

FINANCE | RESEARCH ARTICLE

Budget Accountability in the Jayapura Regency DPRD Secretariat Qualitative Study

Wa Ode Sitti Nurhayati¹

¹ Department of Master of Regional Finance, Universitas Cenderawasih, Jayapura, Indonesia.
Email: nure.novi@gmail.com

ARTICLE HISTORY

Received: October 18, 2025

Revised: January 31, 2026

Accepted: February 07, 2026

DOI

<https://doi.org/10.52970/grfm.v6i1.1803>

ABSTRACT

Budget accountability is an important aspect of regional financial management based on the principles of good governance, particularly transparency, accountability, effectiveness, and efficiency. This study aims to examine budget accountability in the Secretariat of the Jayapura Regency Regional Representative Council (DPRD) and identify factors that influence the effectiveness of its implementation. This study uses a descriptive qualitative approach, with data collected through in-depth interviews with five informants directly involved in budget management, as well as observation and documentation. The results show that procedural budget accountability is in accordance with the provisions of laws and regulations, but does not fully meet the principles of transparency, effectiveness, and performance accountability. The main problems found include low budget realisation due to delays in implementing activities, delays in submitting Accountability Reports (SPJ), inaccurate budget allocations, and a weak internal control system. In addition, disclosure of financial information to the public remains limited, and public participation in budget oversight remains suboptimal. Therefore, increasing human resource capacity, utilising information technology in financial reporting, and strengthening internal and external oversight are strategic steps to improve budget accountability in the Jayapura Regency DPRD Secretariat.

Keywords: Budget Accountability, Transparency, Accountability, DPRD Secretariat, Local Government.

JEL Code: H72, H83, H11, D73.

I. Introduction

Budget accountability is a central pillar of regional governance, grounded in sound governance principles: transparency, accountability, effectiveness, efficiency, and public participation. In public financial management, accountability should not be reduced to administrative compliance or the mere completion of accountability documents. Instead, it must demonstrate verifiable links between planning, implementation, and results by showing evidence of performance through outputs and outcomes that are relevant and beneficial to citizens (Mahmudi, 2021; Mardiasmo, 2018). From a public administration perspective, accountability is multidimensional, encompassing financial, performance, democratic, and professional accountability. This implies that public organizations are expected not only to report how funds are spent, but also to justify their spending priorities, the results achieved, and the learning used for future improvement (Bovens, 2007). Transparency is often treated as a prerequisite for accountability because it enables citizens



and stakeholders to access information needed for oversight and participation. However, modern transparency is not simply about disclosing documents; it requires that budget and performance information be accessible, understandable, and usable for evaluation (Meijer, 2009). Research evidence indicates that transparency can strengthen citizens' trust in government, but its effect depends on the quality of information, how performance data are communicated, organizational context, and the broader political environment (Grimmelikhuijsen, 2012; Grimmelikhuijsen & Meijer, 2014). Trust in performance information is also shaped by data accessibility and the perceived credibility of the data source, suggesting that openness must be supported by sound data governance and reliable reporting practices (Schmidhuber et al., 2023). Therefore, budget accountability in local government should be built through transparency mechanisms that are measurable, verifiable, and publicly accessible, while ensuring that the released information supports meaningful performance evaluation rather than symbolic compliance.

The Secretariat of the Jayapura Regency Regional People's Representative Council, as part of the regional apparatus, plays a strategic role in supporting the council's legislative, oversight, and budgetary functions. Its budget typically covers administrative, technical, and operational support, including session facilitation and meeting coordination, as well as secretariat services. Because public resources fund the secretariat's spending, its accountability should reflect sound governance principles and the value-for-money approach. Value for money emphasizes economy, efficiency, and effectiveness, meaning that spending should be assessed not merely by absorption levels or administrative completeness, but by whether resources are used optimally to achieve meaningful results aligned with institutional needs and public expectations (Mahmudi, 2021; Demirag & Khadaroo, 2011). In many public organizations, a significant challenge is shifting from a compliance to a results orientation, mainly when performance information is produced but not used for decision-making, evaluation, or program improvement (Kroll, 2015; Mauro et al., 2017).

This study is motivated by the empirical observation that budget accountability in the Jayapura Regency DPRD Secretariat has not been fully effective, despite the existence of formal procedures. Several observable phenomena underline this issue. Budget realization tends to be low due to delays in implementing activities and in submitting accountability documents. Budget allocation is also perceived as dominated by operational expenditures, such as official travel and routine activities. At the same time, programs oriented toward strengthening public service value or substantive institutional performance are relatively limited. In addition, accountability reporting often emphasizes administrative completeness rather than performance evaluation, so that documentation becomes the primary focus while output and outcome assessment remain weak. Such patterns indicate that the value-for-money principle has not been fully realized and that performance accountability has not yet been sufficiently integrated into the budgeting cycle (Mahmudi, 2021; Mauro et al., 2017).

Concerns about transparency and internal control further reinforce the relevance of this research. When budget documents and accountability reports are not easily accessible to the public, opportunities for social oversight decrease, and public trust may weaken. Evidence from studies on local government transparency suggests that openness is associated with political environment and financial reporting quality, and that transparency can shape how citizens evaluate government performance (Adiputra et al., 2018; Porumbescu, 2017). At the same time, transparency does not automatically guarantee trust or better governance outcomes if the information is incomplete, difficult to interpret, or not connected to performance explanations that citizens can use (Cucciniello et al., 2017; Porumbescu, 2015). Internal control weaknesses, such as incomplete supporting evidence, insufficient verification, or inconsistencies found during audits, may also reduce report credibility and impede effective accountability. Prior research highlights that the implementation of government internal control systems can influence financial reporting quality and good governance practices, suggesting that weaknesses in control systems can constitute a structural barrier to accountable financial management (Afiah & Azwari, 2015). Another important dimension is the dynamics of budget politics. In legislative-related institutions, actors' preferences and interests can influence spending priorities and accountability practices, including which activities receive attention and how performance is framed. This suggests that understanding budget accountability in a legislative secretariat requires attention

not only to administrative processes and technical systems, but also to the interactions among institutional roles, decision-making incentives, and governance norms. Existing studies frequently report similar challenges in other local government contexts, including limited public access to budget details, mismatches between planning and implementation, and constraints on human resource capacity and information systems. However, fewer studies provide an in-depth, context-specific analysis of accountability practices within a DPRD secretariat and of how procedural compliance, internal controls, the use of performance information, and political dynamics combine to shape accountability outcomes.

Accordingly, this study focuses on the Jayapura Regency DPRD Secretariat to explain how budget accountability mechanisms are implemented in practice, the factors that hinder their effectiveness, and feasible improvement strategies. The study aims to examine accountability processes against sound governance principles, with particular emphasis on transparency, performance accountability, efficiency, and effectiveness. It also aims to identify determinants of effectiveness, including administrative workflow, timeliness of reporting, quality of internal controls, human resource competence, information system support, and the use of performance information in planning and budgeting decisions (Kroll, 2015; Schmidhuber et al., 2023). Ultimately, the study seeks to formulate practical strategies to strengthen transparency and accountability, improve internal control and verification, accelerate and standardize accountability administration, and promote a culture of using performance information for evaluation and budget prioritization. Methodologically, the study adopts a descriptive qualitative approach, using in-depth interviews, observation, and document analysis to obtain a contextual understanding of accountability practices within the secretariat. This approach enables the research to capture not only formal procedures but also how actors interpret rules, manage constraints, and negotiate priorities in daily practice. The theoretical contribution of the study is to enrich the public sector accounting and public administration literature by situating accountability analysis within a legislative secretariat setting and by linking sound governance principles with the use of performance information and internal control perspectives (Bovens, 2007; Cucciniello et al., 2017; Mauro et al., 2017). The practical contribution is to provide evidence-based input to strengthen regional financial governance, improve public access to budget and performance information, and increase public trust through more credible, performance-oriented accountability (Grimmelikhuijsen, 2012; Benito et al., 2021).

II. Literature Review and Hypothesis Development

2.1. Local Government Budget Accountability

Budget accountability is a fundamental principle in the management of local public finance, emphasizing governments' obligation to account for the use of public resources in a transparent, effective, and results-oriented manner. Accountability is not limited to the preparation of administrative reports, but must also demonstrate the achievement of program outputs and outcomes that provide tangible benefits to society. Aquino (2024) asserts that accountability in local governance has increasingly developed as a key agenda in democratic governance, as it is closely linked to public legitimacy. Modern budget reforms also signal a shift from an input-based to a performance-based approach. Abbasov (2025) explains that performance-based budgeting has become an important strategy to improve the effectiveness of public spending by focusing on program results and performance within local governments.

2.2. Transparency of Financial Reporting

Transparency in financial reporting is a fundamental element of good governance because it provides the public with access to information on how budgets are planned, implemented, and accounted for. Transparency enables citizens to evaluate and monitor the fiscal performance of local governments objectively. Aquino (2024) highlights that openness in budget information is an essential part of democratic

legitimacy and public accountability. In Indonesia, financial reporting transparency has also been shown to strengthen local government accountability. Juliyanti (2023) demonstrates that the higher the level of financial disclosure in local government reports, the stronger the government's accountability to society.

2.3. Internal Control in Budget Management

Internal control is an organizational mechanism designed to ensure that all budget management processes comply with regulations, prevent irregularities, and improve the quality of accountability reports. In public financial management systems, internal control serves as a monitoring mechanism that ensures the credibility of budget execution and the accuracy of fiscal reporting. Jipa and Kusumastuti (2025) demonstrate that internal control systems significantly improve the performance accountability of local governments. Furthermore, effective public sector auditing requires strong internal control to ensure the accuracy of financial reports and strengthen assurance regarding the use of public funds (Hecimovic et al., 2025).

2.4. Human Resource Capacity

The successful implementation of budget accountability heavily depends on the capacity of government personnel. Officials' competence in understanding financial regulations, preparing reports, and applying performance-based budgeting determines the quality of public accountability. Under stewardship theory, competent officials are viewed as stewards who can professionally and responsibly carry out public mandates. Research by Muda et al. (2023) shows that human resource capacity significantly contributes to the effectiveness of budget accountability and the application of value-for-money principles. Abbasov (2025) also emphasizes that implementing performance-based budgeting requires professional personnel to ensure that output and outcome indicators are optimally achieved.

2.5. Information Technology in Local Financial Reporting

The use of information technology in local budget management, such as e-budgeting and digital-based reporting, is an innovation that enhances administrative efficiency and public transparency. Digitalization accelerates reporting processes, reduces manual errors, and broadens public access to fiscal information. Moggi et al. (2025) state that public-sector digitalization can improve efficiency and transparency, though its effectiveness depends on institutional readiness. Moreover, e-budgeting has been shown to significantly improve transparency and budget accountability in Indonesia (Amanah Journal, 2025).

2.6. Political Dynamics in Budgeting

In practice, local budget management is often shaped by political dynamics that may distort spending priorities, disrupt resource allocation, and create inconsistencies between planning and program implementation. Agency theory explains that conflicts of interest between principals (the public) and agents (the government) may generate political budget cycles that reduce public-oriented budgeting. Aquino (2024) emphasizes that political pressures in local governance can weaken fiscal accountability, consistency, and reduce the quality of budget accountability. A literature review by the STIEM ACID Journal (2025) also indicates that political dynamics are among the main factors hindering the relationship between budget planning and local budget performance.

2.7. Hypothesis Development

2.7.1. Effect of Financial Reporting Transparency on Budget Accountability

Financial reporting transparency is a key component of public accountability because it enables citizens to understand how local budgets are planned, implemented, and accounted for. From the perspective of good governance, transparency is a prerequisite for fiscal openness, enabling the public to objectively evaluate and monitor government performance (Aquino, 2024). Furthermore, open financial reporting has been shown to enhance budget management quality and accountability effectiveness (Juliyanti, 2023).

H1: Financial reporting transparency has a positive and significant effect on the effectiveness of local government budget accountability.

2.7.2. Effect of Internal Control on Budget Accountability

Internal control is an organizational mechanism that ensures budget processes comply with regulations, prevent deviations, and improve the quality of accountability reporting. Jipa and Kusumastuti (2025) demonstrate that internal control systems significantly improve local government performance accountability. Effective public sector audits also require strong internal control to ensure financial report accuracy and strengthen assurance regarding public fund utilization (Hecimovic et al., 2025).

H2: Strong internal control has a positive and significant effect on improving local government budget accountability.

2.7.3. Effect of Human Resource Capacity on Budget Accountability Implementation

The successful implementation of budget accountability strongly depends on the capacity of government personnel. Muda et al. (2023) show that human resource capacity significantly contributes to the effectiveness of budget accountability and the application of value-for-money principles. Abbasov (2025) emphasizes that performance-based budgeting requires professional personnel to ensure output and outcome indicators are effectively achieved.

H3: Human resource capacity has a positive and significant effect on the timeliness of financial reporting and the implementation of performance-based budget accountability.

2.7.4. Effect of Information Technology on Budget Accountability Efficiency

The use of information technology, such as e-budgeting, is an innovation that improves administrative efficiency and enhances public transparency. Moggi et al. (2025) state that public sector digitalization can improve efficiency and transparency. Additionally, e-budgeting has been shown to significantly improve transparency and local budget accountability in Indonesia (Amanah Journal, 2025).

H4: The use of information technology in financial reporting has a positive and significant effect on the efficiency of budget accountability processes and public information openness.

2.7.5. Effect of Political Budget Dynamics on Accountability Consistency

Political dynamics in budgeting often distort spending priorities and weaken consistency between planning and program realization. Aquino (2024) emphasizes that political pressures may weaken fiscal

accountability and consistency in local governments. Literature reviews also indicate that political dynamics are a significant factor hindering the relationship between budget planning and local budget performance (STIEM ACID Journal, 2025).

H5: Political budget dynamics have a negative and significant effect on the consistency between planning, realization, and performance accountability in local government budgeting.

III. Research Method

This study adopts a descriptive qualitative research approach to gain an in-depth understanding of budget accountability practices within the Secretariat of the Regional House of Representatives (DPRD) of Jayapura Regency. A qualitative design is considered the most appropriate methodological choice because the research questions are not primarily concerned with measuring causal relationships or testing statistical hypotheses, but rather with exploring the processes, institutional mechanisms, actors, organisational contexts, and administrative dynamics that shape accountability in regional financial management. Qualitative inquiry is particularly suitable when the aim is to understand meanings, practices, and organisational realities as experienced by participants and embedded in specific contexts (Creswell & Poth, 2018; Merriam & Tisdell, 2016). Budget accountability is a complex phenomenon involving formal regulatory compliance, organisational routines, political interactions, and practical constraints in implementation; therefore, capturing these dimensions requires rich narrative data, contextual interpretation, and documentary evidence rather than numerical indicators alone (Patton, 2015). The originality of this study lies in its attempt to systematically map the mechanisms of budget accountability within a regional legislative secretariat, an institutional setting that has received relatively limited scholarly attention compared to executive government agencies. By triangulating interviews, observations, and document analysis, this research provides a comprehensive picture of how accountability is enacted in practice, including challenges such as delays in SPJ (accountability reports), discrepancies between planning and budget realisation, and the role of internal control systems. Triangulation strengthens the robustness of qualitative findings by combining multiple sources and methods to reduce single-source bias and enhance interpretive depth (Denzin, 1978; Patton, 2015). Furthermore, the study explicitly links accountability practices to the dimensions of good governance—namely transparency, accountability, effectiveness, and efficiency—which are commonly recognised as core governance principles for strengthening public-sector integrity and performance (OECD, 2015).

3.1. Research Location and Context

The research site was purposively selected at the Jayapura Regency DPRD Secretariat because of its strategic and multifaceted role in regional governance and financial administration. The Secretariat functions as the primary supporting institution for the DPRD, providing administrative, technical, and operational services that enable the legislative body to perform its duties. In addition to supporting legislative activities, the Secretariat is directly involved in the budgeting cycle, including budget planning, implementation, verification, and reporting. The Secretariat occupies a unique position within the local governance structure. Unlike executive agencies that focus on service delivery programmes, the DPRD Secretariat must ensure that legislative support activities—such as meetings, oversight functions, and facilitation of policy deliberation—are adequately funded, executed, and accounted for. This makes the Secretariat an important case for examining accountability practices because it reflects both bureaucratic administration and political-institutional dynamics. Qualitative research emphasises that organisational processes must be interpreted within their institutional setting because practices are shaped by contextual constraints, formal rules, and informal coordination patterns (Merriam & Tisdell, 2016; Patton, 2015). Thus, studying budget accountability

at the Jayapura Regency DPRD Secretariat provides insights into broader challenges in public financial management within legislative support institutions at the regional level.

3.2. Operational Definitions of Concepts

To avoid ambiguity and ensure conceptual clarity, the key concepts used in this study are operationally defined as follows:

1. **Transparency.** Transparency refers to the availability, accessibility, and clarity of budget information and financial reporting for both internal organisational actors and external stakeholders, including the public. It includes the ease with which budget documents, realisation reports, and accountability information can be obtained, as well as the comprehensibility of the information presented. This operationalisation aligns with governance frameworks that treat openness and accessibility of information as a central condition for public scrutiny and accountability (OECD, 2015).
2. **Accountability.** Accountability is defined as the Secretariat's ability as a work unit to compile valid, verifiable, and regulation-compliant accountability reports, both in administrative terms (completeness of documentation, evidence, and procedural compliance) and in substantive terms (demonstrating the achievement of intended outcomes). Conceptually, accountability in qualitative inquiry is often approached as an organisational practice that is enacted through reporting routines, verification mechanisms, and responsibilities distributed across actors (Patton, 2015).
3. **Effectiveness.** Effectiveness refers to the degree to which budget-funded activities and programmes achieve their intended objectives. This includes alignment between planned targets and actual implementation, as well as the extent to which performance indicators are met within the given fiscal period.
4. **Efficiency.** Efficiency is understood as the optimal use of resources—such as costs, time, and administrative procedures—to produce outputs with minimal waste or delay. This includes reducing bottlenecks in accountability processes, particularly in the preparation and verification of SPJ documents.

These operational definitions served as the foundation for developing interview guidelines, observation checklists, and thematic categories during the data analysis stage. In qualitative research, clear operational definitions help establish analytical focus and improve consistency during coding and theme development (Creswell & Poth, 2018; Miles, Huberman, & Saldaña, 2014).

3.3. Informants and Sampling Techniques

Research informants were selected using purposive sampling, an appropriate qualitative sampling method in which participants are chosen based on their relevance to the research objectives and experiential knowledge of the phenomenon under study (Patton, 2015). The inclusion criteria for informants were: (1) direct involvement in budget planning, implementation, verification, or reporting; (2) familiarity with the SPJ preparation workflow and accountability mechanisms; and (3) authority, responsibility, or professional experience related to the budget cycle within the Secretariat. A total of five informants were selected to represent key functions across the accountability flow, including planning, execution, verification, and reporting. This small but focused sample size is consistent with qualitative research principles, which emphasize depth and information richness rather than statistical representativeness (Merriam & Tisdell, 2016; Patton, 2015). The sample size was determined by the principle of information sufficiency, meaning that interviews continued until recurring patterns of issues emerged consistently across informants. To maintain confidentiality, informants' identities were anonymised as Informant 1 through Informant 5. Confidentiality

and anonymisation are standard ethical practices in qualitative research to protect participants and reduce the risk of identification (Creswell & Poth, 2018).

3.4. Data Collection Techniques and Procedures

Data collection was conducted through three primary methods: semi-structured interviews, direct observation, and documentation study. The use of multiple methods strengthened the comprehensiveness of the findings and enabled triangulation (Denzin, 1978; Patton, 2015).

1. Semi-Structured In-Depth Interviews

Semi-structured interviews were the primary method of data collection. This format was selected because it provides a balance between consistency (through guiding questions) and flexibility (allowing probing and clarification), which is important when exploring organisational processes and participants' experiences (Kvale & Brinkmann, 2009). An interview guide was developed based on the operational definitions of transparency, accountability, effectiveness, and efficiency, as well as the budget cycle stages. Interviews explored: the flow of SPJ preparation and verification; causes of administrative delays and bottlenecks; internal control mechanisms and supervisory practices; access to reporting information and transparency challenges; the extent of performance-based budgeting practices; and coordination between units and external stakeholders. Interviews were conducted flexibly, allowing informants to elaborate and provide contextual explanations. Data were recorded through field notes and audio recordings (when permitted), which were later transcribed verbatim for analysis. The use of verbatim transcripts supports analytical rigour by preserving participants' meanings and enabling systematic coding (Kvale & Brinkmann, 2009; Miles et al., 2014).

2. Direct Observation

Direct observation was conducted to capture real-time practices in financial management and accountability administration. Observation helps researchers understand "what people do" in addition to "what they say," which is especially relevant in administrative processes where routines, informal coordination, and bottlenecks may not be fully articulated in interviews (Patton, 2015). Observations focused on evidence collection for expenditure accountability; verification and approval processes; inter-departmental coordination in SPJ preparation; points of delay and procedural bottlenecks; and informal interactions that shape accountability routines.

An observation checklist was used to ensure systematic coverage of workflow structure, document handling, and organisational communication patterns. Data were recorded in detailed field notes and session summaries. Field notes are essential in qualitative observation because they capture contextual details, interactions, and reflections that support later interpretation (Creswell & Poth, 2018).

3. Documentation Study

Documentation analysis complemented interviews and observations by providing formal evidence of budget accountability processes. Key documents reviewed included the Work Plan and Budget (RKA), Budget Implementation Document (DPA), Budget Realisation Report (LRA), Notes to the Financial Statements (CaLK), if available, and summaries of audit findings from the Supreme Audit Agency (BPK). Documents were used to verify interview statements and observational findings, particularly regarding budget realisation rates, administrative accuracy, and internal control issues.

Document analysis is widely recognised as a valuable qualitative method because documents provide stable, contextualised records of organisational decisions and reporting routines, and can be used for corroboration and historical tracing (Bowen, 2009). Additionally, this study examined key regulations governing local financial management, including Law 17/2003, Law 23/2014, Government Regulation 12/2019, and Minister of Home Affairs Regulation 77/2020 as benchmarks for assessing procedural compliance and accountability standards.

3.5. Data Analysis Techniques

Data analysis was conducted using thematic analysis, guided by the stages outlined by Miles and Huberman (2014). The analytical process consisted of:

1. Data Reduction. Interview transcripts, observation notes, and document summaries were selected, simplified, and focused on core accountability issues, including SPJ delays, reporting transparency, budget realisation constraints, and internal control mechanisms (Miles et al., 2014).
2. Initial Coding. Data were coded based on operational definitions and emergent empirical issues. Codes included themes such as "SPJ administrative delays," "verification constraints," "limited transparency," and "weak internal monitoring." Systematic coding supports the organisation of large qualitative datasets and facilitates transparent analytical steps (Miles et al., 2014; Saldaña, 2021).
3. Categorisation and Theme Development. Similar codes were grouped into broader categories and organised into overarching themes, including: SPJ administrative barriers; limitations of reporting transparency; weaknesses in internal control systems; HR capacity and IT utilisation; and influence of political budget dynamics. Theme development is an iterative process that requires constant comparison between codes, categories, and evidence across data sources (Miles et al., 2014; Saldaña, 2021).
4. Conclusion Drawing and Verification. Themes were continuously tested by comparing findings across sources (interviews, observations, documents) to ensure consistency and reduce interpretive bias. This iterative verification process strengthens the reliability of conclusions and supports analytical credibility (Miles et al., 2014; Patton, 2015).

This systematic analytical approach provides sufficient detail for future researchers to replicate the procedure in other DPRD Secretariat contexts.

3.6. Data Validity and Trustworthiness

To ensure the trustworthiness of qualitative findings, this study applied strategies consistent with qualitative quality criteria. First, credibility was enhanced through triangulation of sources and methods, comparing interview data with observations and documentary evidence (Denzin, 1978; Patton, 2015). Second, dependability was supported by maintaining consistent procedures for data collection and analysis and by detailed methodological documentation. Third, confirmability was strengthened by minimising researcher bias through cross-checking interpretations across multiple data sources and maintaining analytic records that link interpretations to evidence (Lincoln & Guba, 1985). Fourth, transferability was enhanced by providing detailed contextual descriptions that allow readers to assess applicability to other DPRD secretariats or comparable regional institutions (Lincoln & Guba, 1985; Merriam & Tisdell, 2016). Overall, the combination of triangulation, systematic thematic analysis, and rigorous trustworthiness strategies ensures that the findings reflect organisational accountability processes holistically rather than relying on a single perspective.

IV. Results and Discussion

4.1. Research Findings

4.1.1. The Budget Accountability Process at the Secretariat of the Regional House of Representatives (DPRD) of Jayapura Regency

Budget accountability represents an essential stage in the local public financial management cycle, as it reflects the government's responsibility to the public regarding the use of resources derived from the

Regional Revenue and Expenditure Budget (APBD). In the context of the Secretariat of the DPRD of Jayapura Regency, budget accountability is not only related to administrative compliance with regulations but also serves as an indicator of transparency, effectiveness, and efficiency in the implementation of DPRD institutional programs and activities. Based on in-depth interviews with five key informants, direct observation of financial administrative activities, and a review of budget documents and accountability reports, the budget accountability process at the Secretariat of the DPRD of Jayapura Regency involves several main stages. These stages include: (1) implementation of activities based on the Budget Implementation Document (DPA), (2) preparation of Accountability Letters (SPJ) as administrative evidence of budget utilization, (3) compilation of the Budget Realization Report (LRA) and Notes to the Financial Statements (CaLK), and (4) submission of reports to the Regional Inspectorate and the Supreme Audit Agency (BPK) as internal and external supervisory institutions. Formally, this mechanism has complied with relevant laws and regulations, including Law Number 17 of 2003 on State Finance, Law Number 23 of 2014 on Regional Government, and Government Regulation Number 12 of 2019 on Regional Financial Management. However, the findings indicate that these procedures have not yet been fully optimized. One of the main findings is the delay in preparing accountability reports. Informants stated that SPJ documents are often submitted late by implementing units, which directly affects the low absorption rate of the budget. These delays prevent several DPRD activities, such as recess programs, working visits, and technical guidance sessions, from being carried out according to the planned schedule.

4.1.2. Issues of Transparency and Access to Reporting Information

The research also highlights limitations in the transparency of financial reporting. Although financial reports are internally available within the Secretariat of the DPRD, public access to budget realization information remains limited. Informants explained that accountability reports are primarily used for internal administrative purposes and reporting to supervisory institutions. At the same time, the community does not yet have sufficient opportunities to obtain information regarding DPRD expenditure realization. Furthermore, audit documents from BPK reviewed by the researcher reveal that several official travel reports lacked valid accountability evidence, requiring further clarification. This condition indicates that reporting transparency has not yet fully functioned as an instrument of public openness, but rather remains a matter of administrative formality.

4.1.3. Weaknesses in the Internal Control System and Administrative Barriers

The findings indicate that the internal control system at the Secretariat of the DPRD of Jayapura Regency has not been operating effectively. Several informants noted that the verification process for SPJ documents often encounters obstacles due to incomplete documentation, suboptimal coordination among units, and largely manual inspection procedures. Field observations also revealed that some accountability documents were returned for completion, thereby extending the administrative process and delaying the preparation of final reports. These barriers demonstrate that internal supervision has not detected deficiencies early, thereby increasing the potential for delays.

4.1.4. Factors Influencing the Effectiveness of Budget Accountability

Based on interviews and thematic analysis, several key factors were identified as influencing the effectiveness of budget accountability at the Secretariat of the DPRD of Jayapura Regency, namely:

1. Human resource capacity that remains insufficient in understanding performance-based reporting.
2. Lengthy and complex bureaucratic procedures that slow down the SPJ process.
3. Political dynamics in budgeting that affect consistency between planning and realization.
4. Limited utilization of information technology in the reporting system.

5. Internal and external supervision that has not yet been fully effective in preventing administrative weaknesses.

4.2. Discussion

4.2.1. Financial Reporting Transparency and Budget Accountability

The findings show that financial reporting transparency at the Secretariat of the DPRD of Jayapura Regency has not yet reached optimal levels, particularly regarding public access to budget execution information. Although financial reports are internally available, public access remains limited, preventing citizens from actively evaluating the use of DPRD funds. This condition suggests that transparency has not yet functioned as an instrument of social control in regional financial governance. In local governance studies, transparency is considered the foundation of accountability because it enables citizens to assess the government's fiscal performance objectively. Aquino (2024) emphasizes that local government accountability is increasingly expected to move beyond mere administrative compliance toward public accessibility and openness as part of democratic legitimacy. This finding is also consistent with Juliyanti (2023), who shows that higher levels of financial disclosure strengthen the quality of government accountability to society.

4.2.2. Internal Control and Budget Accountability

Delays in SPJ submission, as well as findings of invalid accountability evidence in audit reports, indicate that the internal control system at the Secretariat of the DPRD of Jayapura Regency has not operated effectively. Verification processes that still face administrative barriers demonstrate that internal control mechanisms have not prevented document deficiencies from occurring in the early stages. This situation reduces the credibility of accountability reports and prolongs the financial administration cycle. In public sector literature, internal control systems are viewed as essential elements that ensure the validity of budget utilization and enhance accountability. Jipa and Kusumastuti (2025) prove that internal control significantly influences local government performance accountability. Public sector audit studies also emphasize that assurance over the use of public funds depends heavily on strong coordination and internal control systems (Hecimovic et al., 2025).

4.2.3. Human Resource Capacity and the Implementation of Performance-Based Accountability

The research findings indicate that human resource capacity is a dominant factor influencing the effectiveness of budget accountability. Officials who do not fully understand performance-based reporting tend to emphasize administrative aspects rather than program outputs and outcomes. In the context of modern budget reforms, the success of performance-based budgeting depends significantly on the competence of personnel in linking expenditures to measurable performance indicators. Abbasov (2025) highlights that performance-based budgeting can improve efficiency and accountability only when supported by professional human resources. Other empirical studies also show that officials' competence is a key determinant of value-for-money implementation and of enhancing public budget accountability (Muda et al., 2023).

4.2.4. Information Technology and Budget Accountability Efficiency

The findings reveal that the utilization of information technology in financial reporting and accountability remains limited. Manual reporting processes slow document verification and increase the risk of administrative delays.

Public sector literature suggests that the digitalization of government financial systems can improve efficiency, transparency, and the accuracy of accountability reporting. Moggi et al. (2025) emphasize that digitalization can strengthen public sector administrative efficiency when implemented consistently. Studies on e-budgeting also show that electronic systems significantly improve transparency and openness in budget information (Amanah Journal, 2025).

4.2.5. Political Budget Dynamics and Accountability Consistency

The findings also indicate that political dynamics in budgeting influence the consistency between program planning and realization. Changes in budget priorities due to particular interests may distort expenditure allocation and weaken the orientation toward performance-based budgeting. From an agency theory perspective, conflicts of interest between agents (government) and principals (citizens) can increase the risk of deviations when transparency and control mechanisms are ineffective (Jensen & Meckling, 1976). Aquino (2024) further stresses that political pressures in local governance often hinder fiscal accountability, consistency, and reduce the quality of regional budget governance.

V. Conclusion

Budget accountability is an essential component of the regional financial management cycle because it reflects the government's responsibility to the public in managing and utilising resources derived from the Regional Revenue and Expenditure Budget (APBD). In the context of public sector governance, budget accountability represents not only compliance with formal financial regulations but also the practical implementation of sound governance principles, including transparency, accountability, effectiveness, and efficiency. These principles are widely recognised as fundamental pillars for ensuring that public funds are managed responsibly, directed toward community needs, and reported in a manner that allows evaluation and oversight by both supervisory institutions and society. Based on this study's findings, the budget accountability process at the Jayapura Regency DPRD Secretariat has generally followed the applicable legal and procedural framework. The accountability mechanism begins with the implementation of activities outlined in the Budget Implementation Document (DPA), continues with the preparation of Accountability Reports (SPJ) as administrative evidence of expenditure, and concludes with reporting through the Budget Realisation Report (LRA) and Notes to the Financial Statements (CaLK). Furthermore, these reports are submitted to internal and external supervisory bodies, including the Regional Inspectorate and the Supreme Audit Agency (BPK), as part of the formal oversight structure. This indicates that, at the procedural level, the Secretariat has adopted the accountability stages mandated in Indonesia's regional financial management system.

However, despite compliance with formal procedures, the implementation of budget accountability in practice has not yet been fully optimal. Interviews with key informants revealed that the Secretariat's accountability reports remain primarily administrative and have not been fully performance-based. This means that financial accountability is still focused on document completeness rather than on demonstrating measurable outputs and outcomes. Such a condition reflects a broader challenge in public sector financial reform, where accountability often becomes a routine administrative obligation rather than a substantive evaluation of programme effectiveness and public benefit.

A significant issue identified in this study is the recurring delay in submitting and verifying SPJ documents. Delays in accountability administration not only disrupt reporting schedules but also contribute to low budget absorption rates. Several activities planned within the DPRD Secretariat—such as recess programmes, working visits, and technical guidance—were not implemented on time due to constraints in the administrative accountability system. This situation highlights that budget accountability is closely linked to the effectiveness of programme implementation. When accountability processes are slow, the execution of budget-funded activities is also affected, leading to inefficiencies and underutilisation of allocated resources.

In addition, limited public access to financial accountability documents remains a significant concern. Although reports are prepared and submitted to supervisory bodies, transparency with the broader community remains weak. Public access to information is an important dimension of accountability because it enables citizens to monitor and evaluate the government's use of public funds. Without sufficient transparency, accountability becomes confined to internal bureaucratic processes rather than functioning as a democratic instrument for strengthening trust and legitimacy. The findings of this study are consistent with previous research, which shows that similar challenges occur in many DPRD secretariats and regional government institutions across Indonesia. Several studies have highlighted that accountability reports in legislative support institutions often remain procedural and administrative, with limited emphasis on performance achievements and public outcomes. This suggests that the challenges observed in Jayapura Regency reflect systemic issues in regional financial accountability, rather than being isolated organisational problems.

Several important internal and external factors influence the effectiveness of budget accountability. The first and most dominant factor is human resource capacity. The study found that some officials still lack sufficient competence in preparing performance-based financial reports and understanding the regulatory framework governing accountability. Inadequate skills and limited training contribute to delays, incomplete documentation, and poor reporting quality. Human resource limitations thus become a structural barrier to implementing modern accountability systems that emphasise results and value for money.

The second factor concerns bureaucratic complexity. Lengthy administrative procedures and multi-layered verification requirements often slow down the accountability process. While bureaucratic controls are intended to prevent misuse of funds, overly complex procedures may create inefficiencies, bottlenecks, and delays in reporting. This indicates the need for balancing control mechanisms with administrative simplification so that accountability processes can function effectively without obstructing programme implementation.

The third factor relates to the dynamics of budget politics. Informants noted that the interests of certain legislative actors sometimes influence budget allocation and programme priorities. Political intervention may lead to changes in initial planning, inconsistencies between budget formulation and implementation, and a reduced focus on performance-based accountability. From the perspective of agency theory, this reflects the potential conflict of interest between the government or political actors as agents and the public as principals. When political dynamics override objective planning, the risk of inefficiency and reduced accountability increases.

The fourth factor involves weaknesses in the oversight system. Although the Regional Inspectorate and BPK play key roles in supervision, the study indicates that oversight has not always detected irregularities early. Audit findings from BPK, particularly regarding expenditure accountability that lacks valid evidence, demonstrate that internal control mechanisms require strengthening. Effective oversight should function not only as a corrective tool after problems emerge but also as a preventive mechanism that ensures compliance and accountability throughout the budget cycle. Given these findings, comprehensive improvements are necessary to enhance budget accountability practices in the Jayapura Regency DPRD Secretariat. This study recommends several strategic steps. First, increasing human resource capacity must become a top priority. This can be achieved through continuous technical training, professional certification in regional financial management, and strengthening officials' mastery of performance-based reporting standards. Improved competence will support timely and accurate accountability reports that reflect both financial compliance and programme performance.

Second, adopting information technology systems such as e-budgeting and e-reporting is essential. Digitalisation can accelerate reporting processes, improve accuracy, enhance transparency, and reduce the potential for manual errors. Technology-based systems also allow better integration of planning, implementation, and accountability data, making monitoring more efficient. Third, strengthening a risk-based internal control system is necessary. Internal control should focus on early detection of potential irregularities, improved verification processes, and stronger coordination between work units. Synergy with external

oversight bodies must also be enhanced so that audit recommendations are consistently followed up on, and weaknesses in accountability evidence are promptly addressed. Finally, expanding public access to financial accountability documents is crucial. Transparency and public participation are key elements of good governance, and greater openness will strengthen accountability while building public trust in legislative institutions. Mechanisms such as publishing summary budget reports, improving information services, and involving civil society in oversight can enhance democratic accountability. In conclusion, this study provides important insights into the mechanisms, challenges, and improvement strategies of budget accountability in a regional legislative secretariat. Future researchers are encouraged to expand this study to other government institutions or to conduct comparative studies across regions to obtain a broader understanding of accountability practices in Indonesia's decentralised governance system. Comparative research could further identify best practices and policy innovations that strengthen transparency, effectiveness, and accountability in regional financial management.

References

- Abbasov, R. (2025). The effectiveness of performance-based budgeting in the public sector: An empirical analysis and policy implications. *iBusiness*, 17(1), 56–76. <https://doi.org/10.4236/ib.2025.171003>
- Adiputra, I. M. P., Utama, I. M. K., & Rossieta, H. (2018). Local government transparency and financial reporting quality: Evidence from Indonesia. *Journal of Public Budgeting, Accounting & Financial Management*, 30(4), 456–475.
- Afiah, N. N., & Azwari, P. C. (2015). The effect of the implementation of the government's internal control system on the quality of financial reporting and its impact on good governance. *International Journal of Research in Business, Economics and Management*, 1(1), 1–14.
- Amanah Journal. (2025). Analysis of transparency and accountability in public budgeting: The contribution of e-budgeting. *Amanah Journal*. <https://doi.org/10.55299/amanah.v2i1.10>
- Aquino, A. C. B. (2024). Accountability from the periphery to the centre of the local government research agenda. *Local Government Studies*, 50(6), 1129–1142. <https://doi.org/10.1080/03003930.2024.2415683>
- Benito, B., Brusca, I., & Montesinos, V. (2021). Accountability and transparency in public sector governance: New perspectives. *Public Management Review*, 23(5), 701–719.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. <https://doi.org/10.1111/j.1468-0386.2007.00378.x>
- Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27–40. <https://doi.org/10.3316/ORJ0902027>
- Creswell, J. W. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches* (5th ed.). SAGE Publications.
- Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). SAGE Publications.
- Cucciniello, M., Porumbescu, G. A., & Grimmelikhuijsen, S. (2017). 25 years of transparency research: Evidence and future directions. *Public Administration Review*, 77(1), 32–44. <https://doi.org/10.1111/puar.12685>
- Davis, J. H., Schoorman, F. D., & Donaldson, L. (1997). Toward a stewardship theory of management. *Academy of Management Review*, 22(1), 20–47. <https://doi.org/10.5465/amr.1997.9707180258>
- Demirag, I., & Khadaroo, I. (2011). Accountability and value for money in private finance initiative contracts. *Financial Accountability & Management*, 27(2), 137–160. <https://doi.org/10.1111/j.1468-0408.2011.00523.x>
- Denzin, N. K. (1978). *The research act: A theoretical introduction to sociological methods* (2nd ed.). McGraw-Hill.
- Government Regulation of the Republic of Indonesia Number 12 of 2019 concerning Regional Financial Management.

- Government Regulation of the Republic of Indonesia Number 60 of 2008 concerning the Government Internal Control System.
- Grimmelikhuijsen, S. (2012). Linking transparency, knowledge, and citizen trust in government: An experiment. *International Review of Administrative Sciences*, 78(1), 50–73. <https://doi.org/10.1177/0020852311429667>
- Grimmelikhuijsen, S., & Meijer, A. (2014). Effects of transparency on the perceived trustworthiness of a government organization: Evidence from an online experiment. *Journal of Public Administration Research and Theory*, 24(1), 137–157. <https://doi.org/10.1093/jopart/mus048>
- Halim, A. (2020). Public sector accounting: Local government financial accounting. Salemba Empat.
- Hecimovic, A., et al. (2025). Collaboration challenges in multidisciplinary audit teams for public sector assurance. *Journal of Public Budgeting, Accounting & Financial Management*. <https://doi.org/10.1108/JPBAFM-04-2025-0098>
- Hidayat, W. (2021). Factors causing low budget absorption and their impact on regional financial accountability. *Journal of Accounting and Regional Policy*, 7(2), 89–101.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behaviour, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. [https://doi.org/10.1016/0304-405X\(76\)90026-X](https://doi.org/10.1016/0304-405X(76)90026-X)
- Jipa, E. S., & Kusumastuti, R. (2025). The influence of budget planning, target accuracy, and internal control systems on performance accountability. *J-Economics*. <https://doi.org/10.31219/osf.io/8c4ys>
- Juliyanti, W. (2023). Public accountability and disclosure of local government financial statements in Indonesia. *Reviu Akuntansi, Manajemen dan Bisnis*, 3(1), 1–17. <https://doi.org/10.35912/rambis.v3i1.2006>
- Kroll, A. (2015). Drivers of performance information use: Systematic literature review and directions for future research. *Public Performance & Management Review*, 38(3), 459–486. <https://doi.org/10.1080/15309576.2015.1006469>
- Kusuma, R. (2020). The mismatch between budget planning and realisation and the effectiveness of regional financial management. *Journal of Economics and Public Policy*, 9(1), 45–58.
- Kvale, S., & Brinkmann, S. (2009). *InterViews: Learning the craft of qualitative research interviewing* (2nd ed.). SAGE Publications.
- Law of the Republic of Indonesia Number 17 of 2003 concerning State Finance.
- Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government.
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. SAGE Publications.
- Mahmudi. (2021). *Public sector accounting* (Revised ed.). UPP STIM YKPN.
- Mardiasmo. (2018). *Public sector accounting*. Andi.
- Mauro, S. G., Cinquini, L., & Grossi, G. (2017). Insights into performance-based budgeting in the public sector: A literature review and future research directions. *Public Management Review*, 19(7), 911–931. <https://doi.org/10.1080/14719037.2016.1243810>
- Meijer, A. (2009). Understanding modern transparency. *International Review of Administrative Sciences*, 75(2), 255–269. <https://doi.org/10.1177/0020852309104175>
- Merriam, S. B., & Tisdell, E. J. (2016). *Qualitative research: A guide to design and implementation* (4th ed.). Jossey-Bass.
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). SAGE Publications.
- Ministry of Home Affairs Regulation of the Republic of Indonesia Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.
- Moggi, S., Zardini, A., et al. (2025). When digitalisation enhances public (in)efficiency. *Journal of Public Budgeting, Accounting & Financial Management*. <https://doi.org/10.1108/JPBAFM-11-2024-0217>
- Muda, Y., et al. (2023). Accountability, transparency, and supervision of budget performance under the value-for-money concept. *Public Sector Economics*. <https://doi.org/10.5281/zenodo.4009622>

- OECD. (2015). OECD principles of corporate governance (2015 ed.). OECD Publishing.
- Patton, M. Q. (2015). Qualitative research & evaluation methods (4th ed.). SAGE Publications.
- Pertiwi, R. (2019). Transparency and accountability in DPRD budget accountability. *Journal of Public Administration and Accounting*, 6(1), 45–57.
- Porumbescu, G. A. (2015). Linking transparency to trust in government and voice. *The American Review of Public Administration*, 45(5), 520–537. <https://doi.org/10.1177/0275074014522630>
- Porumbescu, G. A. (2017). Does transparency improve citizens' perceptions of government performance? Evidence from a survey experiment. *Public Administration Review*, 77(3), 377–387. <https://doi.org/10.1111/puar.12710>
- Prasetyo, A. (2022). The influence of human resource capacity on the effectiveness of regional budget management and accountability. *Government Accounting Journal*, 14(2), 112–123. <https://doi.org/10.21009/jap.14.2.112>
- Rahayu, N., & Subroto, B. (2021). The influence of transparency and accountability on regional financial accountability effectiveness. *Journal of Accounting and Public Policy*, 9(3), 215–228. <https://doi.org/10.24843/jakp.2021.v09.i03.p03>
- Saldaña, J. (2021). *The coding manual for qualitative researchers* (4th ed.). SAGE Publications.
- Sari, Y. (2018). Implementation of Government Regulation No. 12 of 2019 on regional financial management: Challenges and opportunities. *Indonesian Public Administration Journal*, 5(2), 134–145.
- Sari, Y. (2018). The dynamics of budget politics and their impact on the effectiveness of financial accountability. *Journal of Public Policy and Regional Government*, 5(1), 75–88.
- Schmidhuber, L., Ingrams, A., & Hilgers, D. (2023). Government transparency and trust: The role of data accessibility and credibility. *Government Information Quarterly*, 40(1), 101–123. <https://doi.org/10.1016/j.giq.2022.101723>
- Siregar, A. (2021). The role of e-budgeting and e-reporting in improving regional financial transparency. *Journal of Governance*, 4(1), 66–78.
- STIEM ACID Journal. (2025). Accountability, transparency, and budgeting planning relationship to regional budget performance. *Journal of Accounting Research*. <https://doi.org/10.52370/jurakun.v7i2.2033>
- Suparmoko. (2019). *State finance in theory and practice*. BPFE.