

## INTISARI

Disertasi ini meneliti mengapa terjadi patologi akuntabilitas sosial dalam proses perencanaan dan penganggaran publik? Berdasarkan penelitian terdahulu, ditemukan bahwa akuntabilitas sosial merepresentasikan praktik demokrasi untuk menghasilkan tata penganggaran publik lebih transparan, memberdayakan partisipasi, dan kontrol masyarakat sipil sehingga anggaran lebih pro rakyat dan mengurangi perilaku korupsi, kolusi, dan nepotisme (KKN). Terjadinya KKN di era penerapan mekanisme akuntabilitas sosial merefleksikan adanya gangguan (patologi) akuntabilitas. Penelitian ini bertujuan menjelaskan alasan terjadinya patologi akuntabilitas sosial tersebut.

Pertanyaan penelitian dijawab melalui metode penelitian kualitatif jenis kasus jamak. Unit analisis adalah Kota Surakarta dan Kota Magelang dengan kajian kasus pada praktik forum akuntabilitas sosial dalam proses perencanaan penganggaran publik. Pengumpulan data dilakukan melalui wawancara, observasi, dan analisis dokumen untuk menemukan patologi yang mengganggu berfungsinya mekanisme akuntabilitas sosial sehingga kontra produktif bagi nilai demokrasi. Analisis data menjelaskan alasan patologi akuntabilitas sosial terjadi dalam kerangka kerjanya berbasis prinsip transparansi, partisipasi, dan kontrol publik.

Hasil penelitian menemukan patologi akuntabilitas sosial terjadi karena paradoks demokrasi dan paradoks birokrasi menurunkan patologi pada interaksi antarelemen akuntabilitas sosial yang berlangsung dalam lingkungan budaya formalitas prosedural dan masyarakat sipil yang berorientasi komodifikasi. Pintu masuk patologi akuntabilitas sosial adalah melalui elemen akuntabilitas sosial berikut. (1) *Supply side*, yaitu peran pemerintah (dan politisi) sebagai *accountor* yang melakukan kooptasi, (2) *demand side*, yaitu peran masyarakat sipil sebagai *accountee*, terkooptasi dan melakukan komodifikasi forum, (3) kelembagaan forum warga yang terkooptasi dan dikomodifikasikan, serta (4) keterbukaan informasi yang bias dan dikomodifikasikan.

Kesimpulannya adalah orientasi budaya formalitas prosedural dan budaya komodifikasi memicu terjadinya patologi akuntabilitas sosial penganggaran daerah, sehingga mekanisme akuntabilitas sosial yang diselenggarakan dalam format demokratis belum tentu menghasilkan nilai-nilai demokratisasi penganggaran yang lebih baik. Sebaliknya, justru menghasilkan akuntabilitas sosial semu yang cenderung melanggengkan kekuasaan elitis dan rawan melemahkan nilai-nilai demokrasi. Pada tataran teknis patologi akuntabilitas sosial berisiko menimbulkan misalokasi dan inefisiensi anggaran, kecemburuan, konflik, perpecahan antarkelompok, apatisme, turunnya kepercayaan masyarakat, politik uang, dan kesenjangan antarkelompok/antarwilayah.

Saran penelitian lanjutan tentang perbaikan kualitas demokrasi dan birokrasi untuk mendorong perubahan paradigma dari akuntabilitas sebagai tanggungjawab kepada pemenuhan keinginan (*accountability as responsiveness*) kepada patron/klien/konstituen ke arah akuntabilitas sebagai kemampuan menjawab/menjelaskan (*accountability as answerability*) kepada publik.

Kata kunci: patologi, akuntabilitas sosial, perencanaan dan penganggaran publik.

## **ABSTRACT**

*The dissertation aims to seek why the social accountability pathologies occurred in the public budget planning. Previous studies have found that the social accountability represented the democratic practices which produced a more transparent public budgeting, empowering public participation and control—so that the budget became more pro-public, and reduce the practices of corruption, collusion, and nepotism. This study found that in the implementation of social accountability mechanism, the practices of corruption, collusion, and nepotism still could be found in a huge number. This condition reflected the presence of accountability pathologies. Therefore, this study aims to explain the reason behind the occurrence of accountability pathologies.*

*The research questions of this study were addressed through the utilization of the qualitative multiple case study method. The units of analysis were City of Surakarta and te City of Magelang, focusing on the practices of social accountability forums in the process of public budget planning. The data were collected using interview, observation, and documentation methods in order to identify the pathologies that hinder the social accountability mechanism which were contra productive to the democratic values. Data analyses explained the causes of the occurrence of social accountability pathologies using the principles of transparency, participation, and public control as the frameworks.*

*The study finds that the occurrence of social accountability pathologies was caused by the existing of paradoxes of democracy and paradoxes of bureaucracy which produced pathologies in the environment with formal-procedural culture and a commodification-oriented civil society. The social accountability pathologies entered through the elements of social accountability: (1) the roles of the government (and politicians) as accountors with cooptation practices on the supply side, (2) the roles of civil society as accountee with forum-commodification practices on the demand side, (3) the institution of public forum that has been co-opted and commodified, and (4) the commodification of the information transparency.*

*The conclusion is that the orientation toward formality-procedural and commodification culture trigger the practice of social accountability patholgies in the public budgeting; therefore it may prevent the social accountability mechanism in the democratic proces to produce better budget democratization values. On the contrary, it tend to produce a pseudo social accountability, which preserve the power of the elites and have potential in weakening the democratic values. In the technical level, the social accountability pathologies have a potential to produce budget misallocations and inefficiencies; jealousy, conflicts, intergroup disintegration, apatism, declining of public trust , money politics, and inequality between groups or regions. his study suggest further research on the issues of increasing the quality of democracy and bureaucracy to encourage the paradigm shift from accountability as responsiveness to the patron/client/constituent, toward the paradigm of accountability as answerability to the public.*

*Keywords: pathologies, social accountability, public budget planning*