

# Beyond Ceremony: The Impact of Local Wisdom on Public Participation in Local Government Budgeting

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## Abstract

*This paper reveals that public participation in local government budgeting can be practiced fully by the people, and not merely a ceremonial process as shown by earlier literature on such processes. Prior research has focused on the district level and found that participation in local government budgeting is still assumed to be merely a formality, done as part of a required ceremony to fulfil certain local government obligations. However, at the micro-community level, this paper shows that public participation is truly holistic, and practiced beyond mere ceremonial formalities. This research was of the Tenggeresse people, an aboriginal community at Bromo Mountain, East Java, Indonesia. An interpretive paradigm with an ethnomethodology approach was employed to reveal the existence of local values of Tenggeresse when participating in local budgeting; centring around being peaceful and looking after the welfare of others. These values of local wisdom are internalised in the planning, implementation and transparent responsibility aspects of public participation in local government budgeting.*

## Key Words

Public Participation  
 Local Budgeting  
 Local Government  
 Local Wisdom  
 Musrenbang  
 Ethnomethodology

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## Introduction

Public participation is the participation in the planning, implementation and accountability processes of local community development. Achmadi, Muslim, Rusmiyati and Wibisono (2002) and Sisk (2002) explain that participation and autonomy are the keys to success in the implementation of any local project since this participation deals with the supervision and aspiration aspects of the local community.

In Indonesia, the requirement of the law on local autonomy requires public participation in order to reinforce the budget supervision (Sopanah, 2004). In the 2004 Law no. 25 on System of the National Development Planning, the mechanism of participation in budgeting has been regulated and clarified in the 2002 Decision of the Minister of Domestic Affairs no. 29, which has been revised into the 2006 Regulation of the Minister of Domestic Affairs no. 13. The main point of the above three regulations is that there is a mechanism of public participation in the local budgeting process.

The literature on public (people) participation in budgeting states that, ideally, such participation should be at all stages of the budgeting cycle; from planning to implementation to accountability and responsibility (Mardiasmo, 2002). However, field studies show that although public participation in the development and the planning of the local budgets is assumed to be very important, actual true public participation is very low (Cooper and Elliot, 2000, Layzer, 2002, Navaro, 2002, Laurian, 2004). For example, Laurian (2004) found low attendance in various public meetings. Although public meetings are considered to be less effective as a rational tool of persuasion, they still play a role in maintaining the system of local democracy. The results of Laurian and Adams (2004) research are in line with those made by Sopanah (2003); Sopanah, Wahyudi and Azmi (2004) and Sopanah and Wahyudi (2005a; 2005b). In fact, Sopanah (2012) found that participation in local government budgeting is still assumed to be merely a formality, done as part of a required ceremony to fulfil certain local government obligations.

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This research was inspired by Sumarto (2004); who states that non-formal mechanisms that come from public innovative initiatives is more effective than formal mechanisms of public participation (termed *Musrenbang* in Indonesia) (see Waidl, Sudjito and Bahagijo, 2008). The inspiration of this research also comes from Muluk (2007) who concludes that adopting a system-thinking approach resulted in successful public participation in local governments that brought about improvements in the reformation era. These improvement however have followed the S curve pattern, meaning that there is an improvement in the preliminary stages of the reformation, but gradually the improvement slowed and became stagnant.

Sopannah (2003), Sopannah, et. al. (2004), and Sopannah and Wahyudi (2005a,b) show that public participation in budgeting is very important since it improves transparency and accountability of the process; but in reality, true public participation is still very low. Sopannah (2008 and 2009) found that due to the encouragement from the government and NGOs, the levels of true participation at the local government level improved. However, Sopannah (2012) found that participation in local government budgeting is still merely a formality, done as part of a required ceremony to fulfil certain local government obligations, rather than true people participation.

The objective of this study is to delve deeper and understand public participation in the budgeting process at a local community (rather than local government) level. At the micro-community level, the study investigated a value system that enabled holistic and full participation in planning, implementation and accountability. The study was of the Tenggeresse (Aboriginal) local community at Bromo Mountain, East Java, Indonesia. The Tenggeresse people, mainly Hindu, have a culture and customs different from other people in Indonesia. This difference enables them to develop a process of participation which is different to other villages in Indonesia. This research study shows how the local values of the Tenggeresse were internalised in the planning, development, implementation and accountability of the local government budgetary process. The result of this research produces a real picture holistic

and full public participation in the local budgeting process at a micro-community level. The findings present a road-map of how local governments can bring about real participation in the budgeting process by tapping into the values of local communities; thus moving beyond mere ceremonial budgeting.

## **Theoretical Exploration of Public Participation in Budgeting**

### **Obtaining Rights to Welfare through the Budget**

The budget is a statement about the performance objectives to be reached during a certain period, as expressed in financial terms; whilst budgeting is the process undertaken to prepare a budget (Mardiasmo, 2002). A Local Government Budget is a financial plan reflecting the choice a Government makes on its policies, either economic or social (Khan and Hildreth, 2002; Salihu, 2005; Shim and Siegel, 2005). According to Henley, Likierman, Perrin, Evans, Lapsley and Whiteoak, J (1992), stages in budgeting either in the private or public sector is relatively the same, consisting of four stages, namely planning, ratification, implementation and reporting (responsibility accounting).

However, domination by the executives and legislatives in local government budgeting has resulted in an imbalance of power, by giving these levels priority in budget allocations. This creates an opportunity for corrupting the budget; as is the case in all Cities/Regencies in Indonesia (Sopannah, et al, 2004). The modes of corruption the legislative makes are among others: (1) adding and widening the expense items, (2) distributing the local budget funds to fictitious institutions/foundations, and (3) manipulating the official travelling budget. Meanwhile in the executive institutions, the modes of corruption are among others: (1) making use of the balance funds without any procedures, (2) deviation in the procedures of proposing and taking the local cash funds, and (3) manipulating the procurement process (Sopannah et al, 2004). Along with the cases of corrupting the budget, there is a question as to whether the budget should be a complicated, economic-technocratic report of bureaucracy, or a great implementer of human rights, especially the fulfilment of the socio-economic rights of the people. According to Wiratraman

(2004), a local government budget should be considered as a human right since it is the Government commitment to improve its people's welfare.

Wiratraman (2004) states that to improve people's economic, social and cultural welfare, there are at least three elements that are the obligations of a State, namely:

1. *The State's obligation to respect the people*
2. *The State's obligation to protect the people*
3. *The State's obligation to promote and fulfil the people*

Based on these three elements, the State through its public budget may fulfil its peoples' economic, social and cultural welfare through the various programs and activities the people need. Therefore, to find out what people need, public participation is really needed in the budgeting process. It is the people themselves who know more about their needs for development. The basic thinking about the importance of public participation, according to Mahardika (2001), is that any development project will face a threat of failure if it does not involve the people in both the budgeting process and its implementation. This is also in line with Sopanah (2011) who states that some rejections to development occur because true participation was not present.

### **The Importance of Public Participation to Development**

The importance of participation is also highlighted by Conyers (1991), who states that public participation is first a tool to get information about the conditions, needs and attitudes of the local people, without which any program and any project of development will fail. Second, people will believe in projects and programs of development if they are involved in the process of preparation and planning the budget, since they will know better the projects and will have a feeling of ownership (equity) in the project. Third, it is a democratic rights if the people to be involved in the development of the people themselves.

The view that participation should be expanded into the political arena comes from Habermas who states that an autonomous

public space out of the State domain should exist (Cornwall, 2002). The State as an actor and political institution has a right to lead the purpose and objective of the development, with or without involving the people. However, ideally, the people should be involved in making any policy by making use of the public space that Habermas offers in the form of political participation. By political participation, the people may influence the Government and to ask for their commitment and accountability (Cornwall and Gaventa, 2001).

Public participation is inseparable from the development itself, so that the people will get equal rights and power to demand the benefits of the development. Krina and Lalolo (2003) explain that in realising participation, there are some aspects to consider namely: constitutional institution, civil society web, local culture of the Government, and other factors such as transparency, accountability and honesty. One of the forms of public involvement in development is participation in the process of local budgeting consisting of planning, implementing and accountability stages.

Public participation in local areas is contextual, and depends on the characteristics of the environment, economy, culture and politics in the local area. Arnstein (1971) proposed a very well known theory that shows the levels of public participation, called *Ladder of Participation*. This theory explains that participation is the peoples' power to influence any changes in making any policies. In theory, there are three levels of participation which are then detailed into eight ladders of participation. The lowest level is that there is no participation, consisting of two ladders: manipulation and therapy. Any activities of participation occurring at this level are actually distortions of participation and merely make the power holders to educate and to entertain the participants. A more detailed view of the ladders of participation (Arsntein, 1971) is shown in Table One.

### **Public Participation in the Budgeting Process**

Who is the most powerful in determining the budget? This question is vital to determine who is powerful and who plays political roles in determining the budget.

**Table One: Eight Ladders of Public Participation**

8	Control by Citizens	➔	Full Participation Levels of Citizen power
7	Delegation of Authority		
6	Partnerships		
5	Concessions	➔	Symbolic participation ( <i>tokenism</i> )
4	Consultations		
3	Information Conveyance		
2	Therapy	➔	No participation Non participation
1	Manipulation		
<i>Source: Arnstein (1971)</i>			

But, political bargaining also happens between the executives and the legislative; based not on what the people need, but on the individual or collective interests of the executives and the legislative. There are various types of the political games impacting the budget from various areas. In general, the “bargaining position” of budget is based on to whom and to what the project would be of interest. Beside the bargaining position of the price of the project and the area of the implementation of the project, a case that is hotly and publicly discussed is that of a “project broker”. There are many members of commission on budget in the House of Parliament who have become ‘project brokers’; whose role is to facilitate programs the executives propose.

The existence of these brokers is evidence that the budget as an instrument the Government uses to wield their power; and in practice is inseparable from a number of interests that should be accommodated. Personal and group interests (usually called political interests) often pose a higher weight than people’s interest. Budgeting politics that happen either in Central or in various Local Governments in general is a miniature form of the complicated politics in Indonesia.

Budgeting politics is the process of allocating the budget on the basis of the will of the executive. Rubin (2000) in his book *The Politics of Public Budgeting* ‘states that in determining either the ranges of values or funds of allocation to the people, there are always political interests to be accommodated by the officials concerned. Wildavsky (1964) supports the opinion that all budgeting is political and most politics is budgeting. The budget is “a struggle to aggregate power”; i.e. who is in power at that time, it is that person

who will determine the value of the budget allocated. Various problems on the budgeting politics above require people to participate in the budgeting process in order to assure that the budget is properly used for the required development and nothing else (Mariana and Edi, 2008). Planning and budgeting is a process that determines the direction of the allocation of the public budget; and whether it will cater to the people interests or the interests of those in power. Any budget that takes sides is a dysfunctional budget. Any improvement of public welfare will be limited by such dysfunctional budgets. Therefore, public participation is needed in the process of local planning and budgeting, for any public value to emanate.

## Methodology

### Type and Paradigm

The research on accounting has been developing and giving more emphasis on aspects of human, social reality, and the main function of accounting as a symbolic medium. Accounting is viewed as a practice with consequences raised by human beings and social contexts in which it is operated and with the interaction between accounting and other organisations or social phenomena (Hopwood, 1989; Birnberg and Shield, 1989; Burgstahler and Sundem, 1989; Caplan, 1989). Moreover, researchers in the field of human interactions have examined the literature in the area so that a body of knowledge of called *behavioural accounting* is established (Birnberg and Shield, 1989). This body of knowledge has given researchers the basis of interpretation in the understanding of accounting and also appreciating human interactions and the social contexts of accounting.

As a part of politics and economics, policies on local budgeting are a social reality which is influenced by the individual behaviours involved. In the case of local government budgeting, among others, are the influences of executives, legislatives, NGOs and the people affected by the budget themselves. Some research studies state that besides being influenced by those involved in it, the local budgeting process is also influenced by negotiation, changes in power and internal politics (Siegel and Marconi, 1989, Covaleski et al., 1996, Wildavsky, 2004).

Following from the studies above, in this present research study, the researchers had as the primary objective the revelation of the social realities in the process of local budgeting based on the local wisdom of Tenggeres, a micro-community of aboriginal people of Indonesia. This study delves deep to understand values of locality existing in the Tenggeres and to explain how these values impact on participation in the planning process of local government budgeting. An interpretive paradigm with ethnomethodology was employed to undertake this study. Ethnomethodology as an approach to research gathers data intended to reveal a social needs phenomenon. Main informants will supply data, information, experiences and others insights to answer research problems. From this study, it is expected to get answers to the following questions: (1) is public participation in budgeting more than a mere ceremonial formality? (2) what local wisdom and values exists in the life of Tenggeres? and (3) how does the local wisdom of the Tenggeres impact in how they participate in the local government budgeting process?

### **Social Sites of Research and Informants**

This research was made in Tenggeres living in Ngadisari village, Sukapura sub-district, Probolinggo Regency, East Java province, Indonesia. Informants of this ethnomethodological research study are divided into two groups; namely those who reveal values of localities, namely among other local communities and the Tenggeres people, and those informants who reveal public participation in planning the budgeting such as heads of village (Petinggi) and their staff, heads of sub-district and their staffs, executives (head of Agency for Regional

Development, local secretary, regent) and the members of the local parliament.

### **Data Collection and Analysis Method**

The methods of data collection to delve into and to understand local values were via documentation (including photos and videos), in-depth interviews with various individuals performing customs during informal or traditional ceremonies. The methods of data collection to explain public participation in the process of planning the budgeting were via documents (including photos and videos), direct observation, in-depth interviews with community figures, executives, legislatives and other stakeholders.

In the procedures of data analysis, the Miles and Huberman (2002) model of data analysis was employed. The procedures of data analysis are data reduction, data presentation and conclusion drawing. This method was adopted since the researcher wanted to identify, analyse, describe and interpret the phenomena found. All results of interviews and observations were reconstructed on the basis of memory into bundles of field notes. Based on the field experiences, the researchers made an analysis during and after data collection.

### **Research Results**

#### **Delving into the Local Wisdoms of the Tenggeres**

Gobyah (2003) said that local wisdom is a truth that has become a tradition in an area. A local wisdom is a combination of spiritual values and various existing values. Geriya (2003) stated that conceptually, local wisdom and superiority are human wisdoms leaning on the philosophy of values, ethics, manners and behaviours that are traditionally institutional. Local wisdom is any values considered to be good and right so that they really determine human dignity and prestige in the community (Geertz, 1992).

Local wisdom may be categorised into two aspects: *tangible* and *intangible*. Some local wisdom such as the systems of value, manners, special stipulations expressed into written forms as found in a traditional book (*primbon*), calendar and pamphlet are tangible. Whereas intangible local wisdoms are advices verbally

conveyed from one generation to the next that may be in the forms of songs and hymns containing values of traditional teachings and other social values.

According to Sukari et al. (2004:47-51) values of local wisdoms in Tenggeresse living in Nagdisari village are based on concept of life of Tenggeresse; namely they have a *triadic relationship*; (1) between human beings and their God(s), (2) human beings and human beings and (3) human beings and their natural environment. The relationship between human beings and God(s) are realised in the loyalty to pray in line with Hinduism and doing various traditional Hindu ceremonies. Meanwhile the relationship between human beings is shown by their way of life and adherence to the concept of *mutual cooperation (sayan)*. The last, the relationship between human beings and their natural environment is realised by doing various traditional ceremonies dealing with cycles of natures and also maintaining the nature.

Moreover, Tenggeresse also possesses a way of life (*prasaja*) meaning honest, without any pretence; (*prayoga*) always to behave wisely; (*pranata*) always to obey the King, namely the leader or the Government; (*prasetya*) loyal; and (*prayitna*), be wary. The values of local wisdom that may be identified in the life of Tenggeresse are among others: *ramah* (friendly), *setuhu* (subservient), *guyub rukun* (harmonious), *sanjan-sinanjan* (helping one another), *sayan* (mutual cooperation), and *prasaja* (honest). These *local wisdoms* colour all life of Tenggeresse. In this present research, we hope to show how these values of local wisdom were internalised and resulted in full public participation in the budgeting process.

The internalised values of local wisdoms in the budgeting process may be identified into three values namely subservience (*setuhu*), mutual cooperation (*sayan*) and honesty (*prasaja*). The values of subservience or *setuhune* of Tenggeresse are realised by following time schedules and stages the Government has determined. These scheduled are followed strictly, sometimes causing duplication, as the Tenggeresse may have already done a particular stage of the required process informally before its required time. If so, the process is repeated formally.

The local wisdom of mutual cooperation (*sayan*) is realised in implementing the budgeted development projects in the area of Tenggeresse. When the researchers made observations and visited the field, almost all developments, either those funded by the local budget or the Tenggeresse people themselves, were being done by the society in the way of mutual cooperation. Such mutual cooperation is undertaken by all members of the Tenggeresse society, both men (especially the young men) who do the physical work and women (especially the young women) who prepare food and beverages. The “mutual cooperation” way of life is really earthed or internalised in all the activities of the Tenggeresse.

The value of local wisdom “honesty” (*prasaja*) is realised in the process of accountability and transparency in using the allocated budget. As a form of transparency, responsibility and honesty, the leader of the community (*rembug warga*) is always made to explain each activity he has made for the year and to accommodate various inputs for activities in the following year. Such transparency and accountability cannot be found in other areas in Indonesia.

### **Formal and Informal Public Participation in Planning the Development**

The implementation of village Musrenbang (public participation at village level) in the area of Porbolinggo Regency in general is almost the same as other areas, and often done as a mere ceremonial formality (Sopannah, 2012) The difference is that besides doing village musrenbang, Tenggeresse also make use of other informal participation mechanisms. The informal participation is done in December, at the same time as the accountability report of the heads of village (*petinggi*) to the people of the Tengger village. Meanwhile, the implementation of sub-district Musrenbang is considered as a ‘formality’ in order to fulfil a mechanism of the development planning. It is supported by some informants below:

*“Village Musrenbang in my opinion is a friendship activity among members of Tenggeresse, so although at the end of the year we have made an agreement about the proposal for 2011, we still do a village Musrenbang as stipulated by the Government (K, 22 February, 2010)*

*“Musrenbang in Ngadisari village is made at the beginning of February in Village Hall attended by village apparatus. The people of Tengger have attended the yearly meeting at the end of December and have given some proposals. We have made the priority of the development in the previous meeting. Some big projects we proposed are physical ones. (S, February 22, 2010).*

*“Villages like ours do village musrenbang, as proved by the document given to the sub-district office containing recapitulation of proposals from each field. Besides as a form of “subsर्वience” to the Government, village musrenbang is also made by Tengger village called “village deliberation” held at the end of the year as a medium for accountability of the leader to the people during the year. During the “village deliberation”, the people propose programs for the next year period. This mechanism is actually a real public participation in Tengger area (A, February 22, 2010)*

The results of interviews with a head of sub-district explain that the mechanism of village musrenbang is made as a realisation of subservience of the Tenggerese to the Government. Apart from effectiveness or ineffectiveness of the implementation of village musrenbang in Tengger areas, the Tenggerese have clearly done something that its people believe is a duty of all citizens. Moreover, the Head of Economic sector of the Bappeda (Agency for Regional Development) in Probolinggo Regency, states that the phenomenon of participation in the process of the budgeting planning is normally made in line with the Government mechanism and regulations and also the local culture. His statement is as follows:

*“Public participation in the process of the budgeting planning is made through a mechanism of Musrenbang. The musrenbangs, from village to regency levels, have been made in line with the existing regulation as a form of “subsर्वience” of Local Governments to the Central Government. In the area of village of Tenggerese, they have done village Musrenbang in January for merely showing their subservience to the Government (GW, February 22, 2010)*

The implementation of village musrenbang in the fashion adopted by the Tenggerese in

Ngadisari village, according to the theory of participation proposed by Arnstein (1971) may be categorised in the third ladder of participation, namely at the level of full participation. This ladder is marked by partnership, authority delegation, and control by the members of village. In this ladder, it seems that public participation among Tenggerese in the process of the budgeting planning is different from other villages out of the area of Tengger, as the Tenggerese do not treat public participation as a mere ceremonial formality.

The implementation of informal musrenbang in the manner undertaken by the Tenggerese is an interesting finding, since this informal participation is one form of innovations the village makes while still paying attention of the values of local wisdoms. The value of the local wisdom “subsर्वience” (setuhu) is realised by still doing a mechanism of formal musrenbang although the spirit of the participation exists in the informal musrenbangs. The obedience to the law is one of values of local wisdom among Tenggerese; and is still maintained in the context of budgeting which is a form of subservience to either the Local or Central Government.

### **Mutual Cooperation in the Public Participation of the Tenggerese**

Development results from a process of planned changes involving the Government and the people. If the development only involves the Government, the aim of the development will not be reached but merely the budget will be spent. A research study by Sopanah (2011) shows that a project to do a well drilling using the fund of Rp5000,000 was rejected by the people in the community affected, since the process of budgeting was not participative and not in line with the people's needs.

Various problems in implementing development projects has happened in each city/regency in Indonesia due to similar issues; namely those in power are dominant in determining the development so that the development is considered as a project that is beneficial for themselves. Some researches on budget support the results that the determination of budget allocation for development is much influenced by personal interest, power and internal politics (Hackman (1985) in Covaleski et al (1996) and

Wildavsky (2004). Colaveski *et al* (1996) and Siegel and Marconi (1989) also explained that budgeting has dual roles namely to share power and also as a medium to get power. As a result, there is much “political bargaining” after a head of local area is elected and inaugurated. Then the distribution of the “development pie” is made among those supporting him, meaning development projects are shared. Much rejection of development projects also happens in other developing countries besides Indonesia, such as in Bolivia, Romania, the Philippines, Malaysia and Vietnam because there are no public participation mechanisms in those countries (McNeish, 2006; Radu, 2009; Swain and Chee, 2004). Radu (2009) states that the domination of the elites in power is very high in the developing world; so that there are some developments that are refused are because the people are not satisfied with the policy. Meanwhile the development of dams in Thailand and Malaysia was not accepted by the people there because there was a lack of negotiation between the Government and the people.

As in other villages in Indonesia, the proposals for development that are conveyed in the village Musrenbang are not all funded by the local budget due to lack of funds. From studying the available documents on the process of budgeting planning in the area, the average number of proposals that are accepted is just 10%-25% depending on the period. The process of determining the scale and priority includes the principles of equitable distribution for each village.

Following the musrenbang in Ngadisari village, the amount proposed in the 2011 Local Budget (referred to as the APBD) was Rp. 536.600.000; but only Rp. 1.602.890.000 (or 36%) was accepted. Item wise, the amount of money proposed for (1) physical and infrastructural development was Rp. 855.290.000, but the acceptance was Rp. 256.600.000 or about 30%; and (2) for socio-cultural fields was Rp. 330.000.000, but the acceptance was Rp. 150.000.000 or 45%. It was seen that because public participation is carried out in its true form, the Government of Probolinggo Regency gives more attention to the proposal that the Tenggerese make than those of other villages. Another reason was that the Tenggerese were undertaking projects that had a direct impact on tourism to the area.

Two staff members of the Regency (Bappeda) in Probolinggo stated:

*“As a unique tribe maintaining values of local cultures, it is natural if the Probolinggo Government gives a higher budget to the Tenggerese than other areas (H, January, 2011).*

*“I agree if the Probolinggo Government pays attention to Tneggerese by giving a priority of budget than other villages, since they become a mascot of tourism in Indonesia which certain will result in foreign exchange (A, January 2011).*

Besides the executives, the legislatives also support the realisation of development the Tenggerese propose. On the basis of the results of observations and interviews with some members of local parliament from the electoral area in the sub-districts where Tenggeresse live (namely Sukapura, Kuripan, Sumber, Wonomerto, Lumbang, Bantaran, Sumberasih and Tongas sub-districts), it seems that they who are from the sub-districts are more active in guiding the proposals. This was confirmed from interviews with two members of local parliament from Sukapura sub-district as follows:

*“I tried to guide the proposal of the musrenbang in villages where Tenggeresse live. In my opinion the proposals are on the basis of needs instead of desires .....(M, February 3, 2011).*

*“Tenggeresse is a unique and isolated tribe who maintains the local values, I always voice this in hearings with executives ... hopefully, they are given a priority...(J, February 3, 2011).*

From the interviews, it may be concluded that the members of local parliament from the electoral areas of Tengger have good spirit and motivation to improve, to pay attention to the needs and look after the welfare of the Tenggeresse; and recognise them as a unique tribe living in Probolinggo Regency. Such an attitude is unique in Indonesia.

In the implementation of the budget in various development areas, the Tenggeresse always apply the values of mutual cooperation (sayan). Some development projects are funded via the APBD, and others by the

Tenggeresse themselves. Evidence of empowerment and mutual cooperation were observed in the form of *rembugan* or deliberation to determine a decision, for example, when determining a priority in developing the economic, financial and also socio-cultural matters.

The value of *sayan* can also be seen in either physical or non-physical development among Tenggeresse. The non-physical activities are usually made by those involved in the Family Welfare Building (called *Pembinaan Kesejahteraan Keluarga* or *PKK*) dealing with various seminars and other talks. The values of togetherness and mutual cooperation serve as provision for learning; especially in the field of health (e.g. a midwife giving a talk on health was observed). As expressed by one of members of *PKKI* who is a teacher in a Junior High School:

*“Each month, those (mothers) involved in PKK have a meeting in the village hall. Their activities are various, from elucidation on health by a midwife, to cooking to handicrafts. Some time ago, in Tengger each mother bearing a child was helped by an indigenous medical practitioner (dukun), but it is the midwife who helps the process...”* (S, February 7, 2011).

It was observed in the research study that at the Ngadisari village of the Tenggeresse, high value is placed on mutual cooperation in each of the following development projects: (1) improvement of a small road, (2) giving asphalt to the roads, and (3) development of community banks. This showed that the Tenggeresse possess a very high awareness of the responsibility for their own welfare and development. They work hand in hand with the objective of finishing the development projects. The following are extracts of interviews with some members on-site at locations of the development projects:

*“The project of developing this road is funded by the APBD, while the members of Tenggeresse just give a contribution to the mutual cooperation in terms of manpower and foods. So that the fund the Government gives is just for buying materials. The self-help from the people in the form of fund is relatively in value.....”* (J, February 27, 2012).

*“The fund from self-help from the people may improve the results of the development, for example, the project for a road that should be funded by the development for 2 kms, may produce 2.5 kms. Self-help may improve the benefit of development...”* (P, February 27, 2012).

*“Mutual cooperation is a way of life. It is not only found when undertaking development projects, but also when a person has a celebration (hajatan) such as a circumcision (sunatan) or a wedding (pernikahan).....”* (S, February 28, 2012).

Based on the results of interviews with members of Tenggeresse and from the observations made in the research project, it can be concluded that the value of mutual cooperation or *Sayan* impacts holistically the life of Tenggeresse. The Tenggeresse have principles of life as a compass and guide as how to live, how to be spiritual, how to live in a state, etc.

Although modernisation comes into the area of Tenggeresse via the APBD; the wave of modernisation does not appear to influence the characteristics and values of mutual cooperation of the people. The value of local wisdom (especially *sayan*) in their daily life is internalised and then applied in implementing the development projects by undergoing mutual cooperation in each development activity in the area.

The value of mutual cooperation results in very good social capital among Tenggeresse. Such values should be maintained in the wave of modernisation. Any policies the Government produces giving a priority over personal or collective interests should be eradicated by adopting the value of mutual cooperation the Tenggeresse. By internalising the values, personal egoism or power will be diminished.

### **Accountability in “Tengger” Fashion: Building Honesty for Welfare**

The conveyance of the a *Report on Accountability* by the Regent of Probolinggo in front the Local Parliament is a mechanism in the system of Government operation dealing with the operation of Government general duties, the implementation of development and services to the people during one-year budget

period. In addition to such a formal mechanism, there are also other reports such as; (1) *The 2007 law no. 3 on the Report on the Government Operation to the Government*, (2) *The Report on the Accountability of Heads of Local Government to the Local Parliament*, and (3) *The information on the Report of the Local Government to the people*. It was observed in the research study how the Regent of the Government of Probolinggo, conveyed his office's accountability directly to the people in town square (kraksan) on February 20, 2012.

Accountability in the "Tengger" fashion as provided by the Regent, is also done by the head of village (Petinggi) of Tenggeresse. On the basis on the results of interviews with the Petinggi, this form of accountability is a form of honesty and transparency that must be done by the leader to his people. From the point of view of Tenggerese, it is seen that such accountability is an activity the Tenggeresse do collectively, with total village in consultation (called *rembug desa*) with much public participation; resulting in the benefits of good, charismatic and transparent Government. This was expressed by Tenggeresse interviewees as follows:

*"I am as the leader of Tengger who has been elected by the people and customs figures. Each year, I should provide an accountability report for my activities directly to the people. It is a form of honesty a leader has to the people he leads" (S, February 3, 2011).*

*"As the member of Tenggeresse, I feel peaceful. Various activities work well and transparently. One form of transparency in the Government activities is the existence of village consultation (rembug desa). All people of Tenggeresse also obey to the leader, either village and customs leader" (K, 3 February 2011)*

*"Activities of informal public participation (rembug desa tengger) in the accountability report of the Petinggi are annual routine activities which are very good as a medium of friendship. In these activities, there are many members of Tenggeresse come to listen to the accountability directly from the Petinggi. This accountability is an honesty of a leader to his members in order to improve their welfare ... (P, February 3, 2011)*

The various expressions above show that the values of local wisdom such as "honesty" are internalised in the accountability of development for a year period. The accountability report that the head of Ngadisari village made, as the Petinggi of Tenggeresse, is a form of honesty to his people. Apart from political motives behind accountability to the people, there is also the good will of the Regent as the leader to be directly accountable to the people. The Head of Local Government should, in whatever form, present an accountability of his performance; but on in a rigid way. The platform of the accountability report in "this fashion" in Probolinggo Regency should considered as "the best practice" for heads of other Regencies, so that their accountability will be more transparent and will make them nearer to their people. This kind of accountability at the micro-level was not found in other villages out of the Tengger area, and is a good example of public participation that goes well beyond the mere ceremonial formality found in higher levels of local Government as reported in Sopanah (2012).

## Conclusion and Limitations

Based on the descriptions and discussions above, it can be concluded that the implementation of village musrenbang in Probolinggo Regency in general is done as a ceremonial formality (Sopanah, 2012). The difference is that at a micro-economic level, the Tenggeresse, who are also part of the Probolinggo Regency, besides doing musrenang formally with full public participation, also do a mechanism of an informal participation called *Rembug Desa Tengger*. The implementation of informal participation in Ngadisari village, according to the theory of participation by Arnstein (1971) is categorised as being on the highest level in the 'Ladder of Participation'; i.e. full participation (See Table One). This finding is interesting since full participation rarely occurs in other areas of the Region. In fact the literature from other studies indicates that such full public participation almost never happens to the highest levels of the ladder. Therefore, this finding should be taken into account either by the Local or Central Government since it is the local characteristics and the local wisdom applied in all stages of the budgeting process; i.e. planning; plan implementation and responsibility accounting, which enables full

participation. Following from their value system and local wisdom, the Tenggeresse have institutionalised a form of informal participation to enable 'full participation' at all these budgeting stages.

This paper reveals that full public participation in local government budgeting can be practiced holistically, and not merely a ceremonial process as shown by earlier literature on such processes. Prior research has focused on the district level and found that participation in local government budgeting is still assumed to be merely a formality, done as part of a required ceremony to fulfil certain local government obligations. However, at the micro-community level, this paper shows that public participation is truly holistic, and practiced beyond mere ceremonial formalities. The study reveals the existence of local values of Tenggeresse when participating in local budgeting; namely being peaceful and looking after the welfare of others. They have a triadic approach to relationships: namely the relationship between human beings and their God(s), human beings and human beings and human beings and their environment. Based on these relationships, some of the values of local wisdom pervade the public participation process; namely being harmonious, friendly and consistent, law abiding, mutual cooperation and being honest and open. These values of local wisdom are internalised in the planning, implementation and transparent responsibility aspects of public participation in local government budgeting.

The contribution of this research is that it reinforces theories on how to make public participation a more effective process in local budgeting by paying attention to local values and local wisdom; and as such is beneficial for developing the science of public sector budgeting and stakeholder audits. Practically, this research is expected to be beneficial for all Local Government s to improve the public participation the process of budgeting, implementation and accountability of development projects. Meanwhile, for the lay people, it is expected that it may give some insights as to the opportunities that open when there is full participation in conveying aspirations as to the programs and activities which are more effective and efficient for the people. For the Tenggeresse, it is hoped that they will maintain their values of local wisdom in the process of planning, the implementation,

and the accountability of development in their area.

The limitation of this research, in addition to the difficulties in obtaining in-depth information from the main actors (namely Probolinggo Regent and the head of the local parliament); was the generalisability of the results and the practical applications of the findings. Is it possible to have full participation in a micro-community that does not subscribe to the values and local wisdom of the Tenggeresse? The researchers believe that the values of harmony, friendship, consistency, and mutual cooperation can be found in all micro-communities, without which the social structure of the community will collapse. As such, it is the responsibility of the local government officials to harness and mobilise these values and wisdoms in other micro-communities by showing the benefits full participation has brought to the Tenggeresse people.

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