

A systematic literature review (SLR): analysis of budget management accountability in local government agencies

Alfred Labi¹, Paltiman Lumban Gaol², Satunggale Kurniawan³

¹*Accounting Study Program, Faculty of Social Sciences and Humanities, University of Halmahera, Indonesia*

²*Elementary School Teacher Education Study Program, Faculty of Teacher Training and Education, Halmahera University, Indonesia*

³*Postgraduate Program, Master of Public Administration Study Program, Wijaya Putra University, Indonesia*

Received: April 7, 2026; Revised: June 20, 2026;
Accepted: June 20, 2026; Published: July 21, 2026

Abstract

Accountability in budget management in local government agencies is a crucial issue in public governance because it is directly related to fiscal transparency, the quality of public services, and public trust in local government. This study aims to analyze the construct of budget management accountability in the scientific literature, identify factors influencing its strengthening, and map the main challenges faced in the practice of local budget management. The study uses a systematic literature review approach by examining relevant scientific articles through a systematic search, selection, and synthesis process based on the main research themes. The results of the study indicate that accountability in local government budget management is shaped by the relationship between the quality of financial reporting, the effectiveness of audits and supervision, the digitalization of financial management systems, and information transparency and public participation in the budget process. The results reveal also show that strengthening accountability depends not only on administrative compliance, but also on institutional capacity, apparatus competence, and the quality of information infrastructure that supports local fiscal governance. This study contributes to strengthening the conceptual understanding of local government budget accountability as a multidimensional phenomenon, while providing an analytical basis for policy development and further research oriented towards more transparent, responsive, and sustainable budget governance.

Keywords: *budget accountability; local government; budget management; fiscal transparency; systematic literature review.*

Introduction

Accountability of budget management in local government agencies is increasingly seen as a key prerequisite for effective public governance because the quality of public services, fiscal legitimacy, and citizen trust are greatly influenced by the extent to which the budgeting process can be monitored, explained, and accounted for openly (Coghill, 2026). In the context of local government, demands for budget transparency and accountability have also increased along with the digitalization of public administration, as the public no longer only demands the availability of financial reports, but also the readability of information, timeliness of disclosure, and the connection between budget allocations and public service performance (Mediaty et al., 2025). In Indonesia, this issue has become increasingly strategic because fiscal decentralization has expanded the authority of Local Government and regional governments in planning, implementing, and reporting on budget

use, making the quality of budget accountability an important indicator in assessing the success of regional governance. In addition, the development of digital instruments such as visual analytics and budget data transparency shows that budget management accountability is no longer solely determined by administrative compliance, but also by the ability of local governments to present fiscal information that can be understood and utilized by the public (Azarin & Supratiwi, 2025).

Although budget accountability has long been a central theme in public administration and public sector accounting, recent studies indicate a persistent gap between formal institutional design and actual practices at the local government level. This gap is particularly evident in supervision mechanisms, information transparency, and the follow-up of financial management findings. Existing literature has not fully addressed this discrepancy, as it tends to focus predominantly on formal compliance and regulatory frameworks rather than examining the behavioral, political, and organizational factors that influence implementation in practice. Moreover, prior studies present inconsistent findings: while some suggest that stronger regulatory frameworks and audit systems improve accountability, others find that such mechanisms have limited impact due to weak enforcement, capacity constraints, and local political dynamics. These inconsistencies indicate that current approaches remain insufficient to explain how and why accountability mechanisms fail to operate effectively in practice (Mukhamedyarova et al., 2025). Several studies also show that budget monitoring mechanisms are often not strongly integrated with performance accountability, so that the budget process tends to stop at formal reporting and does not fully produce institutional learning for improving public policy (Musiega et al., 2023). From a practical perspective, the unevenness of institutional capacity, variations in the quality of internal control systems, and the quality of information technology utilization between regions demonstrate that budget management accountability cannot be understood in a single sense, but rather needs to be read as a phenomenon influenced by the interaction of structural, managerial, and socio-political factors (Jannah, 2025). Therefore, there is still an academic urgency to reorganize the knowledge map regarding how local government budget accountability is formed, hampered, and strengthened in the current literature. This gap persists because existing systematic literature reviews (SLRs) tend to underrepresent regional or local institutional contexts and often fail to comprehensively incorporate digitalization variables in analyzing accountability processes. Accordingly, this study aims to address these limitations by offering a more integrated and robust synthesis for advancing the public governance reform agenda.

Conceptually, this study places budget management accountability within the intersection of good governance, public accountability, and fiscal transparency theories, because all three explain the relationship between the use of public resources, institutional accountability obligations, and citizens' rights to know and assess government fiscal decisions (Farazmand, 2022). Within this framework, budget transparency is understood not only as document openness, but as a mechanism that reduces information asymmetry between local governments and citizens, thereby strengthening social oversight of fiscal decisions (Hrustek et al., 2024). Furthermore, a participatory approach to budgeting shows that accountability will be more substantive when the public not only receives information, but also has the space to influence spending priorities and evaluate the results of budget use

(Gherghina et al., 2022). In more recent developments, the use of e-participation and digital transformation in local government confirms that the institutional design of accountability is increasingly shifting towards a model that links technology, citizen participation, and performance reporting as a single governance ecosystem.

Based on this background, this study aims to analyze the accountability of budget management in local government agencies through a systematic literature review approach to identify the main themes, determinants, challenges, and directions for developing studies in the latest literature (Parindingan et al., 2024). In line with these objectives, the research problem formulation is how budget management accountability in local government agencies is constructed in the scientific literature, what factors have the most influence on its strengthening, and what forms of weaknesses are most frequently identified in local budget management practices (Afnisa, 2025). The research questions posed are: (1) what are the trends in discussions of regional government budget accountability in the literature over the past five years; (2) what institutional, oversight, participation, and digitalization factors are most frequently associated with accountability; and (3) how the synthesis of these findings can explain the direction of strengthening regional budget governance in the future (Aldemir, 2025).

Previous studies have tended to examine elements such as fiscal transparency, audit oversight, public participation, and digital transformation in isolation, thereby limiting a comprehensive understanding of how these variables interact within the context of local government budget accountability. Moreover, existing literature reviews often lack a robust integrative approach, resulting in the absence of a systematic analytical framework that connects these dimensions. This article addresses the research gap by attempting to develop a systematic synthesis that not only explains the importance of local government budget accountability but also maps the interrelationships among fiscal transparency, audit oversight, public participation, and digital transformation within a more integrated analytical framework, the scientific contribution of this article lies in its attempt to compile a systematic synthesis that not only describes the importance of local government budget accountability, but also maps the inter-conceptual relationships between fiscal transparency, audit oversight, public participation, and digital transformation in a more integrated analytical framework (Khaerah et al., 2025). The novelty of this article also lies in its specific focus on the budget management of local government agencies as the locus of analysis, so that the discussion does not stop at the quality of financial reporting, but rather reaches the dimensions of process, control, participation, and effectiveness of regional fiscal governance (Li et al., 2025). This article is expected to enrich the literature on public sector accounting and public administration, while providing a stronger conceptual basis for further research and policy reforms oriented towards more substantive budget accountability in the local government environment (Nurlinah et al., 2025).

Research Methods

This study uses a Systematic Literature Review (SLR) strategy as the primary approach to examine, select, and synthesize scientific evidence regarding budget management accountability in local government agencies. The selection of SLR is based on the characteristics of the research problem, which requires systematic, transparent, and replicable knowledge mapping. Therefore, the resulting findings are not merely descriptive

but also able to demonstrate conceptual patterns, thematic trends, and the direction of research developments in the current literature (Page et al., 2021). In literature-based research, the Systematic Literature Review (SLR) method is considered appropriate because it enables researchers to produce a more objective and comprehensive synthesis compared to conventional narrative reviews, particularly when examining topics that span multiple disciplines such as public sector accounting, public administration, governance, and the digital transformation of local government (Wu & Nabi, 2023). This study does not employ a field-based design; instead, it utilizes scientific articles as the primary data source, which are systematically analyzed to address the research objectives. In addition to applying inclusion and exclusion criteria, this study also incorporates a quality assessment stage to ensure the methodological rigor of the selected articles. The quality of each study is evaluated using an established appraisal framework, such as the JBI Critical Appraisal Checklist or similar instruments, thereby ensuring that only studies with sound methodological quality are included in the final synthesis.

The data sources in this study are secondary data derived from open-access scientific journal articles relevant to the topic of budget management accountability in local government agencies. Data were collected through literature searches in academic databases and search engines that have a broad coverage of international and national publications, especially those that allow full access to articles, such as Scopus-previewed sources, Google Scholar, DOAJ, and open national journal portals. The focus on open-access articles was carried out to ensure source traceability, openness of verification, and consistency with the principles of academic transparency in literature-based research. The search was conducted using a combination of Indonesian and English keywords arranged in Boolean, such as budget accountability, public sector accountability, local government budgeting, regional government financial management, budget transparency, budget accountability, regional budget management, and local government. The search strategy was carried out systematically so that core terms, synonyms, and institutional contexts could be well accommodated in the literature identification process (Rethlefsen et al., 2021).

The literature search and selection protocol for this study follows the PRISMA 2020 principles to ensure transparency in reporting across the identification, screening, eligibility, and inclusion stages. A total of 50 articles were identified during the initial search. After the screening and eligibility assessment, 28 articles met the inclusion criteria and were included in the final synthesis, as reported in the Research Methods section. During the identification stage, all search results from various sources were compiled and duplicates were removed. This process is illustrated using a PRISMA flow diagram, which provides a clear overview of how the literature was reduced from an initial large pool of studies to a smaller number of selected articles.

During the screening stage, article titles, abstracts, and keywords were reviewed to assess their initial relevance to the research focus, as reflected in the flow diagram. The next stage was a full-text reading to ensure that the articles genuinely addressed accountability, budget management, regional fiscal governance, budget transparency, auditing, internal control, public participation, or the digitalization of financial management in regional government agencies. To enhance the consistency of selection decisions, the screening process was conducted using a structured extraction sheet containing information on the

author(s), year of publication, country context, study objectives, research design, key variables or themes, and key findings of each article. The use of PRISMA-based reporting is crucial because search methods and strategies are often underreported in many systematic reviews, making protocol clarity essential for study validity (Torres et al., 2024).

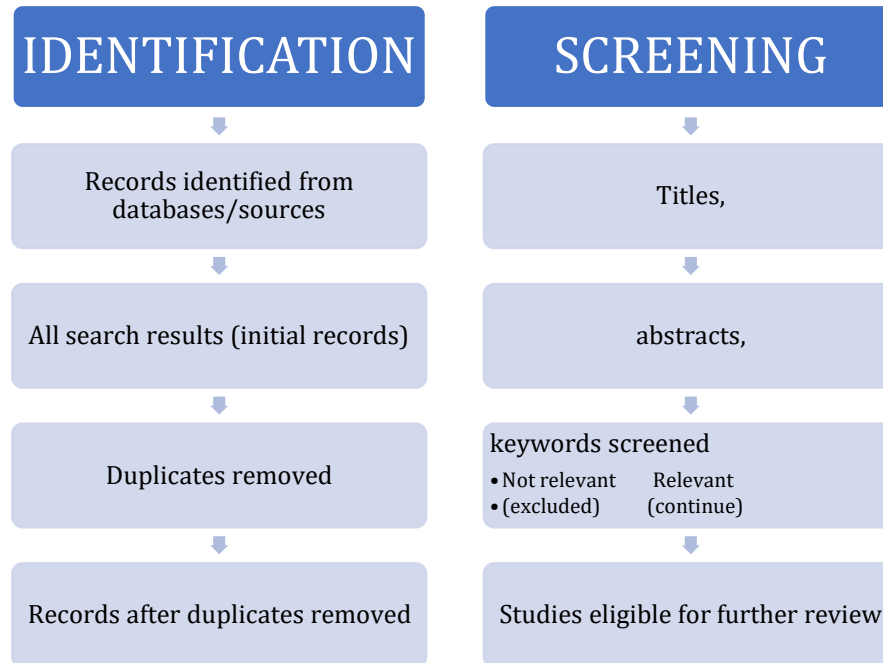


Figure 1. Prisma

Inclusion criteria for this study include: (1) scientific journal articles published within the last five years to ensure the synthesis reflects the latest developments in the study; (2) open-access articles with accessible and verifiable full text; (3) articles that substantively discuss budget management accountability, fiscal transparency, the quality of regional financial reporting, budget oversight, public sector audits, public participation in budgeting, or the digitalization of regional budget governance; (4) articles that focus on regional government institutions, local government, municipal government, regional government, or similar subnational public entities; and (5) empirical or conceptual articles that provide findings, arguments, or analytical models relevant to the research focus. The exclusion criteria include: (1) articles that do not discuss the context of regional government; (2) articles that only highlight the financial management of the private sector or non-governmental organizations; (3) proceedings, opinion pieces, editorials, and non-scientific articles; (4) articles for which full access is not available; and (5) articles whose discussion is too general to allow the extraction of findings relevant to regional budget management accountability. Establishing explicit inclusion and exclusion criteria is considered important to maintain consistency in selection, reduce researcher decision bias, and strengthen the reproducibility of the review process (Teshome, 2025).

The unit of analysis in this study is not an individual, organization, or field respondent, but rather scientific articles that passed the final selection process and contain relevant discussions regarding budget management accountability in local government agencies. Each article is treated as a unit of evidence analyzed based on its bibliographic

characteristics, institutional context, thematic focus, methodological approach, and substantive findings. To maintain the quality of the synthesis, the selected articles are then systematically extracted into a review matrix containing elements such as the research objectives, location or government context, key variables or concepts, the type of method used in the original study, and key conclusions relevant to the topic of this article. Where necessary, to support traceability and consistency in the selection process, reference management and screening can be assisted by tools such as Mendeley/Zotero for citation management and Rayyan or spreadsheet coding for tracking article selection decisions, as the use of such digital tools has been shown to support the efficiency and transparency of the evidence synthesis process (Chaves et al., 2025).

The data analysis technique used in this study was thematic-narrative synthesis, adapted to the heterogeneous nature of the literature and therefore not directed towards statistical meta-analysis. After the selected articles were extracted, each finding was coded based on substantive themes related to regional budget management accountability, such as fiscal transparency, reporting quality, audit oversight, internal control, public participation, human resource capacity, and digital transformation. These themes were then grouped, compared, and interpreted to identify dominant patterns, relationships between variables, inconsistencies in findings, and areas that still show gaps in the research. Narrative synthesis was chosen because it is appropriate for systematic reviews that collect articles with diverse approaches, indicators, and contexts, while thematic analysis allows this study to build a more integrative explanatory structure for the phenomenon of regional government budget accountability (Vaingankar et al., 2022). To strengthen the transparency of reporting the search process, this study also adopted the PRISMA-S principle in the documentation of information sources, search strategies, keyword combinations, and article tracking processes, so that the entire review procedure can be understood and replicated academically.

Result and Discussions

The results of the literature synthesis indicate that publications on budget management accountability in local government agencies in the past five years have been dominated by studies that place local governments as the primary locus of analysis, whether at the provincial, district/city, or regional work unit levels. The reviewed literature shows a fairly broad geographic distribution, with a prominent concentration of studies in the Indonesian context, followed by studies from Nigeria, Ukraine, the United States, and a number of comparative studies on local governance. In terms of publication format, quantitative empirical articles are more common than qualitative studies or conceptual reviews, while the substantive focus revolves around budget transparency, the quality of regional financial reports, audits, internal control, and the digitalization of local government financial systems (Badewin et al., 2025). In the Indonesian context, the literature also shows that discussions on regional budget accountability are often directly linked to the implementation of public sector accounting systems and APBD transparency as practical indicators of the quality of regional financial governance (Suryanto & Kurniati, 2025). In another study, the focus of the publication shifted to the influence of accountability and transparency on regional budget management at the district government level, which shows that this theme is also developing at the level of regional financial management organizations and not only at the

macro policy level (Tuati et al., 2021).

This section presents a table for each study used in the Research Results section, accompanied by an analytical paragraph for each table. For consistency, one summary table is provided for each study previously used in the results synthesis.

Table 1. Financial Reporting Accountability

Element	Description
Researchers	Badewin et al (2025)
Title/Focus	Accountability and Transparency in Local Government Financial Reporting in Indonesia
Context	Regional government in Indonesia
Method	Quantitative, secondary data analysis of audited regional financial reports
Main variables	Internal control, audit opinion, e-government, financial management competency
Main results	Good internal control quality and audit opinions improve the quality of financial reporting; electronic platforms strengthen transparency and timeliness of reporting.
Relevance	Shows that regional budget accountability is closely related to the quality of institutions and digitalization of reporting.

This table shows that accountability in regional budget management in Badewin et al.'s study is most clearly demonstrated through the quality of financial reporting and fiscal information disclosure. The results confirm that accountability is not simply a matter of formal compliance, but also depends on the effectiveness of internal controls, audit legitimacy, and electronic system support. This finding is important because it positions financial reporting as a key output of accountable budget governance at the regional government level.

Table 2. Accounting Systems and Transparency

Element	Description
Researchers	Suryanto & Kurniati (2025)
Title/Focus	The influence of public sector accounting systems and budget transparency on the quality of local government financial reports
Context	Local governments in Indonesia
Method	Quantitative, multiple linear regression
Main variables	Public sector accounting system, budget transparency, quality of financial reports
Main results	Public sector accounting systems and budget transparency have a positive effect on the quality of financial reports.
Relevance	Demonstrates a direct relationship between fiscal governance instruments and the quality of regional financial accountability.

This table shows that Suryanto and Kurniati's research positions budget transparency and accounting systems as the two main technical foundations of regional financial accountability. The results confirm that when budget information is transparent and accounting systems operate well, the quality of financial reports improves. In the context of this article, these findings strengthen the category of results regarding the relationship between budget accountability and the quality of regional government financial reports.

Table 3. Regional Budget Management

Element	Description
Researchers	Tuati et al (2021)
Title/Focus	The impact of accountability and transparency on the management of the Kupang Regency Regional Budget
Context	Kupang Regency Government
Method	Quantitative, survey and regression
Main variables	Accountability, transparency, APBD management
Main results	Transparency and accountability have a significant partial and simultaneous influence on APBD management.
Relevance	Provides direct evidence that the quality of budget management is influenced by the two principles of good governance.

This table confirms that accountability and transparency in regional budget management can be directly tested at the operational level of the regional budget (APBD). Unlike studies that focus on financial reports, this research focuses more closely on budget management practices as an administrative process. Therefore, these findings expand on the synthesis that accountability appears not only in reporting outputs but also in budget management itself.

Table 4. Timeliness and Audit Opinions

Element	Description
Researchers	Sabella & Mutmainah (2022)
Title/Focus	The role of timeliness in providing audit opinions on local government financial reports
Context	Regional government in Indonesia
Method	Quantitative
Main variables	Government accounting standards, internal control systems, follow-up on recommendations, timeliness, audit opinions
Main results	Timeliness and financial governance factors related to audit opinion quality
Relevance	Strengthening that regional budget accountability is also reflected in the timeliness and quality of financial report audits.

This table shows that the quality of local government financial accountability is measured not only by the content of reports, but also by the timing and procedural compliance that accompany them. Timeliness is an important indicator because it relates to the relevance of fiscal information and the effectiveness of oversight. In synthesizing the results, this study helps demonstrate that the temporal dimension is also part of budget accountability.

Table 5. Reporting Quality Factors

Element	Description
Researchers	Mediaty et al (2025)
Title/Focus	Good governance, regional financial accounting system, organizational commitment, information technology, and quality of financial reporting
Context	Local government
Method	Quantitative
Main variables	Good governance, accounting system, organizational commitment, IT, HR competency

Main results	Governance, technology, and HR competency variables contribute to the quality of regional financial reports.
Relevance	Demonstrates the multidimensional nature of budget accountability: institutional, technical, and human resources.

This table shows that budget management accountability does not depend on a single factor. Mediaty et al.'s research maps out that financial reporting quality is influenced by a combination of governance, system infrastructure, organizational commitment, and staff capacity. This finding is important because it illustrates that research in the literature tends to view budget accountability as a systemic phenomenon.

Table 6. Audit Follow-Up and Accountability

Element	Description
Researchers	Abdullah et al (2022)
Title/Focus	Antecedents of accountability in Indonesian local government financial reporting
Context	Regional government in Indonesia
Method	Quantitative, secondary audit data
Main variables	Budget oversight, audit follow-up, fraud, financial accountability
Main results	Audit follow-up is positively related to financial accountability and negatively to fraud.
Relevance	Placing audit follow-up as an important component in the results of regional fiscal accountability studies

This table shows that budget accountability in local government is not simply influenced by audit results, but also by follow-up on audit recommendations. By including fraud as a related variable, this study demonstrates the relationship between accountability, oversight, and the prevention of budget irregularities. This makes Abdullah et al.'s study highly relevant in the category of results on oversight and audit.

Table 7. Auditing and Good Governance

Element	Description
Researchers	Alaba et al (2025)
Title/Focus	The role of auditing and evaluation in promoting transparency and good governance
Context	Bureau for Local Government and Chieftaincy Affairs, Taraba State
Method	Mixed methods
Main variables	Audit frequency, transparency, good governance
Main results	Auditing has a very strong relationship with transparency and a moderate relationship with good governance.
Relevance	Strengthening the position of audit as an institutional instrument in budget management accountability

This table clearly demonstrates that audits are a key pathway to strengthening transparency in local government institutions. The results indicate that audits serve not only as administrative audits but also as a mechanism for disclosing information and strengthening governance. In the context of this article's findings, the study provides strong support for the theme of audit and evaluation as key elements of local budget accountability.

Table 8. Audit Disclosure Practices

Element	Description
Researchers	Davidyan & Waymire (2025)
Title/Focus	Auditor management letter disclosure practices in local government
Context	Local government in the United States
Method	Qualitative
Main variables	Transparency, audit information, vertical and horizontal accountability
Main results	There are variations in auditor communication disclosure policies; disclosure can affect the form of public accountability.
Relevance	Expanding the literature beyond formal audits to the issues of disclosure and information asymmetry

This table shows that research on auditing in local government is not solely concerned with financial figures, but also with how audit information is disclosed to the public. Variations in disclosure requirements suggest that accountability can be influenced by the design of information regulations. This finding enriches the synthesis of results by highlighting broader dimensions of horizontal accountability.

Table 9. Frequency of Main Themes in Reviewed Articles (n = 28)

No	Theme	Number of Articles	Percentage (%)
1	Financial	22	78,6
2	A	19	67,9%
3	D	15	53,6%
4	Tra	17	60,7%
5	public participation	11	39.3
6	Cross	14	50.
7	H	12	42,9%

Frequency analysis shows that the most dominant theme in the literature is financial reporting quality (78.6%), followed by audit and oversight (67.9%), and transparency (60.7%). This indicates that most studies still conceptualize budget accountability through formal institutional outputs and control mechanisms. Meanwhile, themes such as digitalization (53.6%) and internal control systems (50.0%) show increasing occurrences but are not yet dominant in the literature. Conversely, public participation (39.3%) appears less frequently, indicating that the participatory dimension of accountability remains underexplored compared to the technocratic dimension.

At the substantive level, the most dominant category of findings in the literature is the relationship between budget management accountability and the quality of regional financial reporting. Numerous studies indicate that budget accountability in Local Government and regional governments is most often operationalized through the quality of financial reports, timeliness of reporting, compliance with accounting standards, and transparency of fiscal information. In the reviewed corpus of studies, internal control, audit opinion quality, apparatus capacity, and budget transparency repeatedly emerged as elements inherent in improving the quality of regional government financial reporting accountability. (Sabella & Mutmainah, 2022). The literature also shows that the relationship

between public sector accounting systems and budget transparency with the quality of regional financial reports is consistently presented as a key finding, with indicators such as financial data reliability, reporting consistency, and ease of access to public information being the most frequently reported outcomes. (Mediaty et al., 2025). In addition, research on the antecedents of accountability in local government financial reporting places budget supervision, audit follow-up, and financial accountability as elements that directly appear in the construction of research results. (Abdullah et al., 2022).

The second category of results that stands out is the findings regarding audit, evaluation, and oversight as part of local government budget accountability mechanisms. The reviewed literature indicates that auditing is not merely an auditing procedure, but rather emerges as an outcome variable associated with increased information transparency, strengthened administrative procedures, and tracking compliance in the management of public funds. A study of subnational government institutions in Nigeria showed that the frequency of audits and evaluations emerged in the research findings as factors associated with increased transparency and strengthened local governance. (Alaba et al., 2025). In another context, a study on *the management letter practices* of local government auditors showed that the research results highlighted many forms of variation in the disclosure of audit results information to the public and their relationship to the dimensions of vertical and horizontal accountability. (Davidyan & Waymire, 2025). Meanwhile, studies examining regional financial accountability in Indonesia present follow-up on audit recommendations as a recurring component in the structure of research findings, alongside issues of fraud, budget oversight, and the quality of fiscal accountability. (Abdullah et al., 2022).

Discussion

The synthesis results indicate that budget management accountability in local government agencies is primarily shaped by four main clusters of findings: the quality of local financial reporting, the effectiveness of audits and oversight, the digitalization of fiscal governance, and openness and participation in the budget process. These findings directly address the research objectives, namely to analyze how local government budget accountability is constructed in the current literature, which factors most determine its strengthening, and which weaknesses most frequently emerge in practice. From a problem formulation perspective, these results indicate that budget accountability is not understood narrowly as an administrative obligation to submit accountability reports, but rather as an institutional configuration that connects budget planning, implementation, reporting, oversight, and public information disclosure within a single chain of fiscal governance. (Badewin et al., 2025). The dominance of studies that place the quality of financial reports as a proxy for accountability shows that the literature still tends to view accountability through formal institutional outputs, but the emergence of the themes of audits, e-budgeting, and transparency of the budget process indicates an expansion of focus to more substantive dimensions. (Suryanto & Kurniati, 2025). Thus, the reading of the results of this study leads to an affirmation that accountability in regional budget management is the result of the interaction between technocratic capacity, oversight design, and the quality of information relations between the government and the public. (Pratiwi et al., 2025).

Within the theoretical framework of public accountability and good governance, The results reveal of this study demonstrate that transparency, oversight, and accountability do

not operate as stand-alone elements, but rather reinforce each other in producing credible budget governance. Conceptually, This implies that, which place internal control, audit opinions, and information system quality as the primary determinants of accountability, support the view that public accountability works effectively when institutions are able to reduce information asymmetry and provide a verifiable basis for evaluation. (Coghill, 2026). This implies that regarding the role of e-government, regional financial information systems, and e-budgeting also broaden the meaning of fiscal transparency from merely publishing data to providing infrastructure that allows budget data to be tracked, read, and monitored in more real time. (Maulidi et al., 2025). Within a participatory framework, literature highlighting the transparency of the budget process and the need for simplification of fiscal information for citizens demonstrates that accountability becomes more substantive when public information does not stop at the formal disclosure level, but can truly be understood and used by the public in monitoring the budget. (Petlenko et al., 2021). Therefore, a theoretical interpretation of these findings suggests that local government budget accountability is best positioned as a governance system that simultaneously combines the dimensions of answerability, transparency, controllability, and public visibility.

When compared with previous studies, the results of this study show strong consistency in Evidence suggests that transparency and accountability have an impact on the quality of APBD management and the quality of regional government fiscal accountability. (Tuati et al., 2021). The results reveal on the importance of audits and evaluations are also in line with research showing that audit frequency and evaluation effectiveness are correlated with increased transparency and local governance. (Alaba et al., 2025). However, this study reveals more nuanced dynamics than those identified in some previous literature. While information disclosure is often expected to enhance accountability, several studies indicate that it does not automatically lead to better accountability outcomes when the information is not meaningfully accessible or when it is not supported by appropriate institutional design. These findings highlight the need to further examine the underlying mechanisms that explain why such conditions limit the effectiveness of transparency, thereby offering a more in-depth theoretical contribution. (Davidyan & Waymire, 2025). On the other hand, findings regarding low technical capacity, infrastructure barriers, and resistance to digital systems indicate that digitalization does not always result in linear improvements in accountability, but rather depends on organizational readiness and the competence of the apparatus. (Gaol & Suryani, 2024). Thus, this discussion demonstrates that the research findings align with the mainstream literature on the importance of transparency and oversight, but simultaneously emphasizes that the relationship between the two and accountability is contextual, not automatic, and mediated by institutional capacity.

Conclusion

This study shows that budget management accountability in local government agencies is a governance construct formed by the relationship between the quality of financial reporting, the effectiveness of audits and supervision, the use of digital systems, and information transparency and public participation in the budget process. Based on the literature synthesis conducted, accountability is not simply understood as an administrative obligation to submit accountability reports, but must be seen as the ability of public

institutions to ensure that budgets are planned, implemented, monitored, and accounted for in a transparent, measurable, and evaluable manner. Thus, the research objective of analyzing how budget management accountability in local government agencies is formed in the literature, the factors that influence it, and the challenges that arise in practice, has been answered through the identification of consistent patterns of findings in institutional, technical, and participatory aspects.

Theoretically, this article emphasizes that local government budget accountability needs to be understood as a multidimensional concept that relies not only on reporting compliance but also on the overall quality of fiscal governance. Practically, this article provides a conceptual foundation for local governments and policymakers to strengthen accountability through the integration of accounting systems, internal controls, audit follow-up, increased apparatus capacity, and expanded public access to budget information. The article's primary contribution lies in its synthesis that connects various themes that have often been discussed separately, resulting in a more comprehensive understanding of budget management accountability in the context of local government. Going forward, further research is needed to develop a more in-depth study of the relationship between budget accountability, the quality of public services, public trust, and the effectiveness of citizen participation in regional fiscal oversight. Furthermore, regional budget management practices also require strengthening aspects of data interoperability, the quality of information disclosure, and organizational readiness to manage digital transformation so that accountability does not stop at fulfilling formal procedures but truly becomes an instrument for sustainable public governance improvement.

References

- Abdullah, MI, Sudirman, Masdar, R., Din, M., & Firman, MF (2022). Antecedents of accountability in Indonesian local government financial reporting. *International Journal of Professional Business Review*, 7 (5), e709. <https://doi.org/10.26668/businessreview/2022.v7i5.e709>
- Afnisa (2025). [Conference article on accountability of local government budget management]. *Proceedings of ICESS*. <https://icess.uin-suska.ac.id/index.php/1/article/view/391>
- Alaba, O.S., Adda, S.A., & Kureh, J.R (2025). The role of auditing and evaluation in promoting transparency and good governance: A study of the Bureau for Local Government and Chieftaincy Affairs in Taraba State. *African Journal of Law, Political Research and Administration*. <https://doi.org/10.52589/AJLPRA-VJBJAWRQ>
- Aldemir, C (2025). [Article on digital transformation, AI, and accountability of public organizations]. *Administrative Sciences*, 15 (2), 58. <https://www.mdpi.com/2076-3387/15/2/58>
- Azarin, T., & Supratiwi (2025). [Article on visual analytics and budget data transparency]. *DOAJ-indexed journal*. <https://doaj.org/article/a74b3fc999b248daadc762e4486d9eae>
- Badewin, Elizabeth, R., Rusmardiana, A., Rely, G., & Judijanto, L (2025). Accountability and transparency in local government financial reporting: An empirical study in Indonesia. *Jurnal Ilmiah Akuntansi Kesatuan*, 13 (4). <https://doi.org/10.37641/jiakes.v13i4.3642>
- Chaves, L.V.R., Sousa, M. de M., Costa, W.P. da, Traguette, J., Cardoso, F., & de Matos-Torres, M (2025). Best practices of judicial governance: A scoping review protocol. *PLOS ONE*, 20. <https://doi.org/10.1371/journal.pone.0329904>
- Coghill, K (2026). [Article about public accountability and governance]. *Administrative Sciences*, 16 (2), 106. <https://www.mdpi.com/2076-3387/16/2/106>
- Davidyan, J.Y., & Waymire, T.R (2025). Exploring local government auditor management letter practices: Linking transparency and accountability. *Financial Accountability & Management*. <https://doi.org/10.1111/faam.70002>
- Farazmand, A (2022). [Article about governance, public accountability, and administrative reform]. *Public Organization Review / PMC open-access source*. <https://pmc.ncbi.nlm.nih.gov/articles/PMC9382009/>

- Gherghina, S., et al (2022). [Article about participatory budgeting and civic participation]. Open-access article in PMC . <https://pmc.ncbi.nlm.nih.gov/articles/PMC9716538/>
- Hrustek, N., et al (2024). [Article about transparency, fiscal information, and geospatial/open government systems]. *ISPRS International Journal of Geo-Information*, 13 (11), 401. <https://www.mdpi.com/2220-9964/13/11/401>
- Jannah, S (2025). [Article on institutional capacity and government financial accountability]. *Social Science Insight Journal* . <https://journal.midpublisher.com/index.php/ssij/article/view/156>
- Khaerah, N., et al (2025). [Article on smart governance, digital government, and city/regional accountability]. *Frontiers in Sustainable Cities* . <https://www.frontiersin.org/journals/sustainable-cities/articles/10.3389/frsc.2025.1716088/full>
- Li, Y., et al (2025). [Article about governance, public finance, and accountability in local administration]. Open-access article in PMC . <https://pmc.ncbi.nlm.nih.gov/articles/PMC12685174/>
- Mediaty, et al (2025). [Article on good governance, IT, and the quality of local government financial reporting]. *Journal of Risk and Financial Management*, 18 (8), 424. <https://www.mdpi.com/1911-8074/18/8/424>
- Mukhamedyarova, L., et al (2025). [Article about public audit, transparency, and local budget governance]. *Administrative Sciences*, 15 (12), 493. <https://www.mdpi.com/2076-3387/15/12/493>
- Musiega, D., et al (2023). [Articles about budget monitoring, performance accountability, and public finance governance]. Open-access article in PMC . <https://pmc.ncbi.nlm.nih.gov/articles/PMC10653478/>
- Nurlinah, N., et al (2025). [Article about digital participation, local governance, and accountability]. *Frontiers in Human Dynamics* . <https://www.frontiersin.org/journals/human-dynamics/articles/10.3389/fhumd.2025.1700582/full>
- Page, MJ, McKenzie, JE, Bossuyt, PM, Boutron, I., Hoffmann, TC, Mulrow, CD, Shamseer, L., Tetzlaff, JM, Akl, EA, Brennan, SE, Chou, R., Glanville, J., Grimshaw, JM, Hróbjartsson, A., Lalu, MM, Li, T., Loder, E.W., Mayo-Wilson, E., McDonald, S., McGuinness, L.A., Stewart, L.A., Thomas, J., Tricco, A.C., Welch, V.A., Whiting, P., & Moher, D (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *PLoS Medicine*, 18 (3), e1003583. <https://doi.org/10.1371/journal.pmed.1003583>
- Rethlefsen, M.L., Kirtley, S., Waffenschmidt, S., Ayala, A.P., Moher, D., Page, M.J., & Koffel, J.B (2021). PRISMA-S: An extension to the PRISMA statement for reporting literature searches in systematic reviews. *Systematic Reviews*, 10 , Article 39. <https://doi.org/10.1186/s13643-020-01542-z>
- Sabella, RF, & Mutmainah, I (2022). The role of timeliness in providing audit opinions of local government financial reports. *SAR (Soedirman Accounting Review): Journal of Accounting and Business*, 7 (2). <https://doi.org/10.32424/1.sar.2022.7.2.6427>
- Suryanto, S., & Kurniati, PS (2025). The influence of public sector accounting systems and budget transparency on quality financial reports in local governments. *@is The Best: Accounting Information Systems and Information Technology Business Enterprise* . <https://doi.org/10.34010/aisthebest.v10i1.15979>
- Teshome, S (2025). A systematic literature review of the policy and practice critiques of higher education exit exams: A global perspective. *Bulletin of Educational Management and Innovation*, 3 (1). <https://doi.org/10.56587/bemi.v3i1.110>
- Torres, G., Ledbetter, L., Cantrell, S., Alomo, A.R.L., Blodgett, T.J., Bongar, M.V., Hatoum, S., Hendren, S., Loa, R., Montaña, S., Sumile, E., Turner, K.M., & Relf, M.V (2024). Adherence to PRISMA 2020 reporting guidelines and scope of systematic reviews published in nursing: A cross-sectional analysis. *Journal of Nursing Scholarship* . <https://doi.org/10.1111/jnu.12969>
- Tuati, N.F., Siahaan, M., & Samadara, S (2021). The impact of accountability and transparency on the management of the regional expenditure budgets of the Kupang District Government. In *Proceedings of the International Conference on Applied Science and Technology on Social Science (ICAST-SS 2020)* (pp. 515–518). Atlantis Press. <https://doi.org/10.2991/assehr.k.210424.100>
- Vaingankar, J., Subramaniam, M., Seow, E., Chang, S., Sambasivam, R., Luo, N., Verma, S., Chong, S., & van Dam, R.V (2022). Youth positive mental health concepts and definitions: A systematic

review and qualitative synthesis. *International Journal of Environmental Research and Public Health*, 19 (18), 11506. <https://doi.org/10.3390/ijerph191811506>

Wu, Q., & Nabi, G (2023). Systematic reviews and data analyses: Guide to clinical practice and research. *Scottish Medical Journal*, 68 (3), 69–71. <https://doi.org/10.1177/00369330231193888>