

Accountability Of Budget Performance Of Poverty Alleviation In Regency Of Sidoarjo

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Abstract

Accountability of budget performance on poverty alleviation, which become object of the research consisted of 4 (four) issues. Firstly, process accountability which was implemented in planning process and budget decision on poverty alleviation. Secondly, program accountability which was implemented in management of program implementation on poverty alleviation. Thirdly, result accountability which was implemented in outcome outreach of poverty alleviation budget. Fourthly, budgeting accountability which was implemented in outreach of value for money (consisted of economic, efficiency, and effectivity) of budget of poverty alleviation.

Keywords: *accountability, budget performance, poverty alleviation.*

1. INTRODUCTION

Accountability refers to obligations of individuals or authority entrusted to manage public resources and therefore they need to answer anything related to accountability. Accountability related closely to the instrument of activities control especially in achieving the results of public relation and present it to the people transparently.

The problem of performance accountability of poverty alleviation budget in implementative level, could be traced back from planning of budgeting step, program implementation step, level of performance achievement, and budgeting management which is considered good from economic, efficiency and effectivity view.

Firstly, the problem of consistency in planning and budgeting. In the step of planning of budget of poverty alleviation, the commitment and strategy in alleviation of poverty by Central Government and Local Government, one of the methods, could be traced back from the consistency between the document of planning and budgeting.

The second problem is implementation of poverty alleviation program. The problem which always occurs is the data problem which in turn will make the target of the poverty alleviation program is not accurate. In fact, many program in poverty alleviation in one region of Regency/Municipality which were conducted by Central Government, Provincial Government and related Government of Regency/Municipality. Nevertheless, it doesn't have positive impact in decreasing of poverty.

Thirdly, the problem of achievement level of allocated budget outcome for poverty alleviation programs. The amount of budget for poverty alleviation is not always linear with the total nominal of Nation's Budget. It means that the total nominal of Nation's Budget is not always has direct relationship with the nominal of poverty alleviation budget.

The fourth problem is budget management in economic, efficient and effective way. Budget management of one Government's program, include the program of poverty alleviation, always facing with not quite well budget management so that the overspending and inaccurate spending occurred in respect of program target.

Therefore, the objectives of the research were as follows:

1. To describe and analyze the process of planning, budgeting, and program implementation of poverty alleviation conducted by Government of Sidoarjo Regency.
2. To analyze the outreach of budget of poverty alleviation program outcome in Sidoarjo Regency.
3. To analyze the outreach of value of money of budget of poverty alleviation program outcome in Sidoarjo Regency

2. LITERATURE REVIEW

2.1. Performance Accountability

Tokyo Declaration (excerpted from Salleh and Iqbal, 1995) gave definition on accountability as "*the obligations of persons or authorities entrusted with public resources to report on the management of such resources and he is answerable for the fiscal, managerial and programme responsibilities that are conferred*".

Bovens (2005), categorized the accountability based on categorization fundamental as follows:

- (1) *Based on the nature of forum: Political accountability, Legal accountability, Administrative accountability, Professional accountability and Social accountability*
- (2) *Based on the nature of actor: Corporate accountability, Hierarchical accountability, Collective accountability, Individual accountability*
- (3) *Based on the nature of the conduct : Financial accountability, Procedural accountability and Product accountability*
- (4) *Based on the nature of obligation : Vertical accountability, Diagonal accountability, Horizontal accountability*

The view on accountability had given by Mc Kenney and Howard (1979) in Fernanda (2002) which give 5 (five) scopes of public accountability which are:

- (1) fiscal accountability, which is responsibility on using or make use of public fund;
- (2) legal accountability, which is responsibility on obeying of rules and law;
- (3) program accountability, which is responsibility on implementation of one particular activity program;

- (4) process accountability, which is accountability on implementation of work rule/work step or work procedure;
- (5) results accountability, which is responsibility on the results of given work implementation.

Other type of accountability as presented by Stewart (1984) in Fernanda (2002), public accountability consisted of 5 (five) level which are:

- (1) first level, policy accountability
- (2) second level, programme accountability
- (3) third level, performance accountability
- (4) fourth level, process accountability
- (5) fifth level, profity and legality accountability

2.2. Budget

Budget is a work plan which presented quantitatively, measured in standard monetary unit and other unit in one fiscal year (Mulyadi, 1993 in Puspaningsih, 2002). Mardiasmo (2002) stated that budget is a statement about performance estimation which will be achieved in one certain period and expressed in financial unit.

Other definition by Supriyono (1999) in Oktavia (2009), budget is a detailed plan presented formally in quantitative unit to show how the resources will be acquired and spent in certain period which normally takes one year.

According to Mardiasmo (2000, pp.121), budget of public sector is important because of the following reasons:

- (1) Budget is an important tool for government to direct social-economy development, guarantee the continuation and increase living quality of the people.
- (2) Budget is needed because there are unlimited and ever increasing of necessity and demand of the people, but in other hand resources is limited.
- (3) Budget is necessary to convince that government has responsibility to the people. In this case public budget is an instrument to perform public accountability by existing public institution.

Mardiasmo (2000, h.118) explained that in broad term there are two main approach which its distinct basic differentiation, which are: (1) Traditional budget (conventional budget); (2) Budget with New Public Management approach (Performance-based Budget)

Type of budgeting system which acknowledged by public (Halim, 2007), consisted of five types, which are: Line Item Budgeting, Incremental Budgeting, Planning, Programming and Budgeting System (PPBS), Zero Bases Budgeting (ZBB) and Performance Budgeting.

In Minister of Interior Rule Number 13 of Year 2006 on Guidance on Mangement of Local Budget, Pasal 1 stated that "Local Budget is entirely the right and obligation of Local Region in order to perform Local Government which can be valued by the monetary unit included all form of wealth which related to right and obligation of the region it self".

2.3. Concept of Value for Money

Mardiasmo (2004) stated that value for money is a concept of management of public sector organization which has basis on 3 (three) main elements which are economic, efficiency and effectivity. The three bases are the main elements of value for money. Value for money is the core of measuring performance on governmental work units. Performance of an organization is considered good when the organization itself able to perform its tasks in order to achieve the preset objectives in high standard on low cost. Technically, good performance of an organization is achieved when administration and offered service by the organization is conducted with economic, efficient and effective level. Performance audit or value for money audit consists of economy, efficiency and effectivity audit.

- (1) Economy, is the relation between market and input (cost of input). An operational activity could be considered economical when it can remove or decrease unnecessary cost. Economy measurement is only considering used input.
- (2) Efficiency, is efficiency has meaning which related closely to productivity concept. Efficiency measurement is conducted by using comparison between produced output againsts used input (cost of output). An operational activity could be considered well when a product or certain work output can be achieved by using resources and fund as low as possible (spending well).

- (3) Effectivity is relationship between output with the objective or target need to be achieved. The meaning of effectivity basically related to achieving objective or target of policy. Operational activity could be considered effective when activity process achieve final objective and target of policy (spending wisely).

2.4. Concept and Strategy in Poverty Alleviation

According to Badan Pusat Statistik (BPS) or Indonesian Central Bureau of Statistic, poverty related to people condition which could not able to satisfy their minimum live need. Meanwhile, J. Friedman (1992) defines poverty as dissimilar opportunity to accumulate social power basis. Friedman also proposed several standard idioms for poverty, which is:

- (1) **Poverty line.** In which level of minimum household consumption accepted socially. Usually, it is calculated based on income, in which two third of them is expensed for "food basket".
- (2) **Absolute and relative poverty.** Absolute poverty is poverty which falls under minimum consumption standard and because of it mostly depends on good deed (charity). Relative poverty is poverty existed above absolute poverty line and usually considered as disparity between poor group and non-poor group based on relative income.
- (3) **Deserving poor** is poor group which has awareness on expectation of non-poor people, clean, responsible, and willing to take any job available to get offered pay.
- (4) **Target population** is group of certain people which become object of policy and program from the government. They may be a household headed by woman, children, agricultural worker who doesn't have land, small traditional peasant, victim of war and plague, and also the inhabitant of slum region in the city.

There are many discussions on description of poverty which explain on the characteristic of poverty. But, it is still debatable because the boundary and characteristic between rural poor people and urban poor people has different characteristic. The following is the difference:

- (1) **Rural Poverty.** In rural area, people are considered as poor people because their land is not productive enough so that it can be exploited to fulfill their living need. Also, people are considered poor when they don't have any land and work as agricultural workers only.
- (2) **Urban Poverty.** Urban poor people usually bounded by definition of people who couldn't access housing and its infrastructure. Urban poor people may have more income but they still categorized as poor people because they couldn't fulfill their basic need because of high living cost in urban area. Inability to access formal housing then forces the poor people to live in slum and informal housing.

Michael Lipton (1977) stated, urbanization of people is reflection of economy stagnation symptom in rural area which characterized by difficulties in searching of job and land fragmentation (as push factors), and magnet of the city especially on high income (as pull factor). Push factors and pull factors altogether become important determinant in urbanization process.

Until now, strategy on poverty alleviation still shows some wrong paradigma on alleviation of poverty (Huraerah, 2005), such as: still oriented on economy aspect than multidimensional ones, has more charitatif nuance (philantropical) than productivity, poor people is still positioned as objek than subject, and government still act as authority than fasilitator.

3. METHODS OF RESEARCH

The research was a qualitative descriptive one with focus on:

- (1) **Planning, deciding, and implemention process of poverty alleviation budget,** review was focused on: Mechanism of drafting of local development planning, mechanism of drafting of policy on Kebijakan Umum Anggaran (KUA) or General Policy on Budgetting and Prioritas Plafond Anggaran Sementara (PPAS) or Priority of Temporary Budget Threshold and Anggaran Pendapatan dan Belanja Daerah (APBD) or Budgetting of Local Revenue and Spending Regency of Sidoarjo; and consistency between planning and budgeting documents, drafting of guide on implementation of Alleviation of Poverty program; establishment of organization of Alleviation of Poverty; deciding of target (benefit recipients) alleviation of povrerty program; people accessability to programs of alleviation of poverty; monitoring, evaluation and handling of people complaints;
- (2) **Outcome, Budget of Alleviation of Poverty,** was focused on: outreach of main performance related to alleviation of poverty program; direct impact on the social economy of the people.

- (3) **Value for money Alleviation of Poverty Budget**, was focused on: *value for money* (economy, efficiency and effectivities) of budget of alleviation of poverty.

Methods in collecting data were conducted by interview, observation and documentation technique. The sources for this research consisted of informant, events and documents. Informant in this research came from the policy maker and program executor and the people who receipt the benefit of the alleviation of poverty program. The observed events in this research were such as deciding of program and development activity; proses on budget review; and social economy condition of people receiving of program benefit and activity of alleviation of poverty. In other hand, the documents used as secondary data source and relevant to problem and focus of the research, such as law and regulation; planning and budgetting document; poor resident data of Regency of Sidoarjo as result of PPLS 2008 and 2011; program and activity list on alleviation of poverty funded by APBD of Regency of Sidoarjo; and other documents relevan to and required in this research.

Method of analysis which implemented in this research was using part of *grounded theory* methods which constructed by oleh Strauss & Corbin (1990).

4. RESULT OF RESEARCH AND DISCUSSION

4.1. Planning and Ratification of Alleviation of Poverty Budget

The process of drafting and substance of planning and budgetting document consisted of *Rencana Pembangunan Jangka Panjang Daerah* (RPJPD) or Long-term Local Development Plan, *Rencana Pembangunan Jangka Menengah Daerah* (RPJMD) or Mid-term Local Development Plan, *Rencana Kerja Pemerintah Daerah* (RKPD) or Local Government Development Plan, *Kebijakan Umum APBD* (KUA) and *Prioritas dan Plafon Anggaran Sementara* (PPAS) and also *Rancangan Anggaran Pendapatan dan Belanja Daerah* (RAPBD) or Draft of Budgetting of Local Revenue and Spending.

Rencana Pembangunan Jangka Panjang Daerah (RPJPD) Regency of Sidoarjo has been ratified in *Peraturan Daerah Kabupaten Sidoarjo* (Local Regulation of Regency of Sidoarjo) Number 5 of Year 2006 on *Rencana Pembangunan Jangka Panjang Daerah* Regency of Sidoarjo of Year 2006-2025. Meanwhile, vision formulated in RPJPD was: "Mewujudkan Masyarakat yang Mandiri, Sejahtera dan Madani" or "Toward Community of Self-sufficient, Wealthy and Civil Society". The direction of Long-term Development as formulated in RPJPD document of Regency of Sidoarjo of Year 2006-2025 is very macro in nature and substance of poverty did not explained blatantly on vision, mission, and direction of long term development policy.

Rencana Pembangunan Jangka Menengah Daerah (RPJMD) Regency of Sidoarjo has been ratified in *Peraturan Daerah Kabupaten Sidoarjo* Number 12 of year 2010 on *Rencana Pembangunan Jangka Menengah Daerah* Regency of Sidoarjo of Year 2010-2015 which needs to be referred by executive and legislative, I drafting and ratifying of RKPD, KUA PPAS and APBD. In conjunction with vision on long-term planning, formulation of vision on mid-term planning in which "Toward Community of Self-sufficient, Wealthy and Civil Society". Direction of five-year development related to alleviation of poverty in Regency of Sidoarjo, also did'nt specially explained blatantly in vision, mission, direction, target and direction of policy.

Rencana Kerja Pemerintah Daerah (RKPD) is a document of local planning for period of 1 (one) year or dubbed as yearly local development plan. RKPD consisted of: design of local economy frame; priority program for local development; and work plan, funding and forward casting. Drafting of RKPD takes guidance from RPJMD Regency of Sidoarjo of Year 2010-2015. Substantively, RKPD of Regency of Sidoarjo is already in line with format as regulated in *Peraturan Menteri Dalam Negeri* (Ministry of Interior Regulation) Number 54 of Year 2010. Also with stage of RKPD drafting of Regency of Sidoarjo also take guidance from above regulation.

Kebijakan Umum APBD (KUA) is a document which concluded policy on revenue, spending, and funding and also assumption on it for 1 (one) year period. Meanwhile *Prioritas dan Plafon Anggaran Sementara* (PPAS) is a design of priority program and reference on maximum budget given to *Satuan Kerja Pemerintah Daerah* (SKPD) or Local Government Work Unit for each program as reference in drafting RKA-SKPD before ratified by DPRD (Regional House of Representative).

Step in drafting and budgetting as depicted above should be able to guarantee consistency between policy of drafting dan budgetting. But in fact, as happened in many regions in Indonesia, in Regency of

Sidoarjo, consistency of drafting and budgeting cannot be implemented yet, especially in projections of APBD in RKPD, KUA PPAS document and finally ratified as definitive APBD.

4.2. Implementation of Alleviation of Poverty Program

Implementation of alleviation of Poverty program in Regency of Sidoarjo consisted of some activities conducted by Government of Regency of Sidoarjo to establish program implementation and activities to poverty alleviation in order to directly achieve target of presettled objectives.

To make easy coordination, sinergy, synchronization and controlling in implementation of poverty alleviation program, the program implemented by Government of Regency of Sidoarjo was classified into 4 (four) cluster, in which:

1. Cluster of Family Based Integrated Social Aid Program.

Had objectives to fulfill basic need, made easy of live burden, and improved of live quality of poor people. The characteristic of the program were: Had character to fulfill principal basic right of poor individu and household which consisted of education, health service, food, sanitation, and clean water. The cceptors of benefit were group of people which very poor.

2. Cluster of Alleviation of Poverty Program Based on People Empowerement.

The approach of empowerment had objective to get poor people out from poverty by using potency and resources they have. Characteristic of Program: by using participative approach; strengthen of capacity of people's institution, implementation of activity by people thru self-management and in group, and planning of continuous development. Program outreach classified based on:

a. *Region*, group based on empowerment of people conducted in rural area, urban area, and other area considered as poor area.

b. *Sector*, group of program based on empowerment of people weighted on strengthen of poor people capacity by developing some scheme of program based on certain sector neede by people in certain area.

Benefit recipients: group of people categorized as poor (included very poor) and still has capability to use their potent eventough still have limitation.

3. Cluster of Alleviation of Poverty based on Empowerement of Micro and Small Economy Enterprise Program.

Had objectives to give acces and strengthen of economy for entrepreneur of micro and small scale ones. Characteristic of Program: gave capital or funding in micro scale; strengthen self sufficient and access to the market; and increase of skill and management of enterprise. Program envelope: funding or aid in business capital; Access opening on investment and product marketing; and liaison and increasing of skill and management of bussiness. Benefit recipients: group of almost poor people which has business in micro and small scale. Benefit recipients on this group of program also directed to por people which has bussines or involved in economy activity.

4.3. Implementation of Program and Activity of Poverty Alleviation

Program Beasiswa Khusus Siswa Miskin (BKSM) or Special Program of Scholarship for Poor Students, *Jaminan Kesehatan Masyarakat Daerah (Jemkesda)* or Local Health Insurance for People, *Beras Miskin (Raskin)* or Rice for the Poor, *Rehab Rumah Tidak Layak Huni (RTLH)* or Rebuilding of Un-livable Housing and *Dana Bergulir* or Rolling Fund, become benchmark in all program review of poverty alleviation on this research.

BKSM Program had an objective in clearing of obstacle for poor student in education by helping and drawing poor student to get access of adequate education service, preventing student to drop out, helping poor student to fulfill the need in studying activity, and supporting of implementation of *Wajib Belajar Pendidikan Dasar Sembilan Tahun* (Studying Obligation of Nine Years Basic Educations). The program had been launched in 2009, with budget allocation came from APBD of Jawa Timur Province and APBD of Regency of Sidoarjo with composition each 50%.

Target of BKSM Program were poor student which has status as student of High School/Vocational and Pre-Professional Senior High School/High School for Special Need for State or Private owned school.

On Jamkesda Program, the aid only reach 87% and only 8% of budget had been spent. This condition clearly shows ineffectivity of the program in Regency of Sidoarjo. Like happened on recipients of BKSM, recipients of Jamkesda also still had inaccuracy on the target. People who considered has high income also got the service of Jamkesda.

- Beras miskin (Raskin) program, Government of Regency of Sidoarjo has several main criteria, in which:
- (1) Every benefit recipient / RTS (rumah tangga sasaran) or Targeted Household had been censused on PPLS 2008.
 - (2) Every RTS received 10 kg/month of rice.
 - (3) Raskin program were given on January until December (12 months).
 - (4) Total of benefit recipient were 61.971 households as PPLS 2008.
 - (5) Each RTS paid benefit cost for Rp.24.000/15kg.

Rolling Fund Program had been designed to help micro business sector for most of the people which has small investment.

4.4. Outcome of Poverty Alleviation Budget

Outcome of budget in education and UMKM sector in average had average outreach which over target as presettted in RPJMD (more than 100%). Meanwhile in health care sector the outreach had an average of 100% per year. Others, for social and empowerment sector, the average outreach was under 100%.

4.5. Value for Money of Poverty Alleviation

1. Economy level : Based on the results of research to 5 (five) government program on poverty alleviation in 2011 to 2013, showed that all be managed economically, eventough level of achievement of the economy different. Education program had most economic for 32.34%. Management of budget in poverty alleviation economically by government of Regency of Sidoarjo showed that the government commitment in establishing budget saving on poverty alleviation.
2. Efficiency level : UMKM sector has high efficiency level compared to other four government program. Budget allocated for UMKM could be used by Government of Regency of Sidoarjo to achieve maximum results.
3. Effectivity level : From five government programs analyzed in this research, UMKM has high level of effectivity. UMKM programs conducted by Government of Regency of Sidoarjo in period 2011 to 2013 give maximum results, so that the outreach of performance beyond the projected target.

Allocated budget for poverty alleviation program was not only measured on economy, efficiency and effectivity aspects but also other elements which need to be considered such as justice, because the implementation of poverty alleviation program has prolonged effect on minimalizing poverty. Therefore budget poverty alleviation came from APBD was not measured by using 3E (economy, efficiency and effectiveness) principles, but also using equity.

Economy, efficient, effective outreach should be able to give guarantee that budget poverty programs which conducted can give justice to all poor people. Therefore, in new public management, the value for money is form of budget accountability of poverty alleviation, consisted of 4E (economy, efficiency, effectiveness, equity). And budget and other resources which allocated to achieve output dan outcome from poverty alleviation program should be able to establish justice for poor people.

4.6. Empirical Model of Performance Accountability of Poverty Alleviation

Performance accountability model akuntabilitas found from the research as presented above, which consisted of 4 (empat) aspects, firstly, implementation of process accountability thru planning and ratification process of poverty alleviation budget. Secondly, implementation of process accountability of implementation of poverty alleviation program. Thirdly, implementation of result accountability by outcome of poverty alleviation budget. Fourthly, implementation of budget accountability by employing value for money concept to poverty alleviation program. Model of accountability budget performance of poverty alleviation program in Regency of Sidoarjo, can be depicted in Picture 1.

Un-synchron and unfocussed review on poverty alleviation in RPJPD, RJMD and RKPDP documents, could be caused by three factors, in which:

- (1) Planning Document written by local government gave more attention to process and format than substance.
- (2) Limitation of data for planning. Projestion data given in RJPDP documents usually only be can be and achieved in first year of RPJMD period.
- (3) Political interest gave color to planning substance.

Correlation of five year development planning to yearly one finally will establish people welfare, because in reality the chain of development planning itself will implicated on social and economy changes to the people.

Related to results of the research, the implementation of poverty alleviation program didn't give outcome as expected because the outcome cannot be directly enjoyed. Certain poverty alleviation program able to give results in long term period after implementation, because the outcome also related to other program.

4.7. Recommended Alternative Model on Performance Accountability of Poverty Alleviation Budget in Regency of Sidoarjo

The recommended model of performance accountability was designed based on discussion on implementation of accountability of poverty alleviation budget which referred to result of the research to empirical phenomena and discussion which referred to theory. Development of the model is expected to be an alternative choice for establishing performance accountability of poverty alleviation in Regency of Sidoarjo. Recommended accountability model of poverty alleviation budget is depicted in Figure 2.

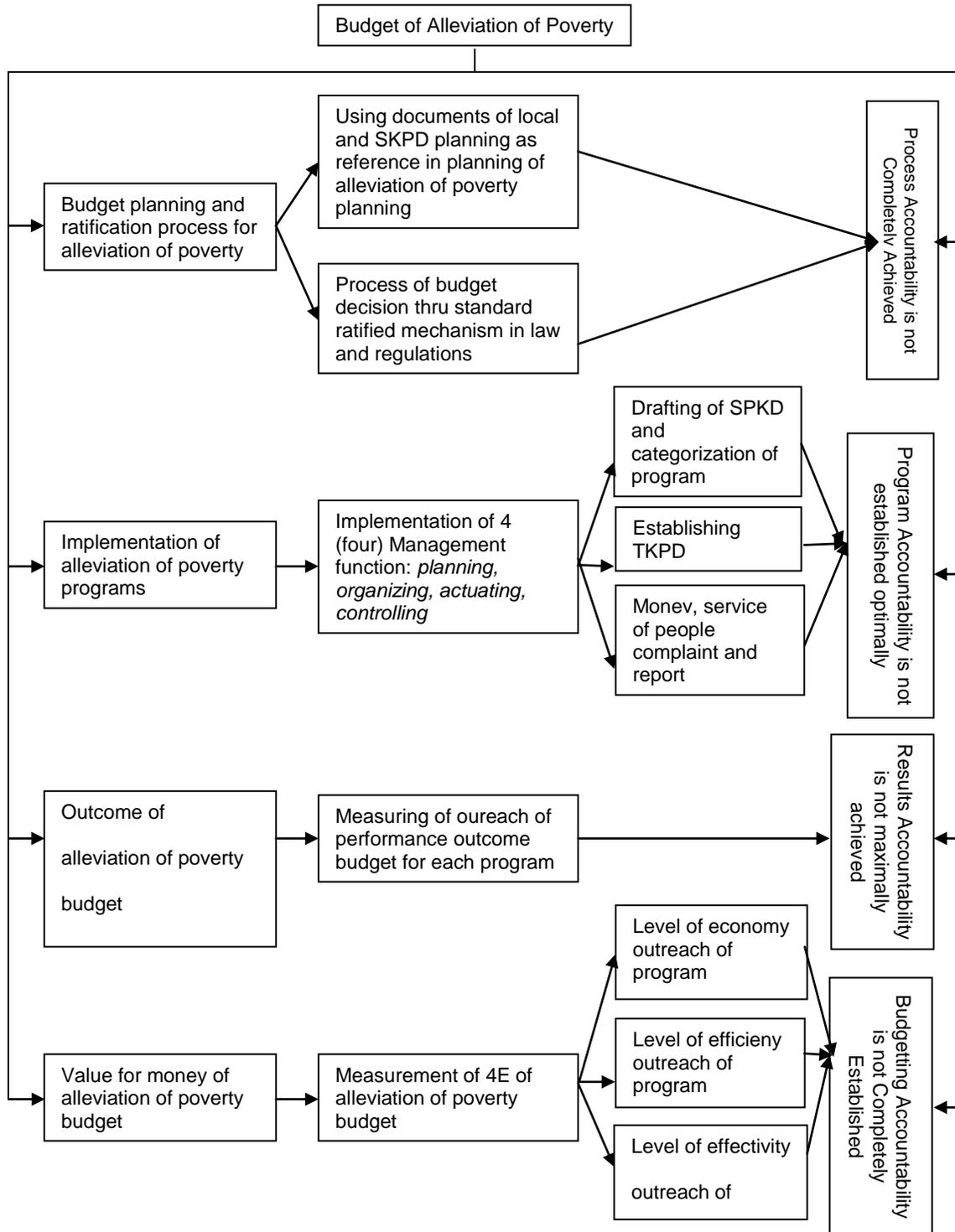


Figure 1: Empirical Model of Performance Accountability on Alleviation of Poverty in Regency of Sidoarjo

Sources : Result of the Research, 2014

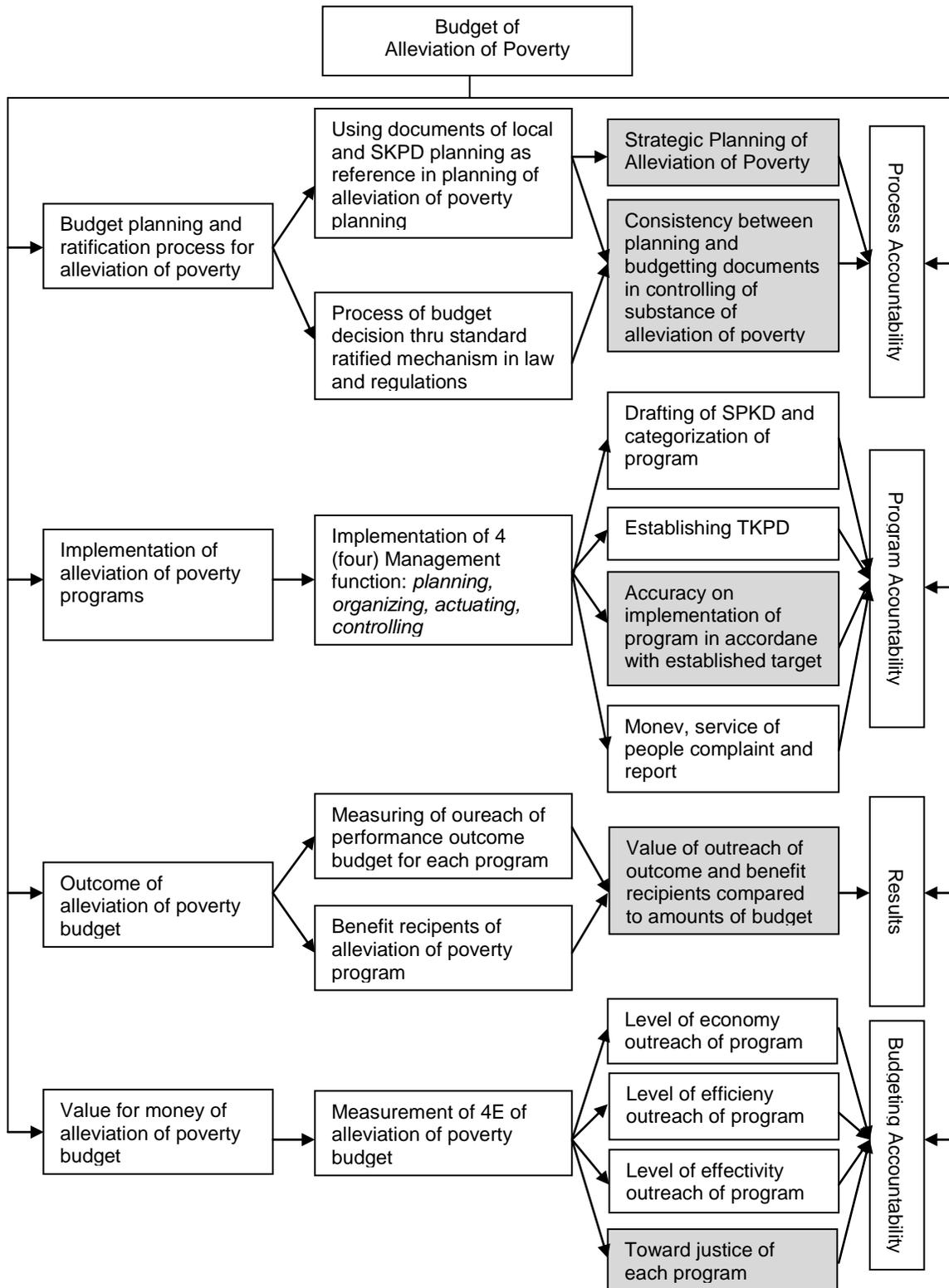


Figure 2: Recommended Model of Performance Accountability of Alleviation of Poverty Budget

Source : Analysis Results, 2015

Note : Developed Aspects

6. CONCLUSION

Process of drafting, ratification and implementation of alleviation of poverty budget conducted by Government of Regency of Sidoarjo still has inconsistency between planning and budgeting because of substance of policy was not expressed in long-term, mid-term and short-term planning. The Program implementation and activity of alleviation of poverty in Regency of Sidoarjo were not optimum in their role as instruments to direct and control of sectoral activity to mitigate poverty, and not all stakeholders involved in TKPKD's organizational structure.

Outcome of program of alleviation of poverty by Regency of Sidoarjo's Government was not in conjunction with amount of budget allocated for poverty alleviation. Economy, efficiency and effectivity outreach of budget spent for alleviation of poverty program was not in balance. Outreach of key components of *value for money* in form of *input*, *ouput* and *outcome* of alleviation of poverty budget also was not consistent.

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