

## Evaluation of The Probabaya Program Governance by The Community Organization in Samarinda City

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### Abstract

The Probabaya Programme in Samarinda City is implemented through type 4 self-management with Community Groups (Pokmas) as the implementing agency. This study focuses on evaluating four key aspects, namely: activity planning, community participation, human resources, and transparency and accountability in public fund management. The research method used is qualitative, with a case study approach in Sungai Pinang Village, Samarinda City. Data was obtained through in-depth interviews and observations at the research site. The research findings show that (1) Planning: deliberations took place, but socialisation and technical understanding (technical guidelines, budget/schedule preparation) were limited and invitations were not inclusive. (2) Participation: community involvement was dominant in the early stages, but access to implementation or supervision was low. (3) Capacity of Pokmas human resources: technical training is uneven and there is dependence on external parties for budgeting and report writing. (4) Transparency and accountability: budget information and accountability reports are not open to residents, and there is information asymmetry within Pokmas. The implication of this study is the importance of providing equal technical training for all Pokmas members, not just the chairperson or treasurer, and increasing community participation in every stage of the programme. Thus, fund management and accountability can be improved, and more active participation will increase the effectiveness and sustainability of this community-based programme. The recommendation of this study is to strengthen the training system and increase community involvement in the entire programme cycle.

**Keywords:** Probabaya; Type 4 Self-Management; Activity Planning; Community Participation; Pokmas Human Resource Capacity; Transparency; Accountability.

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## INTRODUCTION

Probabaya Program (Neighborhood-Based Community Development and Empowerment Program) is a strategic policy of the Samarinda City Government that aims to strengthen the capacity of communities at the grassroots level by providing direct assistance to neighborhood associations (RT). This program provides space for communities to independently plan, implement, and manage environmental development activities, while still referring to the principle of self-management. The regulations for implementing this program are outlined in Samarinda Mayor Regulation No. 11 of 2022, which stipulates that activities are carried out through Type 4 Self-Management, namely implementation by Community Groups (Pokmas) appointed by the local government. This approach demonstrates the decentralization of public budget management to the community level, as recommended by participatory governance literature (Roberto & Afonso, 2023).

The implementation of the Probabaya program faces various challenges that affect its effectiveness and efficiency. One of the main challenges is the low capacity of human resources within the Pokmas. This limitation makes it difficult for Pokmas to design activity plans that are in line with community needs, resulting in top-down planning or mere administrative formalities. However, according to Shah (2003), the success of community-based budget management is largely determined by the technical and administrative capacity of local actors in carrying out planning and reporting functions.

Community participation in the planning process remains minimal. Many programs are designed without reflecting the real needs of residents, because they are not preceded by inclusive deliberation at the neighborhood association (RT) level. This results in a mismatch between planned activities and actual conditions on the ground. As emphasized by Gaventa and Barrett (2012), symbolic participation without substantial community involvement will not have a positive impact on local governance. Participatory programs such as Probabaya require a strong deliberative structure so that the community truly has a voice in decision making.

This situation has consequences for the accountability of public fund use. Budget use that is not based on actual needs will lead to waste and potentially create moral hazard, especially when there is no adequate internal control system at the community group level. According to research, Shah, A. (2003), fiscal accountability at the local level is greatly influenced by the quality of planning and active public involvement in program oversight. Therefore, it is important to review the internal control mechanisms and accountability systems in the implementation of Probabaya.

In this context, Pokmas 1 in Sungai Pinang Dalam Village is an interesting case study because it shows various complex governance dynamics. This sub-district is one of the beneficiaries of the Probabaya Program, but faces obstacles in terms of community involvement and planning accuracy. This study seeks to explore in depth the planning and implementation practices of the program in Pokmas 1, through a qualitative case study approach. The results of observations and interviews will be used to identify weaknesses and potential improvements in governance.

This study also refers to previous studies from two Asian countries, namely China and Malaysia, which have similar contexts in the implementation of community-based programs. A study by Moreno, Noguchi, and Harder (2017) traces the process of community capacity building through two programs in Yunnan Province, China, emphasizing the importance of a deep understanding of local dynamics and community empowerment in the successful implementation of programs. According to Latiff, Jaapar, and Isa (2023), who examined project governance practices in rural poverty housing programs in Malaysia, institutional factors and the participation of local actors are crucial in determining the quality of project management. These two studies provide a strong conceptual foundation for understanding how community groups (Pokmas) at the local level in Indonesia, particularly in the Probabaya Program, play a strategic role in participatory, accountable, and sustainable program implementation.

The research question in this study is how the planning of Probebaya Program activities is carried out by community groups, along with the technical constraints and equitable community involvement faced, the extent of community participation from the planning stage to implementation and evaluation, the capacity of Pokmas human resources in technical and managerial aspects, including budgeting, reporting, and coordination, and the level of transparency and accountability in the management of Probebaya Program public funds in Sungai Pinang Dalam Village, Samarinda City.

The purpose of this study is to analyze the planning practices of community groups and their main obstacles, assess the quality of community participation throughout the program cycle, evaluate the capacity of community group human resources in managing programs and finances, and assess the transparency and accountability of Probebaya Program fund management at the community level. It is hoped that this study can contribute theoretically and practically to strengthening community-based planning systems at the local level.

## **Theoretical Conceptual Framework**

### **Institutional Capacity Theory**

The institutional capacity theory was chosen because of its focus on institutional capabilities in managing and implementing programs effectively. The institutional capacity theory emphasizes the importance of institutional capacity, including human resources, organizational structure, internal processes, and external relationships, in supporting the effective implementation of a policy or program. According to Healey et al. (2003), institutional capacity is not limited to technical and administrative capabilities, but also includes social capital, networks, and the ability of local actors to collaborate and learn collectively. In the context of the public sector, this theory is used to evaluate the ability of local institutions or communities to design, manage, and evaluate community-based development programs.

The Probebaya Program is managed by Community Groups (Pokmas), which play an important role in managing public funds and carrying out activities. In the implementation of the Probebaya Program by Community Groups (Pokmas), institutional capacity is one of the determining factors for success. Limitations in the human resource capacity of Pokmas, such as a lack of technical skills in planning, budgeting, and monitoring activities, cause a gap between program planning and implementation. This has an impact on the effectiveness of public fund utilization and the quality of development outputs at the neighborhood level. As explained (Taylor & Plummer, 2013), the success of community-based programs is highly dependent on adaptive, participatory, and sustainable institutional capacity. Therefore, increasing the institutional capacity of Pokmas through training, technical assistance, and strengthening networks is a strategic step to strengthen the implementation of Probebaya in a more accountable and impactful manner.

This study analyzes the extent to which Pokmas' ability to plan, manage, and account for the use of public funds affects the success of the program. In line with the research objectives, it also supports the understanding of the need to improve institutional capacity to overcome obstacles in transparency, accountability, and community participation.

### **Good Governance in the Context of Public Sector Accounting**

Good governance is a fundamental principle in public sector management that emphasizes transparency, accountability, and participation as the main pillars of effective governance. In the context of implementing local government programs such as Probebaya, the principle of good governance is an important benchmark in assessing the extent to which community implementation groups (Pokmas) are able to carry out their mandate responsibly. The principle of transparency ensures that the planning and use of funds are carried out openly, participation guarantees citizen involvement in decision-making, and accountability provides a mechanism for accountability for the use of public funds. As stated by Bovens (2016), accountability in the public sector is not only related to reporting,

but also includes mechanisms for providing rational reasons for the actions taken by program implementers.

In practice, the implementation of good governance is closely related to the public sector accounting system. Public sector accounting not only functions as a tool for financial recording and reporting, but also as an instrument for strengthening good governance. With a reliable accrual-based accounting system, financial and non-financial information can be accessed in a timely and accurate manner by all stakeholders, including the public.

This supports social oversight and increases the legitimacy of programs in the eyes of the public. According to research by (Bracci et al., 2015; El Kezazy & Hilmi, 2024), good public accounting practices serve as a means of coordination and control in local governance, as well as an important tool in creating horizontal accountability between the government and the public.

In the context of Pokmas as type 4 self-managed implementers in the Probebaya Program, the application of good governance principles is crucial. When Pokmas has limited capacity to design activity plans, transparency is prone to being neglected, and decisions can become centralized among the local elite. Minimal community participation also reduces public accountability due to the absence of a check and balance process from the community. Therefore, integrating the principles of good governance into the program planning and implementation system is not only a technical necessity, but also part of strengthening local democratic values in the context of fiscal decentralization. This is in line with the view of Kettl (2019) that good governance at the local level requires a combination of technocratic capabilities and active community participation so that public policies can be implemented in an inclusive and accountable manner.

### **Public Sector Accountability in the Implementation of the Probebaya Program**

Public sector accountability is a fundamental principle that requires every entity receiving and managing public funds to be responsible for the results achieved, the use of resources, and the impact of policies on society. In this framework, accountability is not only seen as an administrative obligation but also as a moral and social commitment to meeting public expectations. According to Dubnick and Frederickson (2019) and Sawir (2022), public accountability must include the dimensions of answerability (the ability to provide explanations) and enforceability (the ability to be subject to consequences for actions). In the context of community-based programs such as Probebaya in Samarinda City, accountability must be applied not only at the city government level but also attached to the implementers in the field, namely Community Groups (Pokmas) as Type 4 self-managed implementing entities.

In the implementation of the Probebaya Program, Pokmas became the spearhead of public fund management for micro-scale environmental development at the neighborhood association (RT) level. However, the lack of Pokmas human resource capacity and weak community involvement in the planning process created serious challenges for accountability. The mismatch between the programs implemented and the needs of the community is an indication of the weakness of the accountability process based on real needs. As explained by Farneti (2004), increasing public sector accountability in community-based programs requires strengthening institutional capacity, transparent reporting systems, and participatory oversight mechanisms. Therefore, to ensure the sustainability and effectiveness of Probebaya, there needs to be integration between a responsive public accounting system and the active role of citizens in the program evaluation process, so that accountability is not merely a formal obligation, but a process that reflects public trust.

### **Participatory Planning**

Participatory planning is an approach that emphasizes active community involvement in every stage of the development planning process, from problem identification to decision-making and evaluation. This model is considered an important instrument for creating programs that are more relevant, responsive, and sustainable. According to

Healey (1998) and Sawir (2022), community participation not only increases the legitimacy of policies, but also strengthens the quality of policy outcomes by incorporating local knowledge that is often overlooked in top-down planning processes. In the context of the public sector, participatory planning also serves as a key foundation for building trust between citizens and the government, as well as creating a sense of ownership of development outcomes.

In the implementation of the Probebaya Program in Samarinda City, participatory planning is crucial considering that activities are managed directly by Community Groups (Pokmas) using public funds for the benefit of the neighborhood (RT) level environment. However, initial findings show that there is still minimal community involvement in the planning process carried out by Pokmas. This has an impact on the incompatibility of the programs implemented with the real needs of the community. A study by Chu et al. (2016), confirms that failure to effectively involve the community in planning can reduce program effectiveness and weaken collective responsibility. Therefore, promoting an inclusive participatory planning approach in the implementation of Probebaya not only strengthens accountability but also increases the relevance and sustainability of the program at the community level.

### **Self-management in Government Procurement (Presidential Regulation No. 16 of 2018)**

Presidential Regulation No. 16 of 2018 concerning Government Procurement of Goods/Services regulates the self-management mechanism as an alternative for the implementation of procurement activities by non-contractual entities. Type 4 self-management is a model of implementation carried out by Community Groups (Pokmas), in which the government provides funding and Pokmas is responsible for the implementation of activities in the field. The main characteristics of this type are a participatory approach, community empowerment, and strengthening local capacity through the direct involvement of residents in development activities. According to Susilo (2021), self-management serves as an effective instrument in promoting community independence and strengthening social accountability at the grassroots level.

In the context of the Probebaya Program in Samarinda City, the implementation of type 4 self-management became the main strategy in channeling the budget directly to the neighborhood association (RT) level through community groups (Pokmas). However, challenges arose when the implementation was not fully in accordance with the principles of good governance, especially in terms of accountability and transparency of the planning process and community involvement. The absence of technical competency standards for Pokmas and weak monitoring mechanisms can have an impact on the low effectiveness of development outputs. As highlighted by Kasri et al. (2017), the success of the program is largely determined by the clarity of the roles of the actors, regulatory support, and continuous technical assistance from the local government so that Pokmas is able to carry out its procurement functions in an appropriate and targeted manner.

## **METHOD**

### **Research Approach**

Qualitative methods were chosen for this study because they allow researchers to explore in depth the social processes, subjective experiences, and meanings constructed by the program actors, namely the members of the Community Group (Pokmas). Using a case study approach, researchers not only assess the final results of the Probebaya program implementation, but also understand the internal dynamics, social relations, and workings of local actors in the context of public policy. This approach is highly relevant for tracing the complexity of community-based policy implementation issues as described by (Creswell, 2013). Qualitative research is very useful for understanding phenomena that cannot be quantified, especially in social contexts that are rich in local values and meanings. In the context of public sector accounting, this approach allows for an in-depth understanding of accountability practices and participatory governance at the micro level.

## **Research Design: Intrinsic Case Study**

An intrinsic case study design was used because the main focus of this study was to explore in depth a single unique case, namely Pokmas 1 in Sungai Pinang Dalam Village, which represents an actual problem in the implementation of Probebaya. An intrinsic case study does not aim to generalize, but rather to understand the specific characteristics of a single case that is considered important because of its uniqueness. The researcher wants to reveal in detail how the Pokmas manages planning, faces obstacles to community participation, and accounts for public funds. (Gillham, 2000), states that case studies are an appropriate strategy for answering the “how” and “why” questions about contemporary phenomena in real-world settings, when the boundaries between the phenomenon and its context are unclear. In this case, the case study design allows for a sharp contextual analysis of institutional capacity, governance, and community involvement at the neighborhood level.

## **Data Collection Techniques**

### **Interview**

In-depth interviews were conducted to understand the perceptions, experiences, and strategies of local actors in managing the Probebaya program, particularly by Pokmas administrators, neighborhood association (RT) heads, and community representatives. By using semi-structured interview guidelines, researchers were able to maintain focus while remaining flexible in exploring issues that arose spontaneously during the interaction.

### **Observation**

Observations were conducted to capture social processes and the dynamics of interaction during the planning and implementation of activities by the community group. These observations not only recorded empirical facts, but also interpreted gestures, nonverbal communication, and power relations that emerged during discussions or meetings. This technique provided contextual understanding and direct experience of the phenomena being studied.

### **Documentation**

Documentation of various documents such as Pokmas activity plans, meeting minutes, and reports on the use of public funds is very important for analyzing the conformity between practices and regulations. In addition, documentation plays a role in validating and triangulating data from interviews and observations, thereby increasing the reliability and credibility of the research. Documentation helps reveal administrative patterns and Pokmas governance practices, including aspects of accountability and transparency in reporting. According to Bowen (2009), documentation provides an important factual basis in qualitative studies, especially for systematically examining institutional policies and practices.

### **Data Analysis**

In this study, data analysis was conducted using thematic analysis, which is a qualitative approach commonly used to identify patterns or themes that emerge from the collected data. This process begins with coding or encoding the data, which involves labeling or categorizing parts of the data that are relevant to the issue being studied. This coding process is conducted inductively, where categories emerge from the data itself, rather than based on pre-existing theories or assumptions. After the data is collected through in-depth interviews, observations, and documentation, the researchers then group similar information and organize it into themes relevant to issues in the management of the Probebaya program, such as human resource capacity, community participation, and accountability in the use of public funds.

After the main themes have been identified, thematic analysis will link the coding results with the theoretical framework described earlier, such as institutional capacity theory, public sector accountability theory, and participatory planning. This process aims to gain

a deeper understanding of the aspects that contribute to the planning and implementation of programs by Pokmas, as well as to evaluate the effectiveness of the planning in meeting community needs. Through thematic analysis, researchers can explore the dynamics of public fund management and program governance and provide evidence-based recommendations to address weaknesses identified during the study.

**Table 1. Research Methods in Brief**

Aspect	Details
Research Method	Qualitative
Research Design	Intrinsic Case Study (focusing on Pokmas 1 in Sungai Pinang Dalam Village)
Data Collection Techniques	In-depth interviews with Pokmas administrators, neighborhood association leaders, and community representatives. Participatory observation of Pokmas planning. Documentation of planning documents, meeting minutes, and activity reports.
Data Analysis	Thematic Analysis: Coding data to identify problem patterns. Linking themes to theoretical frameworks (Accountability, Institutional Capacity, etc.)
Coding Process	Assigning labels or categories to data relevant to the issue being studied.
Purpose of Thematic Analysis	To understand elements relevant to program planning and implementation, and to evaluate the effectiveness of planning carried out by Pokmas.
Analysis Tools	Peraturan Wali Kota Samarinda Nomor 11 Tahun 2022 is the Technical Guidelines for the Implementation of Community Development and Empowerment Programs (Probebaya).

## RESULTS AND DISCUSSION

### Planning of Probebaya Program Activities by Pokmas 1

The implementation of the Probebaya Program in the planning process is an important aspect that connects the community with the policies to be implemented. Through deliberations conducted by the Community Group, the community was invited to provide suggestions regarding the development priorities they considered most important for their needs. However, interviews with several informants revealed significant challenges related to technical understanding in the implementation of this planning.

As stated by Informant AO

"We only knew from the village that there was a Probebaya program and we were gathered for deliberations."

This illustrates that despite initiatives to involve the community, limited program socialization has resulted in a lack of public awareness regarding the details and technical aspects of program implementation. The information received by the community often only scratches the surface, without providing a deep understanding of the objectives, mechanisms, and criteria that must be met in the program. This limited information has the potential to reduce the quality of community participation in deliberations, which should be an inclusive and open process.

Furthermore, during the deliberation process, although ideas from the community were acknowledged, as explained by Informant OA,

"All from the community... Ideas from the community,"

In reality, there is a lack of technical understanding regarding budget preparation and technical guidelines. Many residents do not fully understand that proposals must be adjusted to the available budget and applicable technical provisions. This shows a gap between the community's wishes and the capacity of community groups to manage programs technically. This limited understanding of technical details can hinder the

effectiveness of planning and potentially create a mismatch between community needs and program implementation in the field.

The planning process, which should reflect community needs, is often hampered by discrepancies between what the community proposes and what is permitted by existing regulations and budgets. This is reflected in an excerpt from an interview with Informant KA, who stated:

"The plan is for each RT... Repairing Collisions, Wearing Pay."

Although this plan is in line with what residents want, a lack of knowledge about how to prepare a budget in accordance with the applicable technical guidelines limits the scope of this planning. Furthermore, community involvement in the planning process is also still limited. PA informants revealed that,

"They are not invited, oh only some are invited,"

The results of this interview show that only a small portion of the community is included in the decision-making process. This indicates that there are restrictions on participation that affect community involvement in formulating programs that are truly relevant to their needs. These limitations on participation reduce the accountability and transparency of programs, as citizens do not have the opportunity to provide more substantial input at various stages of program implementation.

The inability of community groups to provide adequate understanding of planning, as well as limited community involvement in decision-making and evaluation, shows that although there are efforts to involve the community in deliberations, the implementation does not always reflect the desired participatory principles. Often, community participation only occurs at the beginning of planning, but there is no continuity in monitoring or evaluation that involves them. This has the potential to reduce the sustainability and positive impact of the program, because the community does not feel directly involved in the realization of the program.

The deliberation process began with a spirit of inclusiveness, but limited information, low technical understanding, and minimal community involvement throughout the program cycle indicate an urgent need to improve the planning system to make it more transparent and technical. The Probebaya program would be more effective if the community were given training on planning and budgeting techniques, as well as more opportunities to participate in every stage of planning, implementation, and evaluation.

### **Community Participation in the Probebaya Program**

Community involvement in self-managed programs such as the Probebaya Program should be an integral part of every stage, from planning to implementation and evaluation. However, based on interviews conducted with several informants, it was found that although there were efforts to invite the community through deliberations, their participation was very limited, especially in the decision-making and implementation stages. As stated by Informant OA:

"I don't think there is a lack of public participation."

This shows that even though deliberations were held, community participation in the actual decision-making process was not significant enough. Many residents were only involved in the initial discussions and did not have the opportunity to play a more active role in the subsequent stages of the program.

One factor that led to minimal participation was residents' limited access to the project implementation stage. PA informants explained,

"Residents were only invited to the forum but were not given access to the implementation stage."

This indicates that although residents were invited to participate in the planning stage, they were not involved in monitoring or evaluation during the implementation process.

Their participation was limited to the initial stage, and they had no opportunity to influence the decisions made thereafter. This limited involvement has a negative impact on the level of accountability and transparency of the program, because residents cannot monitor how funds and resources are used, and whether the project actually meets the needs they have proposed. In addition, the lack of transparency in financial reporting and project management is also a major problem. Inadequate reporting, both in terms of budget implementation and activity results, reduces social accountability. KA informants mentioned:

"The builder seems to be from the outside.."

The results of these interviews show that community involvement in the physical implementation of projects is also limited. By using outside labor, which does not involve local residents, transparency and accountability are further reduced because there is no direct oversight from the community that should benefit from the project.

Limited transparency in financial management and project implementation also creates mistrust among the community. This is reflected in the fact that despite efforts to hold community discussions, the process did not lead to significant oversight of program implementation. The lack of involvement in oversight and evaluation made the community feel alienated from the program that they were supposed to run together. This also led to low trust in the accountability of public fund management, which is very important in community empowerment-oriented programs.

Furthermore, this issue also reflects ambiguity in the implementation mechanism. Residents involved in the initial discussions often do not know who is responsible or how the project will be carried out after a decision has been made. This shows that the participatory system expected by type 4 self-management schemes is not yet functioning properly. The lack of transparency and limited role of residents in monitoring make them feel like they are merely part of an administrative procedure without having any real impact on the final outcome.

On the other hand, the neglect of community involvement in the stages following the initial discussions leads to poor governance and low social trust in the program. Although there is an intention to listen to the community's voice, weak implementation and a lack of direct involvement during project implementation reduce the effectiveness of the planning that has been done. If this program is to be successful and have a real impact on community welfare, there needs to be a substantial change in the way the community is actively involved in every phase, from planning to implementation and evaluation.

Overall, these findings indicate that despite efforts to involve the community, limitations in transparency, participation, and oversight pose significant barriers to the success of the Probebaya Program. To improve the sustainability and positive impact of this program, significant improvements are needed in terms of community involvement, particularly in terms of financial transparency, involvement in project implementation, and more effective and sustainable oversight.

One of the biggest challenges in implementing the Probebaya Program is the low level of community participation in the decision-making process and project implementation. Although there are deliberative efforts at the planning stage, community participation in other stages, such as evaluation and monitoring, is still very limited. This limited participation not only risks reducing the quality of decisions made, but also has the potential to create distrust in the sustainability and benefits of the program. Without sustained participation, the community will feel alienated from the program that they are supposed to run together, and this can affect the oversight of public fund use. Therefore, it is important to design more concrete strategies to increase citizen participation, not only in the initial planning stage, but also throughout the entire program cycle. This will enable the community to better understand and contribute to the evaluation of the program's results and impact.

Research by (3) shows that symbolic participation, where the community is only involved at the beginning without further involvement, will not have a significant positive impact

on local governance. This type of participation merely fulfills formalities and does not really contribute to substantive decision-making. In the context of the Probebaya Program, community involvement should go beyond mere attendance at initial consultations to include participation in project monitoring and evaluation during and after implementation. Conversely, deeper and more active participation, where the community is fully involved in all stages of the program, will strengthen accountability and increase the relevance of the resulting policies. By ensuring that the community is involved in every phase, from planning to evaluation, they can ensure that the program truly reflects their needs and can have the maximum impact, not only for individuals but also for the community as a whole.

Deeper integration of participatory models in every stage of the program is essential. By involving the community in planning, implementation, and evaluation, the quality of the program can be improved. This will create more transparent and accountable management, as well as increase public trust in the program. Communities that are actively involved in decision-making will feel responsible for the success of the program (25), and this will encourage them to be more concerned with monitoring and ensuring that the program runs according to the desired objectives. In this case, the principles of public sector accounting play an important role, especially in increasing transparency and accountability in fund management. According to Bracci et al. (2015), public sector accounting aims to ensure that the use of public funds can be clearly accounted for to the public. In the long term, strengthening this participation will reinforce the local governance system and create policies that are more responsive to the needs of the community. Participatory oversight will ensure that budget allocations are in line with community priorities and are used in the most efficient and effective manner.

### **Pokmas Human Resources**

In the context of public policy, the concept of ideal participation emphasizes how important it is for the community to be actively, informatively, and meaningfully involved in every step of the decision-making process. This type of participation is not only procedural, such as attending deliberative forums, but also includes the community's ability to understand, convey, and influence the content of policies related to their needs (3). However, the results found in Section 4.1 show that the implementation of the Probebaya Program planning by the Pokmas does not fully reflect this concept.

Improving the capacity of community-based organizations (CBOs) is a crucial factor in improving governance and accountability in public fund management. This study found that many CBO members lack adequate technical training, particularly in budgeting and financial reporting. As a result, many CBO members rely on external parties or facilitators to prepare reports and manage funds. The inability to manage funds independently leads to uncertainty in fund management and reduces the effectiveness of oversight of fund use. Without adequate capacity building, the potential for fund misuse and budget allocation uncertainty increases, which can reduce the overall effectiveness of the program. Therefore, technical capacity building at the local level is essential to create efficient and accountable fund management.

The importance of improving technical and managerial capacity at the local level becomes increasingly clear when referring to the institutional capacity theory proposed by Shah (2003). Anwar Shah emphasizes that strong technical capacity at the community level is a key element that supports the success of community empowerment programs. Community-based programs such as Probebaya often face difficulties in achieving their goals if the technical capacity of Pokmas members is insufficient. Strong capacity in terms of planning, budget management, and financial reporting is essential to ensure that all allocated funds are used to meet community needs. In this case, Pokmas needs to provide comprehensive and equitable training for all members, not just the chairperson and treasurer, so that all members have the skills necessary to manage funds efficiently and transparently. This training will strengthen fund management and also increase the active

participation of Pokmas members in every stage of the program, from planning to evaluation.

A study by Sikhakane and Reddy (2011), shows that strengthening local capacity through technical training is very important in improving the quality of program implementation. Effective training enables communities to become more involved in fund management and improves the quality of decisions made during the planning and implementation processes. This is in line with the concept of public sector accounting, which emphasizes the importance of transparency and accountability in public fund management. According to (Bracci et al., 2015; Rogosic, 2021), public sector accounting serves to provide relevant and reliable information on the use of public funds, which is important for better oversight and decision-making. If Pokmas members are trained to have a deeper understanding of technical aspects such as budgeting, financial reporting, and accountability principles, they will be better able to make the right decisions, which will ultimately support the success and sustainability of the program. Therefore, investing in training and ongoing mentoring for all Pokmas members will greatly help improve the quality of governance and fund management at the community level, as well as increase accountability in public fund management.

### **Transparency and Accountability of the Probebaya Program**

One of the main findings in this study is the low level of transparency and accountability in the management of public funds in the Probebaya Program. Inadequate financial reporting processes and a lack of access to information regarding budget details for the community hinder the creation of accountable management. Uncertainty in budget management, including accountability reports (LPJ) that are not openly disclosed to the public, exacerbates this situation. The public, which should play an important role in monitoring and supervising the use of public funds, is hampered by the lack of adequate information about the budget being used. This lack of transparency deprives the public of the opportunity to evaluate whether the allocated funds are actually being used in accordance with the needs agreed upon in the deliberations.

This lack of transparency has the potential to significantly reduce public trust in the management of public funds in the program. Without clear and open reporting, the public is likely to doubt the integrity of budget management. This decline in trust not only reduces their participation in subsequent processes, but can also lead to indifference towards evaluation and oversight, which are crucial to ensuring that each budget allocation has the maximum impact on the people who should benefit from the program. In this case, transparency in budget management is key to maintaining public trust and ensuring that the program's objectives are achieved as expected.

In this context, (Sikhakane & Reddy, 2011; Kelly, 2019) state that transparency is one of the main pillars in creating effective accountability, especially in community-based programs. Without open reporting, the public cannot evaluate whether the budget is being used effectively and in accordance with the objectives that have been set. In this case, the application of the concept of public sector accounting based on transparency and accountability is very important. Public sector accounting, according to (9), serves to ensure that public funds are managed transparently, by providing relevant and timely information to all stakeholders. Therefore, it is very important for Pokmas to provide detailed reports that are easily accessible to all stakeholders, in order to improve transparency and accountability. Sikhakane & Reddy (2011) also reminds us that without a transparent reporting mechanism, public trust in public fund management institutions will decline, which can hamper the overall effectiveness of the program. The integration of public sector accounting based on accountability and transparency is a strategic step to strengthen governance and improve program effectiveness.

### **Recommendations for Improvement in Terms of Accountability and Public Fund Management**

The implementation of the Probebaya Program, which relies on a type 4 self-management scheme, requires a high level of accountability, especially in the management

of public funds. However, interviews with informants revealed serious problems in terms of transparency, reporting, and understanding of the use of funds managed by Pokmas. For example, Informant PA stated:

"Never seen an accountability report."

This indicates that although the program involves the use of public funds, clear and transparent accountability reports to the public are not provided. The lack of access to information on how funds are used prevents citizens from effectively monitoring the program, which ultimately reduces the level of accountability in budget management.

In addition, interviews with OA informants stated that:

"We only know more details of the budget from the management,"

The results of these interviews show that despite the allocation of funds, information regarding budget details is not shared equally among all Pokmas members. Only a small number of administrators have deeper access to information regarding the budget and financial decisions, which creates inequality in the distribution of information. This lack of clarity in budget management has the potential to lead to inefficient use of funds or even potential misuse of public funds, as there is no adequate oversight from all Pokmas members or the community.

The lack of equitable training for all Pokmas members is also a major problem. Informant KA highlighted this by saying:

"We need special training for all Pokmas members, not just the chairman or treasurer."

This reflects an imbalance in the capacity building of Pokmas members. Although some members, such as the chairperson and treasurer, may receive more training or mentoring, other members often do not have the same opportunities. Without adequate training on budget planning, financial reporting to improve capacity, and other accountability principles, untrained Pokmas members can cause administrative errors or an inability to prepare transparent and accurate reports.

The most urgent improvement is to provide comprehensive training for all Pokmas members. This training should cover technical aspects related to budgeting, fund management, and understanding the principles of transparency and accountability in public financial management. By increasing the capacity of Pokmas human resources, it is hoped that they can be more effective in preparing activity plans, managing funds, and ensuring that all processes are carried out transparently and accountably. More comprehensive training can also reduce the current knowledge gap, enabling Pokmas members to manage programs more professionally.

Furthermore, to improve accountability in public fund management, it is recommended that Pokmas begin designing a more open and detailed reporting system that can be accessed by all Pokmas members and the community. This is important so that not only Pokmas administrators have access to financial information, but all parties involved in the program can monitor the use of funds. With an open reporting system, the community can be more active in overseeing the use of the budget and ensuring that the available funds are used in accordance with their priorities and needs. This transparency will encourage greater accountability, reduce the potential for misuse of funds, and increase public trust in the program.

A transparent reporting system must also be accompanied by clear explanations of each expenditure and deduction of funds. In interviews, several informants revealed that they did not know why there were deductions or how the budget was divided. Therefore, there needs to be clearer details regarding the allocation of funds, including what the funds are used for, as well as explanations of possible deductions, such as for taxes or administration. This will reduce the ambiguity that can cause suspicion among the public and increase overall accountability.

In an effort to improve the fund management system, it is very important for Pokmas to implement a digital system for reporting and monitoring. Given the limitations of manual management and the inability of most Pokmas members in terms of administration and technical matters, the implementation of an easily accessible digital system can help improve transparency and accountability. The use of technology in financial report management will enable the community to more easily access information related to the use of funds and ensure that the process complies with existing regulations.

These recommendations for improvement in terms of accountability and public fund management aim to ensure that each Pokmas member has an adequate understanding of budget management and accountability, as well as to create a more transparent and accessible reporting system. Thus, it is hoped that the Probebaya Program can run more efficiently, with a higher level of accountability, and ultimately have a greater impact on the community.

## **CONCLUSIONS**

This study highlights the importance of improving human resource capacity and community participation, as well as transparency and accountability, in supporting the success of the Probebaya Program, which is based on a type 4 self-management scheme. The main findings of this study indicate that low transparency in the management of public funds, limited training for Pokmas members, and symbolic community participation have hampered the program's effectiveness. Improving Pokmas' human resource capacity and strengthening community participation in every stage of the program is essential to improve the quality of management and sustainability of the program. To achieve the goal of inclusive empowerment, more concrete strategies are needed to increase community involvement and improve the reporting system to be more transparent and accountable.

From a practical perspective, this research provides important implications: human resource capacity building should be carried out through more equitable and inclusive training for all Pokmas (community groups), not just core administrators. Furthermore, implementing a financial reporting system that is easily accessible and understood by the wider community, including the use of digital technology to assist with oversight, should help improve transparency and accountability. From a theoretical perspective, this research strengthens theories of institutional capacity and public sector accountability in the context of community-based public fund management. The study demonstrates that enhancing local institutional capacity to manage programs effectively and sustainably requires social capital, networks, and collective collaboration.

### **Limitations**

This research is limited in terms of coverage and the number of informants, which were limited to the Community Groups (Pokmas) in Sungai Pinang Dalam Village. Furthermore, the approach used was a qualitative case study, so the results cannot be broadly generalized. This study also did not delve deeply into external aspects influencing program success, such as government policies or local economic factors. Therefore, further research using a quantitative approach or comparative studies across multiple locations could provide more comprehensive insights into the challenges and solutions in implementing community-based programs like Probebaya.

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