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## SOCIAL SCIENCE AND EDUCATION | RESEARCH ARTICLE

# Budget Accountability in The Perspective of Habermas Communicative Action Theory

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**Abstract:** Objectively, the purpose of this study is to produce a concept of accountability that is free from domination, which can synergize the accountability of the executive, legislative, and community and is oriented towards the liberation of communication. The expected result of this research is to be able to contribute, both theoretically and practically. The ideas from this research can be used as a reference for other researchers to test empirically with different approaches. Virtually, this research provides an idea for the opening of space for the public to be actively involved in all stages of the public accountability process to give input or criticism in the context of policy-making. To explore social reality as empirical material, the collaboration of several methods in this research was carried out as follows: Observation and interviews. Furthermore, based on the collected data, it will be netted and grouped based on specific categories and codes. Based on the previous description, this study produces a concept of accountability which the author calls triple accountability. Practically in the author's view, this concept is quite effectively implemented. This view adopts Habermas's thinking that communication-based rationality effectively overcomes social problems in human life, including government order.

**Keywords:** Budget Accountability, Public Accounting, Government Budgeting, Communicative Action Theory

**JEL Classification Code:** H83, G31, G38

## 1. INTRODUCTION

In the context of the state, the State Revenue and Expenditure Budget (APBN) or regional expenditures (APBD), the budget functions as a distribution tool to meet the community's needs. Unfortunately, the reality is that a lot of the budget is absorbed in personnel expenditures and is still not used for capital expenditures and to meet urgent needs such as poverty alleviation, education, and health. This condition reflects the absence of political will from the government in placing the policy positions in favor of the people. If it is associated with the accounting aspect, then the budget cannot be viewed only as a number, but its existence can legitimize the function of local government. Boland (2016) states that the budget legitimizes actors' behavior and provides moral and aesthetic status with behavior that guarantees goodness, truth, and beauty. In decision-making, the role of accounting information is an essential component. It can provide a mechanism for placing power in the hands of the management team. At the same time, because of the institutional nature of organizational behavior, accounting information limits the decision options available to managers and shapes how decisions are made and implemented (Steccolini et al., 2020). One form of accounting information is financial statements used as the basis for decision-making and performance evaluation. These are examples of rituals that shape organizational behavior and provide legitimacy to decisions based on those decisions (Crowther et al., 2012).

Many problems have drawn criticism from the public, who see the lack of adaptiveness of government institutions (executive and legislative) in accommodating the community's needs as part of public policy. When local budgeting cannot show how to manage resources for the community's welfare, politicians, bureaucrats, and legislators will try to influence public perceptions by forming an

image as if they have carried out the mandate entrusted by the volunteers (society). The legislature that represents the community that should supervise the implementation of regional budgeting tends to be more opportunistic by prioritizing personal interests rather than the people's interests (Povarova, 2018). Data shows that more than 75% of regional budgets in Indonesia are used to finance internal bureaucracy, while for development and public services, it is relatively limited. This condition can be observed from public services such as health services, education, and infrastructure development (Suparmi et al., 2018). As a result, the regional budget that was initially allocated for the benefit of the community is almost ignored. It is suspected that the negotiation factor from policymakers and limited funds from the many problems that must be funded optimally are the causes. This situation then places the bargaining position of the

actors to utilize their power base and strengthen bargaining power to the stage of consensus making (D. Santoso et al., 2017). Indeed, in some areas, public agencies have implemented the rules enacted through Indonesian Law number 14/2008 concerning the Openness of Public Information. Still, it is seen as half-hearted in its implementation. Many public officials have more respect for achieving economic figures as a form of accountability. Regulations on accountability performance are seen as shackled to freedom of thought and become a concern for public officials (Purnawansyah & Lestari, 2016). Accountability is also interpreted in various ways by public officials. The phenomenon that develops in some regions tends only to pursue the title of Unqualified Opinion (WTP) and other predicates as a form of government accountability to increase a positive image in local governments that the wheels of government are accountable and clean (Khairudin et al., 2019). To obtain the WTP predicate, it is not uncommon for regions to bribe the Supreme Audit Agency (BPK) auditors so that the part gets a WTP opinion. This method is done so that the areas receive rewards from the central government in regional incentive funds.

The budget process and its implementation are less focused on public debate and oversight, are often not transparent, and barely involve civil society. Finally, to reduce various issues related to budget accountability, the government has issued several policies, including the Guidelines for Management of Regional Financial Accountability and Supervision by Minister of Home Affairs Regulation Number 13/2006 concerning Guidelines for Regional Financial Management for the implementation of accountability. From the Institute for Development of Economics and Finance (INDEF), the State Budget/Regional Budget is always designed to be a deficit from the relevant agencies or agencies to provide opportunities for inefficiency and corrupt practices. The design of the APBN/APBD is only understood as a technocratic process for allocating economic resources (budget). Still, the APBN/APBD is not understood as an ideological instrument to bring the state's goals closer as a constitutional mandate. The macroeconomic assumptions made are based on narrow goals but ignore the spirit of social justice, such as aspects of income inequality (Olilingo & Putra, 2020; Laurens & Putra, 2020).

The real problem is that the existing participation mechanism is not enough to provide an appreciative space from the community because the participation that is carried out is only pseudo participation, full of symbolic manipulation. After all, the enforced rules cannot guarantee the accountability process based on people's need assessment. What is dominant is the government needs assessment. It is undeniable that the power possessed by the executive and the legislature provides 'space' for both of them to perpetuate their desires. In the context of budget accountability, the executive tends to enlarge its authority in financial and non-financial terms, while the legislature prioritizes self-interest (Syafie, 2013). This condition opens the opportunity for mafia practices to be carried out between the two because budget lobbies, for example, are carried out securely and usually get approval from the head of the commission and members of the budget agency in the commission concerned. The legislative claim that the budget has been running openly in some local governments seems to be halfway. Disclosure of documents presented through local government websites is only general, such as details of the budget, the APBD bill, and when it has been enacted into law. Vital documents that should open up space for public involvement still have not been published. This picture indicates the ineffectiveness of communication patterns for relations between individuals (area). There has been a reduction in the communication space between the community, the legislature, and the executive that should have been built. What appears to be 'harmonious' is the

relationship between the executive and the legislature. The relationship between the community and the executive and the community and the legislature is very different. The community becomes marginalized if it is in budget policy so that the communication that is entirely accurate related to budget accountability involves the two government institutions (executive-legislative). Finally, the essence of achieving budget accountability is how to synergize communication between components in society into the public sphere (through the use of information technology) to produce policies that prioritize the public interest. To achieve this, the author tries to carry out the concept brought by Habermas to bridge issues related to accountability, as the author has described previously, by referring to several empirical studies that the author uses as comparison material.

Conceptually, Habermas differs from Simmel, who suggests that space is the gap between individuals carrying out a social practice or an articulation through communicative rationality. The concept of public space appears within the framework of citizenship. The intended subjects are citizens who have the right to discuss their problems in the context of their relationship with the state. Habermas provides the basis for how space is directed as a space where individuals turn themselves into public. Through the crowd, individuals have equality in the emancipatory public space to discuss authority, namely authority from formal legal power regulating people's lives. The public administration is not something from which fuel and provisions become absolute. Thus the concept of communicative rationality can be used as an alternative in solving reduced communication which has often been used as a problem in processes related to budget accountability. This offer is expected to understand community elements (government, parliament, and society) on their function in improving the quality of decision-making.

Several empirical studies on accountability in the public sector, especially the budget, have been carried out using approach positivism, such as; allegations of budget abuse due to personal interests among politicians. So that it is necessary to improve the quality of financial reports and control so that it impacts government performance accountability and an effort to prevent fraud is the finding of research by U. Santoso & Pambelum (2008). Yahya et al. (2016), finding that the concept of transparency and accountability can be realized through regional financial management in the form of financial reports to the central government, legislature, and the public. Ritonga & Alam (2010) saw indications of opportunistic behavior of candidates incumbent in the APBD process ahead of implementing the post-conflict local election. It had an impact on budget accountability. Ahyaruddin & Akbar (2016) sees that the need for accountability is from organizational capacity, management commitment, and external pressure. According to him, if it is associated with the concept of isomorphism. The results show that normative isomorphism is more dominant than coercive isomorphism. Where this condition usually occurs in developed countries. The three factors that dominate accountability in Indonesia are organizational capacity, while external pressures and management commitment do not affect it.

In addition to using approach positivism, research on accountability in the public sector using approach non-positivism is growing. For example, Randa & Daromes (2014) show that there are two types of accountability, namely input accountability (accountability for program preparation carried out by the local government) and output (activities carried out by the community). The reconstruction of input and output accountability is expressed in group activities (sitting together to solve a problem). Likewise, Damayanti (2012), the findings of this study are that the Gowa district government has not made any voluntary efforts to adapt their management and reporting model to the distinctive needs of public sector accountability. Such an adjustment should start from clearly defining the objectives assigned to the local government so that indicators can be found to measure the extent to which the goals have been achieved. Objectively, the purpose of this research is to produce a concept of accountability that is free from domination, which can synergize the accountability of the executive, legislative, and community and is oriented towards the liberation of communication. The expected result of this research is to be able to contribute, both theoretically and practically. The ideas from this research can be used as a reference for other researchers to test empirically with different approaches. Virtually, this research provides an idea for the opening of space for the public to be actively involved in all stages of the public accountability process to give

input or criticism in the context of policy-making. Thus, the public will have responsibility for the policies set by the government.

## 2. Literature Review

As coined by its founder, Jurgen Habermas, Communicative Action Theory wants to explain a struggle in articulating universal pragmatics that contains freedom, reclamation of reason, and a constructive path to enlightenment (Johnson, 1991). Therefore, according to Habermas, the agreement from daily communication lies in intersubjectivity by sharing knowledge proportionally based on mutual trust in normative conformity. Communication is defined as the willingness to offer and accept criticism as a common core. Participants are naively taken by the four validity claims (truth, rightness, sincerity, and comprehensibility). According to Habermas, the epistemic, teleological, and communicative forms of rationality have different roots.

Meanwhile, discursive rationality does not have an independent will, but there are functions (reflective nature) to integrate forms that perform. Whenever the primary form of reasoning results in further questions that require deeper justification, the answer (explanation) is produced by reflecting on other primary reasoning forms. For example, teleological reasoning about instrumental choice relies on epistemic logic (conclusion) about similarity, probability, causality, etc. (Macagno & Walton, 2015).

The role of accounting as a medium of accountability is to provide accurate financial information to produce a correct conclusion. The Financial Accounting Standards Board (FASB) expressly states that accounting has the quality of reliability and the principle of full disclosure. The quality of reliability is an accounting quality that demands that "he" has the power of testing, neutrality, and accuracy in its presentation. The principle of full disclosure is a principle that should be adhered to by accountants, namely that all economic activities are presented following reality without being covered up (Yang & Kao, 1994). Over time, these qualities and regulations are no longer critical in accounting. Call it creative accounting, which has given birth to pros and cons, those who are pro are parties who benefit from creative accounting, while those who are contra are parties who hold fast to quality and accounting principles (Bos, 2003). This phenomenon reflects that accountability is no longer a fixed price in accounting practice. Bos (2003) states that modern business tends to ignore ethics in running its business. Ethics here includes many things, including accountability. People in a weak position do not have sufficient access to view audited financial reports from local governments. Therefore, Peters (2012) believes that although the public is in a weak position in accessing government accountability, it takes the role of non-governmental organizations that specialize in regional budget directives that seem to be of public concern about how local governments manage public money. From the control aspect, accountability is necessary to report what has been done and prevent and reduce the possibility of parties who have been entrusted with abusing the authority delegated to them.

The budget serves as the center of the organization's management; the budget becomes the primary reference or the most significant management performance measure in managing the organization's implementation process. In its development, the budget has triggered efforts to control financial-based organizations. The behavior of managers in the organization is also controlled through the budget mechanism. Accounting responsibility has played a significant role in maintaining the behavior of managers through the design centers of responsibility (responsibility centers), e.g., revenue center, cost center, profit center, investment center. The budget is an essential policy tool (Brammli-Greenberg et al., 2014). Budget allocations show accurate alignments or priorities for a public service sector. On the other side, Gamage (2010) states that weak supervision is the reason for problems in the government budget. According to Arze del Granado et al. (2008), the trend in developing countries, including Indonesia, is that legislatures are less effective in carrying out fiscal oversight. They only outline the actions of the executive. In fact, according to Reiss (2013), when budgeting and its implementation are often shrouded in hiding. At the end of this discussion, Veugelers (2011) states an open global society described by an economic system based on adequate competition rather than perfect competition; social and cultural strategies maximize individual freedom by allowing them to tap into globally available alternative options. In the public sector, the budget is a guideline for actions taken by the government for the public interest. The budget is an

essential policy tool. Budget allocations show accurate alignments or priorities for a public service sector.

The weak supervision is the reason for problems in the government budget. The trend in developing countries, including Indonesia, is that legislatures are less effective in carrying out fiscal oversight. They only outline the actions of the executive. When budgeting and its implementation are often shrouded in hiding. George Soros is a figure who has long been preparing his thesis on an open global society—a global society based on individualism, liberalism, and openness. An open global society described by Soros is a society built by an economic system based on adequate competition rather than perfect competition; social and cultural strategies that maximize individual freedom by allowing them to tap into globally available alternative options. A system of social relations is based on a 'social contract' (social contract) rather than permanent social relations, so that there is no need for a permanent 'root' place to grow (state, nation, society, culture).

### 3. Research Method and Materials

#### 3.1 Research Approach

This research is part of economics and political science. Budget accountability is a social reality influenced by people's behavior (executives, legislators, and the public). In previous studies, apart from being influenced by the people's behavior, the local budget process was influenced by various intrigues, negotiations, internal politics, and power. So, it is possible that in the accountability aspect, similar things cannot be avoided. Based on this thought, this research wants to reveal the social reality in the budget accountability process. For example, how is the community involved in the budget process? Is there public space provided for them as a form of concern so that communication distortion does not occur, or is communication space only available for policymakers without public participation? Things like this will be investigated with a qualitative approach because, with this approach, the author can explore the social realm in-depth, which cannot be answered with a quantitative approach. Qualitative research is a humanistic research model that places humans as the main subject in social events. The human being meant here is the one who has the freedom to think and make choices based on the culture and system that each individual believes.

In connection with collecting empirical materials in this study, the authors collaborated on methods without compromising the importance of observation and documentation. As for collecting valuable materials, the emphasis is on the process, not on the results, and specifically, the data taken is emic (perceptions, mindsets, attitudes, beliefs, prejudices, life principles, experiences, actions, and thoughts) as the primary data, while supporting data in the form of secondary data. This study was conducted to examine budget accountability activities, both by the executive, legislative, and community members within the Gorontalo city government. This area, like other regions, is an autonomous region that has the authority to regulate government affairs as well as the obligation to fulfill the interests of its people according to applicable regulations. In budget accountability activities, the actors, in this case, the executive and the legislature, constantly interact at the accountability stage and plan, discuss, and determine the budget. From that interaction, a policy on the use of the funding will emerge.

#### 3.2 Informant Criteria and Research Procedures

They were adhering to Habermas's view that criticism plays an essential role in unmasking power. So that later it can reveal how the actor plays his power. The author uses critical analysis using communicative action theory as a knife or analytical tool. At this stage, the authors met with colleagues to obtain information related to the implementation of the research. The co-author also provided information on several agendas in the Gorontalo city government. Even without a research permit, which has become a tradition for researchers who plan to research a location, the co-authors gave the authors time to meet with the regional secretary. And as generally in other institutions, the author fills out a guest book about the intent or purpose of meeting him. There was a family



atmosphere that colored when the author "chatted" with him, and without hesitation, he invited the author to discuss at home if there were other things that needed to be addressed. He also recommended meeting the head of the Regional Revenue Agency (BAPEDA) and the head of the Gorontalo City Inspectorate to ask a few things about the author. The recommendation from the authority of the Gorontalo City Regional Secretary (SEKDA) and a research assignment letter provided an opportunity for the author to visit several officials within the Gorontalo City Government to obtain various information that the author needed. Besides that, the author also approached the staff, especially in the legal and financial divisions, hoping they could help the authors provide the necessary data. As far as possible, the author builds a close relationship with them not to seem stiff. Besides that, the author can capture various information based on ethical and sympathetic relationships with a familiar atmosphere.

To explore social reality as empirical material, the collaboration of several methods in this research was carried out as follows: Observation and interviews. Furthermore, based on the collected data, it will be netted and grouped based on specific categories and codes. The direct notes that the author obtained in the form of interviews from research subjects/informants will be adjusted to the research objectives. Besides that, the author's reflection section on the description shows data reduction in the form of main findings, which are then developed narratively. The primary informants in this study are the executive and the legislature, which the author considers able to reveal how the actors deal with the planning, discussion, determination, and accountability processes of the budget so that the informants in this study include the Regional Secretary of the City of Gorontalo, officials within the BPKAD (Regional Financial and Asset Management Agency). Officials in the BAPEDA environment. officials in the Regional Apparatus Work Unit (OPD), the BANGGAR commission in the DPRD, several former mayors of Gorontalo City. The selection of informants by purposive sampling is based on their ability and mastery of research problems and sufficient data. Furthermore, from the determination of this informant, followed by the snowball sampling technique. The author determines the informant when extracting data through interviews with one informant to other informants until the author does not find any more informants.

## 4. Results and Discussion

### 4.1. Regional Budget Orientation

A relationship is quite interesting to study when the allocation of limited resources becomes an "expensive item" to decide. The legislature will control the executive's actions through its authority even though the executive has enough information, which is not enough for the legislature. The process of struggle that describes the two interests of the legislative and executive will be reflected in the behavior that seems to fill the space in the budget. The budget also becomes a political arena and gives birth to opportunistic behavior between the two (legislative and executive) local governments. The magnitude of the interests held by the legislature and the executive ultimately boils down to the outcome of a budget. The face of the budget reflects the interests of the two camps without the public ever knowing whether the budget decision accommodates the community's interests. Informality, namely following the applicable provisions following the legislation regulations, has been implemented. However, in practice, it is often criticized. The birth of decisions outlined in the budget is still dominated by indirect spending, which is more significant in expenditures for bureaucrats.

In contrast, for capital expenditures, the percentage of which is directed towards infrastructure is tiny. Finally, the legislature's role, which has the authority to control the executive's actions, has become an arena of controversy, and its existence is questioned. However, this is also a dilemma because when this authority is too large, the worst thing can happen. After all, it is suspected that it can distort the budget process.

### 4.2. Building Interaction for the Preparation and Determination of the Regional Budget



The preparation of the budget is based on technical provisions (economic calculations). Still, in the preparation process, it is based on an agreement and a place to transfer the vision and mission of the regional head. The long process of formulating a policy related to the provincial budget is reflected in the relationship between the policymakers. Therefore, it is not impossible that the long journey, from the proposed program to the implementation stage, was filled with political intrigue. Those who have control in determining regional planning and budgeting choices show partial to the people. This partisanship should also be better than during the new order. Therefore, it is necessary to increase the harmonious relationship between the executive and the legislature in accommodating the community's interests, not the other way around. Since the New Order era, culture and culture have become a reason for changes in the relationship between the executive and the legislature. The executive dominated the dominance issue in the new order; in the end, the legislature dominated the power differently. It is undeniable that even though it has been "wrapped" with various regulations, the opportunity to do something illegal and wrapped in the slogan "people's interest" continues to this day. Executive and legislative disobedience in implementing laws and regulations is more about fulfilling rights than obligations, which carves sectoral egos. Sectoral ego tends to create injustice in the regional planning and budgeting process.

Based on the thought of Habermas, who is anti-status quo, that the establishment or status quo can be reached in various ways, one of which is to use tools that can maintain the status quo. Regional Apparatus Work Units (OPD) (bureaucracies) and communities in electoral districts are used as tools hoping that they can be re-elected. So it is not an exaggeration if the dominance of political interests is solely a motive for distributing the budget, not because of a matter of conscience but instinct. The interaction of elite political actors in every APBD discussion region raises a conflict of interest even though it is wrapped in a synergistic relationship. The budget allocation process becomes a space for the legislature to accommodate the interests of its constituents.

Meanwhile, on the executive side, with the capital of authority and responsibility and mastery in bureaucracy and administration that has lasted for a long time, their confidence has increased. This is quite reasonable. They have quite a lot of information because they directly contact the community. Political budgets can take place in formal or informal situations. Of course, this mechanism is carried out as a systematic effort to meet all parties' expectations and decisions. In a legal condition, the discussion is carried out in a courtroom where the public can access it, but it can also be done in a closed room where the people can't cover it. The rationalization of several agendas proposed in the Regional Revenue and Expenditure Budget Plan (RAPBD) discussion meeting is not impossible if it does not include a "hidden agenda." So it becomes impossible if transparency is done in this arena. The public space, which is a place for interaction between the executive, legislative, and community, is only owned by a handful of interested parties. Access to the interests of the public has turned into access to the interests of the actors who formulate budget policies to gain access to their various interests.

#### *4.3. Community Executive-Legislative Accountability Triangle: in the Habermas Thinking Frame*

As previously explained, public accountability is the obligation of the party given the mandate to present, report, disclose, and account for all activities to the party providing the declaration. In general, many claims that these activities are related to the use of funds from these activities. However, in a broader scope, accountability is not only in the use of funds but more than that. It can mean political, legal, or economic responsibility. First, and within the scope of a region, accountability is an element of the government, but all components in society have rights and obligations that have normatively regulated positions. For local governments, one of the principles that are an obligation that must be fulfilled is accountability. Through this principle, local governments are obliged to account for all their actions in government administration. First, the government's accountability consists of political accountability, namely accountability to the central government and the Regional People's Representative Council (DPRD), which informs the public about the administration of government, where the central government and DPRD can provide an assessment of the report.

Second is a legal responsibility, namely accountability related to local government actions that harm the community/other parties. Third, economic accountability is a responsibility that is generally carried out with political accountability.

Besides the local government, the legislature, in this case, the DPRD as a representative of the community, should account for their actions following the mandate given by the community. As with the executive, the legislature should also present, report, and disclose all its activities to the community to create trust from community. However, it is not integrated with the accountability of the executive (regional head). This is essential to create awareness from the community to supervise the legislature of provincial finances indirectly. On the other hand, as beneficiaries of local government policies, the district has the right to express their aspirations on various matters related to their interests as citizens who want their complaints to be heard. When the space to accommodate these aspirations is available, they also have a moral obligation to be responsible for the aspirations and even the criticisms. This chapter will discuss executive responsibility, legislative accountability, and community accountability to see the extent of guilt carried out by each element, ultimately forming a synergistic fault.

Based on the interviews conducted by the author, accountability, which the government interprets only reaches the fulfillment of applicable rules or regulations, still does not touch the essence of community needs. With the increasingly widespread behavior of government officials, which is manifested in government performance which seems to be getting weaker, there should be control from the community as a form of participation in changing the paradigm of government officials. The government should be sensitive to this, namely by providing access for the district to voice their aspirations so that supervision can run. It's not that they are allergic or hot when people give warnings for the actions of officials who are considered negligent. The concept offered by Habermas regarding the public sphere is an offer in answering the above questions. According to him, public spaces allow many people to meet and become a place to share expressions and social experiences. So that all opinions and arguments are rationally discussed clearly and honestly between individuals. However, this concept is not yet fully implemented because it is hindered by actors with interests who still like to irritate the information that will or is being raised.

From the normative point of view, the responsibility of the regional head (executive) is either vertically or horizontally. Although in reality, more vertically and less horizontally (society). The accountability of regional authorities (executive) to the legislature (DPRD) is implemented to improve efficiency, effectiveness, productivity, and accountability of local government administration. Besides that, it also enhances the function of legislative oversight in the course of government. However, in practice, these normative rules seem to be less in favor of accountability to the community. So that society's position appears to be marginalized and more in the position as an object. This is evident, for example, during the regional council, which is only a symbol in its implementation. Likewise, when the local elections and elections are approaching to get the most votes, who will win and occupy the good seats, the community is used as the land to get the most options by creating an image of themselves as "the best." To fulfill the principle of accountability, the form of responsibility of local governments is formal administrative, which is directed at the fulfillment of documents and data presented statistically, not describing substantive conditions.

On the other hand, the legislature's attitude in its function as a supervisor merely confirms the budget's suitability by comparing the realization of the budget with the budget set at the beginning. So that the expectations of the community/constituents are not accommodated, the worst thing is that the budget is used as a political vehicle to gain power by showing a positive image to the community/constituents. What was created later was the barrenness of accountability to the public due to the lack of information provided to the public and community participation which was still lacking. The implication is that the communication that exists in the circle (executive-legislative-society) is transactional.

Following Habermas's thought, the understanding of the concept of executive-legislative accountability is dominated by strategic rationality or purposeful rationality. The pattern of achieving an account of communicative actions between them is based on the fulfillment of formal aspects, evidence that the rationality aspect is aimed at particular achievements. Communicative rationality



can occur if there is a public space where all elements of society (executive-legislative, community) can meet in a discourse free from domination, reduce the level of repression on social norms, and reduce rigidity or violence, and apply standards flexibly.

#### 4.4. Budget Accountability Construction

The concept of budget accountability is based on three contexts, namely individual interaction, rationality, and public space. Besides, based on the research data presented in the previous chapter, this idea departs from Habermas's argument that individual interaction, rationality, and public space are the basis for giving individual actions for participation in communication through discourse to reach consensus. There are three essential points in applying accountability in discussing and determining regional budgets (APBD), namely individual interaction, rationality, and public space. In personal interactions, intersubjectivity can recognize rational actions in a space free from domination and power. It is Habermas who puts rationality at the center point of the communicative ratio. This means that all of a person's actions are rational as long as they have justifiable arguments. This means that at the level of discussion and determination of the budget in the context of the APBD, to fulfill its validity, it must be acceptable and rational. That is, this acceptance is not only among the executive-legislative but involves the community as a trustee. Thus, when all of these elements are involved in the budget discussion. The consensus resulting from this intersubjectivity will be morally accounted for according to their respective positions. Although this is not a guarantee of moral truth, at least there have been efforts to reach the validity of a rational consensus.

Based on the explanation above, the conclusion in this study is that accountability is an operational form of responsibility which is the professional standard of government officials in providing services to the community. Practically, accountability is used to assess the quality of apparatus performance to identify their strengths and weaknesses correctly. Therefore, ideally, any government officials carrying out various government activities, development, and service to the community emphasize accountability in performing their duties. Rights and obligations, actions, and skills should be held in public to bring good governance. However, the conditions that occur are contrary to public expectations, as described above. Various issues and discussions that have been described previously related to the accountability of regional budgets are caused by aspects of behavior and power, which are motivated by material and financial factors, namely the desire to fulfill the utility function. Claims by the government and the House of Representatives stating that information related to the use of the budget is open, published through websites and other media, is only a formality. Because the essence of openness directed at accountability is only at the level of complying with regulations. Even though almost all regulatory products born in the reform era mandated transparency as a basis for accountability, the practice of abuse of authority required by the community is still ongoing, like "changing clothes" with conditions in the old order era, resulting in public distrust. A more intense interaction pattern only occurs between policy-making actors who benefit from understanding budget policies—everything related to the budget, only those who understand what kind of policy and allocated. So, the tendency to manipulate by distorting the information communicated to the public inevitably leads to consistent decisions with their interests. Such interaction creates a mechanism for formal and informal relations, and the policy's output is political activity. In traditional relationships, accountability is characterized by relationships that seem to carry a positive image for the public to maintain a conducive atmosphere. So a policy that results from political activities is a form of what the local government and the DPR want to do or do not want to do that will authoritatively be allocated to the community. The right of discretion is ultimately used as flexibility for actors to exercise their power. With this right, the budget allocation for programs provided by the OPD can show legislative performance in the eyes of their constituents. Thus, it will improve the image for the components and become the capital to nominate in the following period to open up the opportunity to be re-elected.

This study aims to produce a concept of accountability that is free from domination, which can synergize the accountability of the executive, legislative, and community and is oriented towards the liberation of communication. Suppose previously described that the interactions in producing

policies in local government are the executive and the legislature. In that case, such communication is a distortion of information that castrates the movement's right to know the community. Communities who should be involved or participate in responding by producing policies seem to have been given less access to it. So that the public space, which is used as a rational means of communication for all elements of society, is not functioning correctly because public participation is seen as disrupting the electability of government officials. Efforts to raise public participation can be made if the government opens channels or access without distinguishing the origin of the community. By opening access to information and communication with the public, the government can establish a strategic plan that contains the government's view of the future regarding policies, goals to be achieved, policy directions to be pursued, and programs to be implemented. Based on the strategic plan, the community can play a role by exercising control over the implementation of policies. Thus, the community will be responsible for government policies because the community participates in determining policy. Because of the various problems that often arise in the accountability process that lead to multiple concepts of accountability, especially in the aspect of regional budgets, this study attempts to produce an idea through criticism of accountability associated with government services. As the author has described in the discussion, various things represent government services to the community, which seem less than optimal. The accountability aspect is still questionable about its effectiveness and seems half-hearted in its implementation. The public is not given an information space to find out the extent of the use of the budget.

Ideally, the Work Plan and Budget (RKA) document up to the budget realization report can be published, not only in the form of the final report published on the local government website. The non-fulfillment of these expectations obscures the essence of accountability. Likewise, the legislature's position as an extension of the people who voted for it seems to close their eyes and ears to the problems that exist in society. The high levels of poverty and unemployment in Gorontalo city indicate that the legislature's role is still not optimal. There is more communication before elections and recess activities. Likewise, the DPRD is less adaptive in conducting hearings with community groups to provide input on the budget draft. It can be understood that legislative accountability to the public is motivated to attract sympathy, not on noble intentions.

## 5. Conclusion

Based on the previous description, this study produces a concept of accountability which the author calls triple accountability. Practically in the author's view, this concept is quite effectively implemented. This view adopts Habermas's thinking that communication-based rationality effectively overcomes social problems in human life, including government order. This research can be classified into the type of policy research. Critical theory can provide direction that research should ideally offer solutions to social problems where there are marginalized social groups. Thus, it can give self-awareness and strive to make contributions related to budget accountability. This self-awareness is a process of internalizing moral values that provide the spirit of implementing qualified accountability. This means that applying communication based on rationality will free itself from the limitations of information needed when in a public space to minimize information asymmetry. Therefore, triple accountability is a necessity; This concept focuses not only on government institutions that give each other accountability but also on the people who participate in policy-making. The policy reflects a consensus by involving community participation. So that the commitment of government administrators, in this case, the executive and legislature's commitment is needed to have an open attitude and change the mindset in understanding and responding to public "curiosity" for information on the use of public budgets. The change in perspective is not only on the part of the executive and legislature, but the community must also change the mindset so that awareness grows to take responsibility as part of the community in the public space when the general budget discourse emerges.

In addition, Habermas' critical theory approach can be used to the point of view the entire budget policy process, from planning to budget accountability stages. Meanwhile, in this study, we only take pictures of the accountability side of the budget. Therefore, to fully see how the accountability side of

the budget cannot be fully achieved. Thus, the author realizes that to understand the theory of communicative action. The discussion is quite tricky and more technical. So, the author tries to use a way that, according to the author, can "help" in understanding this theory using the interpretations of other writers. Therefore, although some carry out further research, their interpretation will differ from the author's interpretation in understanding Habermas's thoughts.

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