



## **Financial Management Accountability the Secretariat of the Regional House of Representatives Boalemo Regency**

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DOI: <https://doi.org/10.55248/gengpi.4.1123.113022>

### **ABSTRACT**

This research aims to describe financial management accountability and the factors inhibiting financial management accountability there. Descriptive qualitative research method, data consisting of in-depth interviews with informants as primary data and secondary data from various sources relevant to the research topic. The research results show that financial management accountability includes financial accountability, benefits accountability and procedural accountability. Inhibiting factors in financial management are poor legitimacy from local officials, poor morale of implementers, lack of empathy from implementers, lack of transparency due to office secrets, use of resources that is not optimal and finally due to changes in regulations so that the implementation of financial management is less efficient and effective.

**Keywords:** Accountability, Financial management, Benefits, Procedures, inhibiting financial

### **1. Introduction**

To implement Good Governance (1), according to the United Nations Development Program, several main characteristics must be carried out, one of which is the accountability aspect (2). Accountability is an ethical concept that must always be present in government organizations (3). This accountability aspect must also be held in financial management activities that are reflected in the government's financial statements (4). By the explanation of the Government of the Republic of Indonesia Regulation No.8 of 2006 stated that concrete efforts in realizing accountability and transparency in the government environment require every state financial manager to submit a financial management accountability report with a wider scope and on time (5). Further in government regulation No.8 of 2006 article 34 paragraph 2, it is explained that: any delay in the submission of financial statements by budget users or budget users authority at the local government level caused by deliberate and/or negligence, the head of the regional financial management work unit as the Regional General Treasurer may sanction in the form of suspension of budget implementation or delay in disbursement of funds (6).

Government Accountability, according to (7), in applying the principle of accountability four dimensions must be considered, namely program, process, managerial, and finally regular. Local government financial accountability requires local governments to be responsible for their financial statements ranging from budget planning, budget usage, and budget reporting in full. Accountability related to regional financial reports does not only include the presentation of financial reports, in this case, reports that contain relevant information and meet user needs, but also reports that are directly available and can be accessed by parties who use the information. In addition to the presentation of financial statements, effective accountability also depends on the ease of a person in obtaining related information in financial statements.

The Finance section of the Secretariat of the Boalemo Regional People's Representative Council is divided into three sub-sections, namely the budget Sub-section, the payment and bookkeeping Sub-section, and the verification Sub-Section. Sub-section of the budget in the Secretariat of the House of Regional Representatives Boalemo has the main task of planning and preparing the budget expenditure and finance of the House of Regional Representatives and the Secretariat of the House of Regional Representatives, preparing financial reporting and administration of the House of regional representatives and the Secretariat of the House of regional representatives, carrying out financial administration activities within the regional legislative council Secretariat of the House of regional representatives, and carrying out the tasks assigned by superiors. Based on observations at the Secretariat of the House of Regional Representatives of Boalemo Regency showed that carrying out the budget task is not fully maximized, it is due to limited money supply so the inhibition of the disbursement of funds, such as the implementation of the development of the competence of state employees due to funds have not been transferred to the treasurer of the Secretariat of the House of regional representatives. Another problem is the lack of adequate human resources in the finance department it is characterized by the presence of employees who are less competent in financial management due to a lack of training in Finance. as well as frequent changes in the monthly work plan. This is influenced by the budget shifts made by the regions so that the monthly

plan in the secretariat of the House of Regional Representatives also changed, such as the implementation of employee training that was supposed to be implemented in July was postponed due to budget shifts.

The results of the audit of the financial in 2021 years, received 5 findings. But unfortunately, no follow-up was reported. Furthermore, in 2022 years the findings increased to 9 findings and have been followed up, the increase in audit findings by the Inspectorate of Boalemo Regency shows that the financial accountability of Representatives is still not optimal. The findings in the financial audit report of the Boalemo Regency Council Secretariat in 2021 and 2022 years mentioned above show the weak accountability of the financial management of the Boalemo Regency Council Secretariat. Financial accountability has not provided benefits in optimizing the implementation of programs budgeted. This can be seen from the existence of tang programs implemented carelessly such as employee training that does not have an impact on employee competence. This means that the competence of employees is mediocre after training. In addition, the accountability of benefits that are expected to improve employee performance has not been as expected. Employees still carry out their duties as they wish, not according to the targets and quality of work set by the government, so that financial utilization is far from the previously set targets.

Furthermore, accountability procedures have not met the required aspects such as considering issues of morality, ethics, legal certainty, and adherence to political decisions to support the achievement of the final goals that have been set. It appears that the financial statements presented after getting the audit have not been in accordance with reality in the field, meaning that from the aspect of legal certainty, it has not guaranteed financial statements that are free from irregularities. The lack of optimal financial accountability of the Secretariat of the House of Regional Representatives of Boalemo Regency is due to (1) The Financial Accountability Report is often late; (2) the preparation of the Financial Accountability Report does not heed the existing regulations; (3) the lack of care in the preparation of the Financial Accountability Report; and (4) there are still findings in the audit annually. The existence of these symptoms indicates that the quality of human resources who make financial statements is not yet professional and needs to be developed through financial trainings. In addition, the quality of information conveyed through financial statements has not been generally accepted because it is different from the reality of the field. In other aspects, the secretary of the House of Regional Representatives and employees have not exercised optimal internal control so the financial statements after being audited still have weaknesses that must be corrected.

Based on the problems and the results of relevant research, it can be argued that there is a need for improvements in the financial statements of the Secretariat of the House of Regional Representatives of Boalemo Regency. Local government financial statements must be presented through a process that guarantees the reliability and timeliness of their presentation in order to be useful in decision-making. The audited published financial statements can then be used as a performance evaluation material and provide feedback for the next period of planning. The description indicates that the financial statements must be managed by employees who have competence in their fields. In this case, employees always attend training regularly so that they can understand the development of financial management in accordance with laws and government regulations. Competent employees will work optimally and apply the rules of good and correct financial management so as to produce accountable financial statements. In addition, information systems used in financial management must be able to present quality information to those who need it. This is an effort to improve the principle of financial management benefits for agencies in achieving goals. In addition, with good quality information, the parties in need can carry out the program in accordance with the previously set target.

Financial management will be well controlled if there are internal controls carried out by the government both internally and externally. Internally, the secretary of the House of regional representatives can conduct periodic evaluations of the use of the budget, while externally, the Inspectorate conducts appropriate audits. Internal control is useful for controlling government activities, in order to achieve effective, efficient, transparent, and accountable management of state finances.

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## 2. Methodology

Referring to the research approach, this study falls into the qualitative category (8), which is interpretative, which is to understand the meaning and interpretation contained in the intention of the perpetrator. This interpretative nature is intended to collect data and information according to the focus of the research, namely accountability in financial management. This study is qualitative research that is a descriptive analysis using a phenomenological approach. In this approach, of course, the researcher seeks to reveal and understand a social reality of the community that occurs to get a holistic picture of the phenomenon (9). Thus, first of all, the researcher will collect as much data as possible, both primary and secondary data, which are then described as a whole, and then proceed to analyze these data.

**Research Location** The selection of places in this study is based on certain considerations such as the application of accountability in regional financial management. In addition, other considerations are also such as the government providing a good example in financial management. Furthermore, the subject of this study is the secretariat of the House of Regional Representatives Boalemo. This study is planned to be carried out for 3 months (September to November) with the consideration that so much data must be collected and still stored on the informants so that it takes extra time to collect these data. **Data Sources** in addition to using these techniques, the researchers also used the snowball sampling technique whose implementation is to determine in advance the key informant in this case the secretary of the Regional House of Representatives, then the key informant will provide instructions to other informants such as employees and members of the Regional House of Representatives. This was emphasized, that the determination of sample units (respondents) is considered adequate if it has reached the "redundancy" level (the data is saturated, plus another sample does not provide new information), meaning that using the next data source it could be said that no additional significant new information was obtained.

Data collection techniques observation is needed in this research, namely to get a real understanding of how the concept of accountability in financial management is presented independently and collaborated with various existing regulations. Through observation, researchers are expected to feel directly

how financial management. This kind of Data will be needed to strengthen the interpretation and as raw data when analyzing and writing reports. The thing that needs to be considered is the problem of being 'insider' and 'outsider' by researchers. In this study, the researcher is an outsider using observer participants (insider or outsider), so it must be more sensitive to the problems that arise, especially in the interpretation process, so that subjectivity can be eliminated, or at least minimized. The interview is a further action on what and who is observed or observed by a researcher. The interview that will be conducted is an in-depth interview, so the interview data must be recorded. This is done considering the possibility of many problems that will be discussed in the interview. In addition, the process of listening to the recorded interview results repeatedly is expected to sharpen the data analysis that will be carried out. The interviewees to be interviewed include key informants (Secretary of the board and treasurer), employees, and ordinary informants (the perpetrators, namely members of the regional people's Representative Council who are considered competent and know this problem). Documentation is needed to record, both what is observed by the researcher in the observation (especially documenting financial statements). In the implementation of this documentation, it will be done by using audio, visual, and audio-visual recording media. Thus, documentation of various financial management will be carried out in whole or in its entirety. Data Analysis Techniques According to Miles and Huberman (10), the descriptive data analysis process involves three activity streams that take place simultaneously, namely: Data Reduction; It is a choice that focuses on simplifying, validating, and transforming raw data or rough data that emerges from written notes in the field. Activities carried out during data reduction are to listen to recorded interviews with informants, then summarize, select, and sort out the main things and analyze them. This stage is intended for researchers to obtain a clear picture of the results in the field, make it easier to check back when needed and help in providing code on certain aspects. Reducing data is needed to assist researchers in writing all field data as well as summarizing, selecting and sorting out the main things and analyzing them. The data nature of qualitative research is intended to simplify complex information into simple, selective information, and help to understand of its meaning. It is intended to find meaningful patterns and provide the possibility of drawing conclusions. After sorting the data, the data presented are: accountability in financial management. And finally, conclusions can be made based on matrices or charts that have been made to find patterns, research problem topics, then researchers make conclusions that are free and open, but more detailed, rooted and solid. The data that has been collected is then processed to answer research questions as stated in the formulation of the problem. Data processing will mainly be based on the theoretical framework used in this study. So as to answer the problem of how the concept of accountability in financial management the era of transformation.

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## 4. Results

Based on the results of the study, the discussion of this study are as follows:

### 4.1 *Financial management accountability*

Accountability of financial management in the Secretariat of the House of regional representatives boalemo reviewed from several aspects, namely: Financial Accountability, accountability benefits, and accountability procedures. The results of Financial Accountability Research show that the financial statements in the Secretariat of the House of regional representatives Boalemo were implemented in accordance with applicable laws and regulations so that the financial statements presented meet Financial Accountability. Financial accountability starts from financial planning. At this stage of planning involves the House of regional representatives in its determination, while the House of regional representatives itself is also a user of the budget, so that this process occurs through political communication. Agency Theory reveals that the position of the Regional House of Representatives called the legislature or politician can act as principals and can also act as agents. The House of regional representatives acts as principals when replacing the role of the people, and acts as agents when carrying out supervisory duties assigned by the people. Implementation of the budget is fully the responsibility of the head of the department here is the secretary of the House of regional representatives to be accountable to the head of the region.

Minister of Home Affairs regulations No. 21 of 2011 on the Second Amendment to Minister of Home Affairs regulations No. 13 of 2006 on guidelines for the implementation of regional finance Article 122 budgeted in the budget is the highest limit for each expenditure, the Boalemo Regency government made changes to the regional budget after the first semester of accountability, in order to run better. Accountability is the most important stage of the use of the budget because at this stage, the level of success, and achievement of the entire program that has been planned. One form of accountability is in the form of records of budget implementation. This responsibility is regulated in Minister of Home Affairs regulations No. 21 of 2011 on the Second Amendment to Minister of Home Affairs regulations No. 13 of 2006 on regional financial management guidelines Article 189 which states the responsibility of the recipient's treasurer in the administrative and functional form of a general cash book, assistant receipt object details, Daily receipt recapitulation, other valid receipt books, filling out documents in the form of.

The rules are in accordance with what has been done by the secretariat of the House of representatives of this region, because all documents are listed in a special computer finance that is the responsibility of the computer operators finance section. Centralized information makes it easier for parties who want to know about the budget. Although this budget document is well organized, this document can only be seen by internal only, and some parties who have the power to see such as the audit board, and the Regent, but other parties can not see it. The accountability process is carried out in two stages, namely in the first semester, and at the end of the fiscal year. According to Minister of Home Affairs regulations No. 21 of 2011 on the Second Amendment of Minister of Home Affairs regulations No. 13 of 2006 on regional financial management guidelines explained that guidance and supervision here can be in the form of providing guidance, guidance, supervision, consultation, education and training. Then in addition supervision was divided into two, namely internal and external supervision. Internal supervision is carried out by the head of the department, in this case it is carried out by the inspectorat and externally carried out by the financial and development Supervisory Agency. This is a solution offered by Dwiputriyanti at the 28th International Congress of Administrative Sciences in 2010 in Bali which suggested the existence of auditors to determine the success rate of the public sector in applying the principles of accountability, effectiveness, efficiency and transparency from external parties. So the audit team from the Audit Board of the

Republic of Indonesia is expected to improve the quality of public sector performance and avoid existing irregularities. Based on the results of research accountability benefits, accountability benefits financial statements largely determine the achievement of organizational goals. Accountability benefits is one of the principles of good governance is very concerning today. Public accountability for local governments includes providing information on the activities and financial performance of the government to interested parties with financial statements.

The internal party of the organization that is most competent in the flow of accountability implementation is the ministry or related institution while the external party of the organization can refer to an independent official institution, namely the Audit Board. Examination of the Audit Board aims to provide an opinion on the fairness of the presentation of financial statements by considering various aspects. The first aspect of compliance with Government Accounting Standards. Both aspects of the adequacy of disclosure in accordance with the disclosure set forth in the Government Accounting Standards. The three aspects of compliance with legislation. And the last aspect of the effectiveness of internal control systems. One of the indicators of financial statements is said to be transparent is the Audit Board's opinion on financial statements. If reasonable opinion exception can be said already transparent financial statements. Fair opinion exclusion generally describes the improvement of financial accountability by ministries/institutions in presenting financial statements in accordance with applicable accounting principles and standards. According to Government Regulation No. 71 of 2010 on government accounting standards, accountability is a form of accountability for the management of policy implementation and resources that have been entrusted to reporting entities in achieving objectives that have been set periodically (11).

Accountability is one of the main components in order to realize good governance. There are two types of public accountability: vertical accountability and horizontal accountability. Vertical accountability is the responsibility for the management of funds to higher authorities, such as accountability of work units to local governments, local government accountability to the central government, and the central government to the people's Consultative Assembly. Horizontal accountability is accountability to the wider community either directly or through representative institutions. The results of the procedure Accountability Study showed that the Secretariat of the Boalemo Regional Representative Council has prepared financial statements by taking into account the preparation procedures in accordance with Indonesian Accounting Standards. The procedure is implemented to provide financial management responsibility to the public. Transparency can at least be measured through several indicators, including: (1). Mechanisms that ensure a system of openness and standardization of all public service processes; (2). Mechanisms that facilitate public inquiries about public policies and services as well as processes within the public sector; and (3). A mechanism that facilitates reporting or irregularities in the actions of public officials in public service activities. Based on all research can be concluded financial accountability in the secretariat of the House of regional representatives of Boalemo includes financial accountability, accountability benefits, and accountability procedures still need to be developed and optimized in improving financial management accountability in the secretariat of the House of regional representatives of Boalemo through an understanding of applicable legislation so as to improve trustworthy.

#### ***4.2 Factors inhibiting financial accountability***

The data showed that there are factors that hinder the implementation of financial accountability in the Secretariat of the House of regional representatives of Boalemo Regency, including the legitimacy of policy makers, the existence of adequate morals, sensitivity, openness, optimal utilization of resources, and efforts to improve the efficiency and effectiveness of financial management. The results of research on the legitimacy of policy makers showed that the legitimacy of policy makers became one of the obstacles in financial management in the Regional Secretariat of Boalemo Regency. This is indicated by the existence of officials who provide legitimacy for the use of the budget for activities that are not contained in the budget plan of the Regional Secretariat of Boalemo Regency. This is because (1) not all policy makers understand the policy process, are sensitive to public problems, and are good at matching instruments and objectives (2) conflicts between stakeholders on how to solve public problems (3) many interests have not been accommodated (4) communication from policy makers is less effective and less successful in convincing the public. Legitimacy is a form of public acceptance and recognition of the authority, decisions, or policies taken by a leader.

Thus, it can be said that the term legitimacy is closely related to the power or authority of a leader. In practice, legitimacy is a very important aspect because if a decision made by a leader or public figure is not legitimate, a split will arise that has an impact on the non-conduciveness of leadership. The realization of political legitimacy is when society and government and government agencies can work well together. This is evidenced by the recognition, acceptance and consensus reached in all government programs. Without legitimacy and consensus, politics defined as a means to a popular end will not work in practice. Behind all the negative connotations of political meaning, state politics needs to be strengthened to ensure the continuity of the implementation of political procedures themselves. The results of the study showed that the existence of adequate morale employees have morals in accordance with standards set by the government. This is because employees have been sworn to have good morals in the performance of their duties as state officials and as public servants.

However, it is realized that there are moral employees or members of the Regional House of Representatives who are emotional in making decisions to fulfill the rights of the people. Sometimes it happens because of different interests in realizing maximum service to the people. Employees who become financial managers to realize a productive, competitive, inclusive and equitable regional economy to support the vision and mission of the region. The mission of local governments in financial management is to first implement responsive and sustainable fiscal policies, second achieve high levels of local income through excellent service and effective supervision and enforcement, third ensure equitable, effective, efficient and productive regional spending, fourth manage innovative finance with minimum risk, fifth develop business processes digital-based core and Adaptive Human Resource Management according to technological advances. The following behavior of regional financial managers is as follows (12); first is service-oriented by understanding and meeting the needs of the community, friendly, dexterous, solutive, and reliable, making continuous improvements. Both are accountable, namely carrying out their duties honestly, responsibly, carefully, and with discipline and high integrity, using state property and goods responsibly, effectively

and efficiently, and not abusing the authority of office. The third competency is to improve self-competence to answer ever-changing challenges, help others learn, carry out tasks with the best quality. The Fourth Harmony is to appreciate everyone regardless of their background, like to help others, build a conducive work environment. The fifth Loyal is to uphold the ideology of Pancasila and Undang-Undang the 1945 law, loyal to the unitary state of the Republic of Indonesia and the legitimate government, maintain the good name of fellow state civil servants, leaders, agencies and the state and maintain the secrets of the position and the state. The sixth Adaptive is to quickly adapt to change, continue to innovate and develop creativity, and act proactively.

The seventh Collaborative is to provide opportunities for various parties to contribute, be open in working together to generate added value, and drive the utilization of various resources for a common goal. Based on the results of sensitivity research that among employees in the Secretariat of the House of Regional Representatives Boalemo have a high sensitivity in the implementation of work. However, the sensitivity has not covered the implementation of all activities in the office, especially the maintenance of cleanliness and office environment. In this field, employees are usually ordered to clean up the work environment and office. This is certainly a sensitivity to environmental cleanliness is an obstacle in financial management, because the office must spend money to maintain the environment even though the dirty source of the environment is one of them is the employee. Employee sensitivity is certainly influenced by the times which certainly affects the financial management system that is based on digital technology. In terms of financial management that has not been transparent, clean, and also accountable. This digital-based financial management mechanism and system encourage the state civil apparatus to be more agile and precise in carrying out public services in order to create clean government (13). The position and role of civil servants are important and also decisive, because civil servants are elements of the state apparatus, in order to carry out government and development in an effort to achieve national goals.

The better the quality of human resources owned by an organization, the better the performance of its financial managers and the greater the possibility of optimal financial management performance can be achieved. Human resources is the main asset of an organization that becomes planners and active actors of each organization. They have heterogeneous thoughts, feelings, desires, status and educational background, age, gender brought into an organization. Human Resources has a close relationship with performance because it is an indicator in determining how efforts to achieve high performance in an organization. To meet the effectiveness of the implementation of the work unit, all employees associated with budgeting must have an adequate understanding of the concept of work in the Secretariat of the House of Regional Representatives of Boalemo Regency, including being able to identify performance indicators that have been set and be able to analyze costs and data. In addition, the work organization is expected to have developed the skills and mental abilities of employees to support employees in solving problems when making decisions related to financial management. Furthermore, all employees should have an educational background, talent, potential, and personality and work motives that are in accordance with the field of work related to financial management. Employees related to budgeting must have discipline, compliance with rules, punctuality, cooperation and coordination between employees, as well as changes in attitude and behavior to be willing to achieve standards and implement programs effectively and efficiently. Therefore, the quality of human resources affects the performance of financial management seen from the quality and qualifications that must be met in budgeting activities. The higher the quality of human resources or employees related to budgeting in a work unit, the more effective the performance of financial management in the organization. Efforts to improve the efficiency and effectiveness of financial management in the Secretariat of the House of Representatives of Boalemo based on observations have been carried out well, but changes in laws and regulations and budget shifts undertaken by local governments cause the principle of effectiveness and efficiency is not optimally implemented. The process of regional financial management starts from planning or preparing regional budgets. The regional budget is an annual financial plan of the local government that is discussed and approved jointly by the local government and the regional people's Representative Council to be determined by local regulations.

The preparation of budget for spending and local revenue is adjusted to the needs of government administration and the ability of funds obtained from local revenue. In the formulation of the regional expenditure and revenue plan, employees must be guided by The Local Government Work Plan with the aim of realizing services to the community to achieve state goals. This is in accordance with Law No. 32 of 2004 on Local Government Article 181 and Law No. 17 of 2003 on State Finance article 17-18, which explains that "the process of preparing budgets and local revenues should be based on setting priorities and budget ceiling, local government work plans and the general policy of the regional budget and revenue that has been agreed between the Regional Representatives and The Local Government. Regional revenue management policy, each component of income, expenditure and financing needs to be seen from the regional capacity, namely how much realization and contribution each year. This is done to get an overview of the development of regional financial capabilities so far. To conduct the evaluation can be calculated the level of efficiency and effectiveness of the achievement of targets of each development program that has been set for a period of the fiscal year in question. This evaluation process can be done by comparing the amount of budget that has been set for each activity program in each district with the realization of the use that has been achieved in the fiscal year concerned. The efficiency of local budget management is a ratio that shows how much the efficiency of an activity/project implementation by making a comparison between output and input. The efficiency formula that will be discussed is the ratio of the realization of regional expenditure (expenditure) to total regional income. In preparing the regional budget one of the principles used is efficient and effective. We can calculate the financial effectiveness ratio of Boalemo in this case the finance Secretariat of the House of Regional Representatives of Boalemo using the effectiveness ratio formula. This is aimed at whether areas that have a high level of efficiency also certainly have a good level of effectiveness as well, or it can be the opposite. In the effectiveness ratio of local revenue bags, if the higher the percentage of effectiveness ratio indicates the better, effective, and also has a high ability to organize government with high realization achievement. This ratio can also be said to be a ratio that explains in more detail the ability of local governments to realize programs or policies that use local revenue funds whether they are appropriate or actually deviate. This ratio is also the main point that will illustrate how local governments prioritize the allocation of funds on routine spending and optimal regional spending. Thus some of the factors that affect the effectiveness include participation in the preparation of the budget, the level of difficulty of the budget, the involvement of top management, the role of the budget department, accurate and timely reports.

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## 5. Conclusion

Financial management accountability in the Secretariat Regional People's Representative Assembly of the Boalemo Regency regional representatives including financial accountability, benefit accountability and accountability procedures still need to be developed and optimized to improve financial management accountability. Financial accountability in the secretariat of the House of regional representatives Boalemo become a medium of transparency, public accountability media, Information Facilities, and performance evaluation facilities. Factors inhibiting accountability of financial management, include the legitimacy of policy makers, the existence of adequate morals, sensitivity, openness, optimal utilization of resources, and efforts to improve the efficiency and effectiveness of financial management are minimized to realize accountable financial statements. The existence of officials who provide legitimacy for the use of the budget for activities that are not contained in the budget plan of the Regional Secretariat of Boalemo Regency. At a certain moment the employee cannot show good morals, especially in arguing for the rights of the people. Employee sensitivity has not covered the implementation of all activities in the office, especially the maintenance of cleanliness and office environment that affect financial management. Openness in financial management is applied in the Secretariat of the Regional House of Representatives of Boalemo Regency. However, there are things that cannot be published to the public, especially those related to the secrets of an office. Resources used in financial management in the Secretariat of the House of regional representatives of Boalemo Regency have been adequate, but have not been optimized in their utilization. There are employees who work not in accordance with their competence and there are also office facilities that are not used in completing tasks. Efforts to improve the efficiency and effectiveness of financial management in the Secretariat of the House of Regional Representatives based on Boalemo has been well implemented, but changes in legislation and regulations as well as budget shifts undertaken by local governments led to the principle of effectiveness and efficiency is not optimally implemented.

Research Limitations In this study the researcher has several limitations that may make this writing less perfect, including that this study only examines several points of view, namely from the point of view of financial accountability, benefits and procedures although there are several other points of view that may be used as problems in this theme such as bureaucratic problems, communication and much more. Time constraints make this study only carried out within 3 months although in fact this study can be expanded again by replacing the sample into all members of the House of regional representatives as well as parties interested in financial management. Further research is recommended to develop inhibiting factors that have not been studied in this study so that a better understanding of the accountability of effective and efficient financial management will be obtained.

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