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ANALYZING THE BUDGET PERFORMANCE OF THE EAST KALIMANTAN PROVINCIAL HEALTH OFFICE FROM THE ACCOUNTABILITY AND TRANSPARENCY PERSPECTIVE

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Abstract
This study aims to examine the effect of accountability and transparency on budget performance at the Provincial Health Office of East Kalimantan. A quantitative survey approach was employed. The population comprised 412 civil servants (ASN) and government contract employees (PPPK) involved in budget planning, implementation, and reporting. Purposive sampling was applied based on the criterion of direct involvement in the budgeting process, yielding 50 respondents. Data were analyzed using Structural Equation Modeling (SEM) based on Partial Least Squares (SmartPLS 4.0). Results indicate that accountability has no significant effect on budget performance (t-statistic = 0.009; p-value = 0.993), whereas transparency has a significant and positive effect (t-statistic = 4.485; p-value = 0.000). These findings suggest that transparency is a key determinant of budget performance in the public sector, while accountability in this context remains oriented toward procedural compliance rather than performance improvement.
Keywords: *Budget performance, accountability, transparency, stewardship theory*

Abstrak
Penelitian ini bertujuan untuk menguji pengaruh akuntabilitas dan transparansi terhadap kinerja anggaran pada Dinas Kesehatan Provinsi Kalimantan Timur. Pendekatan survei kuantitatif digunakan dalam penelitian ini. Populasi terdiri dari 412 pegawai ASN dan PPPK yang terlibat dalam proses perencanaan, pelaksanaan, dan pelaporan anggaran. Teknik *purposive sampling* diterapkan berdasarkan kriteria keterlibatan langsung dalam proses penganggaran, menghasilkan 50 responden. Data dianalisis menggunakan *Structural Equation Modeling* (SEM) berbasis *Partial Least Squares* (SmartPLS 4.0). Hasil penelitian menunjukkan bahwa akuntabilitas tidak berpengaruh signifikan terhadap kinerja anggaran (t-statistik = 0,009; p-value = 0,993), sedangkan transparansi berpengaruh signifikan dan positif (t-statistik = 4,485; p-value = 0,000). Temuan ini mengindikasikan bahwa transparansi merupakan determinan utama kinerja anggaran di sektor publik, sementara akuntabilitas dalam konteks ini masih berorientasi pada kepatuhan prosedural daripada peningkatan kinerja secara substantif.
Keywords: Kinerja anggaran, akuntabilitas, transparansi, teori stewardship

INTRODUCTION

Budget performance is an important indicator for assessing the success of public sector organizations in managing financial resources effectively and efficiently. Budget performance reflects a public organization's ability to implement programs and activities in accordance with established plans. It serves as a basis for evaluating the achievement of regional development objectives (Arifani et al., 2018). Optimal budget performance indicates that financial management has been carried out in a targeted, efficient manner and can deliver tangible benefits to the community (Mardiasmo, 2021).

Empirical phenomena related to budget performance can be observed at the Provincial Health Office of East Kalimantan. Government Institution Performance Reports (LKjIP) show that budget realization from 2020 to 2024 never reached 100%, with achievement rates ranging from 75.28% to 85.56%. This condition indicates that the effectiveness and efficiency of budget implementation have yet to reach their optimum level. The average budget realization over the five years was approximately 82.47%, indicating that the effectiveness and efficiency of budget implementation have yet to reach their optimum level. The lowest achievement rate occurred in 2020 (75.28%), followed by a modest recovery in subsequent years; however, performance has not demonstrated a consistent upward trend, with 2024 recording a decline to 82.66% despite the largest budget ceiling of IDR428.02 billion.

Table 1. Budget Realization of the Provincial Health Office of East Kalimantan, 2020–2024

Year	**Budget Ceiling (Billion)**	**Realization (Billions)**	**Achievement (%)**
2020	IDR153,27	IDR115,37	75,28%
2021	IDR129,60	IDR110,23	85,06%
2022	IDR122,60	IDR102,75	83,81%
2023	IDR330,40	IDR282,70	85,56%
2024	IDR428,02	IDR353,81	82,66%

Source: Government Institution Performance Report (LKjIP) of the Provincial Health Office of East Kalimantan, 2024

The failure to achieve budget performance targets is not only evident in total realization figures, but also in several programs with notably low realization rates. Programs with the lowest budget realization each year include: the BLUD Health Service Quality Improvement Program (0.00% in 2020), the Pharmaceutical Preparations, Medical Devices, and Food Program (14.69% in 2021), the Regional Government Supporting Affairs Program (68.80% in 2022 and 68.16% in 2023), and again the Pharmaceutical Preparations, Medical Devices, and Food Program (70.17% in 2024). These persistently low realization rates at the program level indicate systemic budget management issues that require further investigation.

Budget performance is closely related to the quality of good governance. The two principal good governance principles selected for this study are accountability and transparency, as both are directly related to budget accountability and public information disclosure (Mardiasmo, 2021). The evaluation of the SAKIP (Government Institution Performance Accountability System) implementation reveals that the Provincial Health Office of East Kalimantan received a rating of "BB" (Very Good), indicating a need to further strengthen accountability and transparency to achieve a higher performance rating.

Several previous studies have yielded inconsistent results. Arifani et al. (2018) found that accountability had no significant effect on budget performance, whereas transparency did. Laoli (2019) found the opposite: accountability had a significant effect, while transparency did not. Harnovinsah et al. (2020) found that accountability had a positive effect, but transparency was not yet significant. These research gaps motivated further testing using stewardship theory as the theoretical foundation.

The novelty of this study lies in three dimensions. First, it focuses on the Provincial Health Office of East Kalimantan as a strategic Regional Government Organization (OPD) that plays a central role in public health service delivery, making it a critical yet understudied context in public sector accounting research. Second, the study is conducted in the post-pandemic and pre-IKN (new national capital) development period (2020–2024), a context characterized by extraordinary budget pressures, pandemic-driven expenditure shifts, and large-scale infrastructure demands, which collectively create unique conditions for examining accountability and transparency dynamics. Third, this study employs Stewardship Theory as the primary theoretical approach, offering an alternative to the more commonly used Agency Theory, and argues that government apparatus as intrinsically motivated stewards should ideally translate accountability and transparency into improved budget performance, a relationship that this study empirically tests.

THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT

Stewardship Theory

Stewardship theory holds that individuals entrusted with responsibility within an organization will act as trustworthy stewards, working in the organization's best interests rather than for personal gain. The theory assumes that organizational officials or apparatus possess intrinsic motivation, in the form of a sense of responsibility and commitment to organizational values aligned with the organization's overall interests (Davis et al., 1997).

In the public sector, stewardship theory views budget managers as individuals of integrity who uphold moral obligations in support of organizational success. This theory is relevant for explaining the behavior of government apparatus in enhancing accountability and transparency to achieve optimal budget performance (Donaldson & Davis, 1991; Mardiasmo, 2021).

Budget Performance

Budget performance measures the extent to which budget implementation is carried out effectively and efficiently in accordance with established plans. Good budget performance is not only measured by the level of absorption, but also by public organizations' ability to use resources optimally to produce outputs and outcomes that add value to society (Pramudiati et al., 2023). Budget performance in this study is measured using three indicators based on Mahmudi (2019): (1) timeliness, which refers to the execution of revenue and expenditure budgets in accordance with predetermined schedules; (2) alignment between the budget and activities, which reflects the consistency between budget targets and programmatic needs; and (3) effectiveness of results, which describes the extent to which budget utilization generates outputs or outcomes consistent with planned targets.

Accountability

Accountability is the obligation of individuals or entities entrusted with authority to account for the management of resources to the relevant authorities and the wider community. Effective accountability requires a clear reporting system, robust oversight mechanisms, and public officials' commitment to upholding the principles of good governance (Bovens & Wille, 2021). Without adequate accountability, public budget management becomes vulnerable to irregularities and inefficiencies (Fenuku, 2024). In this study, accountability is measured through four indicators adapted from Harnovinsah et al. (2020) and Sofyani et al. (2020): (1) public fund accountability, reflecting the organization's responsibility to manage public funds effectively and in accordance with applicable regulations; (2) financial reporting, describing the obligation to prepare and submit accurate and reliable financial reports in accordance with accounting standards; (3) performance reporting, indicating the implementation of programs and activities in accordance with established targets; and (4) timely submission of financial and performance reports, demonstrating the organization's capacity to deliver financial and performance information clearly, systematically, and on schedule.

Transparency

Transparency is one of the primary principles in the management of public organizations, emphasizing the openness of information to all stakeholders. Transparency in budget management is reflected in financial information that is clearly, accurately, and timely provided to the public. Increased budget openness reduces information asymmetry, enabling all parties to share a common understanding of expenditure priorities and the results achieved (Mourão et al., 2023). In this study, transparency is measured through five indicators adapted from Harnovinsah et al. (2020) and Sofyani et al. (2020): (1) availability of information systems, indicating the existence of platforms facilitating public access to budget management information; (2) accessibility of financial reports, assessing whether financial reports can be accessed by stakeholders without barriers; (3) publication of financial reports, describing the dissemination of financial reports through official media; (4) availability of audit result information, indicating that audit findings and recommendations are disclosed to the public as an external control tool; and (5) availability of performance achievement reports, reflecting organizational openness in disclosing program implementation results.

Hypothesis Development

Based on stewardship theory, government apparatus as stewards bear a moral responsibility to manage budgets effectively in the interests of the organization and the community. Accountability should encourage the apparatus to realize budgets in a targeted manner. The studies by Laoli (2019) and Harnovinsah et al. (2020) found that accountability had a significant, positive effect on budget performance.

H_1: Accountability has a significant and positive effect on budget performance.

Stewardship theory emphasizes that information disclosure by the apparatus fosters trust and strengthens oversight processes in public sector organizations. Transparency enables relevant parties to gain a clearer picture of ongoing budget management processes, making it easier to evaluate the alignment between budget planning and realization. Arifani et al. (2018) and Mucci et al. (2021) found that transparency positively affected budget performance.

H_2: Transparency has a significant and positive effect on budget performance.

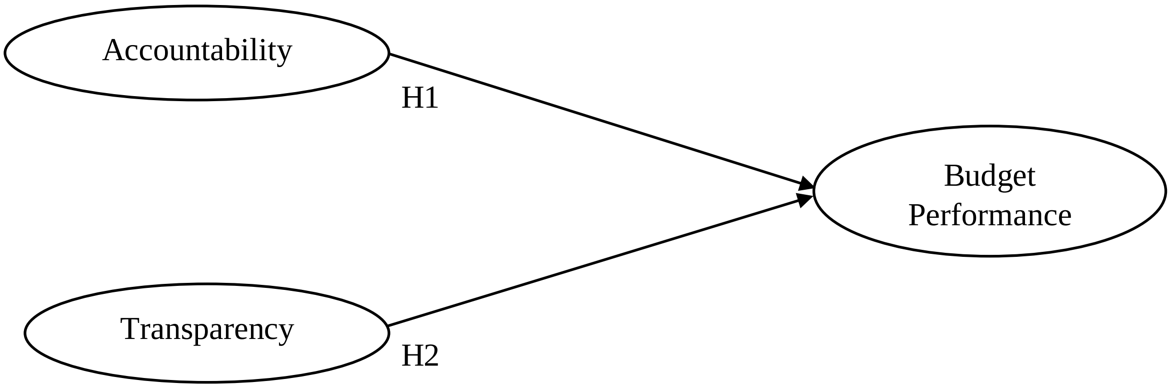

Figure 1. Research Model
Source: Data processed, 2026

RESEARCH METHOD

This study employs a quantitative, survey-based approach. Primary data were collected through an online questionnaire distributed via Google Forms to respondents directly involved in budget management at the Provincial Health Office of East Kalimantan. Data collection was conducted from November 2025 to April 2026. The study population comprised all ASN civil servants and PPPK government contract employees across five work units, namely the Health Office (Dinas Kesehatan), the Health Training Center (Bapelkes), the Health Laboratory (Labkes), the Eye Hospital (Rumah Sakit Mata), and RSUD Aji Muhammad Salehuddin II, totaling 412 employees.

Purposive sampling was employed as the sampling technique, selecting respondents based on specific criteria relevant to the research objectives. The criterion applied was: employees who are directly involved in the budget planning, implementation, and reporting processes at each work unit. Employees who hold positions or functions associated with budget preparation (such as budget planners and program officers), budget execution (such as commitment officers and financial administrators), and budget reporting (such as financial reporting staff) were included as respondents. Based on this criterion, 50 respondents were identified across the five work units (10 respondents per work unit).

Table 2. Research Sample Distribution

No	Work Unit	Sample Size
1	Health Office	10
2	Health Training Center	10
3	Health Laboratory	10
4	Eye Hospital	10
5	Aji Muhammad Salehuddin II Hospital	10
	Total	50

Source: Processed data, 2026

The research instrument used a 7-point Likert scale (1 = Strongly Disagree to 7 = Strongly Agree). The budget performance variable (Y) was measured using three indicators: timeliness, alignment of budget with activities, and effectiveness of results (Mahmudi, 2019). The accountability variable (X1) was measured through four indicators: public fund accountability, financial reporting, performance reporting, and timely submission of financial and performance reports, adapted from Harnovinsah et al. (2020) and Sofyani et al. (2020). The transparency variable (X2) was measured through five indicators: availability of information systems, accessibility of financial reports, publication of financial reports, availability of audit result information, and availability of performance achievement reports, also adapted from Harnovinsah et al. (2020) and Sofyani et al. (2020).

Data analysis was conducted using Partial Least Squares – Structural Equation Modeling (PLS-SEM) with the assistance of SmartPLS 4.0. Testing involved two stages: measurement model testing (outer model) to assess construct validity and reliability, and structural model testing (inner model) to test the research hypotheses. Hypothesis decision criteria used were t-statistic > 1.96 and p-value < 0.05.

RESULTS AND DISCUSSION

Measurement Model Testing (Outer Model)

The convergent validity test indicates that all indicators have outer loadings above 0.70, meeting the criteria of Hair et al. (2021). The discriminant validity test using cross-loadings shows that each indicator has the highest loading on the construct it is intended to measure, with all indicators loading more strongly on their intended construct than on any other construct, thereby confirming discriminant validity. The complete results are presented in Table 3. The convergent validity test indicates that all indicators have outer loadings above 0.70, meeting the criteria of Hair et al. (2021). The discriminant validity test using cross-loadings shows that each indicator has the highest loading on the construct it is intended to measure. The complete results are presented in Table 3.

Table 3. Outer Loading, Composite Reliability, AVE, and Cross Loading Summary

Variable	Indicator	Outer Loading	Composite Reliability (rho-c)	AVE
Accountability (X1)	X1.1 – Public fund accountability	0.848	0.946	0.814
	X1.2 – Financial reporting	0.932		
	X1.3 – Performance reporting	0.876		
	X1.4 – Timely submission of reports	0.948		
Transparency (X2)	X2.1 – Availability of information systems	0.849	0.959	0.824
	X2.2 – Accessibility of financial reports	0.916		
	X2.3 – Publication of financial reports	0.905		
	X2.4 – Availability of audit result information	0.948		
	X2.5 – Availability of performance achievement reports	0.917		

Continued on the next page

(continued) Table 3

Variable	Indicator	Outer Loading	Composite Reliability (rho-c)	AVE
Budget Performance (Y)	Y1.1 – Timeliness	0.925	0.955	0.876
	Y1.2 – Alignment between budget and activities	0.953		
	Y1.3 – Effectiveness of results	0.929		

Source: Processed data, 2026

All variables have Composite Reliability values above 0.70 and AVE values above 0.50, thereby meeting the criteria for reliability and convergent validity (Hair et al., 2021). These results indicate that the research instrument demonstrates adequate internal consistency and reliability. Discriminant validity is further confirmed by cross-loading results, where each indicator loads most strongly on its intended construct.

Structural Model Testing (Inner Model)

The R-Square value for the budget performance variable is 0.584 (R-Square adjusted = 0.536), indicating that the accountability and transparency variables together explain 58.4% of the variability in budget performance, with the remaining 41.6% explained by other variables outside the model. This value falls within the moderate category according to Ghozali (2021).

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping method in SmartPLS 4.0. The hypothesis test results are presented in Table 4.

Table 4. Bootstrapping Hypothesis Test Results

Variable	*Original sample (O)*	*T statistic*	*P values*	Remarks
Accountability → Budget Performance	-0.002	0.009	0.993	Not supported
Transparency → Budget Performance	0.636	4.485	0.000	Supported

Source: Processed data, 2026

Discussion of H_1: Effect of Accountability on Budget Performance

The results of the first hypothesis test (H1) show that accountability has no significant effect on budget performance, with a path coefficient of -0.002, a t-statistic of 0.009, and a p-value of 0.993 (> 0.05). Accordingly, H1 is not supported.

This finding is inconsistent with stewardship theory, which holds that the apparatus as stewards bear a moral responsibility to act in the interests of the organization and the community. Based on that theory, accountability should encourage the apparatus to manage budgets effectively and efficiently, thereby supporting budget performance (Torfing & Bentzen, 2020). However, the empirical result suggests that in the context of the Provincial Health Office of East

Kalimantan, the stewardship mechanism embedded in formal accountability frameworks has not translated into measurable improvements in budget performance outcomes.

This finding can be explained by examining the prevailing bureaucratic culture and the functional orientation of accountability practices. Accountability at the Provincial Health Office of East Kalimantan remains more focused on fulfilling administrative requirements and submitting accountability reports than on achieving measurable budget performance outcomes. The implementation of SAKIP, which is normatively designed to integrate performance and accountability dimensions, in practice functions primarily as a compliance instrument. Accountability thus manifests mainly as vertical, hierarchical accountability focused on the timely submission of reports, completeness of documentation, and procedural adherence, rather than as an outcome-oriented tool for budget performance improvement (Wardani & Hasibuan, 2024; Wawo & Majid, 2021). This is particularly evident in a health service OPD where budget complexity and regulatory constraints are high, and where service delivery imperatives may overshadow performance-based budgeting principles.

Furthermore, the SAKIP evaluation result of "BB" (Very Good) indicates that while formal accountability mechanisms are operational, they have not been fully leveraged as a basis for budget decision-making. The evaluation result is used primarily for reporting purposes rather than for continuous performance improvement. This pattern is consistent with findings by Saharani & Suharni (2023) and Betta & Arza (2020), who found that in contexts where moderating variables such as organizational commitment and internal control systems are not fully developed, accountability mechanisms tend to produce limited or statistically insignificant effects on budget performance indicators. It also aligns with research by Han (2019) and Walters et al. (2016), which showed that in certain institutional configurations, accountability mechanisms may induce overly cautious, compliance-oriented behaviors rather than substantive performance improvements.

This finding is consistent with Arifani et al. (2018), who found that accountability had no significant effect on value-for-money-based budget performance. However, it differs from Laoli (2019) and Harnovinsah et al. (2020), who found that accountability had a positive and significant effect. This discrepancy is likely attributable to differences in the characteristics of the research objects, the level of SAKIP implementation maturity, and the degree to which accountability information is utilized for substantive budget management.

Discussion of H_2: Effect of Transparency on Budget Performance

The results of the second hypothesis test (H2) show that transparency has a significant and positive effect on budget performance, with a path coefficient of 0.636, a t-statistic of 4.485, and a p-value of $0.000 < 0.05$. Accordingly, H2 is supported. The higher the level of transparency, the better the budget performance of the Provincial Health Office of East Kalimantan.

This finding is consistent with stewardship theory, which emphasizes that information disclosure by the apparatus fosters trust and strengthens oversight processes in public sector organizations (Donaldson & Davis, 1991). Transparency, achieved through open information on budget planning, implementation, and accountability, enables internal stakeholders, such as regional agency leaders, as well as authorized external parties, such as the Regional Inspectorate and the Regional Legislative Council (DPRD), to monitor and evaluate budget implementation more effectively.

Transparency also supports decision-making within the Provincial Health Office of East Kalimantan, as available information can serve as a basis for evaluating the implementation of programs and activities. The availability of an information system, the accessibility of financial reports, the publication of financial statements, the disclosure of audit results, and the reporting of performance achievements collectively reduce information asymmetry between budget managers and oversight bodies, thereby facilitating better-aligned budget planning and execution. Thus, transparency improves the effectiveness of budget management by enabling more targeted evaluation and oversight.

This finding supports the research of Arifani et al. (2018), Mucci et al. (2021), and Khoo et al. (2024), who stated that transparency positively affects the quality and effectiveness of budget management. It is also consistent with Abbasov (2025), who argues that a high level of budget transparency strengthens public trust in government and improves the efficiency of budget utilization.

CONCLUSION

Based on the research and discussion on the effects of accountability and transparency on budget performance at the Provincial Health Office of East Kalimantan, the following conclusions can be drawn.

First, accountability has no significant effect on budget performance (H1 not supported). The implementation of accountability remains more focused on administrative tasks and the submission of accountability reports, and has therefore not yet had a significant impact on improving budget performance. The accountability information generated under the SAKIP framework has not been optimally utilized as a basis for budget decision-making, reflecting a compliance-oriented rather than results-oriented accountability culture.

Second, transparency has a significant and positive effect on budget performance (H2 supported). The greater the transparency in budget management, the better the budget performance. Information openness enables more targeted monitoring and evaluation by internal and external stakeholders, making it easier to align budget planning and execution.

Based on these conclusions, the Provincial Health Office of East Kalimantan is recommended to: (1) strengthen the implementation of results-oriented accountability, not merely administrative compliance, through the reinforcement of periodic budget performance evaluation systems based on program achievement; (2) maintain and improve the implementation of transparency through the provision of more systematic, accessible, and timely budget information; and (3) redesign SAKIP implementation to shift the focus from procedural compliance toward strengthening the linkage between performance indicators, budget allocation, and health service outcomes. Future research is recommended to incorporate additional variables such as the Government Internal Control System (SPIP), budget participation, and human resource competence, and to expand the scope of research objects to enhance the generalizability of the findings.

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