

Implementation of Public Accountability and Transparency at Non-Government Organizations at the Local Level

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Abstract

Vertically, decentralization policies affect the pattern of relationships between the government and NGOs. If previously the relationship between the two was running in a conflictual manner now it was more directed towards being collaborative. For NGOs, the shift in relations shows the legitimacy of NGOs in the eyes of the government is getting better. Strengthening the legitimacy of NGOs in serving and assisting the community is accompanied by demands in the organization of NGO governance. One of the principles of institutional governance is public accountability and transparency. Accountability is simply related to organizational liability both internally and externally. The concept is familiar to NGO activists, it can even be said that NGOs are the ones who most loudly voice public accountability and transparency. However, the public accountability and transparency campaign is directed at the government. Along with changes that occur in the institutional environment, the reality is the opposite, the public demands NGOs to apply the principles of public accountability and transparency. How NGOs respond to the speech is interesting to find the answer. For this reason, this research was conducted at the Citra Mandiri Foundation (YCM). The reason is, YCM was established since the New Order and continues to survive until now. In YCM's institutional governance by the West Sumatra Civil Society Empowerment Consortium (KPM), it is classified as a healthy NGO. Few NGOs at the local level of West Sumatra were categorized as healthy. For these two arguments, YCM is feasible and interesting to be used as a case for the implementation of the principles of public accountability and transparency. Based on research that has been done, the demands of accountable and transparent NGOs have been responded by YCM by improving institutional governance. There are four points of concern of YCM in realizing these principles, namely 1) Strengthening the vision, mission, and strategy; 2). Improving human resources; 3). Building an open information system, and 4). Designing an organization's management system.

Keywords: *public accountability and transparency, Non-Governmental Organizations, Citra Mandiri Foundation*

Introduction

At present, the existence of Non-Governmental Organizations (NGOs) is increasingly gaining legitimacy from many groups - government, communities and donor agencies -. The government is gradually opening up to the presence of NGOs. Institutionally NGOs began to be invited to collaborate in designing, implementing and evaluating government policies or programs. One thing that must be recognized by the government is the ability of NGOs to reach marginal areas. Many marginal areas have not been touched by the government but have become assisted by NGOs. Another thing that is an advantage of NGOs is the mastery of NGOs in several sectoral issues such as the environment, human rights, gender, local wisdom, advocacy, democracy, and others. Issues that were not previously the government's attention, but later demanded to be a priority. These advantages that are used by NGOs can be used as a "medium of exchange" when building collaboration with the government (Putra Eka Vidya, 2016a).

The legitimacy of the presence of NGOs also continues to increase at the community level. The work program of NGOs in assisting communities, especially in marginal areas, can be felt directly. In assisting the NGO community, not only providing social services but also advocacy. The social services provided are usually in the form of meeting people's basic needs. As for the community empowerment program, the program is more directed at improving the economy and introducing new technologies. The advocacy program is carried out through community assistance in fighting for basic rights. Programs carried out such as legal aid services, community organizing, and others. Another thing that makes the presence of NGOs prominent amid the community is its work patterns. NGOs consistently use participatory methods in the implementation of each work program. So that people feel part of the work program. (Putra Eka Vidya, 2016).

Meanwhile, in terms of the presence of donor agencies, the presence of NGOs cannot be separated from the presence of donor agencies. Almost all programs implemented by NGOs are funded by donor agencies. For donors, collaborating with NGOs produces more effective output compared to other institutions including the government. Most importantly, NGOs are more efficient in the use of budgets (Kabdiyeva, 2014).

Finally, the bureaucracy in NGOs is simpler. This is characterized by the slim structure of the organization. So that NGOs can move more flexibly, easily make adjustments according to their needs, not be convoluted and efficient in terms of time. (Putra Eka Vidya, 2016a). The above points have an impact on the growth of NGOs. Many studies have shown that NGOs experience rapid growth throughout the world, including in Indonesia (Putra Eka Vidya, 2016).

The high level of trust in NGOs has an impact on the rapid growth of NGOs. The increasing number of NGOs causes a wider work program and a greater amount of funding. The importance of the application of public accountability and transparency by NGOs in working has resulted in correlations that are directly proportional to the continued improvement of NGO legitimacy in the eyes of the public (donors, communities, and governments). So that NGOs should be placed as public organizations. NGOs place the community as an assisted group. Donors as funding support - although recently there have been several programs funded by NGOs themselves, the numbers have not been large. leaving NGOs dependent on the Institute. (NGOs depend on donors for money, and donors rely on NGOs for their reputation in development (Ebrahim, n.d.). While the position of the government is placed as partners. Partnership patterns with the government are relatively new to NGOs. Most of the partnerships that are carried out in implementing work programs are, for example, in providing and obtaining information, NGOs provide information on field data to the government while from the government, NGOs get information on regulations, disclosure of information often results in regulation, development of government institutions, work programs. and assistance to government officials, while for NGOs, information disclosure has an impact on the development of work programs, legitimacy, and expansion of the arena of presence of NGOs, at this level, several NGOs have even begun to make the government as a source of funding, but whether to obtain financial support or to support Should the program designed by the government then turn this NGO into a "red plate" NGO? or NGOs still have their mechanism in maintaining their identity as the controlling power of the State ?. Interesting sections like this are what need to be deepened in subsequent studies.

Method

The study was conducted with a qualitative method with a case study strategy. The case in this study is YCM. Data collection is done through interviews, observation, and documentation

Results and Discussion

Public Accountability and Transparency

Accountability is how individuals and organizations report and account for their actions to recognized authorities (or authorities) Edward, (1980). Furthermore, the World Bank describes accountability as a 'process' of holding actors accountable for actions. Another definition shows that "Accountability through Participation". More broadly, (Cornwall, Andrea, 2000) define accountability from two aspects namely internal and external aspects. In the external aspect of accountability is the obligation to meet standards determined from the behavior" (Herlina, 2013). Whereas the most important internal aspect of accountability is how to create a control mechanism in government (Lestari & Supadmi, 2017). While transparency is the delivery of information relating to the management of organizations, programs and financial audit results to the partner community and the public whether or not requested.

Hasniati (2016) divides accountability into two namely functional accountability and strategic accountability. Functional accountability deals with accounting for resources and the use of resources. The operation of accountability is realized by making reports that can be accessed by the public. Whereas strategic accountability deals with accounting for the impact of NGO activities on the internal and on the broader environment. The impact of NGO activities can be short term or long term. Accountability and transparency bind NGOs collectively (organizations) and also bind NGO activists individually. Accountability and transparency are carried out in the organization's internal and external organization, furthermore, it also opens itself to public scrutiny

NGO Public Accountability and Transparency

As mentioned earlier, the issue of accountability and transparency is closely related to governance. The development of this issue spread to non-governmental organizations, one of which is in social organizations such as NGOs. The demands of accountable and transparent NGOs, especially at the local level of West Sumatra, were triggered by several factors. First, the proliferation of post-reform NGO growth. The first years of reform were marked by explosive community participation. The euphoria of participation was an excitement of the community after breaking free from authoritarian practices during the previous 32 years of government. There are at least two factors that form the euphoria of participation: *First*, the new government opens space for public participation. This openness is part of the government's commitment to carry out the reform agenda. *Second*, the availability of international support to smooth the democratic transition process in Indonesia. This support is realized through programs and funding. In a short time in Indonesia, there were many NGOs. On the one hand, the emergence of many NGOs can be interpreted as the revival of civil society. But on the other hand, the emergence of new NGOs poses a threat to old NGOs. The threat is not the fear of losing the "land" of work but is related to NGO legitimacy in the eyes of the public. There is concern that new NGOs will be more oriented towards utilizing openness facilities from the government and seeking benefits from donor funding support. This will have an impact on the crisis of public legitimacy for the existence of NGOs. So to save the identity of an NGO needs some kind of accreditation or certification for social organizations that define themselves as NGOs. It is not formally strategic to hand over the certification or accreditation process to the government. Giving it up to the government is tantamount to asking the government to curb newly acquired freedom. It is also impossible to ban the establishment of many civil society organizations because one of the goals of the reform itself is civil liberties. The choice is to determine the basic values of NGOs. The basic values, in this case, will be the collective character of NGOs that distinguishes them from other social organizations.

At the local level, west Sumatera-to increases the credibility of NGOs in 1999-established the civil society Development Consortium (KPM). The NGO networks involved in the establishment of KPM are West Sumatra PKBI, P3SD, Totalitas, LP2M, Indonesian Leap, Understanding West Sumatra, Garda Era, SCEDEI and Heritage. To strengthen the network, in 2012 KPM assumed the role

of the Indonesian NGO Council representative in West Sumatra Province. As an initial step, KPMM formulated a code that functions to protect the ethical values of NGOs. There are ten codes of ethics from NGOs, namely (1) non-partisan; (2) professional; (3) independent; (4) transparent; (5) accountability; (6) gender equality and justice; (7) anti-discriminatory; (8) volunteerism; (9) egalitarian; and (10) democracy. These ten values are described in the KPMM Code of Conduct. The position of the KPMM Code of Conduct is the same as the statutes / ART of an organization. The KPMM Code of Conduct regulates all institutional activities, placing transparency and accountability as the main foundation. Behavioral guidelines not only regulate and bind member institutions in terms of institutions but also the behavior of the activities of the actors or activists of institutions in acting amid society (Putra Eka Vidya, 2016a).

Second, the conditions for receiving funding from donor agencies. The growing number of NGOs has encouraged donor agencies to select which NGOs will be invited to collaborate. One of the materials for selection is the issue of institutional governance. Some donors even provide programs for improving NGO governance. For donors, institutional management will better guarantee the effectiveness of the work programs that they are funded. The dependence of NGOs on donor agencies forces NGOs to adapt to the amendment of the changes.

Become an NGO of Public Accountability and Transparency

In implementing public accountability and transparency, there are three points of concern of YCM, namely 1) Strengthening the vision, mission, and strategy; 2). Improving human resources, and 3). Building an open information system, and 4). Designing an organization's management system.

Strengthening the Vision, Mission, Objectives, and Strategies

The legal formulation of YCM's vision and mission can be seen in the Statutes (AD) and Bylaws (ART). There are no significant differences in YCM's vision, mission, and goals since it was first established until now. This shows that YCM's presence since the beginning has been based on reality and its senders have a clear purpose. But in the principle of accountability and transparency that is not enough. The vision, mission, and objectives must include representation in the formulation, stakeholder involvement, and dissemination to stakeholders. The goal is that the formulation of the vision, mission, and goals become the common property and are based on shared needs. For this reason, YCM applies a strategic planning method in formulating YCM's vision, mission, goals, strategies and work programs. Strategic planning is a management tool used to manage current conditions for projecting future conditions. Strategic planning can be used as a guide for organizations for the next five years. The formulation of strategic planning provides direction, guidance for YCM in formulating work programs. So that the work program carried out and will be carried out aims to achieve the organization's vision and mission and is based on the potential possessed by the institution. Relatively no more work programs that appear impromptu. Strategic planning is carried out in a participatory manner involving all YCM members and the assisted community. Until now, YCM has conducted two strategic plans. The formulation of the vision, mission, and strategy of YCM are: YCM's vision is that the Mentawai people can determine and manage their social, economic, political and cultural life with an independent spirit of togetherness, and gain recognition, protection, and respect. Furthermore, the mission of YCM is to empower the Mentawai people to be able to be independent in terms of economic, political, social and cultural as well as to get recognition, protection, and respect. And YCM's goal is to become an independent and strong organization that has transparency, credibility, capacity, and accountability for the public by good NGO governance. So that YCM can support and play an important role in achieving the stated vision and mission.

What became the vision, mission, and objectives of YCM were then publicized, socialized both internally and externally. Into internal socialization aims to internalize the vision and mission. Whereas externally the organization aims as a promotion and expands the arena of organizational institutions. The socialization media used were social media and print media.

Finally, besides applying the strategic planning method, YCM also perfects its institutional structure by including strategic points to complement its vision, mission, and goals. In the previous Statutes / By-Laws, there was no formulation of the strategy, a new formulation of strategy emerged when YCM made improvements in organizational governance. The strategy formulation relates to what approaches YCM will take in planning, implementing and evaluating the work programs of YCM to achieve its vision, mission, and goals.

Human Resources

The next concern is the flashing of Human Resources (HR). HR readiness is related to mastery of technical skills (hard skill) and non-technical skills. (soft skill). Both technically and non-technically the YCM staff skills can be said to be sufficient. Mastery in terms of tennis cannot be separated from YCM's long experience in mentoring. Donor support also plays an important role in improving the technical capabilities of staff. For example, the ability to be a facilitator (hard skill) and the ability to socialize (soft skills), almost all YCM staff have been facilitators and it is relatively easy to build relationships with the assisted communities. This means that HR about the implementation and management of the program is relatively no problem.

The more obvious problem of NGOs is related to the ability to managing an organization. This can be understood considering that so far NGOs are not used to things that are formal and administrative, such as correspondence, minutes, filing, publications, working with measurable standards, reporting activities, financial accounting and others. The effort made by YCM is by recruiting staff. Especially those relating to financial and secretarial matters. In addition to the two staff above the recruitment process is also carried out to deal with matters that are special in need of skills and knowledge. For example, when YCM will publish the Puailigoubat Tabloid and MentawaiKita.com online media. Other forms of staff recruitment through internships. The internship process usually applies to those who want to be involved in the YCM program. Apprentices are involved in the YCM program. The main requirement to join YCM is to have the same concerns and concerns regarding various problems faced by the Mentawai indigenous people, as well as having a strong willingness to work together with the Mentawai indigenous people. Therefore YCM is inclusive, in the sense that YCM is open to all people from different ethnic, cultural, educational, experience and expertise backgrounds.

The strategies used to improve Human Research are; 1) Through capacity building. By Observing the implementation of capacity building activities, they can be categorized into three. First, it was implemented directly by YCM. Capacity-building activities carried out by YCM can be formal or informal. On Formal activities, They will involve speakers from outside YCM such as academics or professionals. The Collaboration pattern with universities and professionals has an impact on at least two things, firstly, it can increase staff knowledge and secondly, support from higher education can be utilized as a source of scientific legitimacy. Whereas for informal activities, YCM involves its senior staff. Second, it is carried out by a donor. Generally, several donor agencies conduct any training for the NGO supported by funds. The type of training is usually related to financial management, reporting activities and facilitator basic training. Third, it is carried out by a consortium of NGOs. KPMM is one of them. KPMM is the institution that most often carries out capacity building activities. They are usually reserved for consortium members. The focus of activities relates to improving NGO governance. 2) Through informal coaching in organizations. This is usually done through daily activities, both in interaction in the organizational environment and when carrying out work programs. Many activists joined YCM because they had the same care and attention to the goals of the organization. But some aim to join for economic reasons or want to find experience working in NGOs. hey, do not understand the mechanism of work in NGOs, what is done, and how to do it. The socialization about YCM and how the work patterns of NGOs were carried out informally through the activities they participated in. This is where natural selection will take place for the activists, some will survive but those who opt-out. Both options are beneficial for YCM, for those who survive can continue YCM regeneration while those who leave at least know how NGOs work.

Building a Public Information System

YCM's accountability has so far been limited to donor agencies that fund work programs. Forms of reporting provided in the form of work programs and financial reports. Reporting standards follow the rules set by the donor agency. The schedule for preparing the report depends on the agreement with the donor, usually in the middle and end of the program implementation. Publication of the results of the work program is published in the form of publications made by the donor. Even if what YCM does is none other than part of the work contract in the programs that they are working on.

In addition to the donor, limited accountability is also carried out to the internal organization. The form of accountability is carried out by providing activity reports to NGO members, especially those involved in management. Reporting is done in forums or meetings, such as when an organizational meeting is held. But basically all YCM management knew it because relatively all were directly involved in every program that was carried out. This means that without official reporting, every board will find out.

The part that escapes information is the assisted community and the government. Especially for the government so far, YCM does not have a relationship. The relations that occur more in the form of conflictual. After the decentralization policy, where YCM's relationship gradually shifted to collaboration, YCM began to share information with local governments. For example when YCM advocated the making of a local-based education curriculum for elementary schools. YCM regularly visits the Education Office to provide program development. The aim is that the Education Office will later provide the legality for implementing the curriculum in schools. This means that the desire to open information to the Regional Government through the Department of Education is based more on the interests of the program than on the desire to carry out accountability and transparency. While for the assisted communities there is still relatively no accountability and transparency mechanism. Although the community, assistance is involved in every program that is designed by YCM. The main reason for not carrying out accountability and transparency in the target communities was because at that time there was also no awareness of having to do it.

About the process of transparency and accountability to the public, YCM has implemented several mechanisms. 1). Make reporting. Full written reports are usually made to certain parties. To the donor organization, the report is given in the format requested. Usually, the reports provided are in the form of activity reports and then financial reports. The time for submitting the report is also by the work agreement signed by both parties. A full report is also given to the internal organization. The form is the result of archiving from reporting provided to the donor. So all YCM members can view the reporting archive if they want to find out the results of a job. Also, accountability is carried out in the form of annual reporting activities at YCM member meetings. Third, reporting to strategic stakeholders, for example to the government, high-level parties, and the media. The report provided is a summary of the main report. It contained more information and achievements than activities. Not all activities are given to strategic stakeholders, depending on which party is deemed important to know the information to be provided. For example, when YCM developed the Mentawai community-based curriculum, the results were reported to the regional government and academics. The goal is to get legitimacy for the program being worked on. This report is limited to non-financial work programs. Fourth, reporting to the public/community and achievements. The report provided is information about the activity. The form is more in the form of reporting. This means that overall the information provided has been given, the difference is in the form of weights, the form of information provided. 2). Publication media. Dissemination of information is also done through media owned by YCM. YCM currently has the DwiminguanPuailiggoubat Community Tabloid. Puailiggoubat at its inception in 2001 took the form of a limited circulating bulletin for assisted communities and internal organizations. Then it developed into a bi-weekly tabloid that was spread even more to the public. When it became a tabloid, Puailiggoubat developed, both in terms of content and content. Until 2019, the Puailiggoubat Tabloid has entered the 400th edition. Besides Puailiggoubat, YCM online also has online media, which can be

accessed at <https://www.mentawaikita.com/>. Also, YCM can access it directly through the web <https://www.ycmentawai.org/> 3). Through publishing. Another form of YCM's accountability and transparency is through publishing, such as books. The books published are usually related to the work program carried out by YCM. The aim is to be a reference for anyone who wants to know more about the programs that are carried out by YCM. Not all work programs produce books, but rather work programs are considered feasible, important and interesting for public consumption and useful for program development or used as learning for many parties.

Conclusions

NGO accountability and transparency are the demands and wishes of the NGO itself. He became a demand because NGOs later managed activities and funding from many parties. Also, the programs of NGOs are related to the community, so there is a need for accountability that also involves a larger environment. He became his desire because more and more organizations are growing who claim to be NGOs. For this reason, NGOs need to do a kind of accreditation for NGO institutions. The form of accreditation is in the form of establishing an organization's code of ethics. That is, accountability and transparency are present in the body of NGOs because of external pushes and also internal responses to the insistence of the external environment.

So far, the manifestation of the principles of accountability and transparency can be seen functionally and strategically. Functionally, the application of accountability and transparency has an impact on improving the institutional governance of NGOs. In this case, YCM found that institutional governance appeared more inclusive, bureaucratic and rational. Strategically the application of accountability and transparency has an impact on the space of NGOs. Armed with legitimacy - which continues to improve lately - in internal NGOs, what YCM has done inspires other organizations to also organize their institutional arrangements.

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