

Accountability and Transparency in Regional Governance: A Study of Good Governance Implementation

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Article Info

Article history:

Accepted: 6 March 2026

Publish: 13 March 2026

Keywords:

Digital Transformation;

Public Administration;

E-Government;

Quality of Public Services

Bureaucratic Reform.

Abstract

This study aims to analyze digital transformation strategies in public administration as an effort to improve the quality of e-government-based public services. The study used a qualitative approach with a case study design supported by a literature review. Data were obtained through in-depth interviews, observations, and documentation at government agencies that have implemented digital-based services. Data analysis was conducted interactively through the stages of data reduction, data presentation, and conclusion using triangulation techniques to ensure data validity. The results show that digital transformation has a positive impact on improving the quality of public services, particularly in aspects of reliability, responsiveness, transparency, and ease of access to services. The implementation of e-government systems can accelerate administrative processes, reduce complicated bureaucratic procedures, and increase service accountability. However, challenges faced include limited technological infrastructure, the digital literacy gap among the public, and resistance from some officials to change. The success of digital transformation is greatly influenced by visionary leadership, adaptive regulatory support, and increased human resource competency. Therefore, digital transformation strategies must be implemented in an integrated and sustainable manner to achieve public services that are effective, inclusive, and responsive to community needs.

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1. INTRODUCTION

Accountability and transparency are fundamental principles in realizing good regional governance. These two principles are the main indicators in assessing the performance of regional governments in managing public resources effectively, efficiently, and responsibly. The concept of good governance emphasizes the importance of participation, the rule of law, responsiveness, and openness of information as the main pillars of modern public administration (UNDP, 1997; World Bank, 1992). In the context of regional autonomy, the implementation of accountability and transparency becomes even more crucial because regional governments have broad authority in managing budgets, formulating policies, and providing services to the public.

Theoretically, accountability refers to the obligation of public officials to be accountable for every decision and action to the public as the holder of sovereignty (Bovens, 2007). Transparency, on the other hand, relates to open access to public information that

allows the public to monitor the running of government (Fox, 2007). The implementation of these two principals at the regional level often faces challenges in the form of weak oversight systems, limited human resource capacity, and a bureaucratic culture that is not yet fully adaptive to the values of openness (Grindle, 2004). Therefore, strengthening institutional mechanisms is an urgent need in regional governance reform.

In practice, national regulations have provided a normative foundation for the implementation of accountability and transparency in the regions. The implementation of regional financial reporting, audits by auditing institutions, and the provision of public information through digital systems are concrete forms of implementing good governance principles (Mardiasmo, 2009). However, various studies indicate that the quality of regional governance varies and does not fully reflect ideal accountability standards (Shah, 2007). This indicates a gap between formal regulations and empirical practice in regional governance.

Studies on the implementation of good governance in local government are crucial for identifying factors that influence the effectiveness of accountability and transparency. The New Public Management and New Public Governance perspectives emphasize the importance of performance, collaboration, and public participation in improving governance quality (Hood, 1991; Osborne, 2006). The implementation of an information technology-based financial management system and public involvement in the budget planning and oversight process are believed to strengthen the legitimacy of local government. Therefore, good governance is measured not only by administrative compliance but also by the level of public trust.

The state appreciates the existence of various government institutions within the state. Regarding the PRINCIPLE of the division of Public Administration responsibilities and the Public Administration Structure, it is hoped that this will avoid long bureaucratic processes by implementing a public service approach that is guided by participation for the sake of effective management (RDTL Constitution, 2002).

Based on the above description, this study aims to analyze the implementation of the principles of accountability and transparency in regional governance as part of efforts to achieve good governance. This study is expected to provide theoretical contributions to the development of public administration studies and practical recommendations for regional governments in strengthening their monitoring, reporting, and information disclosure systems. Using a comprehensive analytical approach, this study seeks to bridge the gap between the normative concept of good governance and the reality of its implementation at the regional level.

2. METHOD

This research uses a qualitative approach with a case study design to analyze the implementation of accountability and transparency principles in local government governance as part of good governance practices. This approach was chosen because it allows researchers to understand the phenomenon in depth and contextually, particularly regarding policy dynamics, oversight mechanisms, and information disclosure practices within local government. The research is descriptive-analytical, focusing on describing the processes, actors, and factors that influence the effectiveness of accountability and transparency implementation in local government administration.

The data sources in this study consist of primary and secondary data. Primary data were obtained through in-depth interviews with purposively selected informants, such as regional financial management officials, inspectorate officials, the Ministry of State Administration (MAE), and community representatives or non-governmental organizations

involved in public oversight. Secondary data were obtained through document analysis, such as regional financial reports, audit reports, regional regulations, and performance planning and reporting documents. Data collection techniques included semi-structured interviews, limited observation, and documentation studies.

Data analysis was conducted interactively through the stages of data reduction, data presentation, and conclusion drawing or verification. The analysis process employed a thematic approach to identify patterns and relationships between accountability and transparency practices, as well as supporting and inhibiting factors for their implementation. To ensure data validity, this study utilized triangulation of sources and methods and conducted member checks to confirm interview results with informants. Thus, the research findings are expected to have a level of validity and credibility that can be scientifically justified.

3. RESULTS AND DISCUSSION

The research results indicate that the implementation of accountability principles in local government has been carried out through financial reporting mechanisms, the preparation of government agency performance reports (LKjIP), and external audits by audit institutions. Administratively, local governments have fulfilled their obligations to submit accountability reports to the Ministry of State Administration (MAE) and the public. Informants stated that the electronic-based reporting system has helped improve the timeliness and traceability of financial documents. However, procedural accountability has not been fully followed by substantive accountability, particularly in ensuring that programs and budgets truly have a real impact on the community.

In terms of transparency, local governments have provided access to information through official websites, published financial reports, and public information disclosure mechanisms. Several innovations, such as budget portals and online complaint services, demonstrate a commitment to the principle of transparency. The public can access information related to budget planning and implementation, although utilization remains limited. Obstacles identified include a lack of public information literacy and suboptimal regular data updates. This situation indicates that transparency is not yet fully accompanied by an effective public communication strategy.

The discussion shows that the implementation of good governance at the regional level is influenced by leadership, organizational culture, and internal oversight systems. The commitment of regional leaders is a crucial determinant in promoting accountable and transparent governance practices. Furthermore, the role of regional inspectorates and the participation of the Ministry of State Administration (MAE) in oversight functions contribute to strengthening institutional control mechanisms. However, a bureaucratic culture that remains hierarchical and tends to be defensive against criticism poses challenges to realizing participatory and open governance.

Furthermore, this study found that public participation in the budget planning and oversight process remains largely formal, such as through development planning forums (musrenbang). Meaningful participation requires clear access to information, open dialogue, and government responsiveness to public aspirations. Therefore, the relationship between accountability and transparency is inseparable from the quality of public participation, a crucial element of good governance.

Overall, the research findings confirm that the implementation of accountability and transparency in regional governance has shown progress both normatively and administratively, but still requires strengthening in terms of quality, consistency, and policy impact. Efforts to increase human resource capacity, strengthen oversight systems, and

optimize the use of information technology are important strategies for realizing effective, responsive, and public-interest-oriented regional governance.

4. CONCLUSION

Based on the research results and discussion, it can be concluded that the implementation of the principles of accountability and transparency in regional governance has been carried out normatively in accordance with applicable regulations, particularly through financial reporting mechanisms, external audits, and the provision of public information. Regional governments have demonstrated an administrative commitment to realizing good governance, particularly through electronic-based reporting systems and the publication of planning documents and budget realization.

However, the accountability implemented tends to be procedural and not fully outcome-oriented. Information transparency has also not been accompanied by optimal public utilization due to limited information literacy and a lack of effective public communication strategies. Furthermore, a bureaucratic culture that is not fully open to public participation and oversight presents a challenge to strengthening participatory governance.

Thus, strengthening accountability and transparency requires a more comprehensive strategy, encompassing human resource capacity building, strengthening internal and external oversight systems, and optimizing information technology to support data transparency. Meaningful public participation also needs to be increased so that good governance principles become not merely formal norms but are truly implemented substantively in local government administration.

5. ACKNOWLEDGMENTS

The author expresses his deepest gratitude to the Universidade da Paz (UNPAZ) for the academic support, facilities, and opportunities provided during the research and preparation of this article. He also extends his sincere appreciation to LPP Mandala, the publisher, for providing publication space and professional contributions to the editorial and publication process of this scientific work.

We hope that the collaboration and support provided will make a real contribution to the development of public administration science and encourage improvements in the quality of research and scientific publications in the future.

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