

**PROCEEDINGS**  
***International Conference on Economics, Business, and Management  
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***Theme :***  
***“Sustainable Innovation Collaboration in Economics, Business, Management, and  
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Editors:

T. Handono Eko Prabowo, MBA., Ph.D  
Sudi Mungkasi, Ph.D



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# International Conference on Economics, Business, and Management Research (ICEBMR 2017)

Master of Management, Sanata Dharma University, Yogyakarta, Indonesia

## PREFACE

Master of Management, Sanata Dharma University, Indonesia is pleased to host: The 1st International Conference on Economics, Business and Management Research (ICEBMR). ICEBMR 2017 theme is “**Sustainable Innovation Collaboration in Economics, Business, Management, and Information Technology**”. The conference is designed to discuss the importance of interdisciplinary research, innovation and its role in overall growth and sustainability of societies and countries. We invite scholars, researchers, practitioners, and students to join us and share new innovative studies and trends. Throughout the conference, the multiple impacts of the sharing economy will be discussed as to individual behaviors, industry and competition and public regulation. We expect to obtain various inputs and findings that can provide insights for policy makers and businesses to **serve** societies and countries in a better way.

Papers presenting research results as well as pedagogical, survey, business or community experiences on the following topics (but not limited to) are welcome:

1. Business Management, International Business and Legal Studies	8. Operation and Supply Chain Management
2. Social Business and Entrepreneurship	9. Behavioral and Management Accounting
3. Microfinance, Credit Union, Banking and Finance	10. Nonprofit and Tax Accounting,
4. Financial Management, Economics and Social Sciences	11. Corporate Governance and Forensic Accounting
5. Information Technology and System, EBusiness	12. Strategic Management and Organizational Behavior,
6. Business Ethics and Social Responsibility Management	13. Human Resources Management and Leadership
7. Marketing and Green Business	14. Applied Economics and Management
	15. Tourism Management
	16. Other issues

All papers presented in the conference will be published in the proceeding e-book and printed with ISBN.

Yogyakarta, November 17, 2017

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Y. Hari Maliantoro



# HORIZONTAL ACCOUNTABILITY OF THE DISASTER-RESILIENT VILLAGE PROGRAM AT D.I. YOGYAKARTA PROVINCE

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## ABSTRACT

*This research is an explorative-qualitative study and aims to provide an overview of how a joint activity undertaken by several agencies in the Province of D.I. Yogyakarta is accounted. This research is useful for developing the body of knowledge of accounting especially for the public sector accountability. Practically, the research provides input on how public sector organizations, especially government agencies, report their activities in relation to the demands of efficiency and effectiveness of state administrations. This research uses interpretive method and the data were obtained by interview and documentation. After doing the analysis, it is concluded that the joint program called Disaster-resilient Village Program is accounted individually by the province's agencies involved which are The Regional Disaster Management Agency (BPBD) and the Social Service of the province. This model conforms to Wilkins (2002) horizontal accountability model for the first pattern.*

**Keywords:** *Horizontal accountability, public sector organization, Desa Tangguh Bencana/ Disaster-Resilient Village*

## 1. INTRODUCTION

Public sector organizations are identical to the public interest and aim to improve the welfare of the people through development

and public services. Government organizations are required to be effective and efficient in organizing their activities. An effort to enhance the effectiveness and efficiency of government programs is through cooperation among public sector agencies. The British, Canadian and Australian governments are pioneers in the implementation of programs involving several agencies or departments in managing joint programs (see Ryan and Walsh, 2004). The term such as "join-up" and "shared-program" are popular for identifying such initiatives. Nevertheless public sector organizations such as government are still using traditional financial management systems. The system uses a line-item system for their budget (Ryan, 1993; Glynn and Murphy, 1996; O'Faircheallaigh et al.1999).

The joint program could involve several government agencies. The challenge faced by such programs is related to the accountability between agencies working together. Inter-agency responsibilities which is called horizontal accountability are also required to communicate their activities to the wider community (Mahsun et al, 2011: 170). Five main groups of the user are government agencies, regulatory bodies, constituents, investors and creditors (Anthony, 1999; in Mardiasmo, 2002). In the Provincial Government of D.I.Yogyakarta, a program called Disaster-Resilient Village (or in Indonesian term: *Desa Tangguh Bencana/ Destana*) has been initiated and involves two government agencies which are The Regional Disaster Management Agency (*Badan Penganggulangan Bencana Daerah/ BPBD*) and the Social Department (*Dinas Sosial*). The study is trying to formulate and identify the



pattern of horizontal accountability among the agents in reporting the joint program.

This research is expected to be useful for building the body of knowledge of accounting science especially for accountability in public sector organization. This research will provide input on how public sector organizations, especially government agencies report their activities in relation to the demands of efficiency and effectiveness of state administration. Ultimately this research will be useful for central and local government in preparing a reference framework that can be used as a guide for public financial reporting.

## 2. LITERATURE REVIEW

Public accountability is the obligation of the holder (agent) to provide accountability, presenting, reporting and disclosing all activities to which the principal has the right and authority to hold such accountability (Mardiasmo (2002: 20). In the context of government organizations, public accountability is the provision of information and disclosure of the activities and financial performance of the government to the parties concerned with the report. Accountability is a broader concept of stewardship. Stewardship refers to the management of an activity economically and efficiency without any reporting obligations, while accountability refers to liability by the steward to report or account the activity to the assignor.

There are two types of public accountability: vertical accountability and horizontal accountability. Vertical accountability refers to providing reports to higher authorities, such as accountability of work units to local governments, accountability of local governments to the central government, and the central government to the House of Representatives. Vertical accountability in the government sector is accompanied by a financial statement that provides information on the financial position, budget realization, cash flow, operating results, and changes in the equity of a reporting entity. It is useful to users in creating and evaluating decisions on resource

allocation. Horizontal Accountability on the other hand is a kind of responsibility to the public. Ryan and Walsh (2004) point out that horizontal accountability includes not only accountability to the wider community, but also accountability to other government departments including local governments and non-profit organizations, where the government departments work together on joint programs.

Accountability in public sector organizations is a more complex concept than accountability in the private sector (Sinclair, 1995; Mulgan, 1997; Parker and Gould, 1999). Private sector accountability generally adopts a traditional hierarchical model with a top-down / bottom-up focus expressed in the financial statements of an organization. The complexity of accountability in the public sector can be attributed to the concept of 'new public management' which requires government agencies to link the output of a program to the outcomes written in government policy (Ryan and Walsh 2004). This new form of accountability tends to be more subjective (Sinclair 1995) with an orientation shifting from external to internal and is focusing on accountability on "customers" rather than to the Parliament and the public (Parker and Gould 1999). The question of "Who" or who is responsible extends beyond the boundaries of political reality and includes bureaucrats (Parker and Guthrie 1993), while the question of "for what" has widened beyond fiscal obedience and focuses on the efficiency and effectiveness of a program which can be seen from its output (Politt, 1990; Gray and Jenkins 1993).

The provision of services involving some of these institutions has practical difficulties associated with accounts of governmental institutions that are still structurally functionally traditional (Glynn and Murphy, 1996: 129). This service can also cause tension because of a mental tendency of some departments or sectors who are not willing to share information with other departments (Bellamy 1998). Considine (2002), which compares vertical and horizontal accountability, argues that governments need





to apply "entrepreneurship and output-based performance" to overcome the difficulties and weaknesses of the current accountability system.

Challenges in reporting performance for joint programs are related to the lack of governance framework of the traditional government vertical concept (Ryan and Walsh 2004). The government in the UK with the "Invest to Save" program has encouraged several departments to work together by providing financial incentives for the cooperating agencies in order to provide more efficient, innovative and responsive services (Bellamy, 1998). In practice, however, the UK Government recognizes difficulties in resource allocation and accounting records for the join-up programs. The government then provides new models that emphasize separate funding for key agencies who lead these priority programs. In the model the overall budget is managed by certain agency but the responsibility is held jointly by the ministers involved.

Meanwhile the General Auditor of Canada (2000) proposes a framework for a joint program, in which departments designated to manage horizontal programs have an important role to ensure that issues are managed in accordance with the objectives and obligations of partners working together. Furthermore, Ryan and Walsh (2004) who reviewed the accountability of a joint program in Queensland state government in Australia stated that joint programs run by some public sector institutions have challenges in terms of performance accountability and financial accountability.

Wilkins (2002) provides various alternative options on how those departments are accountable for the joint activities to the parliament. First, each government department is responsible for its own activities. This option is the simplest to do but has the disadvantage that it is difficult to get information about the impact of the whole program. The second option, the department that leads the joint program is responsible for the reporting of the activities undertaken. This option has the advantage of reporting

integrated activities but has the disadvantage that the interests of non reporting institutions are not being accommodated. The third option, a minister who does not lead the cooperating departments, is asked to be the coordinator and responsible for the cooperation program undertaken. This option guarantees fairness and impartiality, but the minister seems to be responsible for something that is not his responsibility. Fourth option, the ministers involved take their responsibilities collectively. While this will result in integrated reporting, this collective governance system is highly unlikely to be implemented (eg by Westminster system which requires self-reporting among the agencies). The fifth option is to put the responsibility of reporting this joint program to the Treasurer of the State / Ministry of Finance or implementing this joint program on a Whole-of-government basis.

### 3. RESEARCH METHODS

This research is an explorative study with qualitative approach. The qualitative approach is used to express and understand something behind the unknown phenomenon and can provide a more detailed explanation of the phenomenon (Strauss and Corbin, 2009: 5). The data were obtained by interview and documentation. The study is categorized as interpretive (Russel 1996) and the data were analyzed using Grounded Theory approach (Strauss and Corbin, 1998; Efferin, 2002). The validity of the data is done using probing technique (Hartanto, 2013: 116) during the interview.

### 4. RESEARCH FINDINGS AND DISCUSSION

#### 4.1 Disaster-resilient Village Program

The Regional Disaster Management Agency (BPBD) of the Province of Yogyakarta Special Region was established with the aim of assisting the community in a pre-disaster condition (providing training to



the community to have anticipated power), during a disaster (as the main coordinator during a disaster), and after the disaster in reconstructing the community). Furthermore, The Disaster -resilient Village Program (*Desa Tangguh Bencana/ Destana*) is a result of disaster risk assessment conducted by BPBD of Yogyakarta Province which shows that 301 villages from 438 villages in the 5 districts are still in disaster prone areas. This program was started in 2009 where at that time the NGO (Non-Governmental Organization) managed all of the activities. In 2011 the BPBD of the province is designated as the agency that manages the disaster management and in 2012 the BPBD was officially appointed as the government agency who manages the Disaster-resilient Village Program.

In managing the Disaster-resilient Village Program, the BPBD of the province cooperate with other agencies and NGOs such as PALUMA NGO (at Gunung Kidul District), YP2MU NGO (Bantul District and Yogyakarta City), LINGKAR NGO (Sleman District) and DAMAR (Kulonprogo District). Other form of cooperation made by BPBD with other government agencies is by establishing a join work with the Social Service of the province (*Dinas Sosial Provinsi*) in strengthening the capacity of the village. The Social Service of the province focuses on creating logistics warehouse in disaster-prone villages.

Organizational Structure of Regional Disaster Management Agency of Yogyakarta Province is regulated on Special Regulation (PERDAIS) of *Daerah Istimewa* Yogyakarta Number 3 Year 2015 about Organization and Working Procedures of Regional Disaster Management Agency of D.I. Yogyakarta province. The purpose of the formation of a Disaster-resilient village by BPBD of the province is to implement disaster management system at village level. The system at this level is done by institutionalization, legislation, planning, funding, and capacity building. Villages that have been established to be resilient villages have the right to make village regulations on disaster management and make plans for the next five years activity. In

addition, the village can cooperate with any parties. In the case of difficulties they can ask for assistance to BPBD of the district, BPBD of the province and even to the central/national BNPB or to anyone who can be asked for help to conduct activities together in the village.

Figure 1 shows how the cooperation process of the Provincial BPBD with relevant technical agencies, private sector, and NGOs in disaster-prone village activities. In Figure 1, BPBD formed a disaster-prone village first and during the development the BPBD does not directly coordinate with other parties such as related technical agencies, the private sector, and NGOs. The village itself will initiate the joint program and contact the relevant parties to cooperate. The NGO usually serves as facilitator (assistant) during the formation of the Disaster-resilient village (*Destana*). Villages that have been established as resilient villages will independently cooperate with those parties, but BPBD does not forget its main function as the main coordinator in disaster management. The village that will carry out the cooperation should make a proposal to the relevant agencies or ministry institutions. The village then makes relevant regulations and plans for the next five years related to the cooperation program with those outside parties.

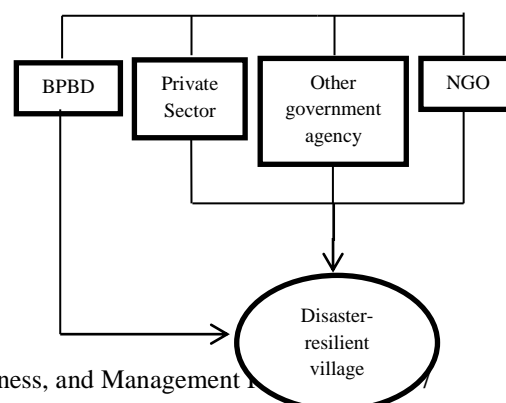


Figure 1: Cooperation pattern of the Disaster-resilient village

An example of Disaster-resilient village is the Village of Hargowilis at Kokap District. The village of Hargowilis cooperates with the Social Service of Yogyakarta Province. The cooperation program of the Social Service in the resilient village is to form a disaster prepared village with the focus of logistics warehouse. Figure 2 below explains the cooperation process undertaken by the BPBD of Yogyakarta province with the Social Service of the province in disaster management through a village that has been established as a Disaster-resilient village.

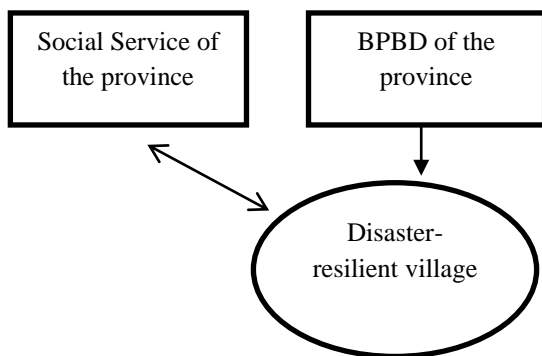


Figure 2: Cooperation of Social Service of the province with BPBD in Disaster-resilient village

#### 4.2 Planning Process and Budgeting of Disaster-resilient Village Activities

The activity plan and budget of the disaster-resilient village activities are proposed in the Planning and Development Forum (Musrenbang). The government of Yogyakarta Province targeted to develop 301 Disaster-resilient villages where by the end of 2017 there have are already been 186 villages formed. A further 115 villages will be

established within the next five years. The proposal of the program and activities is proposed by BPBD of the province to be discussed in the Regional House of Representatives (DPRD) of D.I. Yogyakarta Province. The proposed activities of the Regional Disaster Management Agency (BPBD) will be discussed by Commission A of DPRD as partners of the BPBD in the provincial parliament.

The program has three funding sources: from the central government (through the National Disaster Management Agency/BNPB), from the province's budget and from the district's government where the village is located. Particularly the program is proposed in the Regional Budget (APBD) of D.I. Yogyakarta Province and in the State Budget (APBN) via the BNPB activities in the central government. Although it can be funded from 2 sources of budget it is always certain that there is no overlap in financing this Disaster-resilient village activity.

The BPBD of the province proposes funding for its programs and activities which are firstly discussed at the provincial level along with the Regional Government Budget Team (TAPD). The team has elements from the Regional Development Planning Agency (Bapeda), the Administration Bureau, and the relevant Legal Bureau. The budget plan and activities of the BPBD of the province are then submitted to Commission A of the Regional House of Representatives (DPRD) as the working partner of the BPBD D.I. Yogyakarta Province. The Commission A will evaluate this activity and the budget of BPBD activities is to be decided into policy by the Regional House of Representatives.

#### 4.3. Reporting and accountability of disaster-resilient village activities

A robust disaster-resilient village program should be reported by the Regional Disaster Management Agency (BPBD) of the province every month, after having regular meetings discussing implementation, monitoring and evaluation. The BPBD prepares its financial report based on Government Regulation

Number 71 Year 2010 concerning Government Accounting Standard, Domestic Affair Regulation Number 64 Year 2014 and Governor Regulation Number 74 Year 2013 regarding Government Accounting Policy. The letter of accountability is submitted to the Inspectorate and the Office of Revenue Management Finance and Assets (DPPKA) every month. Additional accounting reports which have already accrual-based are submitted every month, every semester and every year.

The realization of the budget of the BPBD of the province can be accessed on the monitoring and evaluation (*Monev*) website of the Local Government of D.I. Yogyakarta Province. The site shows the program budget, physical target, financial target, and physical realization of the programs conducted by BPBD. After reporting the program of activity to the Local Government every three months the Provincial Governor gathers all the heads of the Regional Work Unit (SKPD) and gives report cards to each SKPD. The rapport will be red if the three-month performance does not match with the set tags, and will be blue if the performance is satisfactory.

## 5. CONCLUSION

The initiation of disaster-resilient village is done by the BPBD after conducted a disaster risk assessment. This initiative is a top-down pattern. Right after formed, the village proposes a program and contact and chose the relevant parties to cooperate. The program and the parties should be acknowledged by the BPBD as the official coordinator in disaster management as regulated by the law. This activity represents a bottom-up pattern. Eventually, the activity of the disaster-resilient villages is reported by the agencies involved. The BPBD that has a program of formation and activities such as providing the relevant training reports its activities directly to the Governor of Yogyakarta. Similarly, the Social Service of the province which has a program focusing on creating logistics warehouse in disaster-prone areas reports the program directly to the Governor of Yogyakarta. The

pattern of accountability described above is similar to the first pattern of horizontal accountability of Wilkins (2002) which shows that each agency reports its own activities to the principal. Figure 3 below illustrates the pattern of accountability of the Disaster-resilient village programs.

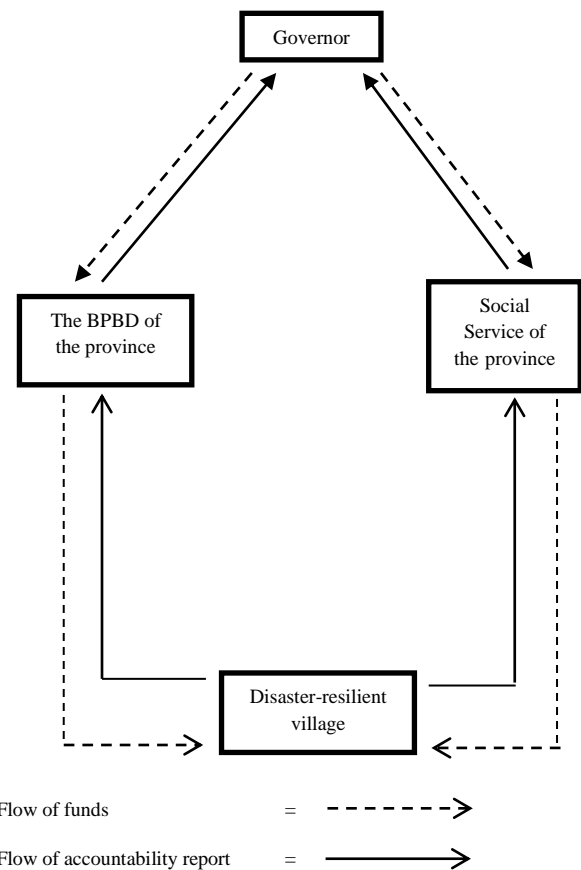


Figure 3. Pattern of Accountability of Disaster-resilient Village Program

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