

Analysis Of The Principles Of Transparency, Participation, Accountability Dan Value For Money In Public Policy Formulation

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Abstract: This Study Is New And Different From Previous Studies. This Research Is A Comprehensive Assessment Of The Implementation Of The Principles In Public Policy Formulation Based On The Theory, Regulations And In Indonesia. There Are Several Phenomena And Dynamics Related To The Implementation Of Principles In The Public Policy Formulation Process, Especially In Developing Countries. This Study Aims To Comprehensively Analyze The Effect Of The Implementation Of The Principles Of Transparency, Participation, Accountability And Value For Money In Public Policy Formulation In Indonesia, Especially In Riau Province.

Keywords: *Transparency, Participation, Accountability, Value For Money, Policy Formulation.*

Introduction

Policy Formulation In Indonesia Is Based On Law No. 25 Of 2004. Policy Formulation Is A Process To Determine The Appropriate Future Action, Through An Order Of Options By Considering The Available Resources. Policy Formulation Is Carried Out In A Transparent, Responsive, Efficient, Effective, Accountable, Participatory, Measurable, Equitable, Environmental And Sustainable Manner (Permendagri 86/2017 Article 5). However, In Practice, There Are Still Gaps In The Formulation Process That Affect The Implementation And Evaluation Of Policies In The Regions. As A Result, The Output Of Policy Formulation Is Not As Expected And Cannot Be Realized (Taifur, 2017). Therefore, Many Regional Policies/Regulations (Perda) Become Controversial And Even Canceled By The Ministry Of Home Affairs And The Supreme Court. Therefore, It Is Necessary To Improve The Public Sector Policy Formulation Process, Especially In The Application/Understanding Of The Principles Regulated In The Laws And Regulations In Indonesia.

Many Factors Affect This Phenomenon, Such As The Inconsistent Application Of Principles Between Government Regulations And Laws As Guidelines For Policy Formulation Process; And The Weak Role Of Public Sector Accounting In Planning In Developing Countries (Ghartey, 1985; Blondal, 1988; Dean, 1988, 1989; Craner & Jones, 1990). The Weak Role Of Public Sector Accounting Is Quantitatively And Qualitatively Is In The Information Provided (Miah, 1991; Aucoin, 1990; Hood, 1991, 1995a; Barzelay, 1992; Ferlie Et. Al, 1996; And Funnell & Cooper, 1998).

This Study Is An Innovation On The Role Of Public Sector Accounting In The Policy Formulation Process That Is In Line With The Concern Of Social Scientists Since The Introduction Of The New Public Management Concepts (Hood, 1991); Market-Based Public Administration (Lan & Rosenbloom, 1992), Post-Bureaucratic Paradigm (Barzelay, 1992), Entrepreneurial Government (Osborne & Gaebler, 1992) And Managerialism (Pollitt, 1993). The Term Is Different; However, It Describes The Same Phenomenon Related To Managerial Principles. From A Broader Perspective, It Also Empirically Contributes In Policy Formulation And Decisions (Ellwood & Newbury, 2006) To Provide Information To Users As A Guide In Making Relevant Decisions And Informing Assessments (Bastian, 2006). The Information Used By Users Is Empirically Useful For Obtaining Facts In Decision Making (Bengas & Myro, 2008). These Issues And Phenomena Are Quite Interesting To Discuss, Especially About The Application Of Transparency, Participation, Accountability And Value For Money In The Public Policy Formulation In The Regions.

Literature Review

Public Policy Formulation

Policy Formulation Is A Complex And Dynamic Phenomenon; Moreover, When It Focuses On The Process. Good Governance Performance Needs Good Policies. Then, Good Policies Can Only Be Achieved Through A Good Planning Process. Otherwise, It Is Impossible To Realize It. Therefore, Good Performance Can Only Be Realized Through A Good Policy Formulation System And Process. The Policy Formulation Process Was Stated By Rippley In 1985 (Subarsono, 2005: 11). Regional Policy Formulation

Is The Responsibility Of Local Governments (Law 25/2004). Local Governments Delegate Their Authority To A Group Of People To Formulate Policies Both For A Short And Long Term.

Agency Relationship In Public Sector Organizations Is Seen From The Form Of Delegation (Lane, 2003). Delegation Is When A Person Or Group (Principal) Selects Another Person Or Group (Agent) To Act Under The Principal's Interests (Lupia & Mc Cubbins, 2000). Agency Theory Is Based On The Presence Of Information Asymmetry Between Superiors And Subordinates Or Between The Head Office And Branch Offices (Shields & Young, 1993). This Theory Assumes That The Performance Of The Organization In Implementing The Formulation Process Is Determined By Environmental Conditions Because Environmental Factors And The Agent's Expertise Will Determine The Output. An Agency Relationship Begins After An Agent Makes A Policy Proposal And Ends After The Proposal Is Accepted Or Rejected (Halim & Abdullah, 2006). In This Study, For The Policy Formulation Process, We Use Dimensions And Indicators (Ripley, 1985 In Subarsono, 2005: 11) Such As Agenda-Setting (Building Perceptions Among Stakeholders, Limiting Problem And Mobilizing Support), The Formulation Stage And Policy Legitimacy (Information Collection And Analysis, Developing Policy Alternatives And Building Support And Negotiations).

Transparency

Transparency Is A Complex Phenomenon That Requires Understanding In Exploring Effective Good Public Governance. According To The United Nation Development Program, Transparency Is A Principle That Guarantees Access Or Freedom For Everyone To Obtain Information About Government Administration: Information About Policies, The Process Of Making And Implementing, And The Results. The Information Is About Every Aspect Of Government Policy That Can Be Accessed By The Public (Bappenas & Depdagri, 2002: 18). Information Disclosure Will Produce Healthy, Tolerant Political Competition, And Based On Public Preferences (Mutiah, 2007: 151). Good Performance Management Is The Starting Point Of Transparency (Ganie & Meuthia, 2000: 151). Therefore, It Needs Professional Information Officers Not To Make Excuses For Government Decisions, But To Disseminate And Important Decisions To The Public And Explain The Reasons For Each Policy. (Krina, 2003). Transparency Can Be Achieved By Establishing Unambiguous Rules (Levi, 2001) To Resolve Conflict Situations.

Transparency Refers To The Availability Of Information To The General Public And Clarity On Regulations, Laws, And Government Decisions With Indicators: 1) Access To Accurate And Timely Information About Economic And Government Policies That Are Essential For Economic Decision-Making; 2) Rules And Procedures That Are Simple, Straightforward And Easy To Apply To Reduce Different Interpretation (Adb, 1999: 7-13). It Can Be Press Releases In The Form Of Print And Electronic Media, Call Centers And The Involvement Of Non-Governmental Organizations. In This Study, Dimensions And Indicators We Use For Transparency (Bappenas & Depdagri, 2002: 18; Adb, 1999: 7-13; Levi, 2001) Are Informative Dimensions (Information On Procedures, Costs, Responsibilities, Information Disclosure Guidelines), Openness (Easy Access, Complaint Mechanism), Disclosure (Enforcement Of Regulations And Cooperation With Mass Media And Non-Governmental Organizations).

Participation

Participation Is The Principle That Everyone Has The Right To Be Involved In Decision Making In Any Government Implementation Activity (Bappenas & Depdagri, 2002: 20). According To Un Fao 2000 Cited By Beckley Et Al (2005: 14), Participation Is A Direct Public Involvement Where Everyone, Either Individually Or In An Organized Group, Can Exchange Information, Express Opinions, Articulate Interests And Have The Potential To Influence Decisions Or Outcomes Of Certain Problems. The Concept Of Participation Has Been Known Since Davis And Newstrom (1989: 232) Put The Concept Of Participation In The Organizational Decision-Making Process. According To Them, Participation Is A Mental And Emotional Involvement Of People In Group Situations That Encourage Them To Contribute To Group Goals And To Share Responsibility.

The Reasons Supporting The Participation Argument Are Instrumental Reasons Which State Pragmatically That Participation Increases Public Input And Support In The Public Policy Process, Leading To Effective And Efficient Implementation (Grimble & Wellard 1997, Burgess Et Al 1998, Bulkeley & Mol 2003); Normative Reasons Which Claim That Participation Support Democratic Values By Encouraging A More Inclusive And Deliberative Form Of Decision Making (Dryzek, 1990; Fischer, 2003). The Normative Goal Begins With The Aspect Of Citizenship As An Obligation And Responsibility (Dobson, 2003) And The Belief That Citizens Involved Are Forms Of Democratic Practice (Fiorino, 1990; Putnam, 1995). The Emergence Of New Social Movements Such As The Civil Rights, Environment, And

Women's Movement (Della Porta & Diani 2006) Increases Public Demand For Greater Involvement In The Public Policy Process.

From The Government Side, According To Peter (2000), Participation Is Based On The Assumption That Government Organizations Will Work Better If Members Have The Opportunity To Be Intimately Involved With Every Organizational Decision. Furthermore, The Involvement Consists Of 2 Aspects: The Involvement Of Officials Through The Creation Of Value And Commitment Between Officials That Strongly Motivate Them On The Implemented Program; And Public Involvement In Program Design And Implementation. Cohen And Uphoff (1997) Classify Participation Into Four Types, Namely: 1) Participation In Decision Making, 2) Participation In The Implementation Of Program Policies, 3) Participation In Benefit-Taking, And 4) Participation In Evaluations.

In This Study, The Dimensions Of Participation And Indicators Used Are Based On The Characteristics Of Participation According To Cohen & Uphoff (1997) And Peter (2000): Participation In Decision Making (Values And Commitment, Attendance Of Meetings And Discussions, Community Skills), Participation In Implementation (Resources And Funding, Administration And Coordination As Well As The Elaboration Of Policies And Public Access), Participation In Benefit-Taking (Quality And Quantity Of Program Implementation) And Participation In Evaluation (Government Consensus With The Community And Overall Program Implementation).

Accountability

Accountability Is Often Used As A Normative Concept. This Is Because The Study Of Accountability Often Focuses On Normative Issues, Standards, Or Judgments About The Active And Actual Behavior Of Public Actors (Klingner Et Al, 2001; Wang, 2002; Considine, 2002; Koppell, 2005; O'connell, 2005). Meanwhile, In Terms Of Semantics, The Term Accountability Is Related To Accounting Or Better Known As Bookkeeping (Boven, 2008). Public Accountability Is A Principle That Ensures That Every Activity Of A Public Organization Can Be Openly Accountable By The Actors To The Parties Affected By The Implementation Of The Policy (Peters, 2000; 19; Bappenas & Depdagri, 2002: 19). The Essence Of Accountability Is The Provision Of Information And Disclosure Of All Activities And Organizational Performance To Interested Parties (Schiavo Et Al, 1999).

The Dimensions Of Accountability Consist Of 1) Legal Accountability And Honesty, 2) Process Accountability, 3) Program Accountability, And 4) Policy Accountability (Ellwood, 1993). According To Stewart In Citizen's Circle Of Accountability, The Effectiveness Of Accountability In The Policy Formulation Process Will Be Achieved Through 12 Stages As Cited By Lan & Bpkp (2001): A) Intentions Disclosure; B) Directing Mind Visibility; C) Performance Visibility; D) Reciprocal Accountability; E) The Balance Of Power, Duties And Accountability; F) Answering For Precautions Taken; G) Corporate Fairness; H) Citizen Caution; I) Validation Of Assertions; J) Right Roles; K) Governing Body And Citizen Responsibility; And L) Wage Of Abdications.

In This Study, Dimensions And Indicators Of Accountability Used (Ellwood, 1993; And Stewart In Lan & Bpkp, 2001) Are, Such As, Legal Accountability And Honesty (Avoiding Abuse Of Authority And Compliance With Laws/Regulations), Process Accountability (Information Systems; Responsive, Fast And Economical Services), Program Accountability (Objectives Achievement, Optimal Program Alternatives With Minimum Costs), Intentions Disclosure (Reports To The Public; Useful, Fair And Reasonable Reports), Directing Mind Visibility (Publication Of Reports, Reporting On Implementation Or Failed To Be Implemented), Performance Visibility (Disclosing Performance And Accountability Provided By All Parties).

Value For Money

The Term Value For Money (Vfm) Was First Known In The 1980s And 1990s In The Uk As A Result Of Government Pressure To Reduce Spending In The Public Sector, Especially In Local Government. This Term Is Attractive For Public Sector Problems Because It Practically Represents A Characteristic Of Life That Is Familiar To Most People (Glendinning, 1988), Thus Making The Academic Community Even More Interested In Studying It. Three Basic Aspects Must Be Considered In Vfm (Glendinning, 1988): Economy, Efficiency And Effectiveness. Economic Criteria Relate To What Provisions, Certain Policy, At A Certain Time With Minimum Costs, Provided That At An Early Stage It Must Be Assessed And Evaluated In Terms Of Both The Quality And Quantity Of Resources Provided And Needed. Efficiency Means Achieving The Maximum Output From The Resources Provided To Meet Needs And Is Thus Closely Related To The Economy. Meanwhile, The Effective Aspect Means Ensuring That The Desired Results Are Obtained Completely From The Resources Used.

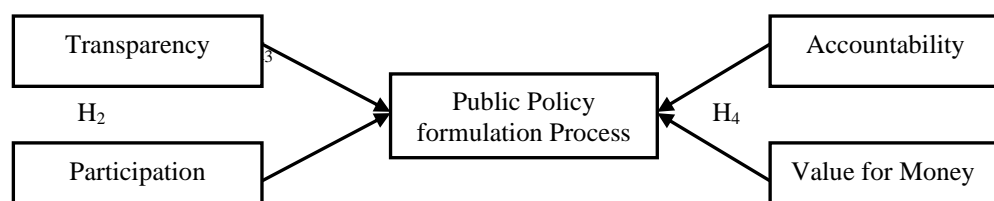
In Addition, According To Mardiasmo (2018: 5), Two Other Elements Need To Be Added: Justice And Equity Or Equality. Justice Refers To The Existence Of Equal Social Opportunities To Obtain Quality Public Services And Economic Prosperity. Besides, It Is Necessary To Distribute Equally. This Means That The Use Of Public Resources Should Not Only Be Concentrated In Certain Groups But Equally Distributed To The Whole Community. Vfm Can Be Achieved If Low Input Or Lowest Cost Produces Optimal Output (Eriana Et Al, 2009: 6). In This Study, The Dimensions And Indicators Of Vfm Used Are From Glendinning (1988) And Mardiasmo (2018) Such As Economy And Activity Efficiency (Minimizing The Input Of Public Resources Used, Comparison Of Output/Input With Performance Standards), Activity Effectiveness (Achieving Output Based On The Target).

The Relation Between Transparency, Participation, Accountability, Value For Money And The Policy Formulation Process.

The Policy Formulation Process Is A Crucial Stage In Development Planning So That This Process Must Be Done In A Comprehensive, Integrated And Holistic Manner Under The Laws And Government Regulations. The Formulation Process Is Carried Out In A Transparent, Responsive, Efficient, Effective, Accountable, Participatory, Measurable, Fair, Environmentally-Friendly And Sustainable Manner (Permendagri 86/2017). At The Same Time, Transparency Is An Important Part Of "Good Governance" (Casey, 2006: 176) Which Is A Key Concept In Modern Practice In Good Governance (Van Bijsterveld, 2005: 13). Transparency Is A Means Of Promoting Organizational Disclosure And Protecting The Rights Of Minority Shareholders (Bushman & Smith, 2004); Limiting Information Asymmetry (Lev, 1992; Hood, 2006; Florini, 2007a, 2007b; Boatright, 2008); And For Efficiency Promotion (Heflin Et Al, 2003; Bessire, 2005).

Transparency Will Increase Public Participation From An Instrumental Perspective Which Leads Decision-Makers To Two Essential Aspects: Information And Support. Direct Contact With Citizens Can Provide Information For Administrators That Supports The Policy Process So That They Can Learn Which Policies Are Best (Irvin & Stansbury 2004). Dialogue Between Policymakers And Citizens Can Make Policy Decisions Be More Acceptable (Baker & Chapin, 2018). Finally, It Will Encourage Organizational Accountability And Increase The Rights Of Stakeholders (Donaldson & Preston, 1995; Mallin, 2002; Clarke, 2004; Hess, 2007); Create A Fair Process/Stages Through Ethics And Justice (Oliver, 2004; Boatright, 2008); And Prevent The Abuse Of Stakeholder Activism (Roche, 2005; Bandsuch Et Al, 2008). The Implementation Of Vfm In The Public Sector Is In Line With The Increasing Demands For Public Accountability And The Implementation Of Good Governance. Besides, Vfm Is Believed To Improve Public Sector Accountability (Mardiasmo, 2018: 8), Thereby Increasing The Ability Of Transparent And Accountable Management And Coordination System (Emmi Et Al, 2011). Based On The Relationship Between The Variables Described, The Conceptual Framework In This Study Is Formulated As In Figure 1:

Figure 1. Conceptual Framework



Hypotheses

Based On The Conceptual Framework, The Hypotheses In This Study Are Expressed As Follows: (1) Transparency Has A Significant Positive Effect On The Public Policy Formulation Process; (2) Participation Has A Significant Positive Effect On The Public Policy Formulation Process; (3)

Accountability Has A Significant Positive Effect On The Public Policy Formulation Process; (4) Value For Money Has A Significant Positive Effect On The Public Policy Formulation Process.

Methodology

This Study Is An Explanatory Study With Quantitative Methods. The Data Were Collected Through A Survey Using A Questionnaire And Were Then Analyzed Using Multiple Linear Regression. This Study Reveals The Influence Of The Variables Of Transparency, Participation, Accountability And Value For Money On The Public Policy Formulation Process. The Object Of This Study Is All Stakeholders Involved In The Public Policy Formulation Process In Riau Province: Regional Apparatus Organizations, Dprd (Regional People's Representative Council) Members, Academics/Experts, Non-Governmental Organizations (Ngos) And The Community, Consisting Of 205 People (2020 Attendance List). Respondents Were Grouped Based On Gender, Age, Educational Background, Job/Institution, Level Of Education And Involvement Frequency. 165 Respondents Were Selected Using Saturation Sampling Technique Based On The Following Criteria: (1) Minimum Education S1 (Bachelor); (2) Has Been Involved In The Public Policy Formulation Process; (3) Live In Riau Province.

Results And Discussions

The Validity Test Was Done By $(N - K)$ Where N = Is The Number Of Samples and K Is The Number Of Variables, And The Result Is $(165 - 5) = 160$ With R_{table} Value Of 0.1297. The Questionnaire Is Valid If $corrected\ Item\ Total\ Correlation > R_{table}$. Therefore, All 20 Statements For Transparency variable (X_1) Is Valid Since $corrected\ Item\ Total\ Correlation > R_{table}$; 24 Of 25 Statements For Participation Variable (X_2) Are Valid; All Of 39 Statements For Accountability Variable (X_3) Are Valid; All Of 15 Statements For Value For Money (X_4) Are Valid; However, 19 Of 20 Statements For Public Policy Formulation Process (Y) Are Valid.

The Reliability Test Was Done Using Cronbach's Alpha Method. Questionnaire Is Reliable If Cronbach's Alpha Value Is Greater Than Corrected Item-Total Correlation (Cronbach's Alpha $> 0,600$) Vice Versa. Therefore, The Results Show That All Variables In This Study Are Reliable.

The Normality Test Was Done Using The Lilliefors Test. The Results Show An lcount Of 0.047 With The P Value Of Lilliefors Test Showing The Sig. Value Of 0.200 (Sig. Value > 0.05 , $\alpha = 5\%$). Therefore, It Can Be Concluded That The Model Residuals Are Normally Distributed. As Shown In Table 1 Below:

Table1. The Results Of Normality Test

		Unstandardized Residual
N		163
Normal Parameters ^{a,B}	Mean	.0000000
	Std. Deviation	.17916080
Most Extreme Differences	Absolute	.047
	Positive	.024
	Negative	-.047
Test Statistic		.047
Asymp. Sig. (2-Tailed)		.200 ^{c,D}

The Results Of The Multicollinearity Test Show That The Four Tolerance Values Of The Independent Variable > 0.1 . Likewise, The Vif Value Of The Independent Variable < 10 . This Indicates That There Is No Correlation Between The Independent Variables In The Regression Model Which Means That There Is No Multicollinearity Problem In The Regression Model. The Results Of The Multicollinearity Test Are Shown In Table 2.

Table2. Results Of Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	Vif

1	(Constant)		
	Transparency	.967	1.034
	Participation	.878	1.139
	Accountability	.954	1.048
	Vfm	.877	1.141

The Heteroscedasticity Test Was Done Using The Glesjser Test. 3 Of 4 Independent Variables Show A Significance Value Of > 0.05 And Only The Value For Money Variable Shows A Significance Value Of < 0.05 , Namely ($0.034 < 0.05$). Thus, It Can Be Concluded That There Is No Heteroscedasticity Symptom In The Regression Model As Shown In Table 3.

Table3. Glejser Heteroscedasticity Test Results

Model	Sig.
1 (Constant)	.167
Transparency	.162
Participation	.644
Accountability	.814
Vfm	.034

Multiple Linear Regression Aims To Find The Effect Of Transparency (X_1), Participation (X_2), Accountability (X_3) Andvalue For Money (X_4) On The Public Policy Formulation Process (Y). The Results Of Multiple Linear Regression Analysis Are Served In Table 4.

Table 4. Multiple Linear Regression Analysis

Coefficients ^a		Unstandardized Coefficients		Sig.
Model		B	Std. Error	
1	(Constant)	.074	.210	.726
	Transparency	.046	.030	.135
	Participation	.038	.029	.194
	Accountability	.089	.027	.042
	Vfm	.981	.031	.000

Based On Table 4, The Regression Equation Was Formulated Based On B Value (Beta Coefficient) In Unstandardized Coefficients As Follows:

$$\hat{Y} = 0.074 + 0.046 (X_1) + 0.038 (X_2) + 0.089 (X_3) + 0.981 (X_4) + E$$

The Above Regression Equation Shows:

- A = Constant (0.074), Indicating That If The Variables Of Transparency, Participation, Accountability And Value For Money Are Constant, Then The Variable Of The Public Policy Formulation Process Will Be 0.074.
- B1 = Transparency Regression Coefficient (X_1) = (0.046), Indicating That The Increase Of Transparency Variable Will Increase The Public Policy Formulation Process Variable By 0.046.
- B2 = Participation Regression Coefficient (X_2) = (0.038), Indicating That The Increase Of Participation Variable Will Increase The Public Policy Formulation Process Variable By 0.038.
- B3 = Accountability Regression Coefficient (X_3)=(0.089), Indicating That The Increase Of Accountability Variablewill Increase The Public Policy Formulation Process Variable By 0.089.
- B4 = Value For Money Regression Coefficient (X_4) = (0.981), Indicating That The Increase Ofvalue For Money Variable Will Increase The Public Policy Formulation Process Variable By 0.981.
- E = Other Factors Not Observed In This Study.

The Results Show That The Value Of $F_{\text{count}} = 284.247$ with F_{Table} $Df_1 = K-1$ ($5-1=4$), $Df_2 = N-K$ ($163-5=158$) Is 2.43 Thus $F_{\text{count}} > F_{\text{table}}$ ($284.247 > 2.43$) With sig. Level = 0,000 < 0,05. Therefore, H_1 is Accepted and H_0 is Rejected. It Can Be Concluded That Transparency (X_1), Participation (X_2), Accountability (X_3) And value For Money (X_4) Simultaneously have Positive Effect On the Public Policy Formulation Process (Y) In Riau Province As In The Table 5.

Table 5. Results Of Model Test (F Test)

Model		Sum Of Squares	Df	Mean Square	F	Sig.
1	Regression	37.420	4	9.355	284.247	.000 ^b
	Residual	5.200	158	.033		
	Total	42.620	162			

The T-Test Was Conducted Test The Partial Effect Of transparency, Participation, Accountability And Value For Money On The Policy Formulation Process, Or To Test The Regression Coefficient Individually By Comparing The T_{count} Value With The T_{table} value For Degree Of Freedom ($Df = N-K$, (N Is The Number Of Samples Studied And K Is The Number Of Variables)). In This Study, The T-Test Was Conducted On 163 Respondents. With A Significant Value (A) Of 5%, Then The T_{table} Is 1.654. The Results Of Multiple Linear Regression Analysis Are Presented As Follows:

Table 6. The results Of Multiple Linear Regression

Independent variables	T	Sig. T	Significance
Transparency	1.501	.135	Insignificant
Participation	1.304	.194	Insignificant
Accountability	1.718	.042	Significant
Value For Money	31.167	.000	Significant

Table 6 Explains The Effect Of The Independent Variable (X) On The Dependent Variable (Y) As Follows:

1. T_{count} value of transparency Variable (X_1) Is 1.501 With A Significant Probability Of 0.135 Which Is Greater Than 0.05. With $Df = N-K = 163-5 = 158$, Then T_{table} Is 1.654. This Shows That $T_{\text{count}} < T_{\text{table}}$ ($1.501 < 1.654$). In Other Words, Transparency (X_1) Does Not Have Significant Effect On Public Policy Formulation (Y). Therefore, H_1 Is Rejected And H_0 Is Accepted.
2. T_{count} Value Of participation Variable (X_2) Is 1.304 With A Significant Probability Of 0.194 Which Is Greater Than 0.05. With $Df = N-K = 163-5 = 158$, Then T_{table} Is 1.654. This Shows That $T_{\text{count}} < T_{\text{table}}$ ($1.304 < 1.654$). In Other Words, Participation (X_2) Has A Significant Effect On Public Policy Formulation (Y). Therefore, H_2 Is Rejected And H_0 Is Accepted.
3. T_{count} Value Of Accountability Variable (X_3) Is 1.718 With A Significant Probability Of 0.042 Which Is Smaller Than 0.05. With $Df = N-K = 163-5 = 158$, Then T_{table} Is 1.654. This Shows That $T_{\text{count}} > T_{\text{table}}$ ($1.718 > 1.654$). In Other Words, Accountability (X_3) Has A Significant Effect On Public Policy Formulation (Y). Therefore, H_3 Is Accepted And H_0 Is Rejected.
4. T_{count} Value Of Value For Money Variable (X_4) Is 31.167 With A Significant Probability Of 0.000 Which Is Smaller Than 0.05. With $Df = N-K = 163-5 = 158$, Then T_{table} Is 1.654. This Shows That $T_{\text{count}} > T_{\text{table}}$ ($31.167 > 1.654$). In Other Words, Value For Money (X_4) Has A Significant Effect On Public Policy Formulation (Y). Therefore, H_4 Is Accepted And H_0 Is Rejected.

The R-Square Test Is Used To Measure How Much The Independent Variables (X) Simultaneously Affect The Dependent Variable, I.E. Public Policy Formulation Process (Y) In Riau Province. The Results Of Data Processing Are As Follows:

Table7. Coefficient Of Determination

Model	R	R Square	Adjusted R Square	Std. Error Of The Estimate	Change Statistics				
					R Square Change	F Change	Df1	Df2	Sig. F Change
1	.937 ^a	.878	.875	.18141	.878	284.247	4	158	.000

The Results Of The Analysis Of The Coefficient Of Determination In Table 4.7 Show That The Coefficient Of Determination Value Is 0.875 (87.5%). It Can Be Concluded That Transparency, Participation, Accountability And Value For Money Positively Affect The Public Policy Formulation Process In Riau Province By 87.5%. While 12.5% Is Affected By Other Variables Not Examined In This Study.

The Effect Of Transparency On The Public Policy Formulation Process

The Results Of The T-Test On The Transparency Variable Show That $T_{\text{count}} < t_{\text{table}}$ ($1.501 < 1.654$) With A Significant Probability Of $0.135 > 0.05$. This Means That Transparency Partially Has No Significant Effect On The Public Policy Formulation Process In Riau Province. Therefore, H_1 Is Rejected And H_a Is Accepted. It Indicates That The Principle Of Transparency Has Not Been Well Implemented In The Public Policy Formulation Process In Riau Province. This Result Is In Line With Sigiro's (2014) Research Entitled Budget Responsiveness: Transparency, The Role Of Participation And Commitment Of Budget-Policy Makers (Study On The Planning Of Program And Education Budget Allocation For The Education Sector Apbd Of Sleman Regency In 2013). This Study Found That Budget Transparency was Still Low And Had Not Included Substantial Aspects, Especially The Details Of Budget Allocations And Use. Nurdiansyah's Research (2016) Entitled Public Information Disclosure As An Effort To Create Transparency For The Public, Explains That Law No. 14 Of 2008 Concerning Public Information Disclosure Could Not Involve The Society To Actively Participate In Formulating And Monitoring Policies.

Among The Dimensions Of Informativeness, Openness And Disclosure; Only Informativeness Is Achieved Well. This Indicates That In The Public Policy Formulation Process, The Stakeholders Involved Generally Have Understood The Procedures, Responsibilities and Information Disclosure Guidelines In The Planning (Law 14/2008).

The Weakness Of The Openness Dimension Is Due To The Easy Access To Information And The Preparation Of A Complaint Mechanism Is Not Working Well. This Is Indicated By The Problem Faced By Stakeholders That Not All Available Information Can Be Accessed Easily, Complex Mechanisms And Not All Of The Documents Are Available When Needed. Difficult Access To Documents Needed In The Formulation Process Reduces The Value Of Transparency As A Means Of Limiting Information Asymmetry (Lev, 1992; Hood, 2006; Florini, 2007a, 2007b; Boatright, 2008). Besides, Transparency As A Means Of Creating A Fair Process Through Ethics And Justice (Oliver, 2004; Boatright, 2008) Is Not Achieved. Thus, Access To Information Seen As An Initial Step Towards Achieving Transparency Goals (Cangiano, 1996; Kondo, 2002; Nielsen & Madsen, 2009) Is Difficult To Complete. It Implies That High Transparency Tends To Be Challenging To Be Realized In The Public Policy Formulation Process In Riau Province.

The Effect Of Participation On The Public Policy Formulation Process

The Results Of The T-Test On Participation Variable Show That $T_{\text{count}} < t_{\text{table}}$ ($1.304 < 1.654$) With A Significant Probability Of $0.194 > 0.05$. This Means That Participation Partially Has No Significant Effect On The Public Policy Formulation Process In Riau Province. Therefore, H_2 Is Rejected And H_a Is Accepted. It Indicates That The Principle Of Participation Has Not Been Well Implemented In The Public Policy Formulation Process In Riau Province. This Is In Line With Research By Imtihan Et Al (2017) Entitled "The Role Of Government And Community Participation In Regional Development Planning" Which Showed That Community Participation In Planning Had Not Been Maximized. The Development Policy Was Still Determined By The Government.

The Data Analysis In This Study Indicates That Among The Nine Participation Indicators Tested, Only Two Indicators Were High Category: Member Participation Through The Creation Of Value And

Commitment Among Members; And Participation In Mobilizing Resources And Funds. Meanwhile, The Other Seven Indicators Are 1) Participation, Meeting Attendance, Discussion, Contribution Of Thoughts, Responses, Or Rejection Of The Program; 2) The Community's Ability To Be Involved In The Decision-Making Process; 3) Administrative Participation, Coordination And Policy Elaboration; 4) Public Access To Express Opinions; 5) Participation In The Quantitative And Qualitative Program; 6) Participation In Vision And Development Based On Consensus Between The Government And The Community; And 7) The Overall Program Implementation Is Still Not Optimal Or Weak. In Other Words, The Application Of The Principle Of Participation As Stipulated In Government Regulation (Pp) No. 45 Of 2017 Has Not Been Properly Implemented And Tends Not To Be A Concern In The Public Policy Formulation Process In Riau Province.

The Effect Of Accountability On The Public Policy Formulation Process

The Results Of The T-Test On Accountability Variable Show $T_{count} > t_{table}$ ($1.718 > 1.654$) With A Significant Probability Of $0.042 < 0.05$. This Means That Accountability Partially Has A Significant Effect On The Public Policy Formulation Process In Riau Province. Therefore, H3 Is Accepted And H_a Is Rejected. It Indicates That The Principle Of Accountability Has Been Well Implemented In The Public Policy Formulation Process In Riau Province. This Is In Line With Asrini's (2017) Research Entitled "The Effect Of Public Accountability, Clarity Of Budget Targets And Participation On The Performance Budgeting Of The Local Government Work Unit Of Palu City" Which Found That Accountability Had A Significant Effect On Budgeting In The government Of Palu City.

The Data Analysis In This Study indicates That The Application Of The Principle Of Accountability In The Public Policy Formulation Process In Riau Province Has Generally Been Well Implemented. The High Accountability Means That The Public Policy Formulation Process Has Been Carried Out Accountably By All Stakeholders Involved In The Planning Process With Norms, Standards And Judgments And Active/Actual Behavior That Have Been Implemented (Klingner Et Al, 2001; Wang, 2002; Considine, 2002; Koppell, 2005; O'connell, 2005) At Every Stage Of The Public Policy Formulation Process In Riau Province.

Nine Of The Twelve Indicators Had A High Level Of Achievement And Only Three Indicators Were Still In The Moderate Or Weak Category. The Weakness Is Due To Differences Between Service Aspects And The Responses Felt By Stakeholders Which Is A Form Of Service Nepotism. Service Nepotism Is A Moral Obstacle That Causes Improper Accountability (Irfan, 2006). Cultural Issues Or Behavior Of Personal Or Group Selfish Indicates A Sectoral Ego In The Public Policy Formulation In Riau Province. Furthermore, There Is A Tendency To Limit The Publication Of The Ongoing Public Policy Formulation Process. Theoretically, Restrictions On Publication In The Public Policy Formulation Process In Riau Province Are Caused By Bureaucratic Rigidity Where There Is Strict Control And Restrictions On The Mass Media Which Causes The People Cannot Make Corrections Freely (Islami, 2006). The Media Is Limited For The Publication Of Targets And Performance Realization In The Public Policy Formulation Process Which Then Weaken Accountability In The Public Policy Formulation Process In Riau Province.

The Effect Of Value For Money On The Public Policy Formulation Process

The Results Of The T-Test On Value For Money Variable Show That $T_{count} > t_{table}$ ($31.167 > 1.654$) With A Significant Probability Of $0.000 < 0.05$. This Means That Value For Money Partially Has A Significant Effect On The Public Policy Formulation Process In Riau Province. Therefore, H4 Is Accepted And H_a Is Rejected. This Is In Line With Naim's (2013) Research Entitled "The Application Of The Concept Of Value For Money In Assessing The Performance Of Public Sector Services At Labuang Baji Hospital In Makassar City" Which Revealed That The Application Of The Value For Money At The Labuang Baji Hospital In Makassar Increased In The Non-Financial Perspective And Encouraged An Increase In The Financial Perspective Shown By The Results Of The Performance Assessment Which Is 91.99%.

In This Study, The Achievement Of Vfm In Economic And Efficiency Dimensions Has Not Been Optimal. The Economic Aspect In This Study Is Used To Assess The Procurement And Allocation Of Resources, While The Efficient Aspect Assesses The Use Of Resources Used In The Public Policy Formulation Process By Minimizing The Use And Maximizing The Results (Mardiasmo, 2018: 5). Minimizing Input Resources In The Policy Formulation Process Is Challenging Due To The Planning Process That Involves Many People From Various Groups, Backgrounds, Agencies Both Vertical And Horizontal And Community Groups (Pp 8/2008; Permendagri 86/2017). A Large Number Of Stakeholders Involved Cause Problems In The Aspects Of Resource Management, Especially In Coordination, Placement Or Distribution Of Members In The Activities Of The Public Policy Formulation Process.

The Level Of Vfm In The Effective Dimension Is Used To Assess Whether The Public Policy Formulation Process In Riau Province Has Achieved The Goals And Objectives. Utilization Of The Resources Used (Human, Time And Funds) Is Quite Effective Although It Has Not Been Optimally Implemented In The Policy Formulation Process In Riau Province. The Effectiveness In The Public Policy Formulation Process In Riau Province Is Indicated By The Final Result Of A Policy/Program That Has Been Planned Previously.

Conclusion

This Study Concluded That The Application Of Accountability And Value For Money Has A Significant Effect On The Public Policy Formulation In Riau Province, While The Transparency And Participation Have No Significant Effect. The Principles Of Transparency And Participation Were Not A Concern In The Public Policy Formulation Process In Riau Province. This Can Be Seen From The Level Of Achievement Of The Indicators Used To Assess The Transparency. Two Of Six Indicators Used Were Good While The Other Four Indicators Were Still Weak. Likewise, In The Implementation Of The Participation Principle, Only Two Of The Nine Indicators Tested Were Optimal Or High While The Other Seven Indicators Were Still Weak.

As A Novelty, The Results Of This Study Can Comprehensively Analyze The Application Of The Principles Of Transparency, Participation, Accountability And Value For Money In The Public Policy Formulation Process That Have Not Been Done In Previous Studies. This Study Also Proves That Applying The Principle Of Value For Money Is Important And Has A Positive Contribution In The Public Policy Formulation Process. Previous Researchers Have Never Applied The Principle Of Value For Money In The Public Policy Process. The Results Of This Study Are Expected To Provide An Alternative As Consideration For Further Research Especially For The Frameworks, Models, Variables, Dimensions And Indicators For The Development Of Scientific Literature In Social Science. This Study Can Also Be A Reference For The Government In The Public Policy Formulation.

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