

FACTORS THAT AFFECT OF THE ACHIEVEMENT OF THE PUBLIC ACCOUNTABILITY IN DEPOK CITY, WEST JAVA PROVINCE, INDONESIA

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ABSTRACT

In a democratic government, all public officials must be accountable for policies issued to the public. In the general, government policy is divided into three policy areas, namely the policy in the field of governance, development and public service. Such policies should be accountable to the people, because the people are the supreme sovereign. In Indonesia, the local governance is a delegation of authority from the central government to the regions, which is manifested in the county and city governments (pemerintah kabupaten/pemkab dan pemerintah kota (pemkot). However, local governance should remain the principle of democracy, openness, transparency, professionalism, optimal resource utilization and oriented to the needs of the community. This is in line with one of the principles of democracy, the government for the people. The principle of "government for the people" refers more to the substance or political mechanisms that aim to meet the needs of the community. Poliddano (1998) says that there are several methods that can be used to improve the achievement of public accountability. The factors are the function of oversight by representative board, internal administrative control, and support of mass media and public opinion. ombudsmand institutions, the role of the judiciary, as well as the degree of decentralization and participation.

The research location is Depok City, West Java Province, Indonesia. The underlying reason is Depok considered as a buffer capital Jakarta, with urban communities plural, critical and concerned about the issues of policy issued by the City Government. In addition, Depok supported by the existence of sufficient mass media to influence public opinion. This study aims to determine the dominant factors affecting the enforcement of accountability, especially in the local budget policy, as stated by Poliddano (1998). This research method is a quantitative method. The sampling technique is purposive sampling. Analysis of data using path analysis (path analysis) with SPSS useful to display the cross-table analysis, Chi Square and Sommers'd test. The test results showed that the legislative control factors, internal administrative control and support of mass media and public opinion is the dominant factor affecting the quality of echievement of public accountability in Depok, West Java Province. Results of this study is to strengthen the theory Polidano (1998). Recommendations of this study is the need to broaden the sample and test other variables, such as the local leadership, the degree of public participation, and ombusman function.

Keywords: *achievement of accountability, local policy, local government*

In a democratic government, all public officials must be accountable for policies issued to the public. In the general, government policy is divided into three policy areas, namely the policy in the field of governance, development and public service. One important element of public policy in local government is the local budget policy. In the local budget preparation process should be put forward for public accountability. It is caused by the budget managed by the government is the people's money, so that the people should know the local budgeting process.

In the era of decentralization, local governments were given discretion to manage and optimize the resources of local based on the aspirations of local communities. The local government should be able to optimize the sources of local revenue that the money managed by the local government is able to meet the needs of local so as not running a budget deficit. Budget management system should be implemented by promoting transparency and value for money so that it can support the enforcement of public accountability. This was confirmed by Mardiasmo (2002) which states that in formulating the regional budget, one of the principles that must be held in the public sector budgeting is accountability. Accountability requires that decision-makers must behave ethically in accordance with the mandate received from the people. For this, policy formulation should be accessible and communicated vertically or horizontally well.

Merriam Budiardjo (1997) in his inaugural speech Doctoral degree Honoris Causa at the University of Indonesia, said one of the most important elements of democracy was accountability. Accountability is the core value of democracy. In relation to the definition of accountability , Lembaga Administrasi Negara(LAN) (2000 : 43) or Institute of Public Administration of the Indonesia defines accountability as an obligation to responsibility or answer and explain the performance of the actions of a person or legal entity or leader of an organization to the public who has the right or authority to request information or accountability . The achievement of a certain degree of accountability is not easy

According Adisasmita (2011), accountability can live and develop in an atmosphere transparent and

democratic as well as the freedom of expression. In autocratic countries that are difficult to apply the principles of transparency , accountability will be lost. The government must realize that the government and the public service can not be separated from the public.

In practice , the government needs strategies for designed an achieve accountability. Polidano (1998) describes several methods that can be used to design for achievement of accountability. That are increase control of the representative council, an independent judiciary, the existence ombudsman institutions, decentralization and participation, internal administrative control , and support of mass media and public opinion .

First , the control of the local representative council. Legislative control is political control by the local representative in province, city or regent in Indonesia. The council name in Indonesian is Dewan Perwakilan Rakyat Daerah (DPRD). Council oversees implementation of regional policy. Such control is carried out in the commission's DPRD.

Second , the role of the judiciary . The Government is required to respect the rule of law , which is based on an independent judiciary . The rule of law is usually made based on a particular runway justice system . All public officials can be prosecuted in a court of law to all actions. The role of the judiciary in enforcing accountability in many countries tend to have differences. In Indonesia , not all legal issues can be resolved by the same judicial body. There is Pengadilan Negeri, which judge criminal cases in regent or city , Pengadilan Agama , which resolve cases of marriage , and Pengadilan Tindak Pidana Korupsi (Tipikor) to resolve cases of corruption. However, the courts can't resolve a statement not satisfied the public against public officials . This is different from a court in France to resolve all legal issues . According Polidanao (1998) there are two main factors that led to the effectiveness of legal accountability . These factors are the quality of legal institutions and the level of public access to judicial institutions , especially that relate to the cost of the complaint . Weak legal institutions and judicial costs are expensive (without a system of free legal services) will hamper the effectiveness of legal accountability .

Third, the existence of the Ombudsman. Ombudsman accommodate public complaints, conduct investigations and make recommendations on how the complaint do resolve without burdening the public. Since first introduced in Sweden in the 19th century, the Ombudsman has spread to many countries, both developed and developing countries. In general, the public can submit their complaints directly to Ombudsman, either by mail or telephone. For example in the UK, the Ombudsman be seen as an extension of parliamentary control of the executive and public complaints channeled through MPs. In almost all cases, the Ombudsman perform investigative duties without charge to the public. Di Indonesia, In Indonesia, the existence Ombudsman regulated by Undang-Undang Nomor 37 Tahun 2008. Ombudsman authority oversee the implementation of public services organized by government officials, including the implementation by State-Owned Enterprises Badan Usaha Milik Negara), local owned Enterprises Badan Usaha Milik Daerah), and privates that partly or all funded from the government budget. However, in Indonesia, the popularity Ombudsman not widely known by the public. Therefore, the role Ombudsman can not be too much expected for achieving accountability.

Fourth, Decentralization and Participation. There are some special situations in which a variety of tasks delegated to the local level of government run by local bureaucrats who are directly responsible to the local community. Electoral legitimacy is also an important factor as in the case of the central government. However, the scope of accountability in a decentralized system is more a function of autonomy at the local level. In Indonesia, the concept of decentralization is implemented in Act No. 23 of 2014 about Local Government. These laws regulate the transfer of authority from central to local governments. The transfer of authority still refers to a unitary state that the local government received a transfer of authority of the President as the holder of executive power. Therefore, the final responsibility of the regional administration is in the hands of the President.

Fifth, the Internal Administrative Control. Public officials who appointed plays a dominant role in carrying out government duties. Usually, heads of ministerial-level administrative units are expected to maintain the hierarchical control of the officials with the support of rules and administrative and financial regulations and inspection system.

For countries with weak administrative structures, particularly in developing countries and some communist countries, the control method has a limited impact. This issue is caused due to lack of a clear relationship between the political leadership and temporary public officials that appointed permanently. If they make a conspiracy, accountability can not be realized (this happened a long time in developed countries) and if they are involved in a conflict, then the victim is a public interest.

In Indonesia, the administrative structure, especially in local administration is undergoing rapid change, since to President Suharto's regime collapsed. From 1999 - 2014, there were three times the change in the law on local government. Mutually beneficial relationship between the Regional Head (governors, mayors, and regents) and DPRD was cause frequent occurrence of conspiracy in the making of public policy.

This mutualism symbiotic relationship occurs at the time of implementation of Law No. 22 of 1999, which is only 5 years. This condition leads to neglect of public interest and bad public service. Although the law on local governance has been changed twice, but the performance of public services does not increased significantly yet, especially in the local. Poor performance of the bureaucracy and excessive arrogance have an impact on global competitiveness. As an illustration, in the years 2014-2015 Global competitiveness Index by the World Bank, Indonesia is ranked 34, is under the state of Singapore (ranked 2 worlds), Malaysia (ranked 20), and Thailand (ranked 31). The Global Index can be seen in Figure 1.

Figure 1 : Global Competitiveness Index

Global Rank	Country	Global Rank	Country
1	Switzerland	21	Austria
2	Singapore	22	Australia
3	United States	23	France
4	Finland	24	Saudi Arabia
5	Germany	25	Ireland
6	Japan	26	Korea, Rep
7	Hong Kong SAR	27	Israel
8	Netherlands	28	China
9	Uniter Kingdom	29	Estonia
10	Sweden	30	Iceland
11	Norway	31	Thailand
12	United Arab Emirates	32	Puerto Rico
13	Denmark	33	Chile
14	Taiwan, China	34	Indonesia
15	Canada	35	Spain
16	Qatar	36	Portugal
17	New Zealand	37	Czech Republic
18	Belgium	38	Azerbaijan
19	Luxembourg	39	Mauritius
20	Malaysia	40	Kuwait

World Bank, 2014

Sixth , support mass media and public opinion . The effectiveness of various methods of achieving accountability highly depend on the support of mass media and public opinion. There are three factors that determine the actual impact of the mass media and public opinion. (1) , freedom of expression and association should be accepted and respected. (2) , the implementation of the various tasks of government must be transparent . The key is the public access to information . Government -generated information that should be widely accessible among others, include the budget , public accounting, and audit reports . Without access to information , the public will not be fully aware of what is done and not done by the government . (3) , the civic education provided to citizens, which will add to the understanding of their rights and responsibilities as citizens.

In Indonesia , the freedom of expression guaranteed by the constitution . Freedom to convey information through mass media has been going on since Orde Baru regime ended . Likewise, the public opinion is quite developed in the community . However , after the new order , the existence of the mass media evolved into a political party mouthpieces . For example, TV One became a political mouthpiece of the Golkar Party , because Abu Rizal Bakrie is chairman of Golkar Party. Number of Print Media Publishers are 567. There are 312 daily , 173 weekly , and 82 monthly . The number of national TV is 15 channels . Average Local TV channels are more than 5 / province The most local TV are in the province of West Java , as many as 40 local TV channels.

However, the freedom of expression hasn't been followed yet with transparency and openness in

government. However, the freedom of expression has not been followed with transparency and openness in government. Access for to get governmental informations are not in accordance yet with public expectations.

This research tried to find the dominant factor that determines the achievement of public accountability, especially accountability of local government. In this study, researchers selected three factors are thought to have a dominant role in determining the quality of the achievement of public accountability. The factors are the legislative controls, administrative controls, and support of mass media and public opinion. Research sites is in Depok City, West Java Province. The research location is in Depok on the basis that the area of Depok City is located close to the expected capital Jakarta that political elite and the people already have extensive knowledge in the area of democratic governance.

This research is a quantitative research. The research hypotheses formulated as follow:

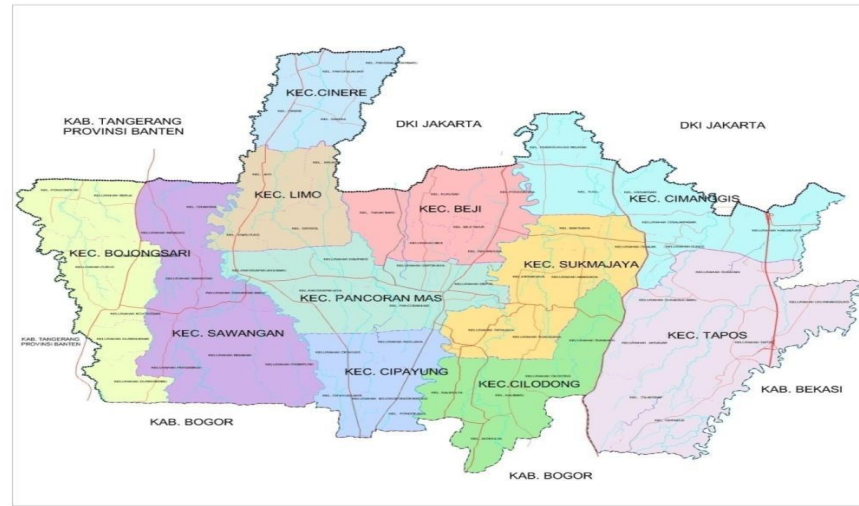
1. Quality achievement of public accountability in local governance is determined by any factor. There are legislative controls, internal administrative controls, and support of mass media and public opinion.
2. The amount of influence legislative controls on the quality of the achievement of public accountability in local governance is determined by several factors. These factors are the adequacy and function of fittings of Parliament; DPRD members' knowledge about the tasks faction and the Commission; the intensity of the discussion in the factions

and commissions; quality of discussion in the faction and the Commission; Fraction responsiveness and the Commission; and openness to the public Farksi and commissions.

3. The amount of the effect of internal administrative control of the quality of the achievement of public accountability in local governance is determined by hierarchical control of the officials; in supporting the administrative and financial regulations; and inspection system
4. The amount of the support of the mass media and public opinion on the quality of the achievement of public accountability in local government is determined by the freedom of expression and association, the role of interest groups and suppressors, transparency, public access to information and civic education provided to citizens

Considerations in selecting these three factors as: *the first*, in particular Depok City Council and Parliament - regency and city in Indonesia has oversight functions are supported by legislation. *Second*, administrative controls have been instituted and regulated in various laws and regulations that exist, among others Peraturan Pemerintah No. 8 of 2006 about Performance Accountability Report of Government Agencies and Peraturan Pemerintah No. 71 of 2010 concerning the Government Accounting Standards. *Third*, the government guarantees the freedom of expression that supported by the disclosure of information and local media such as TV Depok, and depoknews,

Figure 2: Map of Depok City, Province of West Java



The unit of analysis in this study was the achievement of public accountability in local government in the city of Depok . The sampling technique used purposive sampling technique .The samples are members of DPRD Depok City, leader of the suborganization of the governmental Office in Depok City , the elite of party political and public figures . Survey data were collected by using a data collector in the form of a questionnaire with answers that have been categorized in terms of numbers , following the Likert Scale .

Analysis of data using path analysis . The purposes of analysis are to determine how much influence the control variables legislative , administrative controls , and support of mass media and public opinion towards the quality of achievement public accountability in Depok city's government . Path analysis requires the use of interval data . For this purpose , we perform data conversion of ordinal data into interval data . The technique used is the Method of Successive Interval (MSI) .

The datas are processed in accordance with the hypothesis of the research. Furthermore , the interval datas have been tested by the test statistics with the help of SPSS (Statistical Package for Social Science) for Windows . Causality test factors on the independent variables (X1 , X2 , and X3) on the

dependent variable (Y) using a Cross Table analysis , Chi Squire test and Sommers'd test .

RESULT AND DISCUSSION

The problem of public accountability in local governance is important to study because of government activity using public money. Therefore , public policy should aim for the welfare of the people as well. Aisyah (2010) says that the local budget in Depok City has not reflect yet the needs of society . Local regulations largely aimed at enlarging the increase in revenue (Pendapatan Asli Daerah) without compensation for public welfare in Depok City.

Communication between the representatives of Depok City with constituents also have not been implemented well and deep , thereby reduce the significance of openness and availability of access to government information . The main hypothesis of this study was the achievement of quality public accountability in local governance is determined by factors legislative controls , administrative controls , internal and support of mass media and public

opinion . Based on this hypothesis , data analysis focused on the linkages between legislative control variables (X1) , internal administrative controls (X2) and support of mass media and public opinion (X3) on the quality of the achievement of accountability (Y) . Here is presented a cross table analysis , Chi Square and Sommers'd .

Relations Legislative Control Variable and Achievement of Public Accountability

Influent of legislative control of the quality of the achievement of public accountability in local government is determined by the adequacy and function fittings local representative board, knowledge legislators about the tasks Factions and

the Commissions , the intensity of the discussion in the Factions and the Commissions , the quality of discussion Factions and the Commissions , responsiveness Factions and the Commissions , and also openness Factions and the Commission to the public.

Based on Table 1 is known that if the legislative controls implemented not good (low control) , then the quality of the achievement of accountability is also low. Similarly, if a sufficient legislative controls , the quality of accountability also tend to be fairly well. A similar trend is also shown by the fact that if the legislative control executed properly , then the achievement of accountability also showed good category .

Table 1: Cross Table of Legislative Control and Achievement of Public Accountability

			achievement of accountability			Total
			bad	enough	good	
legislative control	bad	Count	3	0	1	4
		% of Total	7.9%	.0%	2.6%	10.5%
	enough	Count	0	3	3	6
		% of Total	.0%	7.9%	7.9%	15.8%
	good	Count	0	0	28	28
		% of Total	.0%	.0%	73.7%	73.7%
Total	Count	3	3	32	38	
	% of Total	7.9%	7.9%	84.2%	100.0%	

Based on the cross table analysis in Table 1 , it can be said that the legislative control has a positive relationship to the quality of the achievement of accountability . To strengthen the relationship , then the Chi Square test , the results can be showed in Table 2

Table 2 : Chi Square Test Against the Legislative Control Variable

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	44.828 ^a	4	.000
Likelihood Ratio	28.650	4	.000
Linear-by-Linear Association	23.307	1	.000
N of Valid Cases	38		

Chi Square test results show the significant value of 0.000 ($0.00 < 1$). It has meaning that legislative control variable has a relationship to the achievement of public accountability in local government in the city of Depok. However, to further convince how strong the relationship is a big test conducted by Sommers'd. Table 3 shows the test results Sommers'd.

Table 3 : Test Against Sommers'd Legislative Control Variable

			Value	Asymp. Std. Error ^a	Approx. T ^b	Approx. Sig.
Ordinal by Ordinal	Somers' d	Symmetric	.725	.109	3.014	.003
		legislative control Dependent	.910	.055	3.014	.003
		achievement of accountability Dependent	.602	.156	3.014	.003

Table 3 shows the strength of the relationship between the legislative control variables to achieving accountability. Test results showed 0.602 Sommers'd or approaching 1. The results of these tests have meaning those relationships tend to be strong.

Based on the cross table analysis, Chi Square test, and Sommers'd can conclude that there is a significant relationship between the variables legislative control to the achievement of public accountability in local government in the city of Depok.

Relations internal administrative controls and quality accountability

Effect of internal administrative control of the quality of the achievement of accountability is determined by the hierarchical control officials, support regulatory and administrative and financial rules, and also inspection system.

Table 4 describes the relationship of internal administrative control and achieving accountability. If the internal administrative control badly implemented, the achievement of accountability also shows a low yield (expressed by 100 % of respondents). Likewise, if the internal administrative control implemented by enough, then the achievement of accountability is also likely to mediocrity. A similar trend is also shown by the fact

that if the internal administrative control carried out with both the achievement of accountability also

showed good . For more details, see Table 4 .

Table 4. Cross Table internal administrative control and achievement of accountability

			achievement of accountability			Total
			bad	enough	good	
internal administrative control	bad	Count	2	0	0	2
		% of Total	5.3%	.0%	.0%	5.3%
	enough	Count	1	2	11	14
		% of Total	2.6%	5.3%	28.9%	36.8%
	good	Count	0	1	21	22
		% of Total	.0%	2.6%	55.3%	57.9%
Total	Count	3	3	32	38	
	% of Total	7.9%	7.9%	84.2%	100.0%	

Based on the cross table analysis , as can be seen in Table 4 , it can be said that the internal administrative control has a positive relationship to the achievement of accountability . It can be interpreted that the internal administrative control supports the responsibility of the organization, which is a vertical accountability . To strengthen the relationship between the two variables , then did the Chi Square test , the results can be seen in Table 5 .

Table 5 : Chi Square Test Against the Internal Administrative Control Variable

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	26.500 ^a	4	.000
Likelihood Ratio	14.963	4	.005
Linear-by-Linear Association	12.774	1	.000
N of Valid Cases	38		

a. 7 cells (77,8%) have expected count less than 5. The minimum expected count is ,16.

Chi Square test shows that the internal administrative control variable to the achievement of accountability demonstrated significant value of 0.000 ($0.00 < 1$) . It has meaning that the internal administrative control variable has a relationship to the achievement of accountability in local government in the city of Depok . However, to further convince how strong the relationship is implemented Sommers'd test . Table 6 shows the test results Sommers'd.

			Value	Asymp. Std. Error ^a	Approx. T ^b	Approx. Sig.
Ordinal by Ordinal	Somers' d	Symmetric	.423	.137	2.246	.025
		internal administrative control	.612	.183	2.246	.025
		Dependent achievement of accountability	.324	.130	2.246	.025
		Dependent				

Table 6 : Test Against Sommers'd Internal Administrative Control Variable

Based on the cross table analysis , Chi Square Test , and Test Sommer'd can conclude that there is a significant relationship between the variables of internal administrative control to the achievement of accountability in this case , although the nature of the relationship is not as strong as the previous variable

Hubungan dukungan media-opini publik dan kualitas akuntabilitas

The amount of influence the role of the mass media and public opinion to the achievement of public accountability is determined by the freedom of expression and association , the role of interest

groups and suppressors , transparency , public access to information and civic education of citizens.

Table 7 describes the relationship variables support the mass media and public opinion to the achievement of public accountability . If the support of the mass media and public opinion is low, then the achievement of accountability also shows a low yield (expressed by 100 % of respondents) . Likewise, if the support of the mass media and public opinion in the category enough or moderate , accomplishment of public accountability is also likely to moderate (expressed by 33.3 %) . A similar trend is also shown by the fact that if the support of the mass media and public opinion properly executed (high) , then the achievement of public accountability also demonstrate either (expressed by 96.7 % of respondents) . More details can be seen in Table 7 .

Table 7 : Cross Table Support of Mass Media and Public Opinion Against Public Accountability Achievement

			achievement of accountability			Total
			bad	enough	good	
support of mass media and public opinion	bad	Count	2	0	0	2
		% of Total	5.3%	.0%	.0%	5.3%
	enough	Count	1	2	3	6
		% of Total	2.6%	5.3%	7.9%	15.8%
	good	Count	0	1	29	30
		% of Total	.0%	2.6%	76.3%	78.9%
Total		Count	3	3	32	38
		% of Total	7.9%	7.9%	84.2%	100.0%

Based on Table 7 , it can be said that the variable support of the mass media and public opinion has a relationship to the achievement of accountability . To reinforce that statement, the Chi Square test is done , the results can be seen in Table 8 .

Table 8 : The Chi Square test Variable Mass Media Support and Public Opinion Against Achieving Accountability

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	33.382 ^a	4	.000
Likelihood Ratio	20.561	4	.000
Linear-by-Linear Association	23.462	1	.000
N of Valid Cases	38		

a. 7

cells (77,8%) have expected count less than 5. The minimum expected count is ,16.

Chi Square test showed that the relationship variables mass media and public opinion and public accountability performance showed significance value of 0.000 ($0.00 < 1$) . It has a significance that support variable mass media and public opinion had a significant relationship with achievement of public accountability in Depok . However, to further convince how strong the relationship is implemented Sommers'd test . Table 9 shows the test results Sommers'd.

Table 9 : Test Sommers'd Media- Support Public Opinion Public Accountability and Achievement

			Value	Asymp. Std. Error ^a	Approx. T ^b	Approx. Sig.
Ordinal by Ordinal	Somers' d	Symmetric	.684	.140	2.631	.009
		support of mass media and public opinion	.771	.153	2.631	.009
		Dependent achievement of accountability	.615	.167	2.631	.009
		Dependent				

Table 9 shows the strength of the relationship between the variables of media support and public opinion to the achievement of public accountability. The Sommers'd test showed 0.615 or approaching 1. The results of these tests have meaning relationship of 0.615, where in this case the variable has the strongest association in achieving accountability. Based on the cross table analysis, Chi Square test, and Sommer'd can conclude that there is a significant relationship between the variables media- support of public opinion with the achievement of accountability in Depok.

In the case in Depok, interpretation through analysis Cross Table and Test Statistics show that three factors were measured strengthen Palidano theory. Such findings reinforce the findings of Indonesian Institute of Sciences / LIPI (Haris:2002). LIPI identifies four factors that need to be improved in order to improve the achievement of public accountability in local governance in Indonesia. There are the skill of the political elite, the incomplete rule in policy-making, the electoral system, and the lack of community control.

Political elite skills include skills in formulating and implementing public policy with smart, implementing budgeting and oversight functions, and also the leadership of the importance of public interest. One of the skills that must be possessed by the elite is the ability to implement the function of oversight by legislators. The quality of legislators depending on the electoral system applied in Indonesia.

Rules in the policy-making depends on the authority granted by the central government to the locals. This relates to the concept of the degree of decentralization which is given to the locals, as stated by Polidano (1998).

While the minimum public control caused by the lack of public participation in government. The Indonesian government needs to think about the importance of space for the public to participate in government. Meanwhile, the presence of Ombudsman institutions in Indonesia have not been as popular in other countries. Therefore, people need to be given space to participate in government. This

thinking is merely discourse, because democracy is implemented in Indonesia is a representative democracy.

CONCLUSION

In this case, the control factor legislative, internal administrative control, and support of the media / public opinion had a significant relationship with achievement of accountability, which is indicated by trends in Cross Table and Chi Square test (the test value < 0.05). The strength of the relationship between the legislative control variables are shown by test Sommer "d", which is equal to 0.602. The relationship between the variables of internal administrative control of the quality of accountability shown by test Sommer "d", which is equal to the variable support 0,324. Hubungan between media and public opinion towards the achievement of accountability shown by test Sommer "d", which is equal to 0.615. Thus, in this case Polidano theory can be applied to a significance of 0.01

To strengthen the theory, necessary to test other variables, such as the leadership of the region, the degree of public participation and institutional functioning ombusman, as well as samples need to be enlarged and compared with other regions in Indonesia. If necessary, the sampling can be expanded on a national and provincial level.

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