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Budget Realization Monitoring and Implementation of Good Governance Principles at the Bantaeng Regency Social Service

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Abstract

Budget realization monitoring in the social services department has different characteristics from that of the capital expenditure management department because its outputs are in the form of social assistance and protection for vulnerable groups that are difficult to measure. However, studies that place the social services department as the unit of analysis are still rare. This study aims to explain the form and mechanism of budget realization monitoring in the Social Services Department of Bantaeng Regency from the planning stage to accountability, assess the implementation of good governance principles that include participation, transparency, accountability, effectiveness, and the rule of law, and identify supporting and inhibiting factors. A qualitative approach with a case study design was used, with data collected through observation, semi-structured interviews, and documentation of informants selected purposively from the leadership and employees directly involved in budget management. The results show that monitoring occurs as a series of interdependent stages, namely planning, implementation, field monitoring, and accountability reporting, but is complete in stages and shallow in substance because each stage is tested by the completeness of files, not by evidence of program benefits. The application of good governance principles is uneven, with accountability being the most prominent but administrative in nature, transparency confined within the internal bureaucracy, and community participation being relatively low. Three mutually reinforcing constraints limited human resources, complex bureaucratic administration, and suboptimal use of information technology constrain the scope for substantive oversight. Consequently, priorities for improvement lie in providing verifiable program benefit indicators beyond documents, transparency of social assistance budget information, streamlined procedures, and the use of digital systems that provide public access to budget realization per program.
Keywords: budget oversight, good governance, transparency, accountability, public participation, local government

A. INTRODUCTION

Studies on the relationship between budget oversight and the realization of good governance in local governments have yielded two conflicting conclusions. On the one hand, strengthened oversight has been shown to suppress irregularities and promote value-for-money budget performance, as demonstrated by Yanto et al. (2024) in the Anambas Islands Regency Government and strengthened the findings of Bulia et al. (2026) that functional supervision has a positive influence on public accountability in regional financial management bodies. On the other hand, Sari et al. (2026) found that oversight does not directly improve public financial reporting performance, but rather works through the mediation of good public governance, so that the effect of oversight on accountability depends on the quality of the governance that underpins it. These two findings place the direction of causality between oversight and good governance as an unresolved empirical issue, not simply a matter of definition.

This uncertainty finds concrete expression in the Bantaeng Regency Social Services Agency. Preliminary investigations at the research site indicate that budget realization oversight is carried out through the examination of activity accountability documents and reconciliation of realization reports by the finance department and the agency leadership, while the involvement of beneficiary communities in overseeing the use of social assistance funds has not yet emerged as an institutionalized mechanism. Observations at the activity reporting stage indicate that accountability evidence serves more to fulfill administrative obligations than as an instrument for assessing whether social assistance actually reaches target groups. This situation suggests that the problem of oversight in the social services agency lies not in the existence or absence of procedures, but rather in the extent to which those procedures support the principles of transparency, participation, and accountability, which are the core of good governance.

The differences in these study findings are significant because they have different practical implications. If oversight is indeed a direct lever for accountability, then strengthening the capacity of internal oversight agencies becomes a top priority. Conversely, if oversight operates solely through governance, then investing in budget transparency and public participation becomes a prerequisite. Misreading this relationship risks costly interventions that miss the root of the problem, particularly in expenditures with difficult-to-measure outputs, such as social assistance and social protection. Studies of social services as a unit of analysis are still rare, despite the distinct characteristics of their budgets differing from those of agencies managing capital and infrastructure expenditures, whose outputs are more easily verified physically.

It is the uniqueness of the social services context that has not been widely tested. Sudirman et al. (2026) analyzed the effectiveness and transparency of the social assistance budget at the Parepare City Social Service and found that the financial governance of the social assistance program still faces transparency issues, but the study did not explicitly link budget realization monitoring practices to the implementation of good governance principles. A number of other studies place the object of study on the regional financial and asset management

agency (Mahrani et al., 2025; Reza et al., 2026), regional device organizations in aggregate (Putri et al., 2026; Saputra et al., 2026), or the district government as a whole (Hasis & Pidada, 2024; Mukhtaruddin & Azril, 2026), so that the dimensions of beneficiary participation and the rule of law in supervision have not been depicted. Studies on local governments in general have emphasized the role of budget transparency as a pillar of good governance (Alawiyah et al., 2026; Hanif et al., 2025), but has not explained how this principle works in agencies that manage social spending with beneficiaries who are scattered and difficult to verify.

The remaining gap is twofold. First, studies that find a direct effect of supervision (Bulia et al., 2026; Yanto et al., 2024) does not explain the mechanisms that make monitoring successful in the context of social spending, whereas studies that find mediated effects (Sari et al., 2026) does not specify which stage of oversight, between planning, implementation, and accountability, is the entry point for this mediation. Second, neither optimistic nor skeptical studies answer why, in agencies with high levels of vulnerability to irregularities, the available formal oversight does not automatically produce accountability perceived by the public. The question of supporting and inhibiting factors, and their implications for budget accountability, therefore remains open.

Based on these gaps, this study aims to describe the forms and mechanisms of budget realization supervision at the Bantaeng Regency Social Service from the planning stage to accountability, assess the extent to which the principles of participation, transparency, accountability, effectiveness, and the rule of law are realized in practice, identify supporting and inhibiting factors, and analyze the implications of supervision for budget use accountability. This study mediates this by making the social service as the unit of analysis and tracing the series of supervision stages in their entirety, rather than cutting them off at a single point. The novelty offered is both empirical and practical, namely mapping the supervision mechanism on social spending whose output is difficult to measure, so that it can serve as a basis for improving the supervision design that is more sensitive to the principles of good governance within the regional social service environment.

B. LITERATURE REVIEW

Studies on the supervision of regional budget realization generally focus on the relationship between the supervisory function and budget performance. Yanto et al. (2024) shows that supervision, accountability, and transparency in regional financial management jointly influence the performance of value-for-money budgets in district governments. Similar findings emerge at the regional apparatus organization level, where budget participation and supervision play a role in budget performance demands (Putri et al., 2026), as well as in studies that link functional supervision with public accountability of regional financial management bodies (Bulia et al., 2026However, these studies position supervision as an explanatory variable for aggregate performance, rather than as a multi-layered process from planning to accountability. As a result, the internal mechanisms of supervision, namely who supervises what at which stage, are rarely detailed.

From a good governance perspective, Indonesian literature tends to place transparency and accountability as key pillars. Hanif et al. (2025) positions public budget transparency as a pillar of good governance in regional government, while Faisal (2025) emphasizes accountability as the foundation of effective regional financial management. Studies on more specific work units, such as the West Java Regional Library and Archives Service, show that budget and expenditure ratio analysis is used to assess the transparency and accountability of financial performance (Cahyati & Hana, 2026). International studies reinforce this direction. Nawawi et al. (2026) found that transparency and accountability mediate the relationship between digital public financial management and local government performance, while Mukhtaruddin and Azril (2026) links budget transparency, public accountability, and internal control in local government financial management. Evidence from Nigeria shows that budget management practices influence financial accountability in ministries, departments, and state agencies (Ezechi et al., 2026This pattern shows that the principle of good governance does not work alone, but rather depends on the supervisory instruments that support it.

These findings are in line with studies that view good governance as an intermediary variable. Sari et al. (2026) found that good public governance mediated the relationship between confirmation bias, oversight, and public sector financial reporting performance, suggesting that the quality of oversight does not automatically lead to performance, but rather transcends the quality of governance. At a more technical level, internal control systems have been shown to influence the financial performance of local governments (Akiram, 2026) and management and security of public funds (Alex & Shamirah, 2026), while internal control is related to budget implementation at the local government level (Galarza, 2026). Budget feasibility also determines the quality of budget execution in local governments (Muriungi et al., 2026). This series of evidence confirms that budget realization oversight operates through control mechanisms, not simply through the existence of supervisory institutions.

The uniqueness of the social sector begins to be seen in studies that place social assistance programs as the object. Sudirman et al. (2026) analyzed the effectiveness and transparency of the social assistance program budget at the Parepare City Social Service and emphasized that the financial governance of social assistance is a crucial aspect that determines the success of the program. This finding is important because the output of social spending is intangible and difficult to measure, so that monitoring of budget realization cannot rely entirely on the absorption ratio. A study on the supremacy of law in APBD supervision (Hasis & Pidada, 2024) and optimization of the DPRD's supervisory function (Rifa'i et al., 2024) adds an institutional dimension, but both stop at the level of local government in general, not at the social services department as a unit of analysis. This is the gap that needs to be filled: the lack of studies that empirically link budget realization monitoring practices with the implementation of good governance principles in the context of social services departments in the regions.

C. METHOD

This research uses a qualitative approach with a case study design. This design was chosen because the research question requires an explanation of how and why budget realization oversight occurs within the context of a single organization, rather than measuring the distribution of variables across a broad population. Case studies allow researchers to explore the complete oversight process, from planning to accountability, by utilizing multiple sources of evidence in its natural setting (Gillham, 2000; Yin, 1984). A descriptive approach is combined so that the description of supervisory practices and the realization of good governance principles can be presented in detail and depth, according to the narrative and contextual nature of the data (Merriam, 2014).

The research location was the Bantaeng Regency Social Services Agency, considering that the characteristics of the social services budget, which includes social assistance, social protection, and services for vulnerable groups, differ from those of agencies managing capital expenditures and infrastructure. This difference creates unique oversight and accountability issues that have not been widely studied. Informants were selected purposively based on the consideration that they have knowledge, experience, and direct involvement in the planning, implementation, oversight, and accountability processes of the budget. Informants came from the leadership and employees of the Social Services Agency who are directly involved in budget management. This selection criterion is in line with the logic of purposive sampling in qualitative research, namely selecting participants who are able to provide rich and relevant information to the study focus (Bryan et al., 2010; Merriam, 2014).

Data collection was conducted using three techniques: observation, interviews, and documentation. The interviews were conducted in a semi-structured manner to explore the key issues of supervision and good governance principles in depth without pre-determining the direction of the conversation. This allowed the researcher to follow the informant's line of reasoning while maintaining focus on the research questions.Edwards & Holland, 2013). Observation is directed at the ongoing monitoring processes and documents in the work unit, while documentation is used to review planning documents, realization, and budget accountability as supporting evidence that can be cross-referenced with interview and observation data (Gillham, 2000).

Data analysis was conducted through three interactive stages: data reduction, data presentation, and conclusion drawing. Data reduction refined field notes and interview transcripts into units of information relevant to the focus of supervision and the principles of good governance. Data presentation was conducted in the form of narrative descriptions and thematic matrices to reveal patterns of interconnectedness between

ideas, and conclusions were drawn gradually and verified against the available data. This procedure follows the flow of thematic analysis common in qualitative research (Bryan et al., 2010; Merriam, 2014).

Data validity is maintained through source triangulation and technical triangulation, namely comparing information from interviews, observations, and documentation, as well as comparing statements between informants with different roles. Triangulation is seen as the primary way to account for case study findings because each finding is tested against more than one source of evidence (Gillham, 2000; Yin, 1984). In addition, the researcher conducted a member check by reconfirming the initial interpretation with the informant, so that the formulated meaning truly reflects the informant's understanding and is not merely the researcher's interpretation (Edwards & Holland, 2013).

In this study, the researcher acted as a key instrument, designing interview and observation guidelines, collecting data in the field, and interpreting its meaning. Consequently, the quality of the data depended heavily on the researcher's thoroughness and openness during the collection and analysis process, so that reflective awareness of the researcher's positionality became part of the procedure, not an add-on.Merriam, 2014; Willig, 2001). A limitation that needs to be stated honestly is that a single case study in one service is not intended for statistical generalization, but rather for in-depth understanding that can be transferred to other social service contexts with similar characteristics (Yin, 1984).

D. RESULTS AND DISCUSSION

Results

Budget realization oversight at the Bantaeng Regency Social Service is carried out through a series of interdependent stages: planning, implementation, field monitoring, and accountability reporting. Interviews with informants indicate that oversight has been implemented through administrative audits, monitoring activity implementation, and accountability for budget use. However, implementation is still predominantly oriented towards administrative completeness and document compliance rather than measuring program outcomes or benefits for the community. Thus, administrative accountability has received relatively more attention, while performance-based oversight has not been a primary focus.

Budget Realization Monitoring Process

Budget oversight begins at the planning stage. Each activity is structured based on the community's social service needs and aligned with regional budget capabilities through an internal agency planning mechanism that considers urgent social service priorities. Initial oversight at this stage involves checking the alignment between activity plans and available budget allocations. Inadequate planning can lead to budget mismatches and hinder effective program implementation.

During the implementation phase, oversight is conducted through two channels: administrative audits of budget use and monitoring of program implementation in the field. Employees responsible for activities are required to prepare budget use reports as a form of administrative accountability. Field monitoring helps agencies identify obstacles that arise during program implementation, allowing for evaluation and improvement. However, field monitoring faces challenges such as limited staff, high administrative burdens, and limited time to oversee all ongoing activities.

At the reporting stage, each budget allocation is required to have complete accountability documentation as a basis for evaluating budget utilization. The administrative reporting system is considered to be functioning quite well, as each activity has clear administrative evidence. However, evaluations of program success are still more focused on administrative completeness than on the program's actual impact on the community. In some situations, activity success is measured more by the accuracy of administrative reports than by the quality of program outcomes. Consequently, administrative oversight has not been fully balanced with substantive evaluations of the effectiveness of public services.

Implementation of Good Governance Principles in Budget Supervision

Summary of the conditions for implementing the principles of good governance in monitoring budget realization at the Bantaeng Regency Social Service

Principle	Conditions found	Assessment notes
Transparency	Information on budget use is still predominantly within the internal administrative space of the bureaucracy and has not been fully communicated openly to the public.	Public information disclosure needs to be improved
Accountability	Every use of the budget is required to have an accountability report; employee discipline in budget use is increasing.	Accountability is still predominantly administrative in nature, and has not yet shown the real benefits of the program.
Community participation	Most people only know about the existence of social assistance programs without understanding the budget management process.	It is considered low, influenced by the lack of information transparency and minimal public supervision education.

Accountability is the most prominent aspect in budget oversight. The obligation to prepare accountability reports for each budget allocation helps improve employee discipline. However, current accountability remains predominantly administrative in nature rather than evaluating the quality of public services. Ideal accountability emphasizes not only the completeness of administrative documentation but also demonstrates the extent to which programs provide tangible benefits to the public.

Unlike accountability, public participation in budget oversight is relatively low. Most people are only aware of the existence of social assistance programs without understanding how the budget management process is carried out. This low participation is influenced by a lack of transparency and minimal education

regarding the importance of public oversight. Yet, the public not only plays a role as program beneficiaries but also plays a crucial role in the process of overseeing budget use.

Obstacles to Budget Realization Monitoring

The research findings revealed three main obstacles affecting the effectiveness of budget realization oversight. First, human resource limitations, namely the limited number of employees, prevent optimal oversight of all activities, requiring employees to handle both administrative and supervisory tasks simultaneously. Second, the complexity of bureaucratic administration, namely the relatively complex administrative procedures that prolong the process and consume time, so that employees focus more on completing documents than on substantive oversight of program quality. Third, the suboptimal use of information technology, namely that most administrative processes are still carried out manually, resulting in slower oversight, even though a digital-based administrative system has the potential to speed up reporting and simplify budget control.

The Relationship between Budget Oversight and Good Governance

Budget realization oversight is closely linked to the implementation of good governance principles at the Bantaeng Regency Social Services Agency. Oversight serves not only as a tool to control fund use but also as a crucial component in creating a transparent, accountable, effective, and service-oriented government. The better the oversight system implemented, the greater the opportunity for good governance; conversely, if oversight is not optimal, the implementation of good governance principles will also face obstacles.

More specifically, effective oversight has been found to improve administrative discipline, minimize the potential for budget misappropriation, increase the effectiveness of program implementation, strengthen bureaucratic accountability, and improve the quality of public services. Ideal budget oversight emphasizes not only administrative aspects but also ensures that each program truly benefits the public. Therefore, effective oversight requires support from transparent public information, increased human resource capacity, and public participation in overseeing regional budget use.

Discussion

Budget realization monitoring at the Bantaeng Regency Social Service is carried out through a series of interdependent stages: planning, implementation, field monitoring, and accountability reporting. This finding answers the first research question by demonstrating that the monitoring mechanism is not centralized at a single point but rather spread throughout the budget cycle. This pattern aligns with the findings of Ramadhona et al. (2026) that budget planning and implementation are the main determinants of budget realization, so that control focused only on the reporting stage will lose its preventive power against deviations in the previous stage. However, what distinguishes this case is the emphasis of supervision which remains based on document

examination, not on achievement assessment. Supervision at the planning stage consists of checking the conformity of activity plans with budget allocations, and at the implementation stage, it consists of administrative inspections and field monitoring which are hampered by limited personnel and time. Thus, the established oversight mechanism is comprehensive in stages but shallow in substance, because each stage is tested by the completeness of documents, not by evidence of program benefits.

The answer to the second research question reveals an uneven pattern of good governance principles implementation. Accountability is prominent because every budget allocation must be accompanied by an accountability report, which improves employee discipline. Meanwhile, transparency remains confined to internal administration, and public participation is low, as residents are generally only aware of the existence of social assistance programs without understanding the budget management process. This inequality confirms the argument of Hanif et al. (2025) that public budget transparency is a pillar that determines the quality of regional governance, and strengthens the findings of Sudirman et al. (2026) at the Parepare City Social Services Agency, the effectiveness and transparency of social assistance budget management are crucial, unresolved issues. It should be noted that the dominant accountability in Bantaeng is administrative, measured through the accuracy of reports, not by the extent to which the program changes the conditions of beneficiaries. This situation expands on Faisal's findings (2025) that accountability is the foundation of regional financial management, by showing that this foundation can stand firmly procedurally but also be substantively fragile when its output is difficult to verify.

The third research question identified three mutually reinforcing constraints: limited human resources, complex bureaucratic administration, and suboptimal use of information technology. These three constraints are not isolated. The high administrative burden consumes employee time that should be allocated for field monitoring, while manual processes slow reporting and limit the scope for substantive oversight. These findings align with those of Nurwaya and Musta'in (2025) that the management of human resources of supervisory officers and the effectiveness of the supervisory budget determine performance achievements, as well as with Muriungi et al. (2026) that budget reliability is a prerequisite for orderly budget implementation. Unexpectedly, the most prominent obstacle is not resistance to oversight, but rather procedural fatigue, a situation where officials comply with formal procedures but lose the capacity to assess their impact. This fatigue explains why performance-based oversight has not grown even though administrative procedures are well-functioning.

The synthesis of these three answers leads to one proposition: budget realization monitoring in social services functions as a support for administrative accountability, but has not yet become a lever for performance accountability. This proposition clarifies the debate opened up in the introduction. Sari et al. (2026) shows that supervision influences public financial reporting performance through the mediation of good public governance, while Yanto et al. (2024) and Bulia et al. (2026) found a direct effect of oversight on

accountability. The Bantaeng case helps explain why both patterns can emerge. When transparency and participation are weak, oversight lacks a channel to translate administrative findings into service improvements, thus delaying its impact on public accountability. Within this context, procedurally strong oversight does not automatically result in good governance, as the principles of transparency and participation are prerequisites that must be met first, not consequences that follow later.

These findings shift the understanding that strengthening oversight is sufficient through tightening procedures. For practitioners and policymakers, the priority should not be to add accountability files, but rather three things: providing verifiable program benefit indicators beyond documents, providing transparency of social assistance budget information to beneficiaries, and simplifying procedures that currently drain oversight capacity. The use of digital-based administrative systems should be directed beyond simply transferring files to electronic format, but also toward providing public access to budget realization per program. It should be emphasized that a single-case study design using interview and observation data does not allow for causal conclusions, so the relationship between oversight and the realization of good governance is understood here as an observed relationship in one context, not a measurable causal relationship. Generalizations to other regional social services agencies should also be approached with caution, given differences in institutional capacity and local budget characteristics.

E. CONCLUSION

Budget realization oversight at the Bantaeng Regency Social Services Agency operates through a series of interdependent stages: planning, implementation, field monitoring, and accountability reporting. The mechanism is comprehensive in stages but shallow in substance, as each stage is tested by document completeness, not by proof of program benefits. Oversight plays a role in ensuring budget allocation aligns with plans and administrative regulations, but has not yet become a lever for performance accountability.

The application of good governance principles is uneven. Accountability is prominent because every budget allocation must be accompanied by an accountability report, which improves employee discipline, but remains administrative in nature. Transparency is confined to internal bureaucratic constraints, and public participation is low because citizens are generally only aware of the existence of social assistance programs without understanding the budget management process. Three mutually reinforcing constraints—limited human resources, the complexity of bureaucratic administration, and the suboptimal use of information technology—shrink the space for substantive oversight.

In practical terms, the priority for improvement is not the addition of accountability files, but rather the provision of verifiable program benefit indicators outside of documents, transparency of social assistance budget information to beneficiaries, simplification of procedures, and the use of digital systems that provide public access to budget realization per program. Theoretically, this case demonstrates that strong procedural

oversight does not automatically result in good governance, as transparency and participation are prerequisites that must first be met. Given that the single-case study design does not allow for causal conclusions, further research is recommended comparing several regional social service agencies and quantitatively examining the relationships between oversight, transparency, participation, and performance accountability.

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