benito & Bastida, 2009).

In the accountability of budget policy making, one of the challenges to the information transparency is the number of agents of responsibility. It is not an easy task to identify who is responsible for a certain aspect in the information supply (Greiling & Spraul, 2010). The other challenge is the difficulty in discerning the responsibility of every public services—who are to be accountable. Therefore, the information transparency in the process of budget policy making is inevitable.

Agus Dwiyanto (2011) argues that the problem of budget accountability is caused by the bureaucracy pathology, which resulted from the interactions between improper bureaucracy structures and the improper variables of the environment. The problem of the budget accountability is the result of the presence of paternalistic bureaucracy, where the superior officer is treated as a king who has to be obeyed/respected and cannot be controlled, and the employees do not have the intention to criticise whatever actions that are done by their superior. In the context of budget planning process, the interests of political parties in the DPRD are viewed as the “master”; this situation will in turn produce an excessive budget—because the budget planners will try to accommodate the demands and interests of the local members of DPRD.

The absent of transparency of the budget information tends to lead to “black” transaction between the bureaucracy and the DPRD, such as cutting the public

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**Figure 1. Framework of Accountability**

*Source: Adapted from studies Yang & Callahan (2005), Peruzzotti & Smulovitz (2006), ANSA-EAP (2012)*
budget for certain programs or markup of the expenditures. This situation will be worsened when the civil society does not have the power to control the government. On the other side of the coin, the transparency of the budget may produce the abuse of the information by the certain civil society group to become project brokers. The performance of the local government is closely related to the performance of the local elites; in the sense that the local elites can support the development program—as long as the elites themselves are not captivated by their supporter’s interest (Santosa, 2012).

The occurrence of the paradox and the pathology of social accountability in the regional budget policy making process will be explained using information transparency process approach. The approach used in this paper refers to the works by Mulgan (2003) and Schillemans (2008), i.e; (1) information phase; (2) debate phase; and (3) consequence or sanction phase.

**RESEARCH METHODS**

The research was conducted in the Regency of Karanganyar in 2012 and 2013 and in the City of Surakarta in 2013, using collective case study approach. The subjects of this research are the actors involved in the process of budget policy making, including the government, local parliament, and community groups.

The research observed the process of budget policymaking, including the deliberation of RKPD or Rencana Kerja Pembangunan Daerah (Regional Development Workplan), the deliberation and decision-making of KUA PPAS or Kebijakan Umum Anggaran Prioritas Plafon Anggaran Sementara (General Budget Policy and Temporary Priorities od Budget Plan), and the deliberation of the Raperda APBD or Rencana Peraturan Daerah Anggaran Pendapatan dan Belanja Daerah (Draft of Local Regulation on the Regional Development Budget).

This research focused it study on the budget policymaking in the area of education, health service, and social assistance, and grants. The research also study the context of public information dissemination through some cases in the SKPD or Satuan Kerja Perangkat Daerah (Local Government Agencies) related to the public information management. Data collection methods used in the research are in-depth interviews, documents study and focused group discussions.

The analysis focused on two categories, i.e. (1) the forms of social accountability paradox in the information transparency related to the budget policy making process; (2) social accountability pathologies derived from the paradoxes; and (3) the implications for the development of public budget accountability system.

The comparison between the two research locations is used in order to identify the commonality and variety of paradoxes between location and various budget sectors; therefore will provide more detailed understanding of the phenomenon (Yin, 2003).

**RESULT AND DISCUSSION**

To analyze the data, this study incorporate the concepts of paradox and pathologies of social accountability proposed by Harmon (2005), which can be seen in the following

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<th>Table 1. Paradoxes and Pathologies</th>
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Source : adapted from Harmon, 1995
analysis framework will be focused on the process of regional budget decision-making, i.e. (1) deliberation of RKPD; (2) deliberation and decision of KUA (General Budget Policy) PPAS (Temporary Budget Plafond); and (3) deliberation of Raperda APBD (Local government budget). The emergence of the social accountability pathology in the local budgeting process are as follows.

RKPD is a document that is used as the foundation in the process of budget policy and budget priorities planning. The drafting/deliberation of RKPD is conducted annually. The mechanism of generating the RKPD follows Peraturan Mendagri 54/2010 as an implementation of Peraturan Mendagri 8/2008 which regulates the mechanism of construction, controlling, and evaluation of the regional development planning. These regulations define the information that need to be opened to the public, i.e. the priority of local development program and the budget plan for the planning year.

In the information phase of the construction of RKPD, there are paradoxes and pathologies that emerged. The paradox of obligation in the form of reification of obligations and an author can be seen in the implementation of Musrenbang (local development planning forum) as a formality while neglecting the dialogue between government and citizen.

The paradox that occur is between the authority to perform discretion to give away information and the consequences of opening the information. The problem that arises in this phase is what we called information asymmetry. The accountee possess knowledge about the information that is inferior to the accountor, therefore the accountee will not be able to examine all that the accountor have done (Schillemans, 2008). This condition will produce the pathology of too much or too little information. The accountor must provide the information on the topics that are in the area of responsibility, and the format of information has to be suitable with the target of accountability recipients (for example to the local representative, the public, or the auditor).

In the dialogue/debate phase. Ideally there are dialogues that actually happened. Dialogue is a process to develop mutual understanding between all parties, in order to transform the views, perspectives, and actions, which in turn will develop a mutual trust and identity (Roberts, 2001). In reality in the research location, the information that is provided do not facilitate the dialogue, because the information is too much and presented in the form/language that difficult to be understood by laypeople; therefore the information cannot be processed properly (Eppler & Mengis, 2004; Greiling & Spraul, 2010). The accountee has some authority to ask for answers (Mulgan, 2003), where the accountor usually provide additional information which produce immediate feedbacks, including direct verification to the validity of the information. Information may be given in the form of explanation or justification, that will require minimum common grounds to become logical. A potency of conflict will arise when there are different views/logics between the accountor and the accountee.

There is evidence of paradox of agency, where the government officer passes the responsibility to the higher authority in order to avoid the personal responsibility when the people complain or ask for their response. The government tends to use the restriction of the budget, time, and authority to limit the dialogue phase that involve the public in drafting the development plan. We find the pathologies of reification of obligations and author, avoidance of individual responsibility, and practices of buck passing.

Although in general there are similarities between the Regency of Karanganyar and the City of Surakarta, we find that in Surakarta the information is more open/transparent in the deliberation of RKPD in the SKPD Forum. In this forum, the SKPD will give the information about the priorities of the regional development as well as the aspirations of people representatives on the development planning. Then the representative from every district is given opportunities to discuss the top 3-5 priorities of program/activities for related SKPD. The reason for this behavior is that the communities groups in Surakarta are more capable in the process of dialogue (Yang & Callahan, 2005). In this sense, we conclude that Surakarta has a higher social accountability.

In the consequence/sanction phase, there are similarities between Karanganyar and Surakarta. In the conclusion of Musrenbang, both the government, people representatives, and community groups will sign the document of agreement, which contains the list of problems, programs, and activities that need to be included in the regional development plan. But there is no mechanism for the public to held the government to be responsible when that agreement and lists of a program are not accommodated in the APBD.

This phenomenon represents the paradox of obligation, where the government is trapped/confined by its own regulation. In the Musrenbang, the government will compose a document that need to be ratified by the representatives of the public; yet the government cannot give any warranty if the programs that already been agreed in the Musrenbang will be included in the actual budget planning by the government. The paradox of obligation decreases the pathology of reification of obligation and author, which views that fulfilling the formality as per regulation is enough to fulfill the accountability. There is also a rise in the paradox of accountability with the pathology of atrophy of personal responsibility by using the argument of “effective management” to conceal the information of sanction/punishment mechanism that can be used by the public when the agreement reached in the forum is not accommodated in the final document of APBD.

Based on the in-depth interviews, we find that actually the public give several forms of sanction, informal/social sanctions and formal sanctions. The informal/social sanctions are given by refusal by the community groups to attend functions held by certain government officers or do not those officers in the events/activities held by community groups. The formal sanction usually take place in the form of a formal report to the law enforcement institutions, such as the police, the higher authorities, and KPK or Komisi Pemberantasan Korupsi (Commission for Corruption Eradication).

KUA PPAS is a document of agreement between the head of local government and the local parliament (DPRD) about the general budget policy (what programs/activities that will be conducted and the estimation of funding for each program). The deliberation of KUA PPAS is conducted in closed meetings of the DPRD, involving several phases. During the deliberation, there is no information that open for the public, and the meeting is only attended by the DPRD’s Budget Commission and the government’s TAPD or Tim
Anggaran Pemerintah Daerah (Local Government Budget Team). The practice of this closed meeting is based on the UU 27/2009, especially sections 62, 66, 67, and 54 which give the leadership of DPRD to decide the nature of a meeting in the DPRD—open or closed meeting.

During the interviews, the chairman of Surakarta’s DPRD stated that personally he want to give permission for member of the public to attend the meeting, because he thinks that this action will give opportunity for the public to evaluate the performance of their representatives in the parliament; yet he said that he has no authority to do that, because the Budget Commission of the DPRD already decided that the meeting is closed for the public.

The practices of KUA PPAS deliberation reflect the paradox of obligation and the pathology of reification of obligations and author and bureaucratic opportunism. DPRD use its authority to make regulations that are suitable to their own interests. It also reflects the pathology of avoidance of individual responsibility and atrophy of individual moral agency, when we examine the information by the chairman of the Surakarta DPRD.

The document of KUA PPAS will be used as a foundation for the RKA or Rencana Kerja Anggaran (Budget Workplan) of each SKPD, in turn will be used to develop the APBD Plan. This study finds that both in Karanganyar and Surakarta there are always differences/discrepancies between the programs proposed and agreed in the Musrenbang (RKPD) with the programs contained in the KUA PPAS, although the UU 32/2004 dictates that RKPD has to be used as the foundation of APBD drafting. We deduce that the discrepancies/differences are the results of the contestation of the actor’s interests, and the bargaining process takes place in the closed meeting of the Commissions, including the Budget Commission in the DPRD. Therefore, the public’s voice that has been accommodated in the Musrenbang Forum has no power to control the deliberation processes done by the DPRD dan TAPD, because the public are unable to access the debates in such closed meetings.

We find that this practices reflect the paradox of accountability, because the accountability in the deliberation processes is directed to the political parties/groups and bureaucracy, instead to the public/citizen as the principal of authority. The pathologies derived from this situation is atrophy of political authority, which reduce the authority of the public office that should be responsible to the public, and limiting the authority to be responsible only to the bureaucracy. In some cases, the manipulation of the political process that decides the public interest.

The deliberation of RAPBD consists of the discussion of RKA (prograrns) from each SKPDs to get an agreement between the TPAD and the DPRD. In this process, the RAPBD is never informed to the public. As with the deliberation of KUA PPAS, there is no dialogue/debate phase between the public and the actors that will decide the budget. There is also no mechanism for the public to monitor the discussion process between the local government and the DPRD because the related regulations do not require the involvement of the public in the process. Although the regulation dictates that there has to be a public hearing as a requirement of the legalization of RAPBD, the public hearing is used as the forum of socialization and legitimation on the RAPBD draft. The public hearing does not have the power to change the content or postpone the legalization of RAPBD. This situation represents the paradox of accountability, where the government prefers to accommodate the agreement with DPRD than to be accountable to the public. This situation will produce the pathology of atrophy of political authority—the manipulation of public involvement in the political process to serve the power holder’s interests.

The absence of direct information access to the political process makes the public depend on the mass media as the information source. The sensitivity and the sense of public service of the mass media play a crucial role in the increase of the social accountability in the budget policy making. In this sense, the mass media is not immune to the pathologies of accountability. The mass media activities of framing and publishing the information is depend on their orientation to whom they will be accountable—to the public interest, to the media industry, to the power holder, or to the citizen that need the public information. There is a chance of pathology of atrophy of personal responsibility, by neglecting the function of public information disseminator using the excuse of obeying the media organization’s policy.

The following process is the legalization of the RAPBD to become the APBD. The APBD will be used as the foundation of developing the SKPD’s DPA or Dokumen Pelaksanaan Anggaran (Budget Implementation Document). APBD should be published openly to the public, as dictated in the PP 58/2005, especially in chapter 4. Based on the regulation, every year the Interior Ministry publish the Guidance of APBD Drafting. For the year of 2014, the Interior Ministry decrees the Permendagri 27/2013 which dictates the transparency of the process of APBD drafting, in order to give wide access of regional budget information to the public. The PP 58/2005 about Regional Budget Management is the foundation of the SE Kemendagri 140/667/Keuda 2012, who dictates that the information about the programs (including the funding) should be opened and accessible for the public as the implementation of the Open Government Indonesia (OGI) 2012.

Based on the regulations mentioned above, we can conclude that APBD is one of the public information that have to be disseminated to the public. But there are differences of opinions on the part of APBD that should be opened to the public, for example, the DPA or Dokumen Pelaksanaan Anggaran (Budget Implementation Document). Referring to the SE KIP (Public Information Commission) 1/2011 and the KIP Decree 1/2010 chapter 11 (1) point b.5, we can conclude that the DPA is included in the information that has to be opened to the public. Government of Karanganyar and Surakarta only publish the outline/summary of the APBD, although the government of Surakarta also include the budget plans for each development sectors. one of the factors that encourage the more open information about the regional budget is the pressure and advocation done by the NGOs and donor organization to the local government. However, this study also finds some practices, where the public offices are still reluctant to open their budget information, as reported in the FGDs in which many schools refused to share their budget policy and programs. The SKPDs are the public offices that show more reluctance in sharing the budget information.

This situation reflects the paradox of obligation and the pathology of bureaucratic opportunism, in the practice close information access, and only share the public information
to certain individuals/groups. One of the cause is that the public officers do not trust the individuals/groups that ask for the information, just in case the information will be used for inappropriate behaviors. This situation represents the atrophy of political authority among the public, where certain groups misuse the budget information to put pressure or “blackmail” certain public office for their own interests. When the conflict of public information arises, the contending parties usually use the mechanism of arbitration in the Komisi Informasi Publik (Public Information Commission), according to the Decree of KIP 1/2010. The social accountability of public budget priorities decision making occurs in the scope of politic and bureaucracy, which is motioned by the regulation machinery. In order to optimize the social accountability, there are needs in the revision of the regulations on the Regional Government, Regional Budget, DPRD, and public information. The regulations need to include the (1) obligation of public institution to provide direct accountability forums to the public (social accountability); (2) mechanism of public monitoring on the process of budget deliberation; (3) empowerment of community-based budget monitoring.

The opening of forums for public dialogues and public monitoring, especially for the closed sessions/meeting in the process of budget policy making in DPRD will replace the practice of bargaining/negotiation with the practice of arguing, which in turn will reduce the opportunistic behaviors by the local government and the DPRD. There also a need to develop a special regulation on the mechanism of giving the sanction and consequence by the public in order to ensure the social accountability of the elected public offices, such as Bupati/Walikota and members of the DPRD. Another regulation that need to be devised is the regulation that dictates the openness of public budget information; where the detailed RKA (budget implementation plan) and DPA (budget implementation document) are classified as open information.

The capability and activity of community-based accountability forums will benefit in reducing the excess of public accountability pathologies. Such forums will also foster a more syneric partnership between the citizen and the public institutions which are responsible as accountability auditor (such as: Office of Inspectorate, DPRD, BPK, BPKP, and KPK). This partnership will encourage the formal accountability to be more effective and functional.

CONCLUSION

Based on the results from the field, it is known that the staff... This research finds several form of paradox of accountability in the context of public information access in the process of public budget decision-making process, i.e. paradox of obligation, paradox of agency, and the paradox of accountability. These paradoxes produce several pathologies, i.e. bureaucratic opportunism, a reification of obligation and author, atrophy of individual model agency, atrophy of personal responsibility, and atrophy of political authority.

The information dissemination in the process of public budget decision making is still limited. The factors that encourage the transparency of public information come mainly from the external pressure, i.e. the government regulations, the local NGOs and donor institutions. The activity of community groups to increase the answerability and enforce the local government to open the public information is dependent to the density of the community groups. More community groups that actively demand the information transparency will encourage the local government to become more open in managing the public budget information related to the public interests.

When the access to the budget public information is more open, it will increase the demand for dialogue forums between the public and the local government. More dialogue forums will reduce the risk of social accountability pathologies. Public dialogues are very important for increasing the accountability of the public budget decision-making process which is perilous with infection of accountability pathologies.

In the development of information transparency related to the public budget decision-making process, it is necessary to develop a system/mechanism that dictate the availability of open dialogue/debate forums—which at present is closed to the public and exclusive for the DPRD and TAPD. There also a need to develop community-based dialogue forums to encourage the increase of social accountability and to assist the auditor institutions that have the obligation to assess the formal accountability of the public institutions. The presence of community-based monitoring system and the capability to conduct social accountability is essential to encourage the information transparency of the public budget decision-making process.

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