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Institutional Accountability in Local Government: A Case Study of the Secretariat of the Regional House of Representatives (DPRD) of Balangan Regency, Indonesia

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A B S T R A C T

This study examines the performance accountability of local government institutions through an in-depth analysis of the Secretariat of the Regional House of Representatives (DPRD) of Balangan Regency, Indonesia. Using a qualitative descriptive approach, data were collected through interviews, observations, and documentation of the *Laporan Hasil Evaluasi Akuntabilitas Kinerja Instansi Pemerintah* (LHE AKIP) for 2021–2023. The findings reveal a steady improvement in performance accountability scores, from 63.15 in 2021 to 76.90 in 2023, categorized as “very good” (*sangat baik*). This improvement indicates strengthened leadership commitment, enhanced integration of strategic planning and performance reporting, and a shift toward a result-based governance model. However, internal evaluation mechanisms and data validity remain weak. The study contributes to public sector accountability discourse by demonstrating that effective institutional accountability requires synergy between structure, leadership, and organizational culture key pillars of modern governance reform

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INTRODUCTION

Over the past two decades, Indonesia has undergone a comprehensive wave of bureaucratic reform, emphasizing the principles of transparency, accountability, and performance orientation as the pillars of *good governance*. The government's efforts to institutionalize these principles have been embodied through the *Sistem Akuntabilitas Kinerja Instansi Pemerintah* (SAKIP), a national framework that integrates performance planning, implementation, measurement, and evaluation within public institutions. SAKIP seeks to ensure that each government entity not only complies with administrative regulations but also produces measurable outcomes aligned with strategic development goals. In the context of local governance, accountability becomes a fundamental mechanism to assess how effectively public resources are managed and how institutional performance contributes to regional development outcomes.

Despite its widespread adoption, the implementation of SAKIP across local governments has not been uniform. Previous studies (Wiwik Andriani et al., 2015; Agustiawan et al., 2023) reveal persistent issues such as weak linkage between strategic planning and budgeting, poor formulation of performance indicators, and limited internal evaluation capacity. These challenges often result in a compliance-oriented rather than performance-oriented accountability system. Local government institutions tend to prioritize fulfilling administrative requirements for annual evaluations over cultivating a culture of reflective learning and continuous improvement. Consequently, the spirit of performance-based accountability envisioned by SAKIP has not yet been fully realized in many regional institutions.

Within this landscape, the Secretariat of the Regional House of Representatives (DPRD) plays a unique and strategic role in the architecture of local governance. Functioning as an administrative and technical support body for the legislative branch, the Secretariat of DPRD ensures the smooth execution of legislative, budgetary, and oversight functions. Its institutional accountability is therefore not limited to internal administrative performance but extends to how effectively it supports the broader democratic functions of representation, transparency, and policy control. Yet, the study of accountability within legislative secretariats remains limited in Indonesia, as most existing research focuses primarily on executive agencies or line departments. This presents a significant research gap, as legislative secretariats operate within hybrid political–administrative dynamics that demand both neutrality and performance integrity.

The Secretariat of DPRD Balangan in South Kalimantan Province represents a compelling case study for institutional accountability analysis. Between 2021 and 2023, the Secretariat's performance accountability index improved substantially from a score of 63.15 (2021) to 76.90 (2023) achieving the "very good" (*sangat baik*) category according to the evaluation by the Ministry of Administrative and Bureaucratic Reform (KemenPANRB). Such progress reflects organizational commitment and managerial improvement in aligning strategic objectives, optimizing resource utilization, and enhancing reporting transparency. Nevertheless, internal challenges remain in ensuring the validity of performance indicators, sustaining evaluation mechanisms, and embedding a culture of continuous learning within the organization.

Theoretically, this study is grounded in Mardiasmo's (2004) multidimensional model of public accountability, encompassing legal, process, programmatic, policy, and ethical dimensions. These dimensions collectively illustrate how government organizations justify their actions not only to superiors but also to the public, aligning with Bovens' (2007) conception of accountability as an interactive process of explanation and sanction. Within the framework of *New Public Management* (Hood, 1991; Pollitt & Bouckaert, 2017), accountability transcends procedural compliance and becomes a mechanism for generating public value through measurable outcomes and transparent governance systems. Therefore, analyzing how SAKIP operates in the context of a legislative secretariat provides valuable insights into the interplay between administrative efficiency and democratic responsibility.

Against this backdrop, the present study aims to **analyze the level of performance accountability within the Secretariat of DPRD Balangan and identify the institutional and behavioral factors influencing its achievement**. Specifically, it explores how leadership commitment, human resource capacity, organizational culture, and evaluation mechanisms contribute to the observed improvement in SAKIP scores between 2021 and 2023. The study also seeks to interpret the extent to which these improvements signify a genuine transformation toward results-based accountability rather than a mere compliance with administrative routines. By integrating empirical evidence with theoretical perspectives, this research contributes to both the scholarly discourse on institutional accountability and the practical strengthening of performance management in decentralized governance systems.

Ultimately, this study argues that accountability in public institutions should not be viewed as a static administrative obligation but as a dynamic process of learning and adaptation. The case of the DPRD Secretariat in Balangan demonstrates that meaningful improvements in accountability require not only robust systems and regulations but also leadership integrity, organizational commitment, and a culture that values performance as a collective ethical responsibility. In doing so, this study provides a conceptual and empirical foundation for understanding how accountability reforms can be sustained in the context of developing countries with evolving governance systems.

LITERATURE REVIEW

Accountability has long been regarded as the cornerstone of modern public governance, serving both as a normative ideal and an operational mechanism that ensures the legitimacy of government performance. According to Bovens (2007), accountability represents a relational process in which public officials are obliged to explain and justify their conduct to external actors who have the authority to evaluate and impose consequences. This conceptualization situates accountability not merely as a bureaucratic control mechanism but as an essential component of democratic governance that balances authority with responsibility. Building upon this foundation, Mardiasmo (2004) expands the notion of public accountability into five interrelated dimensions: legal, process, programmatic, policy, and financial. Each dimension reflects a different layer of responsibility ranging from compliance with legal standards to the achievement of substantive outcomes that create public value. This multidimensional approach underscores that accountability cannot be achieved solely through administrative reporting; it requires integration of ethical, managerial, and institutional practices within the organizational system.

The evolution of accountability discourse has been profoundly influenced by the rise of *New Public Management* (NPM) in the late twentieth century. Hood (1991) introduced NPM as a paradigm shift that sought to replace traditional bureaucratic rigidity with principles of efficiency, performance measurement, and managerial autonomy. Within this framework, accountability became outcome-oriented, emphasizing *performance-based management* rather than rule compliance. Scholars such as Pollitt and Bouckaert (2017) further argue that modern accountability mechanisms should focus on measurable results, cost efficiency, and service quality as key indicators of public sector success. This shift marked the transition from input-driven to results-driven governance, where public institutions are assessed not only on how resources are utilized but also on what impacts are achieved. However, critics like Dubnick (2014) caution that the institutionalization of performance measurement often leads to "ritualistic accountability," where reporting becomes a symbolic exercise detached from genuine learning or improvement. This critique is especially relevant for developing countries, where institutional capacity and political incentives may distort the intended outcomes of accountability reforms.

In Indonesia, the implementation of the *Sistem Akuntabilitas Kinerja Instansi Pemerintah* (SAKIP) represents a strategic national effort to institutionalize performance-based accountability. Rooted in Presidential Instruction No. 7 of 1999 and strengthened by Ministerial Regulation No. 88 of 2021, SAKIP integrates planning, performance indicators, measurement, reporting, and evaluation within a unified management framework. The system operationalizes the *results-based management* logic by linking strategic objectives to measurable outputs and outcomes. Studies such as Andriani and Rahman (2015) and Agustiawan et al. (2023) have demonstrated that SAKIP contributes to improved transparency, efficiency, and inter-agency coordination in local governments. Yet, these studies also highlight persistent gaps in implementation, including the limited analytical capacity of civil servants, the absence of standardized indicators, and the dominance of compliance-oriented reporting practices. These weaknesses reveal that formal adoption of SAKIP does not automatically translate into substantive accountability; institutional and cultural readiness remain decisive factors.

Empirical research on local governance further indicates that leadership commitment plays a pivotal role in shaping the effectiveness of accountability systems. Transformational leadership, as articulated by Northouse (2018), fosters motivation, moral engagement, and shared vision among subordinates, enabling organizations to transcend bureaucratic inertia. In the context of Indonesian local government, Dwiyanto (2011) emphasizes that reform success depends on the alignment between structural reforms and behavioral transformation. Leaders who embody transparency, fairness, and integrity can create organizational environments conducive to accountability and innovation. This perspective resonates with the experience of the DPRD Secretariat in Balangan Regency, where leadership direction and involvement in SAKIP implementation were instrumental in driving measurable improvements in performance scores between 2021 and 2023. Leadership thus functions as the cultural anchor that transforms accountability from a procedural obligation into an institutionalized practice of ethical governance.

Another critical dimension in the literature concerns the role of organizational culture and learning in sustaining accountability. Behn (2003) argues that performance measurement serves multiple purposes: control, budgeting, motivation, promotion, learning, and improvement. Among these, learning is the most transformative because it allows organizations to interpret performance data not merely as evaluative outcomes but as feedback for future enhancement. This learning perspective aligns with Deming's (1986) *Plan–Do–Check–Act (PDCA)* model of continuous improvement, which encourages iterative reflection and adaptation within institutions. However, many local government bodies, including legislative secretariats, still lack robust mechanisms for feedback utilization. Studies by Puspitasari (2021) and Hidayah (2019) reveal that internal evaluations in DPRD secretariats are often limited to document reviews rather than dynamic discussions about performance gaps and solutions. As a result, learning opportunities remain underutilized, and accountability systems stagnate at the level of formal compliance.

From an institutional perspective, the accountability framework in decentralized governance must also address the dual nature of local political-administrative structures. The Secretariat of DPRD operates at the intersection between legislative and executive branches, balancing technical administration with political sensitivities. Brillantes and Fernandez (2013) observed similar challenges in Southeast Asian contexts, where local institutions often struggle to reconcile administrative professionalism with political responsiveness. This hybrid positioning necessitates an accountability model that is both flexible and principled ensuring transparency while maintaining the impartiality required of legislative support agencies. The Balangan case exemplifies this tension: while the Secretariat has achieved higher performance scores, sustaining such improvements requires embedding accountability practices within everyday administrative routines and cultivating a shared understanding of performance ethics across hierarchical levels.

Collectively, the existing literature underscores that accountability in the public sector is not merely a technical or regulatory construct but a socio-organizational process shaped by leadership, institutional design, and cultural adaptation. The intersection of these factors determines whether accountability mechanisms serve their intended purpose of enhancing governance performance or devolve into symbolic compliance. Despite the increasing number of studies on SAKIP and performance management in Indonesia, limited attention has been given to legislative secretariats, which play a strategic role in bridging policy, oversight, and administration. This study fills that gap by analyzing the Secretariat of DPRD Balangan as an empirical site for examining how performance accountability evolves within hybrid political-administrative institutions. By synthesizing the theories of public accountability, performance management, and organizational learning, this research provides a holistic understanding of how institutional reforms translate into tangible improvements in governance outcomes, particularly in the context of developing and decentralized states.

METHODOLOGY

This study used a qualitative descriptive design to analyze the implementation of performance accountability within the Secretariat of the Regional House of Representatives (DPRD) of Balangan Regency, Indonesia. The approach was chosen to capture contextual nuances of bureaucratic behavior, leadership dynamics, and institutional processes that shape performance management in local government. Data were obtained through in-depth interviews with ten key officials, direct observation of planning and evaluation activities, and document analysis of strategic plans (*Renstra*), performance agreements (*Perjanjian Kinerja*), and official evaluation reports (*LHE AKIP*) from 2021 to 2023. The collected data were examined using the Miles and Huberman interactive model, involving data reduction, display, and interpretation through thematic coding. Validity was strengthened through triangulation of sources and methods, as well as member checking. This methodological design enabled a comprehensive and credible understanding of how structural, managerial, and cultural factors collectively influence the effectiveness of institutional accountability within a decentralized governance framework.

RESULTS AND DISCUSSION

The implementation of performance accountability in the Secretariat of the Regional House of Representatives (DPRD) of Balangan Regency demonstrates a notable upward trajectory over the 2021–2023 period. Based on the Laporan Hasil Evaluasi Akuntabilitas Kinerja Instansi Pemerintah (LHE AKIP) issued by the Ministry of Administrative and Bureaucratic Reform, the Secretariat's SAKIP score improved from 63.15 in 2021 to 76.90 in 2023, thereby achieving the "Very Good" (Sangat Baik) category. This steady progression reflects a successful alignment between the institution's strategic objectives and its performance reporting mechanisms. The data suggest that Balangan's DPRD Secretariat has increasingly adopted results-oriented management practices, particularly in linking organizational goals, output indicators, and evaluation mechanisms. The improvement is not only quantitative but also indicates qualitative progress toward institutional maturity, where accountability has evolved from mere compliance into a structured governance culture emphasizing effectiveness and transparency

Institutional Progress and Structural Integration

The analysis revealed that the Secretariat's performance management structure now conforms more closely to the framework established by Peraturan Menteri PANRB No. 88 Tahun 2021. Each fiscal year, the Secretariat prepares a set of interrelated documents Rencana Strategis (Renstra), Rencana Kerja Tahunan (Renja), and Perjanjian Kinerja (PK) which together serve as the foundation for its Laporan Kinerja Instansi Pemerintah (LKjIP). These documents demonstrate the cascading relationship between regional strategic objectives (RPJMD Balangan 2021–2026) and operational performance goals. Such integration reflects a higher level of institutional coordination between planning, budgeting, and reporting units. However, despite the structural soundness of these documents, the analysis also reveals that internal control and performance monitoring mechanisms remain underdeveloped. Evaluation processes tend to be concentrated near reporting deadlines, limiting opportunities for iterative learning and feedback. This pattern illustrates what Dubnick (2014) terms "ritualistic accountability," where compliance overshadows reflection and continuous improvement.

Leadership Commitment as a Key Determinant

Leadership commitment emerged as the most influential driver of improved accountability. The Secretary of DPRD demonstrated strong transformative leadership by personally guiding divisions in developing performance indicators and responding to LHE AKIP feedback. This leadership style embodies the transformational leadership model proposed by Northouse (2018), which emphasizes moral integrity, motivation, and vision alignment. The Secretariat's leadership fostered a sense of shared responsibility through the creation of a performance tree a visual mapping system that connects individual Key Performance Indicators (KPIs) with strategic institutional targets. This mechanism not only improved coherence but also enhanced ownership among staff. Leadership engagement was further manifested in regular coordination meetings, performance reviews, and mentoring, all of which contributed to sustaining organizational discipline and performance ethics. The data confirm that where leadership prioritizes accountability as both a managerial and moral value, institutional performance tends to advance consistently across periods.

Human Resource Capacity and Organizational Learning

The study also identified human resource capacity as both a challenge and a catalyst in sustaining accountability reform. Although staff awareness of the importance of performance-based management has increased, technical competence in data analysis, evaluation, and policy interpretation remains uneven. The majority of employees responsible for performance reporting lack formal training in results-based management or quantitative performance measurement. This limitation constrains the ability of divisions to produce analytical, evidence-based reports. In line with Mardiasmo's (2004) model, effective accountability requires not only procedural compliance but also technical capability and interpretive skill. Therefore, the Secretariat must focus on capacity building initiatives such as periodic training, mentorship, and cross-unit workshops to strengthen analytical literacy among its personnel. Doing so would transform the Secretariat from a reactive reporting entity into a proactive learning organization.

Moreover, the results indicate that evaluation mechanisms are still predominantly formalistic. While annual internal reviews are conducted, they often focus on document verification rather than reflective analysis. This aligns with Behn's (2003) observation that performance measurement can serve multiple purposes control, budgeting, motivation, learning but learning remains the most transformative. Currently, learning is the least developed dimension within the Secretariat's accountability cycle. Without systematic reflection, the organization risks stagnating at the level of compliance rather than achieving the adaptive learning culture envisaged in Deming's (1986) continuous improvement model. Embedding learning-oriented evaluation through feedback sessions, post-program reviews, and performance dialogues could enable the institution to internalize accountability as a continuous, value-driven process rather than a periodic requirement.

Technological and Information System Challenges

Technological readiness also emerged as a critical issue. The Secretariat still relies heavily on manual data compilation and Excel-based tracking, which limits efficiency, accuracy, and transparency. The absence of integrated digital performance systems such as e-SAKIP or SIMONEV inhibits real-time monitoring and interdepartmental data sharing. Respondents acknowledged that digitalization would significantly reduce administrative burdens and improve data reliability. This observation resonates with Pollitt and Bouckaert's (2017) argument that modernization in public management hinges on digital integration that links policy objectives with measurable results. Implementing an online reporting dashboard could enable continuous access to performance metrics and facilitate coordination between planning, finance, and evaluation units, thus strengthening data-driven decision-making.

Organizational Culture and Ethical Accountability

Institutional accountability is inseparable from the organizational culture that supports it. The findings show that while compliance-oriented culture has been established, a deeper culture of responsibility and ethical performance is still emerging. Many employees perceive accountability primarily as a documentation task rather than as a reflection of professional ethics. The study suggests a need to reframe accountability as a shared institutional value encompassing transparency, integrity, and collaboration. This aligns with Bovens' (2007) view that accountability is a social mechanism rooted in trust and moral obligation rather than solely a bureaucratic control tool. Encouraging participatory evaluation and peer feedback within the Secretariat could nurture a culture of openness and mutual learning, bridging the gap between formal structures and informal behavioral norms.

Integrated Factors and Theoretical Implications

Overall, the research identified four interrelated factors underpinning successful implementation of performance accountability: (1) leadership commitment, (2) cross-unit coordination, (3) supportive local policies, and (4) collective awareness of accountability ethics. The synergy of these elements enabled the Secretariat to achieve higher performance outcomes and institutional stability. Theoretically, the findings reaffirm Mardiasmo's (2004) multidimensional model of public accountability and extend it by emphasizing cultural and behavioral dimensions as equally critical. The results also support the premise of New Public Management (Hood, 1991) that efficiency and performance orientation are central to governance reform, yet they must be complemented by value-based leadership and participatory evaluation to ensure sustainability.

Practical and Policy Relevance

Practically, the Balangan case demonstrates that accountability reform in local government requires a balanced combination of structural compliance and behavioral transformation. The Secretariat's achievement can be consolidated through three strategic measures: (a) continuous capacity building in performance management and data analytics; (b) digital transformation through the adoption of integrated performance information systems; and (c) institutionalization of a reflective learning culture. These measures would not only preserve the "Very Good" SAKIP classification but also position the Secretariat as a best practice model for legislative secretariats nationwide.

In a broader governance context, the study underscores that accountability in developing-country institutions is not merely a matter of regulation but a multidimensional reform process that intertwines institutional design, leadership ethics, and organizational culture. The Balangan DPRD Secretariat exemplifies how localized commitment and adaptive learning can drive sustained accountability, contributing to Indonesia's long-term governance objectives under SDG 16: Peace, Justice, and Strong Institutions.

CONCLUSION AND RECOMMENDATION

This study concludes that the Secretariat of the Regional House of Representatives (DPRD) of Balangan Regency has made substantial progress in implementing performance accountability within the framework of Indonesia's *Sistem Akuntabilitas Kinerja Instansi Pemerintah* (SAKIP). The empirical evidence, as reflected in the improvement of its accountability score from **63.15 in 2021 to 76.90 in 2023**, indicates a successful transition from procedural compliance to a more structured, result-oriented management approach. This progress reflects the institution's increasing ability to integrate strategic planning, performance measurement, and evaluation into a cohesive governance system. However, the findings also reveal that the strengthening of accountability culture has yet to fully match the pace of structural improvement, particularly in areas such as data reliability, human resource capacity, and continuous evaluation practices. From a theoretical standpoint, the findings support Mardiasmo's (2004) multidimensional model of public accountability, confirming that effective accountability depends not only on regulatory compliance but also on ethical leadership and institutional learning. The study identifies **four interdependent factors** that determine the sustainability of accountability reform strong leadership commitment, improved inter-unit coordination, supportive local policies, and collective awareness of accountability as a professional ethic. These dimensions, when aligned, create an adaptive and transparent organizational environment that reinforces performance integrity

In practical terms, the research underscores the need for the Secretariat to strengthen *capacity building* through targeted training programs, develop integrated digital reporting systems to ensure real-time and accurate performance monitoring, and institutionalize a learning culture that values reflection and innovation. These strategies are essential not only for maintaining the "Very Good" performance category but also for transforming the Secretariat into a model of *best practice* among local legislative institutions in Indonesia. In broader governance discourse, the Balangan case illustrates that public sector accountability in developing contexts is most effective when institutional design, leadership ethics, and organizational culture operate synergistically, positioning accountability not merely as an evaluative tool but as a foundational principle for sustainable and trustworthy governance

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