

RESEARCH ARTICLE

## Narrow Concept of Accountability in Public Sector Expenditure: Measuring Accountability Proportionately and Progressively

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Received: 1 December, 2021, Accepted: 1 February, 2022, Published: 2 February, 2022

### Abstract

Accountability is one of the main elements of the realization of good governance which is currently being pursued in Indonesia. The government is asked to report the results of the programs that have been implemented so that the public can assess whether the government has worked economically, efficiently and effectively. Accountability can be seen from an accounting perspective, a functional perspective and an accountability system perspective. This Scientific Journal uses normative legal research and uses a statutory approach and a legal concept approach. The development of the public service paradigm from a broad concept of accountability to a narrow concept of accountability in public sector procurement spending that uses providers of goods and services, both as business entities and individuals, is done through the selection of providers of goods and services. The power to set policies is exercised by the legislature, specifically in the policy of setting the state budget, known as budget rights. Meanwhile, the executive power in the field of state finances is known as the general power for managing state finances. Based on this, the concept of governance which emphasizes the mechanism in carrying out functions by actors involved in certain sectors has not shown a certain mechanism, as well as the principle of accountability which is an element of governance that is still an accountability concept with general evaluative character (umbrella concept). The very broad, general and evaluative, is very difficult to define practically and empirically because there are no operational standards for accountable behavior.

**Keywords:** Accountability; Good Governance; Public Sector Expenditure

### Introduction

Along with the adoption of the concept of governance in the administration of government, the management of the public sector has undergone significant developments and paradigm shifts. Many thoughts from public sector management experts who discuss this new paradigm, such as David Osborne and Ted Gaebler in their work Reinventing Government or entrepreneurship bureaucracy (Sugiyarti 2015), as well as the thoughts of Colin Talbot in his Theories of Performance: Organizational and Service Improvement in the Public Domain (Talbot 2010), In addition, starting in the 1990s, the science of public administration introduced a new paradigm which is often called the New Public Management (NPM). Although it is also called by other names such as Post-bureaucratic Paradigm by Barzeley, but in general it will be called NPM again because it departs from Christopher Hood's idea as the beginning of an alternative paradigm (Akbar 2015).

Based on the developments of some of these thinkers, it is shown that along with the increasing role of the private

sector and society in the administration of the economy and participation in making public policies, it demands a flexible, dynamic, effective-efficient and accountable public sector management for the performance of the outputs produced in the implementation of management. public sector. With the dynamics of implementing regional autonomy in Indonesia as it is currently being implemented, the central government to local governments are currently preparing for the preparation of a better government accounting standard as well as intensive discussions on the role of public accountants in auditing state and regional finances. However, it appears that government accountability in Indonesia is still focused on the management of state or regional finances. After the reform of the government system in 1998, it is well known that Indonesia is entering a period of recovery due to the prolonged economic crisis. All parties including the government are trying to overcome this by carrying out reforms in all fields. One of the efforts to restore economic, social and political conditions is to restore people's trust in the government, by trying to create a clean and authoritative government or what is

known as good governance (Sadjiarto 2000). This effort is also supported by many parties, both the government itself as an executive agency, together with other control institutions, namely the House of Representatives of the Republic of Indonesia as a legislative body, the press as a medium of information and also by non-governmental organizations.

The paradigm shift is not a simple change, but this change is a change in the role of government in society and the relationship between the government and its people. In the new paradigm, the government is not the only provider of goods and services for the community. This perspective places the relationship between the government, the private sector and the community as partners to provide various public needs. Even in certain cases it can also be observed when the provision of public needs has been largely played by the public and the private sector, the role of the government is only placed as a regulator and jury or government as rule maker and umpire. This is in line with the phenomenon that occurs within the government, especially in the procurement of goods/services for public needs, which of course requires special and concrete procedures. The need for the role of the government is also due to a necessity that absolute freedom is impossible because in life we are always faced with imperfect men, men's freedoms can conflict (Friedman 2020). Openness, government accountability is also emphasized in this new paradigm, which is indicated by the adoption of various economic principles and private sector management into the government sector to improve the performance of the government sector. Modern governance includes not only efficiency and economic improvement, but also an accountability relationship between the state and citizens who have the right to obtain guarantees for basic needs and hold the government accountable for various policies carried out. According to Sirajuddin, et al., in Nuriyanto that at an ideal level, all state services are financed indirectly by the community through the insurance and taxation systems, with the main orientation being to support human investment. This concept includes the concept of a welfare state as the fruit of the application of an independent, productive and efficient economic system with individual incomes that allow people to save, after the basic needs in their lives have been fulfilled with free public services (free) organized by the government. Therefore, to achieve the ideals of the welfare state services must be held public with guaranteed quality (Nuriyanto 2014). Regarding the description above, there is a new paradigm shift after the reform of the government system in 1998, that the implementation of regional autonomy in Indonesia as in 2001 gave rise to a new type of accountability, in accordance with the mandate of Law Number 22 of 1999 concerning Regional Government and Law Number 25 of 1999. 1999 concerning Financial Balance between Central and Regional Governments. In this case, there are 3 types of

regional financial accountability, namely accountability for financing the implementation of deconcentrating, accountability for financing the implementation of assistance, and accountability for regional revenue and expenditure budgets (hereinafter abbreviated as APBD). Meanwhile at the central government level, financial accountability remains in the form of accountability for the state revenue and expenditure budget (hereinafter abbreviated as APBN) (Sadjiarto 2000).

Thus, the implementation of professional and quality public services is the main instrument for realizing the welfare of the people as aspired by the Indonesian nation in the constitution of the Unitary State of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution).

However, the provisions of Law Number 22 of 1999 concerning Regional Government and Law Number 25 of 1999 concerning Financial Balance between the Central and Regional Governments in practice cannot answer the need for government management so that the government and the community through their representatives in the House of Representatives of the Republic of Indonesia make changes arrangements as regulated in Law Number 9 of 2015 concerning the Second Amendment to Law Number 23 of 2014 concerning Regional Government. Furthermore, the provisions of Law Number 25 of 1999 concerning Financial Balance between the Central and Regional Governments are amended through Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.

Furthermore, with the phenomenon of these changes, especially in the procurement of goods/services for public needs in a specific and concrete manner, the regulations related to the procurement of goods/services for public needs are regulated through several changes and the last one is confirmed in the provisions of Presidential Regulation No. 2021 regarding changes to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services (hereinafter referred to as the Presidential Regulation on the Procurement of Goods and Services). As the preamble considering the letter b that "to realize the Government's Procurement of Goods/Services as referred to in letter a, it is necessary to regulate the Procurement of Goods/Services that provides the fulfillment of the maximum benefit value (value for money) and contribution in increasing the use of domestic products, increasing the role of Micro, Small and Medium Enterprises and sustainable development".

As one of the key indicators of change in order to create an agenda for the transformation process to realize justice in order to build a more clean and authoritative government order (good governance and clean government), and the transformation process is an appropriate change effort with better governance, cleaner and more authoritative, and free from various personal, group and class interests. According to the results of a

study from the World Bank and the Asian Development Bank contained in the country Procurement Assessment Report, it is stated that there is a percentage of 10 to 15 percent leakage of the government's goods/services procurement budget due to poor public service conditions, power arbitrariness, weak regulation, lack of oversight institutions and no commitment. In addition, a lack of transparency and accountability has the potential for corruption (Listiyanto 2012). The desire to create a clean and accountable procurement of goods and services is an action that must be sought by the government to realize good governance. Based on this, it is interesting to analyze for research with the title "Accountability Concepts from Broad Concepts of Accountability to Narrow Concepts of Accountability in Public Sector Expenditures. (Measuring Government Accountability proportionally and progressively)".

### **Research Purposes**

Restrictions are needed so that a study has a clear and directed direction, so the purpose of this study is to analyze the efforts made by the government in increasing the capacity of the bureaucracy, especially in public sector spending.

### **Methodology**

The research method is used to find truth in legal research. The writing of this article uses a research method in the form of normative legal research, where the focus is on examining and analyzing positive law (Dwikayanti and Purwanti 2021). It can also be said that the normative legal research method can be interpreted as a method aimed at the object of study in the form of legislation, literature, journals, and other library materials (Prabandari and Purwanto 2021). This research uses a statute approach and conceptual approach. A definition statute approach is an approach to a problem that is studied based on laws and regulations that are related to the problem being discussed. While conceptual approach his trying to find truth by using opinions or doctrines or legal theories put forward by legal experts in Indonesia and internationally, in order to assist the research, so that the truth can be reached (Jasmine 2021).

### **Results and Discussion**

#### **Development of the Public Service Paradigm from Broad Concept of Accountability The Narrow**

#### **Concept of Accountability in Public Sector Expenditure**

According to Arie Soelendro, the main elements of this effort to realize good governance are transparency, fairness, responsibility and accountability (Soelendro 2000). Meanwhile, Hadori Yunus stated that the elements of good governance are the demands of openness (transparency), increased efficiency in all fields (efficiency), clearer responsibilities (responsibility) and fairness (Yunus 2000). On the basis of this concept, which actually emerged as a result of the development of the democratization process in various fields and the progress of professionalism. Thus, the government as the main actor in implementing good governance is required to provide more transparent and more accurate accountability. This is increasingly important to do in this reform era by empowering the role of control institutions as a counterweight to government power.

In the context of the system to realize harmony in the system, process, procedure, function, structure, organization and ethics, as in its implementation, it begins with bureaucratic reform which aims to ensure that the government bureaucracy is clean from political intervention, namely in the provisions of Law Number 43 Year 1999 concerning Amendments to Law Number 8 of 1974 concerning the Principles of Employment. In the context of bureaucratic reform that involves many interests, according to Koenig Archibugi explains that "...within governance systems, problem solving is not the preserve of central authority able to impose solutions on subordinate agencies and individuals, but the result of the interaction of a plurality of actors, who often have different interests, values, cognitive orientations and power resources" (Osborne 2010).

In connection with this, it can be understood that the governance can create a problem-solving mechanism by interacting between various actors who have different interests, values, and resources, so as not to force the use of certain solutions from the authorities. Based on the description above, it briefly implies that the notions of government and governance have fundamental differences. The difference between the words government and governance can be observed in the description given by Sadu Wasistiono in the form of a table with 6 (six) comparative elements, as follows:

**Table 1.** Comparison of the Terms of Government and Governance (Sadu 2003)

No	Comparative Elements	The word Government	The word Governance
1	Understanding	Can mean bodies or institutions or functions that are carried out by a highest organ in a hierarchical state	Can mean way, use or implementation.
2	nature of the relationship between	in the sense that those who govern are at the top, while citizens who are governed are at the bottom	heterarchy, in the sense that there is equality in position and only differs in function.
3	the components involved	subject, namely government institutions.	There are three components involved, namely: Public Sector Private Sector Community
4	Dominant Role Holders	Government Sector	All play a role according to their respective functions.
5	Expected effect	Citizen compliance	Citizen participation
6	Expected end result	Achievement of state goals through citizen compliance	Achievement of state and community goals through participation as citizens.

**Source:** Sadu Wisistiono, 2003

Based on the table, it can be understood that the position of governance in the perspective of public policy science, in fact has an influence on the concept of governance also provides a paradigm jump in the science.elements (actors)complex in policy strategies in the public sector.

In addition to this, the position of governance is also related to Networks as a model perspective which is an alternative approach to achieving governance. According to Sadu Wasistiono that “The networks approach considers public policy making and governance to take place in networks consisting of various actors (individuals, coalitions, bureau, and organizations) none of which possesses the power to determine the strategies of the other actors. The government is no longer seen as occupying a superior position to other parties, but as being on equal footing with them” (Sadu 2003).

In relation to the development of the public service paradigm from a broad concept of accountability to a narrow concept of accountability in public sector spending, it can be seen that procurement using providers of goods and services, both as business entities and individuals, is basically done through the selection of providers of goods and services. The rapid flow of development must of course be balanced with the role of the government in providing various forms of goods, services and infrastructure development.

In practice, as mandated by the constitution, namely Article 23C of the 1945 Constitution, the implementation of government is given the authority to use the budget as a supporter of governance in every government organ. Regarding the use of the budget, as stipulated in Law Number 17 of 2003 concerning State Finance, there is a separation of powers between 2 (two) institutions so as to create a check and balance. The separation of powers is a good principle according to the

theory of state administrative law. The power in question is the power to set policies and the power to implement policies. The power to set policies is exercised by the legislature, specifically in the policy of setting the state budget, known as budget rights. Meanwhile, the executive power in the field of state finances is known as the general power of state financial management.

Furthermore, with respect to the general power of state financial management based on the provisions of Government Regulation Number 45 of 2013 concerning procedures for implementing the State Budget, that the Minister/Head of Institutions as Budget/Goods User has the task of, among others, compiling and submitting financial reports of the Work Units of the organs that are under their auspices. The parties involved are often seen as the party responsible if there is a deviation from the process of procuring goods and services. In fact, these parties are directly processed by being subject to administrative sanctions, being sued for compensation / being sued in a civil manner; and reported for criminal proceedings on the basis that the parties who are proven to have violated the procedures for the procurement of goods and services as stipulated in the Presidential Regulation on the Procurement of Goods and Services (Pane 2017).

If analyzed in the provisions of the Presidential Regulation on the Procurement of Goods and Services, it is stated that 1 (one) objective of the government's procurement of goods and services is to increase the participation of micro, small and cooperative enterprises. Procurement of government goods and services is one of the drivers of the economy that makes it easy for MSMEs to participate in the procurement of government goods and services. In this presidential regulation, it is hoped

that the implementation of government procurement of goods and services can be carried out quickly and precisely without leaving the principles of procurement of course.

Based on this understanding, it can be understood that the procurement of government goods and services has an important role in the success of national development in order to improve public services, both at the center and in the regions. The implementation of government procurement of goods and services plays an important role in achieving the performance targets of Ministries/Agencies. In addition, the procurement of government goods and services is able to provide employment and open opportunities for the small and medium-sized business community but must be carried out by fully understanding the capacity of legal provisions and being able to simulate the process of procuring government goods and services starting from the planning, preparation, to implementation according to

applicable laws and regulations so as to realize clean and accountable procurement as part of good state financial management.

In the context of the welfare state, where The state is faced with guarantees to provide for the basic needs of the community, so that the government may not always be able to apply the principles of effectiveness and efficiency, but the fulfillment of these basic needs guarantees does not mean that the government is freed from being responsible for it. Every expenditure for public needs through the procurement of goods/services must be accountable as a form of implementing the principle of accountability. Accountability is not only the domain of the government sector as a buyer, but also the domain of the private sector as a provider. In addition to the new paradigm being promoted in order to improve government performance, the principle of accountability itself continues to develop, as shown in the following table:

**Table 3.** Development of the Principle of Accountability

Development Steps	Reasons for Developing Accountability Principles.
First: accounting to accountability	The transformation from the traditional bookkeeping function in public administration to a broader form of public accountability (not only financial audits but also performance audits).
Second: compliance to performance	The shift from traditional financial oversight to “value for money auditing” (focusing less on the legality and procedural accuracy of public spending, but more on its efficiency and effectiveness.
Third: shift from internal to external accountability.	As a reaction to the perceived lack of trust in the government.
Fourth: shift from reporting solely on financial objectives and matters to reporting on a wide range of public concerns.	This shift is very real in the private sector. Reporting is not only related to finance, but also includes reports on corporate social responsibility (CSR).
Fifth: vertical to horizontal accountability	This shift is less related to the content of accountability, but is more related to changes in the character of relations between organizations (reflecting broader developments.

**Source:** Convert from G.H. Addink, Good Governance and Public Management, (2012)

In the context of a democratic state, there is the principle of *geen macht zonder verantwoordelijkheid* (no power without accountability). This principle can use reverse logic, namely if there is no accountability mechanism in a power, it means that the government is an authoritarian or dictatorial regime (Muntoha 2009). Although it is recognized that accountability in a government system only exists in a democratic order, in practice it may be found in a dictatorial or authoritarian political order. However, what is not found in a dictatorship or authoritarian is the freedom to judge the responsibility or the consequences that can arise from that responsibility (Juanda 2008).

The term accountability is often juxtaposed with the accountability approach. Etymologically, the preposition

of responsibility comes from the basic form of the compound word responsibility. Responsibility as an abstract noun which is a compound form, comes from 2 (two) syllables, namely responsibility and "responsibility". The Big Indonesian Dictionary gives the meaning of responsibility is a state of being obliged to bear everything (if anything happens it can be prosecuted, blamed, sued, etc.), while accountability is an act of responsibility, something that is accountable. Responsibility in English terms is known as liability, responsibility, and accountability. According to Pinto, liability and responsibility contain different meanings that "the term responsibility is intended for the existence of a determining indicator of the birth of a responsibility, namely a standard that has been determined in advance in an obligation that must be obeyed, and at the birth of that

responsibility, while liability is more refers to the consequences arising from the failure to meet these standards, the form of responsibility is manifested in the form of compensation for losses and recovery as a result of the occurrence of damage or loss (Hakim 2010).

Meanwhile responsibility in Kohler's Dictionary for Accountants is defined as "the acceptance of assigned authority and the obligation prudently to exercise assigned or imputed authority attaching to the role of an individual or group participating in organizational activities or decision (Cooper and Ijiri 1984).

In the history of its development, the concept of accountability is closely related to economics, especially accounting, so it is necessary to explore the notion of accountability in several economic dictionaries. Kohler's in the Dictionary of Accountant (Cooper and Ijiri 1984), confirming Accountability is as follows:

1. The obligation of an employee, agent, or other person to supply a satisfactory report, often periodic, of action or of failure to act following delegated authority;
2. Hence (governmental accounting) the designation of account or amount of a disbursing officer's liability;
3. The measure of responsibility or liability to another, expressed in term of money, units of property, or other predetermined basis;
4. The obligation of evidencing good management, control, or other performance imposed by law, regulation, agreement, or custom.

Furthermore, in the economic dictionary (Sumadji 2006) Accountability defined as individual or departmental responsibility for the performance of a particular function. The difficulty in providing an agreed limit on liability is caused by: "...meaning of responsibility undoubtedly is and at the bottom of some of the controversies about its various aspects". Furthermore, there are several aspects in the accountability space, causing Spiro to try to make a definition of responsibility by placing several prerequisites for the emergence of accountability including Responsibility as accountability (responsibility as accountability) Responsibility as cause (responsibility as a cause) and Responsibility as obligation (responsibility). as an obligation). Furthermore, Spiro divides each into 2 (two) directions of accountability, including explicit accountability, which refers to external accountability through providing reports for all actions and consequences. Implicit accountability tends to lack knowledge of the consequences for others for actions or decisions made. Responsibility as accountability on the other hand tends to be understood as accountability based on certain benchmarks to assess government actions (Dewansyah and Zulfikar 2016).

Likewise, responsibility as cause is an responsibility because of a cause for the actions taken. Explicit cause Responsibility determines several different criteria for a responsibility as a cause, including resources, knowledge, choice and purpose. Resources relate to the resources and capabilities of a person to be responsible as a cause for the emergence of a situation that must be accounted for. Knowledge is related to one's knowledge of the consequences of the decisions taken (Spiro 1969). The choice to make the best decision with minimal risk is an option as a cause of accountability. One of the basic considerations of responsibility as an explicit cause related to the purpose (intention or intention) of a decision taken.

Based on the criteria of responsibility as cause, implicit cause responsibility is a form of responsibility where the subject of responsibility knows all the consequences that will arise on the lives of others caused by the decisions taken. Responsibility as obligation according to Spiro with the existence of "...is a value judgment". Bonds (liabilities) are defined as the relationship between causal responsibility and accountability. According to Spiro, 1 (one) thing to remember is that the theory of responsibility is an elaboration of thoughts on the responsibility of the government in carrying out public tasks (Spiro 1969).

Accountability is a very fundamental legal concept. Accountability works downstream, namely *ex post*. legal principles/rules *priori* and *aposteriori*, by providing legal qualifications for the *aposteriori* (whether in accordance with the law or not in accordance with the law), and at the same time determining the legal consequences (imposition of sanctions or not). With this understanding, the existence of the principle/rules of accountability is very vital for the law, namely so that the principles/rules of legal behavior are meaningful as law in its function as a means of control. The principle of accountability is a system. It contains various subsystem principles/rules, such as justifications and excuses as principles/rules of exclusion from liability.

Furthermore, exploring how accountability is conceptualized, this question can refer to 2 (two) accountability concepts, namely the broad concept of accountability and the narrow concept of accountability as summarized by GH Addink in his writings. First, the broad concept of accountability, Richard Mulgen and RD Behn in Addink explain that "In contemporary political and scholarly discourse 'accountability' often serves as a conceptual umbrella that covers various other distinct concepts, such as transparency, equity, democracy, efficiency, responsiveness, responsibility

and integrity (According to Richard Mulgen and RD Behn, it can be understood that in contemporary political and academic discourse, accountability often functions as a conceptual umbrella that includes various other diverse concepts, such as transparency, equality, democracy, efficiency, responsiveness, responsibility). and integrity) (Addink 2015).

These very broad concepts of accountability make it very difficult to determine empirically, whether an official, or agency and organization is the subject of accountability in question, because each of its various elements requires extensive operationalization in itself, and cannot be measured by use the same size (Addink 2015). Likewise, the procurement of goods/services is based on administrative, civil and criminal legal aspects which makes it difficult at a practical level to implement these functions simultaneously, both in terms of business principles with an emphasis on economic values in the face of regulations. public sector that has dimensions of the public in determining the achievements of the public sector. Accountability in a very broad sense is basically an evaluative concept, not an analytical one. Basically, this concept invites debate, because there is no general consensus on the standards for accountable behavior, and this concept differs from one role to another, from time to time, even differs in the regulatory domain that governs it.

The second is in the narrow concept of accountability. From various literatures discussing the concept of accountability, according to MAP Bovens, which emphasizes that accountability in a much narrower and sociological sense, refers to concrete practices to be accountable. It was explained that "...The most concise description of accountability would be: 'the obligation to explain and justify conduct'. This implies a relationship between an actor, the account or and a forum, the account holder or accountee." Accountability is described as an obligation to explain and justify behavior, implying a relationship between an actor, i.e., one who is responsible and a forum, i.e. one who accepts responsibility. According to Bovens, the notion of accountability can be divided into broad and narrow terms. Accountability in the broad sense of accountability is more nuanced in an evaluative concept, not an analytic concept. Accountability is also closely related to aspects of responsiveness and sense of responsibility, the desire to behave or act in a transparent, fair, and reasonable manner. According to Bovens, this accountability is called active responsibility or responsibility as a virtue, because it provides a standard for being more proactive in taking responsibility for the behavior of actors. However, accountability in this sense is essentially a concept that is still being contested. In

other words, Bovens adheres to the etymological and historical roots of the concept of accountability and defines it as a specific social relationship (Bovens 2006). Principles governance. Focusing on public accountability, it can be explained that "Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can ask questions and pass judgment, and the actor may face consequences. We will use this description of accountability as an analytical instrument and also as a part of the normative framework of the principles of good governance"(Addink 2015).

According to Miriam Budiardjo accountability in the context of political science is the responsibility of those who are given the mandate to govern, to those who give the mandate. In this case, it is the people who give power to other parties to govern and the government is responsible to the people, this is called popular sovereignty. Furthermore, accountability can be interpreted broadly, namely as political accountability. In a parliamentary Accountability can result in the downfall of the executive as a sanction if it is deemed that those given the mandate have not carried out their obligations to implement the policies that have been determined. In a presidential system the government cannot be imposed, but sanctions can be imposed in the next election when the president is not re-elected. However, in the 2 (two) cases, accountability is an absolute requirement as the embodiment of the concept of popular sovereignty (Amiq 2021).

Based on an understanding of the concept of accountability, it can be understood that the concept of governance which emphasizes the mechanism in carrying out functions by actors involved in certain sectors has not shown a certain mechanism, as well as the principle of accountability which is an element of governance which is still a concept of accountability which has an evaluative general character (umbrella concept). The very broad, general and evaluative, is very difficult to define practically and empirically, because there are no operational standards for accountable behavior.

For this reason, in order to provide a narrower and more concrete concept and understanding, the concept of accountability (general, evaluative) must refer to and base on relevant substantive elements (as analytical instruments) for certain events and relationships (practices). concrete practices) are then formulated into a normative framework, resulting in normative standards for accountable behavior (both in the public and private sectors). In its development, accountability has been widely adopted in other sciences such as political

science and state administrative law, even accountability has become a symbol of good governance, not only in the private sector (good corporate governance) but also in the public sector (good governance), although Substantive accountability will always be different in the private sector and the public sector. In the private sector, the priority of accountability lies in maximizing profits and economic values, while accountability in the public sector is most important in fulfilling and advancing the public interest, but it is possible that certain functional (entrepreneur) goals of economic values are also achieved. So that indicators are needed in testing, the process of applying these indicators is conceptually called the concept of accountability.

The application of the concept of accountability is growing along with the increasingly complex role of the State (Government), especially when the State is faced as a provider. It is a necessity that the government cannot alone take a role in providing public services, so it requires the participation stakeholders (providers) to assist the role as a provider. Accountability that only emphasizes the compliance aspect causes the flexibility of the government in implementing services to be rigid and unresponsive to community development, so it is necessary to apply a new accountability concept to support the implementation of the government's role, from compliance to performance, so that the emphasis on performance can accommodate dynamic public needs, thus providing non-procedural benefits. Or in other words, a shift from traditional financial supervision to value for money auditing (focusing less on the legality and procedural accuracy of public spending, but more on its efficiency and effectiveness).

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## Conclusion

Based on the regulatory provisions and the implementation of the concept of governance which emphasizes the mechanism in carrying out functions by actors involved in certain sectors, it has not shown a certain mechanism, as well as the principle of accountability which is an element of governance which is still an accountability concept with a general evaluative character. concept umbrella). In addition, in relation to the preparation of a good development plan, of course, it must also be followed by a good policy or formulation, which is supported by accurate, valid administration and is guided by the applicable laws and regulations, so that the policies formulated can actually be implemented effectively. good and right, especially from the aspect of the program, management and utilization of sources of funds/budget. One of them is the effort to make transparency of information to the public regarding the APBN and APBD so as to make it easier for the public to participate in creating policies and in the process of supervising the management of the power of budget users. Therefore, it can continue to be a reference for managerial accountability from the public sector so that it will be better and more credible in the future. Against a very broad, general and evaluative, it is very difficult to define it practically and empirically, because there are no operational standards for accountable behavior. On this basis, the concept of accountability (general, evaluative) is needed so that it must refer to and base on relevant substantive elements (as analytical instruments) for certain events and relationships (concrete practices) and then formulated into a normative framework. , resulting in normative standards for accountable behavior (both in the public and private sectors).



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