

RECONSTRUCTING PUBLIC-SECTOR ACCOUNTABILITY THROUGH INDIGENOUS CULTURAL VALUES

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ABSTRACT

Purpose. This study reconstructs the meaning of public-sector accountability in regional financial management by mobilising the indigenous cultural values of Amanati from Gorontalo Province, Indonesia, as an analytical lens. It addresses the persistent gap between formal-administrative compliance and substantive moral accountability in emerging-economy public governance.

Design/methodology/approach. Adopting a qualitative interpretive paradigm, the study draws on in-depth semi-structured interviews with six purposively selected informants, supplemented by participant observation and documentary analysis conducted between March and September 2025. Data were analysed using Braun and Clarke's reflexive thematic analysis, and trustworthiness was established through source and method triangulation following Lincoln and Guba's criteria.

Findings. Formal accountability mechanisms across the six stages of regional financial management are implemented in compliance with regulations, yet remain procedurally dominant and morally shallow. The integration of five Amanati values Mopowulalo (transparency), Umotulidu (honesty), Liya-liyatu (integrity), Ikilale (commitment), and Bubaya (responsibility) strengthens substantive accountability at every stage. The study identifies BITO, an indigenous socio-moral retribution mechanism, as a preventive and corrective control that operates beyond formal sanctions, culminating in the Amanati Accountability Model (*Akuntabilitas Dudaha*).

Research limitations/implications. The study is contextually bounded by a single province and the interpretive nature of the inquiry. Future research could operationalise Amanati values into measurable indicators and test their relationships with accountability quality through mixed-methods or quantitative designs.

Originality/value. The study advances agency theory and ethical-infrastructure theory by introducing an indigenous, value-based accountability framework grounded in local cultural ethics, contributing to the literatures on indigenous accounting, behavioural public-sector accounting, and decolonial accountability scholarship in emerging economies.

Keywords: public-sector accountability; indigenous values; Amanati; regional financial management; behavioural accounting; interpretive research; Indonesia.

I. Introduction

Public-sector accountability has become a central concern of contemporary governance discourse. As a cornerstone of good governance, accountability ensures that public resources are managed transparently, responsibly, and in alignment with the public interest (Addink, 2019; Bovens, 2007). In Indonesia, accountability in regional financial management plays a strategic role in safeguarding every stage of the financial cycle, from planning and budgeting through execution, administration, reporting, accountability submission, and supervision (Mardiasmo, 2021).

Despite extensive regulatory reform including Law No. 1 of 2022 on Financial Relations between Central and Regional Governments accountability outcomes remain suboptimal. The Audit Board of the Republic of Indonesia reported that in 2023, 165 regional governments collectively recorded IDR 249.52 billion in work-volume shortfalls, IDR 134.68 billion in project-specification mismatches, and IDR 86.44 billion in budgetary waste (BPK, 2024). In Gorontalo Province, recurring corruption cases such as the Nani Wartabone road project, social-assistance distribution in Bone Bolango, and the Limboto Sport Center revitalisation illustrate that accountability deficits persist beyond the boundaries of procedural compliance.

These persistent failures suggest that the prevailing conception of accountability is overly legalistic and proceduralist (Roberts, 2009; Sinclair, 1995). Accountability is often measured through adherence to rules, timeliness of reporting, and procedural completeness, while its moral, social, and cultural dimensions remain largely neglected. As a result, accountability may appear satisfied on paper yet remain absent from the lived behaviour of bureaucrats. The recurrence of fiscal misconduct despite increasingly sophisticated audit and reporting systems signals the need for a broader conceptual reformulation of accountability.

Scholarly attention has increasingly turned to the role of cultural values in shaping accounting and accountability practices (Gallhofer & Haslam, 2019; Hofstede, 1984; Jayasinghe & Soobaroyen, 2009). Critical and interpretive accounting researchers argue that accounting is never value-neutral but is socially embedded in moral, religious, and cultural systems (Alawattage & Wickramasinghe, 2008; Carmona & Ezzamel, 2007). Empirical studies in Indonesia have shown that local cultural norms can strengthen integrity and transparency in the management of public resources. However, studies that explicitly construct indigenous values as an analytical tool to examine accountability at the provincial-government level remain scarce. Most prior work either treats culture as a contextual backdrop or examines accountability solely at the village or customary-community level, leaving a clear gap at the meso level of provincial financial governance.

In Gorontalo, a province on the northern arm of Sulawesi, a deeply rooted cultural value known as Amanati derived from the Arabic amanah (trust or sacred responsibility) governs ethical conduct across social, economic, and political life. Amanati comprises five core values: Mopowulalo (transparency), Umotulidu (honesty), Liyaliyatu (integrity), Ikilale (commitment), and Bubaya (responsibility). It is reinforced by the local idiom “Openu de moputi tulalo bo dila moputi baya” (“better to die with honour than to live in shame”), which articulates the sacredness of public trust.

This study therefore addresses the following research question: *How is accountability in regional financial management constructed through the perspective of Amanati values?* The study aims to (1) uncover the lived

meaning of accountability across the regional financial-management cycle; (2) examine how Amanati values are integrated into each stage of the cycle; and (3) develop an indigenous accountability model that synthesises formal compliance with the moral, social, and spiritual dimensions of public trust.

The contributions of this study are threefold. First, it advances agency theory by demonstrating that contractual and regulatory mechanisms alone cannot guarantee substantive accountability without internalised moral controls. Second, it extends ethical-infrastructure theory (Tenbrunsel et al., 2003) by illustrating how indigenous norms, beliefs, and socio-cultural sanctions particularly the BITO concept operate as informal ethical infrastructures that complement formal systems. Third, it proposes the Amanati Accountability Model (Akuntabilitas Dudaha) as a novel conceptual framework that positions accountability as a multidimensional practice encompassing administrative compliance, moral consciousness, public-service orientation, and spiritual accountability.

The remainder of the paper proceeds as follows. Section 2 reviews the relevant literature and develops the theoretical framework. Section 3 describes the research methodology. Section 4 presents the findings, and Section 5 discusses them in relation to theory. Section 6 concludes with theoretical contributions, practical implications, limitations, and avenues for future research.

II. Literature Review and Theoretical Framework

2.1 Conceptualising public-sector accountability

Accountability is a contested and multidimensional construct. Bovens (2007) defines it as a relationship in which an actor is obliged to explain and justify conduct to a forum that may pose questions and pass judgement. In the public sector, this relationship extends beyond the principal-agent dyad to encompass political, administrative, professional, and social accountabilities (Sinclair, 1995). Recent scholarship cautions against reducing accountability to a single mechanism: Rajala and Jalonon (2025) argue that principal-agent and complexity perspectives generate contradictory expectations, and that accountability is better understood as an emergent, relational practice rather than a static control device. This study builds on that relational view while foregrounding the moral and cultural substrate that gives accountability its meaning.

2.2 Culture, ethics, and accounting

Interpretive and critical accounting research has long established that accounting is socially and culturally embedded (Carmona & Ezzamel, 2007; Hopwood, 1983). Hofstede's (1984) cultural dimensions opened a line of inquiry into how value orientations shape control practices, while later decolonial and indigenous-accounting scholarship has challenged the universalist assumptions of Western accountability frameworks (Gallhofer & Haslam, 2019; Jayasinghe & Soobaroyen, 2009). Within this tradition, accountability is not a neutral technology but a moral practice through which actors render account of their stewardship of collective resources. The present study extends this work by treating an indigenous value system not as background context but as an explicit analytical lens.

2.3 Agency theory and its moral limits

Agency theory frames accountability as a response to information asymmetry and goal conflict between principals and agents, addressed through monitoring and incentive alignment. Yet a growing body of work documents the moral limits of this framing: monitoring can crowd out intrinsic motivation, and formal controls frequently produce compliance without commitment. Van Helden et al. (2025) show that information manipulation in local government often reflects opportunism that formal systems fail to deter. This study argues that agency-theoretic controls require an internalised moral foundation to function substantively, and that indigenous values can supply that foundation.

2.4 Ethical-infrastructure theory

Ethical-infrastructure theory (Tenbrunsel et al., 2003) distinguishes between formal systems (codes, sanctions, communication structures) and informal systems (norms, climate, and socialisation) that jointly shape ethical conduct in organisations. The theory predicts that formal and informal infrastructures must be aligned for ethical behaviour to be sustained. This study operationalises the informal infrastructure through Amanati values and the BITO retribution belief, demonstrating empirically how an indigenous moral order complements formal accountability architecture in a provincial government setting.

2.5 Research gap and analytical framework

Three gaps emerge from the foregoing review. First, the meso level of provincial financial governance remains under-examined relative to national and village levels. Second, indigenous values are rarely mobilised as an explicit analytical lens rather than contextual colour. Third, the interaction between formal control systems and informal moral infrastructures is theorised but seldom traced stage by stage through an actual financial-management cycle. This study addresses these gaps by integrating agency theory and ethical-infrastructure theory into a single framework in which Amanati values constitute the informal infrastructure that gives substantive content to the formal accountability cycle.

III. Research Methodology

3.1 Research design and paradigm

This study employs a qualitative interpretive design. The interpretive paradigm is appropriate because regional financial accountability is understood as a social practice shaped by meaning, experience, and values within the government environment (Lim, 2025; Wiesner, 2022). Epistemologically, the paradigm views social reality as constituted through the interpretations of actors; accountability is therefore read not only through regulations and procedures but also through how actors interpret their mandates, responsibilities, and use of authority.

3.2 Research setting

The research was conducted in Gorontalo Province, on the northern arm of Sulawesi. The setting was selected because it offers a distinctive juxtaposition of formal accountability institutions and a strong, living indigenous value system (Amanati), providing fertile ground for examining the interplay between formal and moral accountability.

3.3 Informant selection

Six key informants were selected purposively on the basis of their direct involvement in regional financial management and their understanding of Amanati values (Blagoev & Costas, 2022). Purposive selection was used to obtain data that are relevant, in-depth, and aligned with the research focus. Informants span cultural, executive, treasury, budgetary, legislative, and supervisory positions, ensuring institutional triangulation across the accountability chain. Data collection continued until thematic saturation was reached the point at which additional interviews yielded no new themes relevant to the research question. Table 1 summarises the informants.

Table 1. Profile of informants

No.	Code	Position	Contribution to the study
1	SP	Cultural/customary elder	Explains the meaning of Amanati values in the Gorontalo cultural context
2	SG	Head of Regional Finance Agency (Treasury)	Explains the management of regional financial policy
3	BS	Treasury / disbursement officer	Explains regional cash management, disbursement, and payment
4	RL	Head of Budget Division	Explains the preparation and management of the regional budget
5	TM	Member, Gorontalo Provincial Parliament (DPRD)	Explains the legislative oversight function
6	FM	Inspectorate auditor	Explains the internal-supervision function

3.4 Data collection

Data were collected between March and September 2025 through three complementary techniques. In-depth semi-structured interviews explored informants' experiences, views, and meanings regarding regional financial accountability and Amanati values; interviews lasted 60–90 minutes, were audio-recorded with consent, and were transcribed verbatim. Participant observation focused on financial-management practices across the planning, execution, administration, reporting, and supervision stages. Documentary analysis examined financial

statements, regional regulations, budget documents, and governance policies. Using multiple sources enabled methodological triangulation and a richer reconstruction of accountability-in-practice.

3.5 Data analysis

Data were analysed using Braun and Clarke's (2006) reflexive thematic analysis, comprising familiarisation, initial coding, theme generation, theme review, theme definition, and reporting. In practice this proceeded through three interlocking movements consistent with interpretive inquiry: data reduction (sorting material by research focus), categorisation (grouping data into themes linked to the stages of regional financial management and the elements of Amanati), and meaning extraction (interpreting categories to explain the relationship between formal accountability practices and their underlying moral foundations). Coding was conducted iteratively, with emergent themes continually compared against the data corpus.

3.6 Coding structure

Coding was managed with the aid of QSR NVivo. A hierarchical node structure was developed in which each of the six stages of the regional financial-management cycle formed a parent node, with empirically grounded child nodes capturing the meanings expressed by informants. The structure was refined iteratively as new data were coded, allowing both formal-procedural and moral-cultural meanings to surface within the same stage. Table 2 summarises the parent nodes, representative child nodes, and the Amanati values that emerged most strongly at each stage.

Table 2. Hierarchical coding structure across the regional financial-management cycle

Stage (parent node)	Representative child nodes (grounded in data)	Dominant Amanati value(s)
Planning (Perencanaan)	Coherence of planning–budgeting; RKA review; legality review; cross-sector collaboration; controlled flexibility; fiscal–expenditure synchronisation; resource constraints and conflicts of interest; activities outside plan; breach of trust (penyimpangan amanah); long-standing practices prone to deviation	Mopowulalo (transparency); Liya-liyatu (integrity)
Budgeting (PENGANGGARAN)	Regulatory compliance; planning–budgeting linkage; transparency through public portal; politics in budgeting; legality review; stages of financial accountability	Mopowulalo (transparency); Ikilale (commitment)
Execution (Pelaksanaan)	Procedure of budget execution; official disbursement channel (SP2D); limited SPM validation; manual checking and book-keeping; PBJ findings; absorption as performance indicator; serapan-based performance; elimination of budget manipulation; digitalisation of financial system; “start from oneself”; ASN berakhlak; institutionalisation of work culture; crisis of trust	Liya-liyatu (integrity); Bubaya (responsibility)

Stage (parent node)	Representative child nodes (grounded in data)	Dominant Amanati value(s)
Reporting (Pelaporan)	Limits of information disclosure; “transparent but not naked” principle; integration of financial system; integration of planning–budgeting system; timeliness of APBD; formal procedure for budget revision; fictitious SPJ (SPJ fiktif)	Umutulidu (honesty); Mopowulalo (transparency)
Accountability submission (Pertanggungjawaban)	Accountability = amanah; integrity and trust of office; recruitment based on trust and morality; loss of trust causing collusion in APBD; WTP manipulation; rejecting leadership intervention; political intervention in budget; consultation and communication	Umutulidu (honesty); Liya-liyatu (integrity)
Supervision (Pengawasan)	External supervision mechanism; digital anti-corruption oversight; inspectorate review; moral-based discipline enforcement; supervision as political; transparency paradox; follow-up of findings; public pressure; PBJ findings	Bubaya (responsibility); Ikilale (commitment)

Source: Authors' NVivo coding, 2025.

3.7 Triangulation and trustworthiness

Trustworthiness was established following Lincoln and Guba's (1985) four criteria, with triangulation as the central strategy for strengthening the credibility of the findings and the coding. Two forms of triangulation were applied. Source (data) triangulation compared accounts of the same phenomenon across informants occupying different institutional positions along the accountability chain cultural elder, treasury head, disbursement officer, budget head, legislator, and auditor so that no single node in the coding structure rested on a single voice. Method triangulation cross-checked three independent data streams: semi-structured interviews, participant observation of financial-management practice, and documentary evidence (financial statements, regional regulations, and budget documents). A theme was retained in the final structure only when it was corroborated across at least two sources and, where possible, two methods; convergence, complementarity, and divergence among the streams were all recorded rather than suppressed.

Table 3 illustrates how the dominant theme at each stage was triangulated. The procedure enhanced credibility by confirming that nodes such as breach of trust in planning, absorption-oriented execution, fictitious SPJ in reporting, and the transparency paradox in supervision were not idiosyncratic statements but patterns visible across sources and methods. Dependability and confirmability were supported by an NVivo audit trail documenting coding decisions and node revisions; transferability was addressed through thick description of the Gorontalo context; and member checking with key informants verified the interpretive accuracy of the reconstructed meanings.

Table 3. Triangulation matrix for the dominant theme at each stage

Stage	Dominant theme (node)	Interview evidence	Observation evidence	Documentary evidence	Outcome
Planning	Breach of trust / political intervention in budgeting	RL and TM describe “political intervention” and concealed budget marking	Observed late changes to draft budgets prior to system lock	RKPD / RKA revision records	Convergent
Budgeting	Transparency through public portal vs. “transparent but not naked”	SP and RL on KOMINFO upload; principle of bounded disclosure	Observed publication of APBD documents on official website	Published APBD on public portal	Complementary
Execution	Absorption orientation / diffused responsibility	FM: “the goal is the budget, not the output”; BS on division of roles	Observed reliance on goods-inspection committee for physical verification	Procurement and inspection records	Convergent
Administration	System sufficiency vs. individual integrity	BS: “SP2D is the price of death”; “are we trustworthy or not?”	Observed SIPD and SPP–SPM–SP2D processing	SP2D and SIPD transaction logs	Convergent
Reporting	Honesty of content / fictitious SPJ	Informants stress report honesty beyond audit opinion	Observed reconciliation between organisations	Financial statements; SPJ documents	Convergent
Supervision	Limits of formal control / moral oversight (BITO)	FM on layered review; SP on BITO retribution belief	Observed APIP and Inspectorate review sequence	APIP review notes; audit findings	Complementary

Source: Authors' analysis, 2025. “Convergent” = sources agree; “complementary” = sources add different facets of the same theme.

3.8 Ethical considerations

The study observed standard research-ethics protocols. Informants provided informed consent prior to participation, were assured of the voluntary nature of their involvement, and were anonymised through alphabetic codes (SP, SG, BS, RL, TM, FM). No personally identifying information is reported, and data were stored securely and used solely for the purposes of this research.

IV. Findings

The findings show that regional financial accountability in Gorontalo Province operates through two interconnected layers. The first comprises formal procedures, digital systems, and monitoring mechanisms. The

second is constituted by Amanati values interpreted as honesty, responsibility, integrity, commitment, and openness. In practice, accountability is not understood merely as document compliance, but also as a moral obligation to safeguard public money as a trust that must be accounted for. The findings are organised around the six stages of the financial-management cycle.

4.1 Planning and budgeting

At the planning stage, accountability is built through document consistency, stage discipline, and disclosure of budget information. Digital systems maintain the traceability of proposals, limit changes, and enforce deadlines. One informant explained that the room for change is strictly bounded by the system:

“The RKPD is according to the regulations; the deadline is 30 June. So on 30 June, the system was locked.” (SG)

Accountability at this stage is also constituted through fiscal honesty. RL emphasised that coordination between planning and finance occurs from the outset so that spending does not exceed regional revenue capacity:

“The intense coordination between finance and planning from the start ... so that later the expenditure should not be more than income.” (RL)

Openness is interpreted as an expression of integrity rather than a mere administrative obligation. As RL observed, those who have integrity are unafraid to disclose budget documents. Yet the stage also contains vulnerable spaces: political intervention, legislative bargaining, and uncertainty over central transfers can drive changes that depart from the original plan. RL referred to “political intervention of budgeting,” while TM admitted that transparency “sometimes ... doesn't work,” acknowledging that information can be concealed. At this stage, Amanati is interpreted primarily as openness (Mopowulalo), integrity (Liya-liyatu), and commitment (Ikilale) to maintaining the budget's direction.

4.2 Budget execution

At the execution stage, accountability shifts from documents to actions procurement, payment, and verification of work. Execution is distributed across many actors: procurement sits with the regional apparatus organisation, work inspection with the goods-inspection committee, and payment within the treasury. SG noted that “the procurement process is in the regional apparatus organisation itself,” producing a fragmented structure that becomes a point of vulnerability. SG further observed that irregularities tend to concentrate at the goods-inspection committee, where the physical feasibility of work is judged. BS confirmed that the treasury does not determine physical reality:

“Whether the goods are there or not, the building is there or not ask the field supervisor, ask the KPA.” (BS)

This division of roles enables a mutual transfer of responsibility. A budget-absorption orientation compounds the risk: the internal-oversight informant noted that many organisations pursue activities simply to achieve absorption, so that “the goal is the budget, not the output.” Here, Amanati is interpreted chiefly as integrity (Liya-liyatu) and responsibility (Bubaya) for keeping payments aligned with facts on the ground and with the benefit of the activity.

4.3 Financial administration

The administrative stage represents accountability in its most operational form. Each transaction passes through a tight, interconnected document path via SIPD and the SPP–SPM–SP2D flow. BS underscored that disbursement follows a single official channel:

“The way out of the money is only SP2D. That's the price of death.” (BS)

Accountability here is constituted through accuracy, document correctness, and responsibility for the figures entered into the system. While digital systems are seen as closing much of the room for manipulation “when it comes to accountability, everyone uses a system; so we don't have manuals anymore” (SG) informants insisted that systems are insufficient without the integrity of the apparatus. BS reduced the matter to a moral question: “are we trustworthy people or not?”, adding that “if the person is not trustworthy, he will not be trustworthy.” At this stage, Amanati is interpreted mainly as honesty (Umotulidu), responsibility (Bubaya), and integrity (Liya-liyatu).

4.4 Reporting and accountability submission

At the reporting stage, accountability is established through tiered reports, inter-organisational reconciliation, and audit readiness. Reports are understood not only as a formal response to budget use but as a means of demonstrating whether that use can be read, examined, and explained. Reporting quality is not measured solely by audit opinion; informants stressed the importance of honesty in report content and of public access to financial information. At the accountability-submission stage, audited reports become the basis for public assessment and political deliberation, and accountability is judged by the government's ability to explain its budget choices and their impacts that is, as a process of answering a public mandate rather than merely submitting an annual report.

4.5 Supervision

Supervision is conducted in layers: initial review by APIP, continued by the Inspectorate, reviewed by the DPRD, and examined by the BPK. APIP enters even before final planning documents are determined; as one informant noted, “when it has not been reviewed ... the legality is not yet valid.” Yet formal supervision has limits: systems can verify document completeness and procedural conformity but cannot always discern hidden intentions, collusion, or the commitments behind budget decisions. Supervision is therefore understood not only as an institutional function but as the moral willingness of each actor to safeguard public money. In this sense, Amanati functions as an internal control that complements external supervision.

4.6 BITO and the moral meaning of Amanati

Across all stages, Amanati is not understood as a cultural slogan but as a moral foundation that gives content to formal accountability. Crucially, informants invoked BITO an indigenous socio-moral belief that wrongdoing against public trust invites retribution, whether social, spiritual, or visited upon one's descendants. BITO operates as both a preventive control (detering misconduct through fear of moral consequence) and a corrective one (motivating restitution). Unlike formal sanctions, BITO is internalised and self-enforcing, reaching the dimension

of intention that formal supervision cannot. The convergence of the five Amanati values with the BITO belief constitutes what informants and this study term Akuntabilitas Dudaha accountability rooted in conscience which is elaborated as a model in the discussion.

V. Discussion

The findings show that regional financial accountability cannot be understood as a single mechanism determined by the formal system, but as a layered practice shaped by the interaction between procedural structures and actors' moral orientations. Accountability is manifested in two layers: a formal layer of regulations, digital systems, and supervisory mechanisms; and a moral layer expressed through Amanati. This is consistent with literature that criticises the simplification of public-sector accountability as a mere principal-agent relationship or formal control device (Rajala & Jalonen, 2025), but extends it by showing that the moral dimension based on local values does not merely complement the formal system it constitutes the foundation that gives the practice its meaning.

At the planning and budgeting stage, accountability is built through procedural discipline and system constraints, yet the process is not wholly technocratic; it is shaped by political intervention, interest negotiation, and fiscal uncertainty. This strengthens the argument that public budgeting is a social arena suffused with power relations (Aquino, 2024; Bassey, 2025; Ferry & Midgley, 2024). The study adds a new dimension by positioning Amanati as a normative mechanism that holds budget orientation within the bounds of public responsibility.

At the execution stage, the fragmentation of roles produces a distributed accountability structure that, while formally intended to strengthen control, creates space for the transfer of responsibility a condition of diffused accountability in which responsibility becomes difficult to trace. This resonates with the accountability gap identified by van Helden (2025) in local government, but the present study shows that Amanati functions as a binding mechanism sustaining continuity of responsibility among actors, thereby addressing institutional fragmentation through moral means. The dominance of a budget-absorption orientation further distorts accountability, reflecting goal displacement in which substantive aims yield to formal indicators; consistent with Dom et al. (2025), reporting systems can manufacture an illusion of accountability, yet Amanati-based moral orientation helps preserve the link between execution and public benefit.

At the administration stage, digital systems such as SIPD and the SPP-SPM-SP2D flow tighten control and improve traceability, echoing evidence that modern accounting systems enhance transparency. Even so, individual integrity remains decisive: the study challenges the assumption that digitalisation automatically generates accountability, showing that formal systems are effective only when supported by internalised moral values. At the reporting and accountability stage, accountability moves from administrative to public space; consistent with Dom et al. (2025) and Trautendorfer and Eder (2025), formal transparency does not always reach substantive meaning for citizens, and disclosure is insufficient without honesty of content and a willingness to explain. At the supervision stage, layered external control cannot fully reach intention, collusion, and concealment, so Amanati operates as an internal supervisory mechanism grounded in moral awareness.

Taken together, regional financial accountability emerges from the interaction of formal and moral systems: the former provides structure and control, the latter direction and meaning. This positions local values as constitutive elements of accountability practice rather than contextual factors. On this basis, the study proposes the Amanati

Accountability Model (Akuntabilitas Dudaha), a dual-layer framework comprising (1) procedural accountability based on systems, regulations, and audits, and (2) moral accountability based on honesty, integrity, responsibility, commitment, and openness, bound together by the BITO retribution belief as an internalised enforcement mechanism. The interaction between these layers determines the quality of substantive accountability.

[Figure 1. The Amanati Accountability Model (Akuntabilitas Dudaha) to be inserted]

The principal contribution lies in redefining accountability from an administrative mechanism to a social-moral practice rooted in local values, challenging the dominant reform assumption that strengthening the formal system is the primary solution. Without the internalisation of moral values, formal systems tend to produce superficial compliance. Practically, strengthening accountability requires not only system improvement but the cultivation of a moral ethos within the bureaucracy; integrating Amanati values into apparatus development, supervision, and performance evaluation offers one such strategy.

VI. Conclusion

This study shows that regional financial accountability is not adequately explained as a formal mechanism; it is the result of interaction between procedural systems and moral values. Formal systems can create administrative order but do not guarantee integrity in practice, producing a gap between administrative and substantive accountability. In this context, Amanati values serve as a moral foundation that strengthens accountability by instilling honesty, integrity, and responsibility in bureaucratic practice. Theoretically, the study proposes the Amanati Accountability Model as a dual-layer framework integrating formal and moral dimensions, reinforced by the BITO belief as an internalised control. The findings confirm that strengthening public-sector accountability must be directed not only at systems and supervision but at the internalisation of moral values within organisations.

The study has limitations. It is bounded by a single province and by the interpretive nature of the inquiry, which constrains statistical generalisation. Future research could operationalise Amanati values into measurable indicators and test their relationship with accountability quality through mixed-methods or quantitative designs, and could examine whether comparable indigenous value systems perform similar functions in other emerging-economy contexts.

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