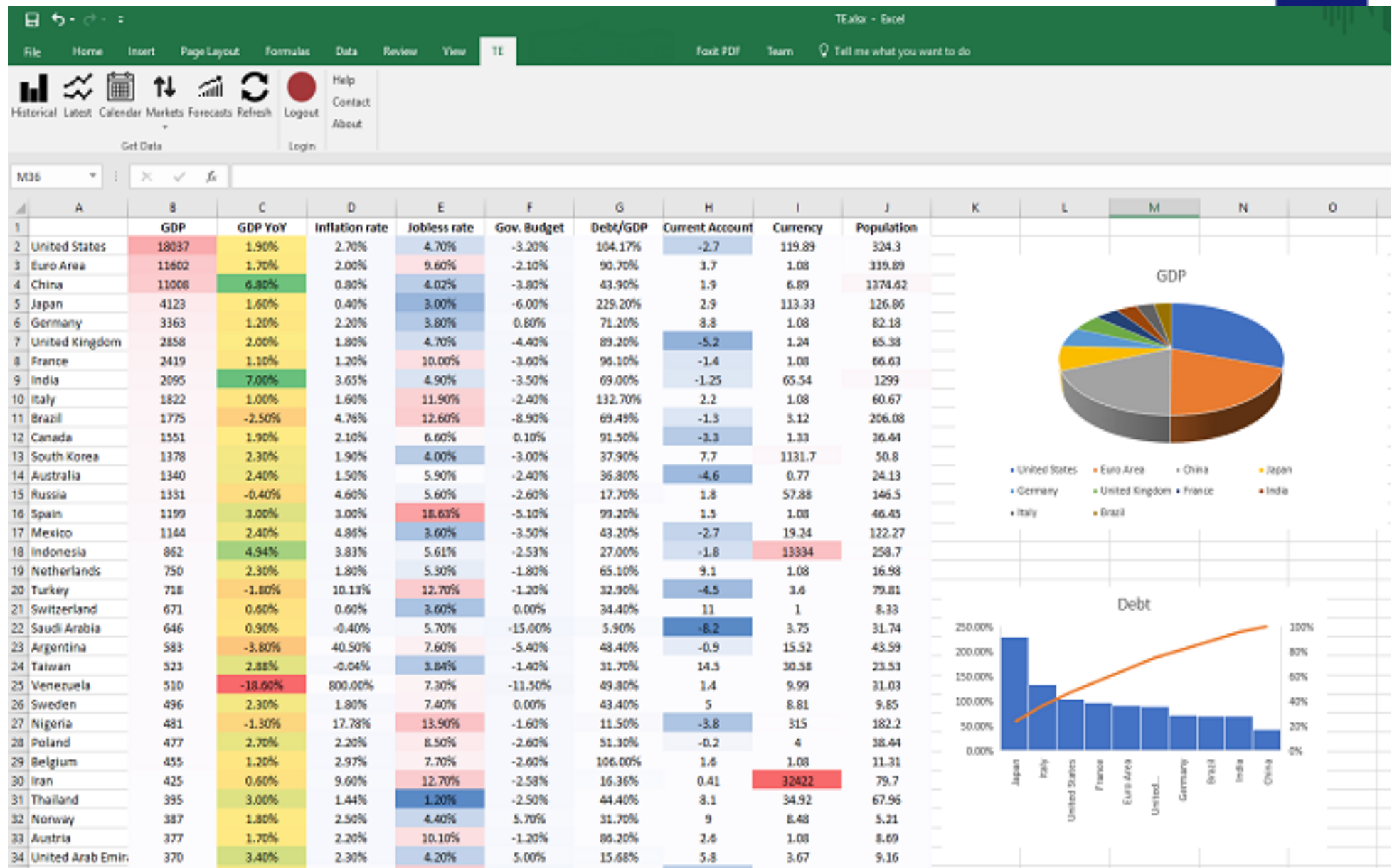




Financial Accountability: Budget and Its Public Benefit

Subject : Public Sector Accountability
Lecturer : Wahyudi Kumorotomo
Programme :
International Undergraduates of Public
Policy and Management

Govt GDPs and Budgets



2017 Budget, Netherlands



Netherlands Government	Last	Previous	Highest	Lowest	Unit
Government Debt to GDP	62.30	65.20	73.60	42.70	percent
Government Budget	0.40	-2.10	1.90	-8.60	percent of GDP
Government Spending	42035.00	42042.00	42042.00	21215.00	EUR Million
Government Spending to GDP	43.60	45.30	59.30	41.80	percent
Government Revenues	53.10	56.70	56.70	21.40	USD Billion
Government Debt	419100.00	415357.00	427394.00	198905.00	EUR Million
Fiscal Expenditure	56.00	40.80	59.10	23.50	EUR Billion
Military Expenditure	9249.40	8667.80	12390.80	3353.20	USD Million
Credit Rating	99.65				
Asylum Applications	1385.00	1440.00	9965.00	605.00	persons
Government Budget Value	-2.80	15.90	15.90	-19.00	EUR Billion

2017 Budget, Czech Republic



Czech Republic Government	Last	Previous	Highest	Lowest	Unit
Government Debt to GDP	36.80	40.00	44.90	11.60	percent
Government Budget	0.70	-0.60	0.70	-12.40	percent of GDP
Government Budget Value	1765.86	-9338.31	45869.48	-79160.00	CZK Million
Government Spending	214.43	213.60	214.43	160.18	CZK Billion
Government Spending to GDP	39.90	42.10	51.80	39.90	percent
Government Revenues	112946.90	89904.48	157899.00	16874.00	CZK Million
Government Debt	1754899.00	1836255.00	1840412.00	210110.00	CZK Million
Fiscal Expenditure	111181.04	99242.79	196776.00	9364.00	CZK Million
Military Expenditure	1922.80	1763.30	2938.40	1593.20	USD Million
Credit Rating	80.80				
Asylum Applications	105.00	90.00	170.00	20.00	persons

“TRIPLE ACCOUNTABILITY” FOR KEPALA DAERAH (HEADS OF REGIONS) (PP No. 3 tahun 2007)

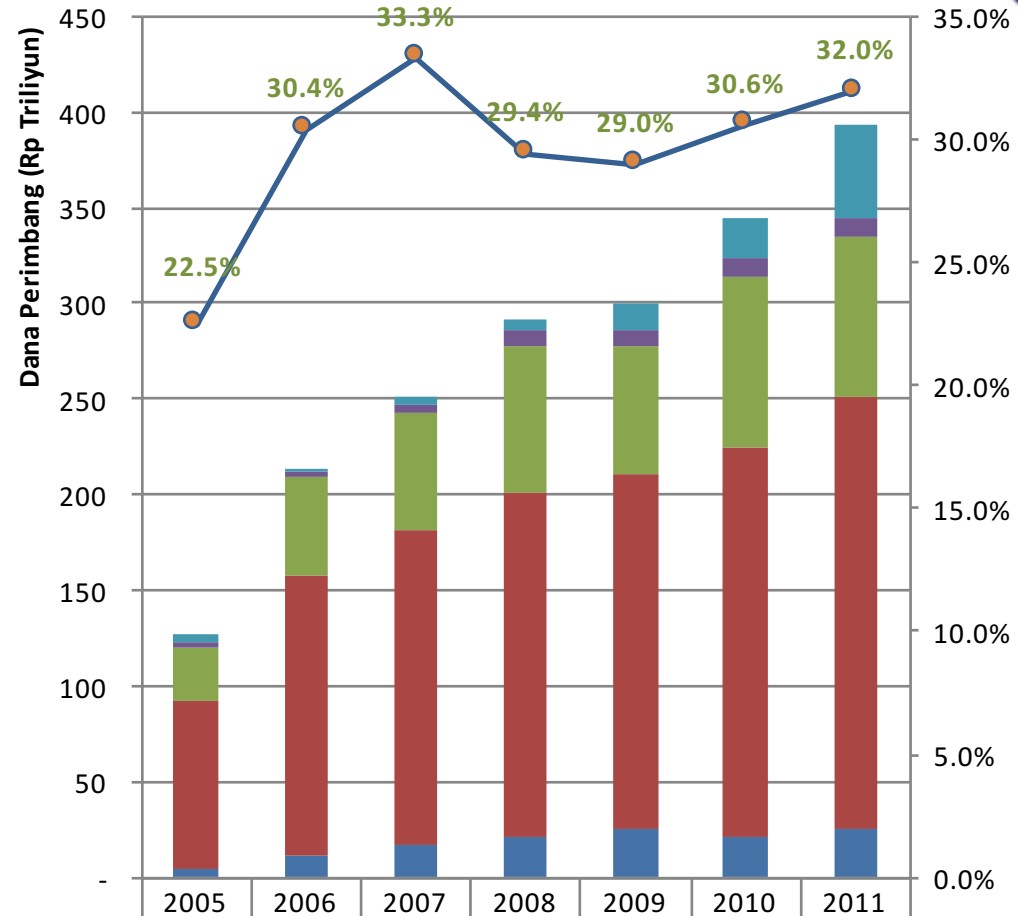


1. The Bupati/Mayor is obliged to submit LPPD (Laporan Penyelenggaraan Pemerintahan Daerah, Local Govt Accountability Report) to the Kemdagri (Ministry of Home Affairs through the Governor (**upward accountability**):
 1. 26 urusan wajib (compulsory assignments)
 2. 8 urusan pilihan (additional assignments)
 3. Urusan desentralisasi (decentralized assignments)
2. The Bupati/Mayor is obliged to provide LKPJ (Lap Keterangan Pertanggungjawaban, Accountability Notes) to the DPRD (local house of representatives (**horizontal accountability**):
 1. LKPJ akhir tahun anggaran (fiscal year LKPJ)
 2. LKPJ akhir masa jabatan (tenure LKPJ)
 3. Issue: just a “note”, no legal standing for “accepted” and “unaccepted”?
3. The Bupati/Mayor is obliged to publish Informasi LPPD (accountability information) to the public by via local newspapers (**outward accountability**):
 1. Why the material is the same as the LPPD (article 27)?
 2. The information to public should be made as comprehensive as possible. What about the public responses, are they recorded and be followed up accordingly?

Dana Penyesuaian = Gentong Babi (Pork Barrels)? Why is it being legalized under Law No. 33/2004?

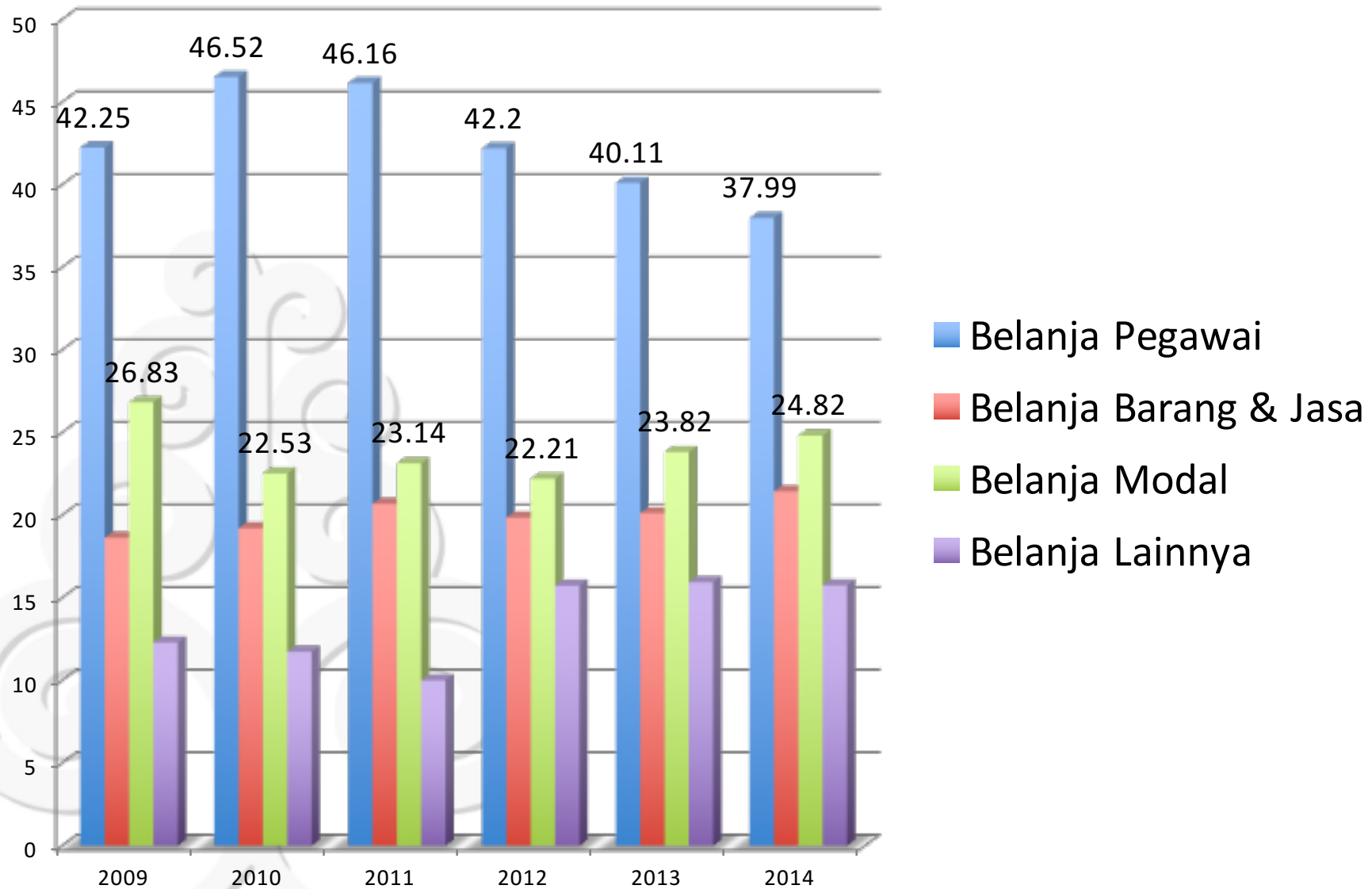


- The *pork barrel* allocations were heavily criticized by the public in 2005. But the DPR kept going with various arguments.
- In 2012, the Dana Penyesuaian amounted to Rp 58.4 trillion while the DAK was only Rp 26.1 trillion.



Dana Penyesuaian	4,703	301	4,362	5,806	14,490.0	21,150.0	48,235
Otsus	1,775	3,488	4,046	8,180	8,857	9,099.6	10,421
DBH	27,977	51,638	60,502	76,585	66,073	89,618	83,558
DAU	88,766	145,664	164,787	179,507	186,414	203,607	225,533
DAK	4,014	11,570	17,048	21,202	24,820	21,138.4	25,233
% Dana Perimbangan Thd APBN	22.5%	30.4%	33.3%	29.4%	29.0%	30.6%	32.0%

Komposisi Belanja Daerah Secara Nasional



Eliot Ness

The “untouchable”,
dedicated anti-corrupt
policeman.

Possibly it wasn't too important for the world to know that we couldn't be bought, but I did want Al Capone and every gangster in the city to realize that there were still a few law enforcement agents who couldn't be swerved from their duty.

QUOTEHD.COM

Eliot Ness



John Perzel, Pennsylvania House-Speaker, handcuffed for corruption charges.



Disgraced and shattered...
Political career is finished.

Djoko Susilo and Lutfi Hasan Ismail Under KPK custody...



Why big corrupt officials can still smile in court?
Indonesians are too tolerant to corrupt officials... Why?



Philippines vs China

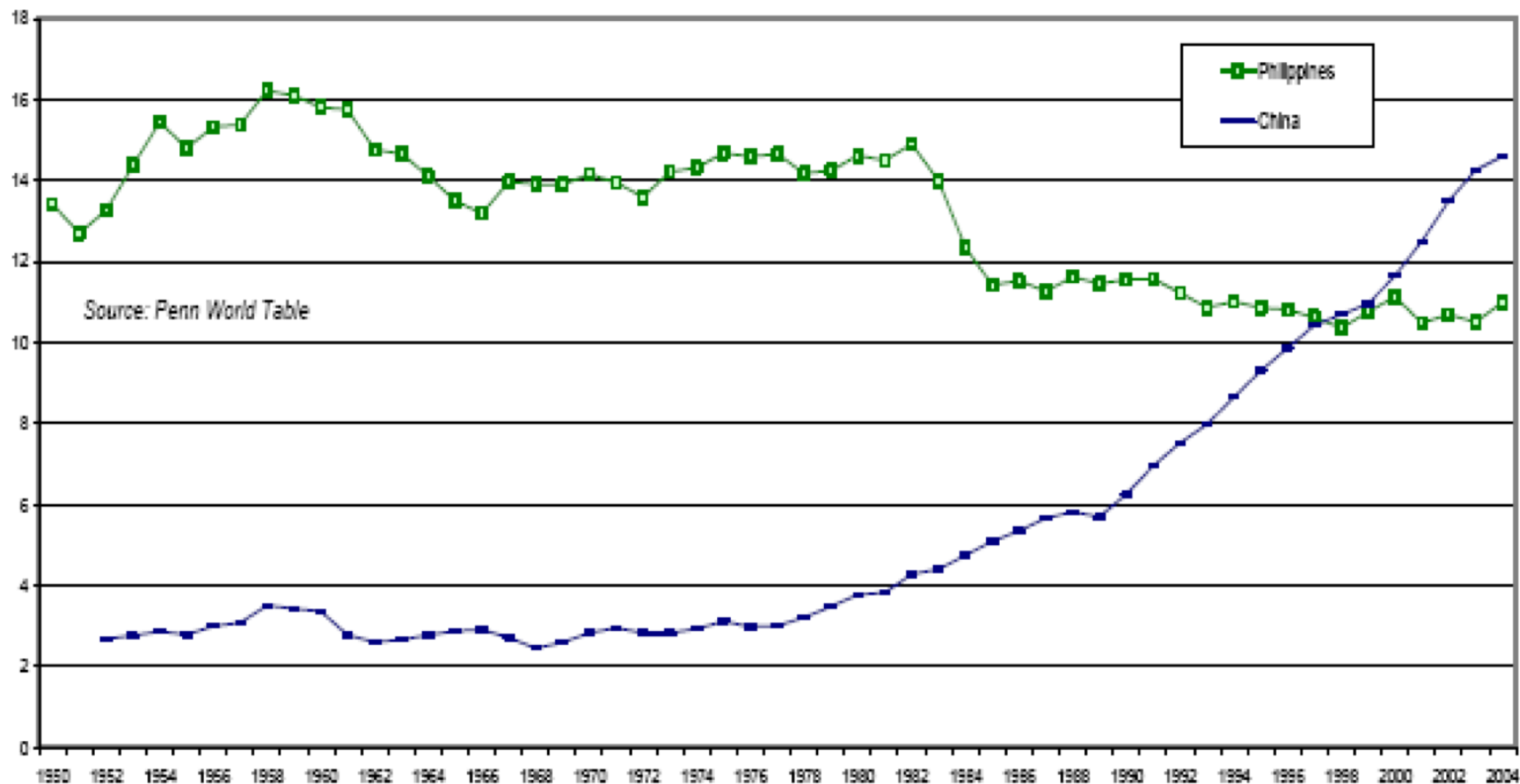


Figure 8B -- China & Philippines
Real Per Capita GDP Relative to US (US=100)

China Success Story: Deng Xiao Ping's Vision



“I shall provide 99 coffins for corrupt officials...”

Failures of Budget Accountability in Kenya



John Githongo is labelled as “an enemy of the state” for:

- Standing for good governance, democracy and rule of law
- Whistle-blowing about the Anglo-Leasing scandal
- Being actively involved in the fight against corruption.

Belanja Rutin Pimpinan begitu besar. Untuk apa saja?

Contoh: Belanja APBD 2015 Kab Kendal (Rp juta)



No.	SKPD	Tidak Langsung	Langsung	Total
1	Bupati & Wakil Bupati	1.398.794	-	1.398.794
2	Pendidikan	718.890	100.756	819.646
3	Bina Marga & ESDM	11.516	133.418	144.934
4	RSUD Dr. Soewondo	23.714	116.840	140.554
5	Sekretariat Daerah	18.942	71.241	90.183
6	Cipta Karya & Tata-ruang	7.412	54.740	62.152
7	Kesehatan	7.352	35.755	43.107
8	DPKAD	11.124	23.482	34.606
9	Sekretariat DPRD	3.916	25.347	29.263
10	Tanakhutbun	7.128	19.686	26.814
11	Perindag	9.474	8.097	17.571
12	Ketahanan Pangan	9.514	7.913	17.427
13	Perhubungan	4.696	12.226	16.922
14	Kelautan & Perikanan	3.086	9.455	12.541
15	Bappeda	3.774	7.844	11.618

Sumber: APBD Perubahan 2015



UNIVERSITAS GADJAH MADA

THANK YOU

