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Optimizing APBD Budget Administration and Expenditure Accountability for Strengthened Accountable Regional Financial Governance in Jayawijaya Regency

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ABSTRACT

Accountable regional financial management is a fundamental prerequisite for achieving good governance, particularly in regions with limited infrastructure and institutional capacity such as Jayawijaya Regency. Although regulations and information systems have been established, the practices of budget administration and expenditure accountability still face various challenges that potentially hinder the effectiveness of budget management. This study aims to analyze the actual condition of budget administration and expenditure accountability of the Regional Revenue and Expenditure Budget (APBD), identify the constraints encountered, and formulate optimization strategies for regional financial management in Jayawijaya Regency. This research employs a qualitative approach with a descriptive research design. Data were obtained from informants selected through purposive sampling, consisting of officials and technical staff from the Regional Financial and Asset Management Agency, the Inspectorate, and related Regional Apparatus Organizations in Jayawijaya Regency. The results indicate that budget administration and expenditure accountability have not been optimally implemented, as reflected in administrative delays, inconsistencies in documentation, and uneven utilization of financial information systems. The main constraints include limited human resource capacity, weak inter-unit coordination, and differing interpretations of regulations. The implications of this study highlight the importance of strengthening personnel capacity, standardizing procedures, optimizing information systems, and enhancing the role of internal supervision and leadership in promoting more transparent and accountable regional financial governance.

Keywords: Regional Expenditure Administration, Expenditure Accountability, SIPD, Regional Financial Governance, Good Governance.

JEL Code: H72, H83, H61, M48

I. Introduction

In the era of regional autonomy, public financial management has become a key indicator of the quality of regional governance. Regional Revenue and Expenditure Budget (APBD) spending functions not



only as a fiscal instrument but also as a strategic tool to improve public welfare and the quality of public services. However, various findings indicate that issues in budget administration and expenditure accountability remain critical, particularly related to administrative non-compliance, weak internal control systems, and low quality of financial reporting. Studies show that weaknesses in internal control systems and regional financial management directly affect the quality of financial statements and public accountability (Arifin et al., 2020; Dewi & Gayatri, 2019). In addition, the implementation of modern financial management systems such as Financial Management Information Systems (FMIS) has not fully ensured transparency without adequate institutional capacity (Dener et al., 2011). Therefore, research on optimizing budget administration and expenditure accountability is highly necessary.

Jayawijaya Regency was selected as the research object due to its unique characteristics compared to other regions, particularly its success in maintaining an Unqualified Opinion (WTP) for eight consecutive years since 2015. This achievement indicates consistency in presenting financial statements in accordance with government accounting standards. However, several studies suggest that a WTP opinion does not necessarily reflect the substantive quality of financial governance, but rather administrative compliance with reporting standards (Setyaningrum & Syafitri, 2012). Empirical studies also reveal that despite achieving favorable audit opinions, weaknesses in accountability and transparency may still exist (Jeriansyah & Mappanyukki, 2020). This makes Jayawijaya Regency an interesting case, as there is a gap between formal achievements and the substantive condition of financial governance.

This study focuses on three main variables: budget administration, expenditure accountability, and regional financial accountability. Budget administration includes administrative processes such as recording, verification, and control of transactions, which serve as the basis for preparing financial reports. Meanwhile, expenditure accountability relates to the presentation of reports that are transparent, accurate, and compliant with government accounting standards. The relationship between these variables is closely interconnected, where effective administration leads to high-quality accountability and ultimately enhances regional financial accountability. Previous studies indicate that internal control systems and the quality of budget administration significantly influence the quality of local government financial statements (Kewo, 2017; Arifin et al., 2020). Furthermore, transparency and accountability have been shown to contribute to improved financial performance in local governments (Sari & Putra, 2021).

Several previous studies have examined accountability and regional financial management. Dewi and Gayatri (2019) emphasize the importance of human resource competence in improving financial accountability, while Arifin et al. (2020) highlight the role of internal control systems. A recent study by Pratiwi et al. (2023) indicates that the implementation of the Regional Government Information System (SIPD) has not been fully effective in enhancing transparency and accountability. Moreover, recent findings reveal that regional financial information systems still face challenges related to system integration and user capacity (Oktaviani et al., 2024). However, most of these studies focus primarily on reporting aspects and have not comprehensively examined the relationship between budget administration and expenditure accountability in regions that have achieved a WTP opinion. Therefore, there is a significant research gap, particularly in the context of regions in Papua such as Jayawijaya Regency.

Based on this gap, this study offers novelty by comprehensively examining the relationship between budget administration and expenditure accountability in the context of a region with consistently high audit opinions but still facing substantive challenges in financial governance. This study also provides practical contributions by formulating optimization strategies based on real regional conditions, including strengthening internal control systems, improving the utilization of financial information technology, and enhancing human resource capacity. Academically, this research is expected to enrich the literature on regional financial accountability, particularly in the context of implementing good governance in areas with limited institutional capacity. Therefore, the objective of this study is to analyze the condition of budget administration and expenditure accountability of the APBD, identify existing constraints, and formulate optimization strategies to improve transparency and accountability in regional financial management.

II. Literature Review and Hypothesis Development

2.1. Literature Review

a. Agency Theory

Agency theory explains the contractual relationship between a principal and an agent, in which the agent is granted authority to act on behalf of the principal in managing resources. In the public sector context, society acts as the principal, while local government serves as the agent responsible for managing regional finances, including the Regional Revenue and Expenditure Budget (APBD). Jensen and Meckling (1976) state that this relationship is prone to conflicts of interest due to information asymmetry between the two parties. This condition allows the occurrence of moral hazard, where the agent does not always act in the best interest of the principal. In regional financial management, this conflict may be reflected in inefficient spending, budget deviations, and low-quality financial reporting. Therefore, mechanisms such as supervision, transparency, and accountability are required to minimize agency conflicts. Studies show that increased fiscal transparency and strengthened internal control systems can reduce opportunistic behavior in the public sector (Eisenhardt, 1989; Shapiro, 2005).

b. Good Governance

Good governance is a concept that emphasizes transparent, accountable, participatory, and efficient governance in managing public resources. In the context of regional finance, good governance serves as a foundation to ensure that APBD management is conducted transparently and can be accounted for to the public. The application of good governance principles encourages local governments to improve the quality of financial reporting, strengthen oversight systems, and involve the public in decision-making processes. Empirical studies show that a higher level of governance is positively associated with improved government performance and public trust (Kaufmann et al., 2010; Grimmelikhuijsen et al., 2013). Therefore, good governance becomes a crucial normative framework in optimizing regional expenditure management.

c. New Public Management (NPM)

New Public Management (NPM) is an approach in public administration that emphasizes efficiency, effectiveness, and result-oriented management in the public sector. This approach adopts private sector management principles to improve the performance of public organizations. In regional financial management, NPM encourages the implementation of performance-based budgeting, strengthening evaluation systems, and utilizing information technology such as the Regional Government Information System (SIPD). This approach shifts the paradigm of budget management from mere absorption to measurable outcomes. Studies indicate that the implementation of NPM can enhance efficiency and the quality of public services through stronger managerial systems and outcome orientation (Pollitt & Bouckaert, 2017; Christensen & Lægreid, 2011). Therefore, NPM is relevant in supporting more effective and performance-based regional expenditure management.

d. Regional Expenditure Administration

Regional expenditure administration refers to administrative processes that include recording, classifying, and reporting financial transactions systematically in accordance with government accounting principles. Administration is an essential stage in the regional financial management cycle as it serves as the foundation for preparing financial statements. Proper administration produces accurate, relevant, and reliable financial data, thereby supporting monitoring and evaluation of budget performance. Conversely, poor administration can lead to recording errors and increase the risk of audit findings. Studies indicate that the quality of financial information systems and administrative procedures significantly affects the quality of local government financial reports (Romney & Steinbart, 2018).

e. Regional Expenditure Accountability

Regional expenditure accountability refers to the process of preparing reports that demonstrate that budget utilization has been carried out in accordance with applicable regulations and principles of public accountability. This process reflects the extent to which local governments are able to account for the use of resources to the public as the primary stakeholders. Accountability reporting not only emphasizes compliance with regulations but also includes efficiency in budget use and the achievement of development outcomes. Studies show that the quality of financial accountability is strongly influenced by the effectiveness of internal control systems and the competence of human resources (Sofyani et al., 2020). Thus, expenditure accountability becomes a key indicator in assessing the accountability of regional financial management.

f. Optimization of Regional Financial Management

Optimization of regional financial management refers to efforts to enhance efficiency, effectiveness, and accountability in managing public budgets. Optimization is not only related to improving administrative processes but also includes strengthening internal control systems, enhancing human resource capacity, and utilizing information technology in financial management. In the context of APBD, optimization aims to ensure that every unit of budget expenditure delivers maximum benefits to society. Studies indicate that the integration of financial information systems, internal control mechanisms, and government personnel competence plays a significant role in improving the quality of regional financial management (Heald & Hodges, 2018). Therefore, optimization is a key objective in public financial management reform oriented toward outcomes and public service delivery.

g. Conceptual Framework

The conceptual framework of this study is based on the relationship between expenditure administration, expenditure accountability, and the optimization of regional financial management. Proper administration produces accurate financial data, which serves as the basis for preparing high-quality accountability reports. Good accountability reflects the level of government responsibility in managing public funds. From the perspective of agency theory, the relationship between local government and society requires transparency and accountability to minimize conflicts of interest. Good governance reinforces the importance of transparency, participation, and accountability in financial management. Meanwhile, New Public Management promotes efficiency and results-oriented budgeting. Thus, the optimization of APBD expenditure management is influenced by the quality of administration and accountability processes, supported by the application of good governance principles and modern public management approaches.

2.2. Hypothesis Development

a. The Relationship between Regional Expenditure Administration and the Optimization of Regional Financial Management

Regional expenditure administration is an essential stage in the financial management cycle, encompassing the systematic recording, classification, and reporting of financial transactions. Proper administration produces financial information that is accurate, relevant, and reliable, thereby supporting decision-making processes and budget oversight. From the perspective of New Public Management, the quality of administrative systems and financial information is a key factor in improving the efficiency and effectiveness of budget management (Hood, 1991). Furthermore, within the framework of good governance, orderly administration reflects transparency and accountability in public financial management. Empirical studies indicate that the quality of financial administrative systems significantly influences the quality of financial reporting and the performance of regional financial management (Romney & Steinbart, 2018; Heald & Hodges, 2018). Inadequate administration may lead to recording errors, delays in reporting, and increased risk of audit findings. Therefore, the better the regional expenditure administration implemented by local governments, the higher the level of optimization in regional financial management.

H1: Regional expenditure administration has a positive effect on the optimization of regional financial management.

b. The Relationship between Regional Expenditure Accountability and the Optimization of Regional Financial Management

Regional expenditure accountability represents the responsibility of local governments in reporting the use of public funds to society. From the perspective of agency theory, accountability serves as a key mechanism to reduce conflicts of interest between agents (local governments) and principals (the public). The higher the quality of accountability, the lower the likelihood of irregularities in budget management (Eisenhardt, 1989). In addition, within the framework of good governance, sound financial accountability reflects transparency and public accountability. Financial reports that are prepared accurately, completely, and in accordance with standards enhance public trust in government. Studies show that the quality of financial accountability has a significant impact on government performance and accountability (Sofyani et al., 2020; Grimmelikhuijsen et al., 2013). Thus, the better the regional expenditure accountability, the higher the level of optimization in regional financial management.

H2: Regional expenditure accountability has a positive effect on the optimization of regional financial management.

c. The Relationship between Regional Expenditure Administration and Accountability on the Optimization of Regional Financial Management

Regional expenditure administration and accountability are two interrelated aspects in financial management. Proper administration produces accurate financial data, which serves as the foundation for preparing high-quality accountability reports. Conversely, effective accountability cannot be achieved without orderly administration. From the perspective of New Public Management, the integration of administrative and financial reporting systems is essential for enhancing efficiency and effectiveness in budget management. Meanwhile, within the framework of good governance, the synergy between administration and accountability reflects a high level of transparency and accountability in public financial management. Studies indicate that the integration of financial management systems and reporting significantly affects the quality of regional financial management (Pollitt & Bouckaert, 2017; Christensen & Lægneid, 2011). Therefore, the combination of effective expenditure administration and accountability will significantly enhance the optimization of regional financial management.

H3: Regional expenditure administration and accountability simultaneously have a positive effect on the optimization of regional financial management.

III. Research Method

3.1. Research Type and Approach

This study employs a qualitative approach with a descriptive research design. The qualitative approach is chosen because this study aims to gain an in-depth understanding of phenomena related to the administration and accountability of APBD expenditures in Jayawijaya Regency within a real-world context. Qualitative research enables the researcher to explore meanings, experiences, and dynamics occurring in regional financial management processes comprehensively. According to Creswell (2014), qualitative research is used to explore and understand meanings derived from individuals or groups regarding social problems or specific phenomena. In this study, the approach is applied to examine how the principles of good governance, agency theory, and New Public Management are implemented in regional financial management practices.

3.2. Research Location and Time

This research was conducted in Jayawijaya Regency, Papua Highlands Province. The location was selected purposively based on its unique geographical and institutional characteristics, as well as the challenges it faces in implementing regional financial governance. The study focuses on institutions that play strategic roles in managing regional expenditures, namely the Regional Financial and Asset Management Agency (BPKAD), the Regional Inspectorate, and several Regional Apparatus Organizations (OPD) with significant budget allocations. The research was conducted during the period of field data collection and analysis within the ongoing research year.

3.3. Data Sources

The data sources in this study consist of primary and secondary data. Primary data were obtained directly from informants through in-depth interviews and field observations. These data include information regarding the practices of expenditure administration and accountability, as well as the challenges and strategies implemented by the local government. Secondary data were obtained from official documents such as the Regional Government Financial Statements (LKPD), Budget Realization Reports (LRA), Audit Reports of the Audit Board (BPK), and supporting documents such as DPA, SP2D, and relevant regulations. Secondary data were used to support and validate findings from primary data. According to Sugiyono (2017), the use of both primary and secondary data enhances the validity and depth of analysis in qualitative research.

3.4. Informants and Sampling Technique

Informants in this study were selected using purposive sampling, which involves selecting individuals based on specific criteria relevant to the research objectives. The criteria for informants include:

- a. Having direct involvement in regional financial management
- b. Understanding the processes of expenditure administration and accountability
- c. Willingness to provide accurate and reliable information

The informants consist of officials and technical staff from BPKAD, the Regional Inspectorate, as well as treasurers or financial management officers in OPDs. A total of five key informants were selected, as they are considered to represent the main actors in regional financial management and are capable of providing in-depth information. According to Patton (2002), purposive sampling in qualitative research aims to obtain information-rich cases that can explain phenomena in depth.

3.5. Research Instruments

The primary instrument in this study is the researcher (human instrument), who is responsible for collecting, analyzing, and interpreting the data. Supporting instruments include semi-structured interview guidelines, observation notes, and documentation. The interview guide was developed based on the research focus to explore information related to expenditure administration, accountability, and the supporting and inhibiting factors in regional financial management. According to Creswell (2014), semi-structured interviews allow researchers to explore information more flexibly and deeply.

3.6. Data Collection Techniques

Data collection in this study was carried out through interviews, observation, and documentation. In-depth interviews were conducted to obtain information on the experiences, perceptions, and practices of

regional financial management from informants. Observations were conducted in a non-participatory manner to examine administrative activities and financial management processes within the relevant institutions. Documentation studies were conducted by reviewing various official documents related to regional expenditure management. According to Yin (2014), the combination of multiple data collection techniques enhances research validity through data triangulation.

3.7. Data Validity

Data validity in this study was ensured through triangulation techniques, including source triangulation, technique triangulation, and time triangulation. Source triangulation was conducted by comparing information from different informants, while technique triangulation involved comparing data obtained from interviews, observations, and documentation. In addition, member checking was conducted to ensure that the researcher's interpretations accurately reflected the informants' perspectives. Peer debriefing was also performed through discussions with supervisors or colleagues to minimize research bias. According to Lincoln and Guba (1985), triangulation and member checking are key techniques in enhancing the credibility of qualitative research.

3.8. Data Analysis Technique

The data analysis technique in this study follows the interactive model of Miles and Huberman (2014), which consists of data reduction, data display, and conclusion drawing and verification. Data reduction involves simplifying and selecting data relevant to the research focus. Data display is presented in a narrative form to facilitate understanding of relationships among data. Finally, conclusions are drawn by identifying patterns and themes emerging from the data, which are continuously verified to ensure their accuracy and consistency. According to Miles et al. (2014), qualitative data analysis is iterative and ongoing until valid conclusions are achieved.

IV. Result and Discussion

4.1. Analysis Result

a. Description of the Process of Expenditure Administration and Accountability in Jayawijaya Regency

Jayawijaya Regency holds a strategic position as the center of government and economic activities in the Laa Pago region, Papua Highlands Province. However, challenging geographical conditions, limited transportation access to remote areas, and socio-cultural diversity pose unique challenges in governance, including in managing regional expenditures. These conditions directly affect the distribution of public goods and services, the implementation of government programs, as well as the administration and accountability of APBD expenditures. In general, regional expenditures in Jayawijaya Regency are directed toward priority sectors such as education, health, and basic infrastructure. Nevertheless, expenditure realization across Regional Apparatus Organizations (OPD) has not always been optimal. In practice, administrative delays, differences in technical understanding among personnel, limited utilization of information systems, and weak coordination in preparing accountability documents are still observed. This indicates that regional expenditure management is influenced not only by budget allocation but also by institutional capacity and the quality of financial administrative governance. In this context, expenditure administration is not merely an administrative process but also reflects managerial capacity, regulatory compliance, and the integrity of government institutions. Meanwhile, expenditure accountability represents the local government's responsibility to demonstrate that budget utilization has been carried out in an orderly, lawful, efficient, and goal-oriented manner. Therefore, the quality of administration and accountability serves as a key indicator in assessing the level of regional financial accountability in Jayawijaya Regency.

b. Description of Research Findings

This study aims to reveal the actual conditions of expenditure administration and accountability within OPDs in Jayawijaya Regency, identify supporting and inhibiting factors, and formulate optimization strategies. Data were collected through in-depth interviews, observation, and document analysis involving informants directly engaged in regional financial management. Based on field data analysis, five main themes were identified. The first theme concerns understanding of financial regulations, particularly Minister of Home Affairs Regulation Number 77 of 2020. The second theme relates to expenditure administration practices within OPDs. The third theme addresses expenditure accountability and transparency. The fourth theme involves supporting and inhibiting factors in implementation. The fifth theme highlights opportunities and strategies for optimizing expenditure governance. From these themes, several recurring issues were identified across OPDs, including administrative delays, limited capacity of financial management personnel, suboptimal use of the SIPD system, inconsistent quality of accountability documents, weak inter-OPD coordination, and varying levels of leadership support. These findings indicate that the challenges in managing regional expenditures in Jayawijaya are multidimensional, involving technical, institutional, regulatory, and organizational culture aspects.

c. Analysis of Interview Results

1) Understanding and Compliance with Regulations (Minister of Home Affairs Regulation No. 77 of 2020)

One of the key findings of this study is that the understanding of government personnel regarding Regulation No. 77 of 2020 is not evenly distributed. Some informants stated that they understand the regulation in general but still require technical guidance when preparing accountability documents. This suggests that regulatory understanding remains normative rather than operational. As stated by one informant: "We understand the regulation, but we still need technical guidance each time we prepare accountability reports." (Interview result, Informant Wenda 3, OPD Secretary) This finding indicates that regulatory understanding has not been fully internalized at the technical level. Some personnel are only familiar with general provisions but lack understanding of practical implementation. As a result, procedural errors, reporting delays, and inconsistencies in document formats still occur. This shows that the existence of regulations alone does not guarantee effective implementation without adequate guidance.

Furthermore, interviews revealed that training and technical assistance programs have not fully addressed the specific needs of each OPD. Many trainings are perceived as too general and not sufficiently practical. Additionally, the linkage between regulatory understanding and SIPD usage is strong, as many administrative processes are now integrated into the system. Compliance is also influenced by leadership. When leaders demonstrate strong commitment to administrative discipline, staff tend to follow. Conversely, weak supervision reduces compliance quality. Thus, regulatory compliance in Jayawijaya remains partial and requires contextual technical support and consistent leadership.

2) Expenditure Administration Practices in OPDs

Expenditure administration in OPDs is generally conducted using established procedures and systems, including SIPD. However, implementation remains inconsistent. In some cases, administrative quality depends heavily on individual personnel rather than institutionalized systems. This is reflected in the following statement: "The SOP exists, but implementation often depends on who is handling the treasury at the time." (Interview result, Informant Wenda 4, Expenditure Treasurer). This indicates that SOP implementation is not yet fully systemic. Administrative success still relies on individual capacity rather than organizational strength, which creates risks of inconsistency, especially during personnel changes.

Additionally, low technical literacy in SIPD is a major barrier. Not all staff understand system functions, leading to input errors, delays, and reliance on certain individuals. This issue is compounded by limited internet access and inadequate infrastructure. The study also finds that supporting documentation quality

remains problematic. Some OPDs fail to provide complete and properly formatted documents, slowing verification processes. Weak coordination between technical and financial units further causes discrepancies between physical and financial realization. Overall, expenditure administration remains in transition toward a more standardized and digital system.

3) Expenditure Accountability and Transparency

Expenditure accountability is a critical stage in financial management as it forms the basis for evaluating public financial accountability. While all OPDs prepare accountability reports, their quality is inconsistent. Issues include incomplete documentation, incorrect formats, and reports focused on administrative compliance rather than system improvement. One informant stated: "Audits exist, but they function more as administrative requirements rather than drivers of system improvement." (Interview result, Informant Wenda 1, Inspectorate). This indicates that accountability is not yet used as a learning and evaluation tool. Audit findings are not consistently followed up with systematic improvements. Transparency is also limited. Reports tend to be administrative rather than informative, lacking clarity on outcomes and benefits. In addition, reporting systems are not yet fully integrated in real time, limiting accessibility for internal oversight. These findings highlight the need to strengthen accountability systems through improved documentation quality, digital integration, and capacity building.

4) Supporting and Inhibiting Factors

The study identifies key supporting factors, including leadership commitment, SIPD availability, and experienced personnel. Strong leadership improves administrative discipline. However, significant inhibiting factors remain, particularly mismatched personnel placement. As noted: "Sometimes SIPD is handled by non-finance staff, so they do not understand budget logic." (Interview result, Informant Wenda 4, Program Subdivision Head). This highlights competency issues. Other barriers include weak coordination, inconsistent SOPs, and limited infrastructure. Overall, these factors indicate that optimization requires a systemic approach involving human resources, systems, leadership, and coordination.

5) Opportunities for Optimization

Despite challenges, significant opportunities exist for improving expenditure governance. These include enhancing human resource capacity, optimizing SIPD usage, strengthening internal supervision, and promoting inter-OPD collaboration. As stated by an informant: "If all OPDs had financial managers who truly understand SIPD and regulations, things would be much better." (Interview result, Informant Wenda 5, BPKAD). This emphasizes the importance of human resources. Optimization also requires preventive internal supervision, better coordination forums, and utilization of financial data for evidence-based decision-making. Thus, optimization opportunities are substantial, provided there is strong leadership, improved capacity, better coordination, and commitment to using financial systems as tools for organizational learning.

4.2. Discussion

a. Current Condition of Expenditure Administration and Accountability of APBD in Jayawijaya Regency

The findings indicate that, normatively, the administration and accountability of APBD expenditures in Jayawijaya Regency have referred to Minister of Home Affairs Regulation Number 77 of 2020 and are supported by the use of the Regional Government Information System (SIPD). However, in practice, several challenges persist, such as administrative delays, inconsistencies in documentation, and limited capacity of government personnel. These findings reveal a gap between regulatory frameworks and field implementation. This condition is consistent with Nugroho and Rahmawati (2020), who state that regional financial management implementation often does not run optimally due to weak technical understanding and inconsistency in procedural execution. Similarly, Wulandari (2021) finds that although systems and

regulations are available, limitations in human resource capacity remain a major obstacle to effective financial administration.

From the perspective of agency theory, this condition indicates that monitoring and accountability mechanisms have not fully mitigated potential agency conflicts between local governments as agents and the public as principals. When administration and accountability processes depend heavily on certain individuals, the risk of moral hazard and inefficiency increases. This aligns with Eisenhardt (1989), who emphasizes that weak control systems increase the likelihood of opportunistic behavior in agency relationships. From the perspective of good governance, these findings suggest that transparency and accountability principles have not been fully implemented. Grimmelikhuijsen et al. (2013) argue that transparency without high-quality information does not significantly improve public trust. This is relevant to the situation in Jayawijaya, where accountability reports tend to be administrative rather than performance-oriented. From the New Public Management (NPM) perspective, the use of SIPD should enhance efficiency and effectiveness in financial management. However, the findings show that its benefits have not been fully realized due to limited digital literacy among personnel and inadequate infrastructure. This is consistent with Christensen and Læg Reid (2011), who argue that NPM-based reforms are ineffective without sufficient organizational capacity. Thus, the current condition in Jayawijaya Regency indicates that regional financial management is still in a transitional phase toward a more modern and performance-based governance system.

b. Technical, Institutional, and Regulatory Constraints in Regional Expenditure Management

This study identifies that constraints in regional expenditure management in Jayawijaya Regency are multidimensional, encompassing technical, institutional, and regulatory aspects. From a technical perspective, the main challenges include limited internet infrastructure and suboptimal utilization of SIPD. This finding aligns with Ardiansyah (2020), who highlights that technological infrastructure is a critical factor in the success of financial digitalization, especially in remote regions. From an institutional perspective, limited human resource capacity and weak coordination among organizational units are key obstacles. This study supports Yuliana (2018), who notes that weak inter-unit coordination can lead to data inconsistencies and delays in financial administration processes. Furthermore, Wulandari (2021) emphasizes that variations in personnel competence significantly affect the quality of regional financial management.

From a regulatory perspective, differing interpretations of Minister of Home Affairs Regulation Number 77 of 2020 create inconsistencies in implementation. Nugroho and Rahmawati (2020) argue that without standardized implementation and clear technical guidelines, financial regulations are difficult to apply consistently across all OPDs. From the agency theory perspective, these constraints indicate that monitoring and control mechanisms are not functioning optimally, thereby increasing the risk of inefficiency and procedural errors. From the good governance perspective, these issues reflect suboptimal accountability and effectiveness. Meanwhile, from the NPM perspective, these challenges demonstrate that system-based reforms have not been matched by adequate organizational readiness. Therefore, the challenges faced by Jayawijaya Regency are systemic in nature and require an integrated approach for resolution.

c. Optimization Strategies for Expenditure Administration and Accountability

Based on the findings, optimization strategies for expenditure administration and accountability in Jayawijaya Regency should focus on strengthening human resource capacity, standardizing procedures, optimizing information systems, reinforcing internal supervision, and improving leadership and inter-OPD coordination. Strengthening human resource capacity is the primary strategy, as many issues stem from limited technical understanding among personnel. This aligns with Wulandari (2021), who identifies civil servant competence as a key factor in successfully implementing financial management systems. Practical, case-based training is considered more effective than purely theoretical approaches. In addition, standardizing SOPs and harmonizing internal regulations are crucial steps. Nugroho and Rahmawati (2020) emphasize that uniform SOPs can improve consistency and reporting quality across organizational units.

Without clear standards, administration and accountability processes remain dependent on individual interpretations.

Optimizing the use of SIPD is also essential to improve efficiency and transparency. This is in line with New Public Management principles, which highlight the importance of information technology in enhancing public sector performance (Pollitt & Bouckaert, 2017). However, successful implementation requires improved infrastructure and digital literacy. Furthermore, strengthening internal supervision through the roles of the Inspectorate and BPKAD is necessary. Preventive and participatory supervision is more effective than purely corrective approaches. This supports Siregar (2021), who argues that effective internal control enhances organizational accountability and compliance. Finally, strong and collaborative leadership plays a critical role in driving governance reforms. Ardiansyah (2020) shows that transformational leadership significantly influences the success of financial management reforms at the regional level. Thus, the most relevant optimization strategy for Jayawijaya Regency is an integrative approach that combines human resources, systems, regulations, supervision, and leadership within a sustainable improvement framework.

V. Conclusion

Based on the results and discussion of the study, it can be concluded that the condition of expenditure administration and accountability of the APBD in Jayawijaya Regency has not been fully optimal, although normatively it has referred to Minister of Home Affairs Regulation Number 77 of 2020 and is supported by the implementation of the Regional Government Information System (SIPD). In practice, there is still a gap between regulatory provisions and field implementation, as indicated by administrative delays, inconsistencies in accountability documents, and uneven utilization of digital systems in regional financial management. This indicates that the existence of systems and regulations does not automatically guarantee the quality of implementation without being supported by the capacity of personnel and institutional readiness. Furthermore, this study identifies that the constraints in regional expenditure management in Jayawijaya Regency are multidimensional, including technical, institutional, and regulatory aspects. Technical constraints are mainly related to limited network infrastructure and the suboptimal utilization of SIPD, while institutional constraints are reflected in the limited capacity of human resources and weak coordination among work units. From a regulatory perspective, differences in understanding technical provisions and the absence of standardized operational procedures further contribute to inconsistencies in the implementation of expenditure administration and accountability.

Moreover, optimization strategies for expenditure administration and accountability in Jayawijaya Regency should be directed toward strengthening human resource capacity, standardizing procedures, optimizing information systems, reinforcing internal supervision, and improving leadership and coordination among regional apparatus. This study also shows that the success of improving expenditure governance does not solely depend on technical and system aspects, but also on organizational culture, leadership commitment, and synergy among stakeholders. Thus, the optimization of regional expenditure management can only be achieved through an integrative and sustainable approach. From a theoretical perspective, this study reinforces the relevance of agency theory, good governance, and New Public Management in explaining the dynamics of regional financial management. The findings indicate that issues in expenditure administration and accountability are not merely administrative in nature but are also influenced by agency relationships, governance quality, and organizational capacity in adopting modern management systems. Therefore, this study contributes to enriching the literature on regional finance, particularly in the context of policy implementation in regions with complex geographical and institutional characteristics such as Jayawijaya Regency.

From a practical perspective, this study implies that local governments need to strengthen personnel capacity, simplify procedures, and improve the quality of internal supervision systems to enhance accountability in regional expenditure management. In addition, it is important for local governments to build an organizational culture that supports transparency, collaboration, and optimal use of information

technology. The findings of this study can also serve as evaluation material for BPKAD, the Inspectorate, and OPDs in improving the administration and accountability systems to be more effective and aligned with good governance principles. This study has several limitations that need to be considered. First, the study uses a qualitative approach with a limited number of informants, so the findings emphasize depth of analysis rather than generalization. Second, the study focuses only on several OPDs in Jayawijaya Regency, thus it does not fully represent the condition of all regional apparatus comprehensively. Third, limitations in time and access to certain internal documents also affected the completeness of the data obtained. In addition, this study focuses more on the processes of expenditure administration and accountability and has not deeply examined the relationship between expenditure management and regional development performance outcomes.

The findings of this study have both theoretical and practical implications. Theoretically, the study confirms that agency theory, good governance, and New Public Management remain relevant frameworks in analyzing regional financial management, particularly in understanding the relationship between administrative processes, accountability, and organizational performance. Practically, the study highlights the importance of strengthening institutional capacity, improving internal control mechanisms, and optimizing the use of digital systems in enhancing accountability and transparency in regional financial management. These implications suggest that reform efforts should not only focus on regulatory compliance but also on building organizational capacity and culture. Based on the results of the study, it is recommended that the local government of Jayawijaya Regency develop continuous and needs-based financial training programs, particularly in the use of SIPD and the preparation of expenditure accountability documents. These training programs should be complemented with technical guidelines based on local case examples to facilitate understanding and implementation by personnel.

In addition, the local government needs to develop and implement standardized operational procedures that are uniform yet adaptive to geographical conditions, so that the implementation of expenditure administration and accountability can be more consistent and accountable. The roles of BPKAD and the Inspectorate as internal supervisors should also be optimized through more participatory approaches, such as conducting regular coaching clinics in each OPD. Furthermore, the local government needs to strengthen digital infrastructure, including providing adequate internet networks and supporting work equipment, to ensure optimal implementation of SIPD. The development of communication forums among OPDs should also be encouraged as a platform for sharing best practices and improving inter-unit coordination. For future research, it is recommended to conduct studies using quantitative or mixed methods approaches to objectively measure the effect of expenditure administration and accountability on regional financial performance. Future studies may also expand the research scope to other regions or conduct comparative studies to obtain a more comprehensive understanding of regional financial management practices in Indonesia.

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