



RESEARCH ARTICLE

Analysis of the Effectiveness and Accountability of Budget Management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency

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Abstract

This study aims to examine the accountability and effectiveness of budget management at the Election Supervisory Agency (Bawaslu) of North Toraja Regency. The study focuses on the conformity of administration, reporting, and accountability mechanisms for election funds with applicable regulations. A qualitative method with a phenomenological approach was applied. Data were collected through observation, interviews, documentation, literature review, and internet-based searches. The data analysis techniques consisted of data reduction, data display, and conclusion drawing. Data validity was tested using source and method triangulation. The findings indicate that the accountability of Bawaslu of North Toraja Regency is considered good and has followed the principles of transparency and central government regulations. Accountability is reflected in legal and honesty accountability, managerial accountability, policy accountability, and financial accountability. In terms of financial effectiveness, based on the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, the realization of Bawaslu's expenditure budget was classified as highly effective, reaching 90% in 2024 and increasing to 100% in 2025. However, the indicator related to the timeliness of monthly reporting to the Chairperson of Bawaslu was still categorized as not yet implemented (BT). Overall, budget management has been carried out optimally through the use of the Statement of Expenditure Responsibility (SPTB) and Accountability Report (SP) instruments to support election supervision duties.

Keywords

Accountability; Budget Effectiveness; Bawaslu of North Toraja.

1 | INTRODUCTION

The General Election Supervisory Agency (Bawaslu) is a state institution that plays a strategic role in maintaining the quality of general election administration. Its existence is essential to ensure that every stage of the election is conducted according to the principles of direct, public, free, confidential, honest, and fair elections. In carrying out its duties, Bawaslu supervises the nomination process, campaign activities, voting, vote counting, and the determination of election results. In addition to supervision, Bawaslu is authorized to prevent and handle alleged violations, including administrative violations, election crimes, and election process disputes. These responsibilities require strong institutional support, competent human resources, and orderly and accountable budget management. Effective election supervision cannot be separated from the proper, transparent, and regulation-based use of funds. Therefore, budget management at Bawaslu must support work programs, strengthen public trust, and improve democratic governance at both regional and national levels.

Budget preparation is an essential aspect of the management control system (SPM) (Melati et al., 2022). At the General Election Supervisory Agency (Bawaslu) of North Toraja Regency, the budget is prepared transparently based on the Work Plan and Budget (RENJA) and the Budget Implementation List (DIPA). Through a participatory budgeting process, Bawaslu seeks to ensure that fund allocation is aligned with institutional priorities. Such an approach supports the efficient use of resources and strengthens public trust in budget management. From the perspective of financial management effectiveness, the implementation of SPM at Bawaslu of North Toraja Regency has contributed to budget efficiency and improved resource management. Transparency in each stage of financial management, from planning to evaluation, reflects the institution's commitment to public accountability. However, budget allocation has not been fully optimized in accordance with its intended objectives. Such conditions are influenced by limited available resources and weak control from both the government and the public over Bawaslu's performance in managing budget funds.

Management control is closely related to the ability of an organization to direct its resources, responsibilities, and work procedures toward institutional goals. Afifuddin and Mulyadi (2016) explain that a management control system helps managers ensure that organizational strategies are carried out properly. Anthony and Govindarajan (2017) also state that management control systems are used to influence organizational members so that their actions remain aligned with institutional objectives. In public institutions such as BAWASLU, management control is not only related to internal administrative order. It is also connected to legal compliance, financial discipline, ethical conduct, and public responsibility.

Budget management in a government institution cannot be separated from planning, implementation, supervision, evaluation, and reporting. A budget is not merely a financial document containing planned expenditures. It also reflects institutional priorities, managerial capacity, and the seriousness of an organization in carrying out its mandate. For BAWASLU of North Toraja Regency, budget management has a direct relationship with the quality of election supervision because financial resources support coordination, public outreach, field monitoring, operational activities, and the handling of alleged election violations. When budget planning is not accurate, supervision programs may run without clear direction. When financial reporting is late or poorly documented, public trust may decline.

Accountability is a central principle in public financial management. Aprilia (2019) explains that accountability and transparency in fund management can influence public trust. In public organizations, accountability refers to the obligation of an institution to explain the use of authority, budget, and resources entrusted to it. Accountability requires clear procedures, accurate records, timely reporting, and responsibility for each financial decision. Asmawati and Basuki (2019) also argue that financial management accountability is needed to ensure that public funds are managed according to rules, objectives, and public interests. For BAWASLU of North Toraja Regency, accountability must be reflected in administrative compliance, valid financial evidence, reporting discipline, and the ability to justify every expenditure based on applicable regulations.

Transparency strengthens accountability because financial responsibility cannot work properly when information is closed, unclear, or difficult to verify. Transparent budget management allows relevant parties to understand how funds are planned, used, monitored, and reported. In the case of BAWASLU, transparency is needed to reduce suspicion, prevent misuse of funds, and strengthen public confidence in the election supervisory institution. Ardiyansyah and Anam (2025), in their study on efforts to improve budget transparency and accountability at BAWASLU of Jember Regency, show that financial governance within BAWASLU still requires continuous improvement. Their findings indicate that district-level BAWASLU offices may face challenges related to human resources, administrative discipline, and public monitoring.

The relationship between accountability and public trust can be explained through agency theory and stewardship theory. Eko (2017) explains that agency theory describes the relationship between the principal and the agent, where the agent receives authority to manage resources on behalf of the principal. In public financial management, government institutions act as agents, while society functions as the principal that has the right to demand accountability. If an institution cannot provide clear financial responsibility, distrust may arise. Stewardship theory offers another view by placing public officials as parties expected to act responsibly, ethically, and in line with institutional goals. Based on both perspectives, BAWASLU is expected to manage its budget not only as an administrative duty, but also as a public

responsibility that must be carried out with discipline and integrity.

Effectiveness is also a key measure in assessing budget management. Financial effectiveness refers to the extent to which budget realization supports the achievement of planned institutional targets. Fitriah (2021), through the value for money concept, explains that financial performance can be assessed through economy, efficiency, and effectiveness. A budget may be considered effective when allocated funds are used to achieve planned outputs and outcomes. In BAWASLU, effectiveness can be assessed from the extent to which budget realization supports election supervision programs, improves operational readiness, and enables the institution to carry out its duties. However, high budget absorption alone is not enough. Spending must also be linked to clear program targets, proper timing, and measurable benefits for election supervision.

Financial reporting plays a crucial role in maintaining institutional accountability. Irfan et al. (2021), in their work on political party financial reporting, explain that proper financial reports can support order, transparency, and responsibility in organizations connected to democratic processes. Although political parties and BAWASLU have different roles, both operate in areas that require public accountability. Proper reporting helps an institution prove that funds have been used according to regulations and planned objectives. For BAWASLU of North Toraja Regency, documents such as the Statement of Expenditure Responsibility (SPTB) and Accountability Report (SPJ) are not only administrative requirements. They also serve as evidence that budget use can be verified and defended.

Based on the theoretical and empirical references above, budget management at BAWASLU of North Toraja Regency needs to be assessed through effectiveness and accountability. Effectiveness is related to budget realization, target achievement, timely implementation, and the ability of funds to support institutional programs. Accountability is related to compliance, transparency, reporting, and financial responsibility. Both aspects are crucial because BAWASLU carries a public mandate in supervising elections, a task that requires credibility and trust. Weaknesses in budget allocation, reporting delays, insufficient supervision, or low public control may reduce the quality of financial governance.

2 | BACKGROUND THEORY

2.1 Stewardship Theory

Stewardship theory refers to a condition in which managers, as stewards, place collective interests and organizational goals above personal interests (Jannah, 2016). This theory assumes a strong relationship between satisfaction and organizational success. In relation to BAWASLU, the theory describes the relationship between society as the party whose satisfaction must be fulfilled and BAWASLU as the institution responsible for achieving organizational success. Public satisfaction with BAWASLU's performance can serve as an indication that stewardship principles are applied in the relationship between the principal group and BAWASLU management. Organizational success reflects the effort to maximize the utility of both the principal group and management. The maximization of group utility will ultimately support the interests of individuals within the organization (Asmawati & Basuki, 2019). Stewardship theory explains that shared interests become the basis of managerial action. When differences of interest arise between the principal and the steward, the steward is expected to cooperate and act in line with the principal's expectations. Such cooperation is considered a rational action because it supports collective interests and helps achieve common goals.

2.2 Accountability

Accountability refers to the obligation of individuals or authorities entrusted with public resources to explain and justify their responsibilities. In public administration, accountability functions as a control mechanism to assess whether activities, decisions, and public services are carried out according to ethical standards, legal rules, and public interests. It also requires institutions to report outcomes transparently to society. Previous studies show that government organizations may still face difficulties in applying accountability, even when formal mechanisms exist, because implementation by public officials is not always consistent (Irfan et al., 2021). Accountability was once viewed mainly as a legal requirement, where reports were prepared to meet administrative obligations. At present, accountability places stronger emphasis on openness, honesty, objectivity, and public responsibility. Financial and administrative reports are not merely formal documents, but evidence of institutional integrity and service quality. Therefore, BAWASLU must apply accountability in its work processes, programs, policies, and budget management. Two requirements are needed to build accountability. First, public officials must uphold transparency by accepting input and involving relevant parties in governance. Second, institutions must have measurable performance standards in carrying out their duties and authority. Financial accountability, as the focus of this study, requires public institutions to manage funds economically, efficiently, and effectively while preventing waste, leakage, and corruption. According to Djalil in Sawir (2017), accountable government provides open information, satisfactory services, policy justification, public participation, and space for performance assessment. For BAWASLU of North Toraja Regency, financial accountability is needed to ensure budget planning, implementation, reporting, and

responsibility follow regulations and serve public interests.

2.3 Effectiveness

Effectiveness refers to the relationship between output and objectives. The greater the contribution of output to the achievement of objectives, the more effective an organization, program, or activity can be considered (Mahmudi, 2015). Effectiveness is also a measure of whether an organization has succeeded in achieving its goals. When an organization is able to reach its intended targets, its performance can be regarded as effective. Effectiveness indicators describe the extent to which program outputs produce outcomes that support program objectives. In the case of BAWASLU, the achievement of institutional goals can also be influenced by the quality of leadership within the organization. Good leadership from the Chairperson of BAWASLU can help direct work programs, strengthen coordination, and ensure that budget use supports election supervision duties. In relation to goal achievement, effectiveness can be understood as “doing the right things.” This means that effectiveness is not only concerned with completing activities, but also with ensuring that those activities are aligned with organizational targets. Effectiveness reflects the success of an institution in achieving its planned objectives. It also shows whether managers are carrying out the right work in accordance with institutional priorities. Silalahi (2015) explains that organizational effectiveness refers to the extent to which an organization realizes its goals. In practical terms, effectiveness means doing everything that needs to be done and doing it well.

2.4 Financial Management

According to Senduk (2009), financial management is a technique used to balance consumptive lifestyles with productive financial behavior, such as investing, saving, or engaging in business activities. The main purpose of financial management is to prevent financial problems, particularly conditions where debt exceeds income. In organizational practice, financial management plays a role in ensuring that available funds are planned, allocated, used, and monitored properly. Each stage of financial management must be carried out carefully so that financial objectives can be achieved effectively. The basic functions and objectives of financial management include optimizing activity planning within a certain period, reducing the risk of unexpected increases in expenditure, and supporting the achievement of planned targets through adequate and well-allocated funds. Financial management also helps prevent misuse of funds by separating authority in the financial process. For example, the division responsible for financial recording should be separated from the division responsible for financial supervision. This separation is needed to strengthen internal control and reduce the possibility of irregularities in fund allocation. In addition, proper financial management can support the smooth implementation of organizational activities through financial transparency. When financial information is managed openly and responsibly, the organization can build a healthier work environment. A well-planned financial cycle also helps the institution carry out programs more effectively, maintain financial discipline, and ensure that funds are used according to organizational needs and applicable rules.

3 | METHOD

The study used a qualitative research method with a phenomenological approach. The research was conducted at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency, South Sulawesi Province. The location was selected because budget management issues were found within the institution, making it relevant for examining the effectiveness and accountability of budget management. The phenomenological approach was applied to understand the experiences, views, and practices related to budget planning, implementation, reporting, and responsibility at BAWASLU of North Toraja Regency. Data were collected through observation, interviews, documentation, literature review, and internet searching. Observation was carried out to examine the actual conditions of budget management practices within the institution. Interviews were conducted with relevant informants to obtain information about financial administration, reporting procedures, and accountability mechanisms. Documentation was used to review written records related to budget management, while literature review and internet searching were used to support the theoretical basis and strengthen the research data.

The data analysis technique consisted of data reduction, data display, and conclusion drawing or verification. Data reduction was carried out by selecting and simplifying information relevant to the research focus. After that, the data were organized in a systematic form to make the analysis clearer. The final stage was drawing conclusions and verifying the findings based on the data obtained from the field. To ensure data validity, the study used triangulation of sources and methods. Source triangulation was carried out by comparing information obtained from different informants, while method triangulation was conducted by comparing data from interviews, observation, and documentation. The validity test was also carried out by comparing interview results with observation findings, comparing statements delivered in public with statements given personally, and comparing the views of informants with different educational backgrounds, positions, or expertise related to the research topic.

4 | RESULTS AND DISCUSSION

4.1 Results

The accountability of budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency can be assessed through legal, honesty, and managerial accountability. Legal accountability refers to compliance with laws and institutional regulations, while honesty accountability concerns the prevention of abuse of authority, corruption, and collusion. Budget management at BAWASLU follows the principles of transparency, effectiveness, and efficiency, supported by human resource capacity, reporting systems, and internal and external supervision. Every expenditure must be accountable both formally and materially through accountability reports (SPJ), which are kept by the Chairperson and submitted to the Provincial BAWASLU. Managerial accountability is reflected in budget allocation for election supervision, institutional operations, administrative support, and planned programs.

Table 1. Budget Allocation of the General Election Supervisory Agency (BAWASLU) of Tana Toraja Regency in 2024

No.	Budget Allocation	Budget (Rp)
1	Institutional operational costs	3,447,300,000.00
2	Election supervision activity costs	3,455,578,000.00
3	Technical and administrative support costs	1,756,650,000.00
4	Supporting activity costs	160,059,000.00

Source: Coordinator of Human Resources, Organization, Education, and Training Division and Secretariat Coordinator, 2025.

The table above shows that the budget costs of the General Election Supervisory Agency (BAWASLU) of Tana Toraja Regency are divided into four categories. Based on an interview with the Coordinator of the Legal, Prevention, Public Participation, and Public Relations Division (Kordiv HP2H), these categories include “institutional operational costs, election supervision activity costs, technical and administrative support costs, and election supporting activity costs” (Kordiv HP2H, 2025).

Program accountability in budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency can be reviewed through the allocation of funds in each division. In the Human Resources, Organization, Education, and Training Division (SDMO), the budget was used for coordination with stakeholders amounting to Rp67,080,000.00, facilitation of campaign material control amounting to Rp21,650,000.00, and capacity strengthening for election supervisory officers and secretariat staff amounting to Rp202,285,000.00. In the Legal, Prevention, Public Participation, and Public Relations Division (HP2H), funds were allocated for manuscript administration, archival, and public relations training amounting to Rp32,710,000.00, election supervision socialization amounting to Rp496,970,000.00, participatory election supervision amounting to Rp263,240,000.00, and supervision-related coordination meetings amounting to Rp93,735,000.00. In the Prevention, Public Participation, and Public Relations Division (P3S), the budget was used for dispute resolution deliberation amounting to Rp17,500,000.00, handling administrative violations amounting to Rp28,500,000.00, and facilitation of the Integrated Law Enforcement Center, or Sentra Gakkumdu, amounting to Rp280,350,000.00.

The allocation shows that BAWASLU of North Toraja Regency has directed its budget toward election supervision, administrative support, public participation, and law enforcement coordination. However, budget accountability should not be assessed only from the amount spent or the completion of activities. Each allocation needs to be linked to clear results, such as improved supervision quality, stronger public participation, better reporting, and faster handling of alleged violations. Policy accountability was reflected in the statement of Briken, Chairperson of BAWASLU of North Toraja Regency, who explained that every decision, policy, and work program could be justified based on legal rules, effectiveness, and public transparency. Financial accountability was also supported through orderly recording by the Secretariat Coordinator and Finance Subdivision using the cash book, general cash book, and bank book. Monthly accountability reports are submitted to the SDMO Division Coordinator no later than the 10th day of the following month.

The analysis of budget management accountability at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency is related to how the institution manages and accounts for public funds used to support election supervision duties. The budget management of BAWASLU is divided into several funding categories, namely institutional operational costs, election supervision activity costs, technical and administrative support costs, and election supporting activity costs. As a state institution responsible for maintaining the integrity of elections, BAWASLU must manage its budget based on government policies and applicable financial regulations. Budget use cannot only be measured from expenditure realization, but also from compliance, administrative order, transparency, and responsibility for every financial decision. Ardiansyah and Anam (2025) explain that the main regulations used as references in state financial management include Law Number 17 of 2003 concerning State Finance, Law Number 15 of 2004 concerning the Audit of State Financial Management and Accountability, and Government Regulation Number 71 of 2010 concerning Government

Accounting Standards. These regulations provide the legal basis for BAWASLU of North Toraja Regency to carry out budget planning, implementation, reporting, and accountability in an orderly and responsible manner.

Administrative accountability in budget allocation at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency refers to the procedures used to record, manage, and report budget receipts and expenditures. Technically, the management of budget allocation is regulated under Minister of Finance Regulation Number 181/PMK.05/2022 concerning Procedures for Budget Implementation in the Stages of Election Implementation. In addition, public relations activities and one-data management may also use state budget funds allocated to Regency or Municipal BAWASLU offices based on BAWASLU Regulation Number 14 of 2024 and BAWASLU Regulation Number 7 of 2024. These regulations serve as a basis for ensuring that every financial activity is recorded properly, particularly in relation to revenue and expenditure administration. Budget administration requires accuracy, discipline, and compliance with central government rules so that the use of public funds can be verified and accounted for. Based on an interview with the Public Relations and Inter-Institutional Relations Division and the Coordinator of the HP2H Division of BAWASLU of North Toraja Regency, it was stated that “the accountability of budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency is carried out in accordance with regulations from the central government.”

Table 2. Interview Indicators on Administrative Compliance at the General Election Supervisory Agency (BAWASLU) of Tana Toraja Regency

No.	Indicator	Interview Result	Remarks: Compliant (S), Non-Compliant (TS), Not Yet Implemented (BT)
1	The Chairperson/members of BAWASLU carry out financial administration.	The Chairperson of BAWASLU holds a strategic role as the final person responsible for administrative and budgetary order.	Compliant (S)
2	Recording every receipt and expenditure and closing the books at the end of each month in an orderly manner must be carried out by the Chairperson/members of BAWASLU.	Technical recording is carried out by the treasurer/finance staff, while the Chairperson/members of BAWASLU remain responsible for supervising, approving, and being accountable for the results of recording and monthly book closing.	Compliant (S)
3	The Chairperson/members are required to account for funds through accountability reports.	The accountability of the Chairperson and members of BAWASLU is not only related to supervising records, but also to formally accounting for budget use through accountability reports.	Compliant (S)
4	Accountability reports are submitted monthly to the Chairperson of BAWASLU no later than the 10th day of the following month.	Every rupiah used by Regency BAWASLU is recorded, accounted for, and directly supervised by the Chairperson of BAWASLU as the highest person responsible.	Not Yet Implemented (BT)

Source: BAWASLU of North Toraja Regency, 2026.

Based on the table above, the monthly accountability report under the direct supervision of the Chairperson has not yet been implemented. This condition occurs because the accountability reports are often submitted after the required deadline. Although every budget expenditure has been recorded and supervised, the delay in submitting monthly reports shows that administrative discipline still needs to be improved. Timely reporting is necessary to strengthen financial control, support accountability, and ensure that budget management complies with the established procedures.

Table 4. Interview Indicators on Reporting Compliance at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency

No.	Indicator	Interview Result	Remarks: Compliant (S), Non-Compliant (TS), Not Yet Implemented (BT)
1	The report on the realization of activity implementation is submitted to the Provincial BAWASLU by the Chairperson of BAWASLU of North Toraja Regency in the	The report is prepared to ensure accountability and transparency in budget management and serves as evaluation material for the Provincial BAWASLU of	Compliant (S)

	form of a first-semester report and an end-of-year report.	South Sulawesi in assessing the performance of BAWASLU of North Toraja Regency.	
2	The first-semester report is a budget realization report.	The submitted report contains the realization of the budget that has been implemented.	Compliant (S)
3	The first-semester budget realization report of BAWASLU is submitted at the end of July.	The first-semester report is not submitted at the end of July, but is usually reported in early August.	Compliant (S)
4	The end-of-year report is submitted no later than the end of January of the following year.	The end-of-year report is submitted no later than the end of January of the following year.	Compliant (S)

Source: BAWASLU of North Toraja Regency, 2026.

Based on the table above, the reporting indicators carried out each semester have followed the established mechanism. The first-semester report and the end-of-year report are prepared as part of BAWASLU's responsibility to ensure budget accountability and transparency. Although the first-semester report is usually submitted in early August rather than at the end of July, the reporting process still supports evaluation by the Provincial BAWASLU of South Sulawesi.

To ensure transparency and accountability in budget implementation, BAWASLU uses two main financial accountability instruments: the Statement of Expenditure Responsibility (SPTB) and the Accountability Report (SPJ). The SPTB is an official document prepared by the Budget User or Budget User Authority to confirm that expenditures have been made legally, according to the budget plan, and in line with applicable regulations. Meanwhile, the SPJ is prepared after funds have been used and contains details of budget realization, transaction evidence, and fund utilization reports. Both documents help ensure that BAWASLU's budget is properly recorded, verified, and accountable.

Table 5. Interview Indicators on Accountability Compliance at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency

No.	Indicator	Interview Result	Remarks: Compliant (S), Non-Compliant (TS), Not Yet Implemented (BT)
1	The accountability report on the realization of BAWASLU's budget implementation is submitted to the Provincial BAWASLU by the Chairperson of BAWASLU of North Toraja Regency at the end of each fiscal year.	The accountability report on budget realization is submitted to the Provincial BAWASLU at the end of each fiscal year.	Compliant (S)
2	The accountability report on the realization of BAWASLU's budget implementation consists of revenue, expenditure, and financing.	The accountability report on the realization of budget implementation consists of the budget ceiling, expenditure, and costs.	Compliant (S)
3	The accountability report on the realization of BAWASLU's budget implementation is stipulated by a regulation of BAWASLU of North Toraja Regency.	The report follows the directives of BAWASLU of North Toraja Regency and the Provincial BAWASLU.	Compliant (S)

Source: BAWASLU of North Toraja Regency, 2026.

Based on the table above, it can be concluded that all accountability indicators have been implemented in accordance with the established mechanism. The submission of budget realization accountability reports, the structure of report contents, and the reporting procedures have followed the applicable directives. This indicates that BAWASLU of North Toraja Regency has maintained formal accountability in budget reporting.

Table 6. Calculation Results of the Effectiveness Level of Budget Management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency

Year	Budget Realization (Rp)	Expenditure Budget Target (Rp)	Percentage
2024	8,499,469,000	7,425,514,000	90%
2025	1,073,955,000	1,073,955,000	100%

Source: BAWASLU of North Toraja Regency, 2026.

The table shows that the effectiveness level of budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency reached 90% in 2024 and 100% in 2025. Based on the criteria stated in the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, a percentage ranging from 90% to 100% is categorized as effective. Therefore, the budget management of BAWASLU of North Toraja Regency can be considered effective during the observed period.

This finding is supported by the interview with the Coordinator of the Human Resources, Organization, Education, and Training Division (Kordiv SDMO) and the Secretariat Coordinator, who stated that “the accountability of budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency has been carried out properly, starting from the planning stage to the accountability stage.” The effectiveness of BAWASLU’s financial management depends greatly on budget planning and implementation. BAWASLU applies a performance-based budgeting system to ensure that every allocated fund directly supports its institutional duties. In addition, accountability mechanisms such as the Statement of Expenditure Responsibility (SPTB) and the Accountability Report (SPJ) serve as key instruments in maintaining transparency and accountability in budget use. These instruments help ensure that every expenditure is aligned with the principles of good governance.

4.2 Discussion

The findings indicate that budget management at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency has been carried out through formal accountability procedures and has reached an effective level of budget realization. The institution has applied legal, honesty, managerial, policy, and financial accountability in managing public funds. Budget realization reached 90% in 2024 and increased to 100% in 2025. Based on the Decree of the Minister of Home Affairs Number 690.900-327 of 1996, both percentages fall within the effective category. Even so, budget effectiveness should not be read only from absorption rates. A higher realization percentage must also be connected to the quality of election supervision, public participation, administrative accuracy, and the handling of alleged violations.

Budget accountability at BAWASLU of North Toraja Regency reflects the principle of public responsibility. Sawir (2017) states that accountable public institutions must provide open information, justify their policies, serve the public properly, and allow public assessment of government performance. In the findings, accountability is reflected through financial records, accountability reports, and reporting to the Provincial BAWASLU. These practices show that formal accountability has been applied. However, stronger accountability requires reports that are not only available, but also accurate, timely, easy to verify, and useful for decision-making. Administrative accountability is supported by the involvement of the Chairperson, treasurer, finance staff, Secretariat Coordinator, and Finance Subdivision. Financial records are maintained through the cash book, general cash book, and bank book. Zimmerman (2010) explains that accounting information helps organizations make decisions and maintain control. In BAWASLU, financial records serve as evidence for tracking receipts, expenditures, and budget responsibility. These records are necessary to prevent unclear spending and to support internal supervision.

A weakness appears in the monthly accountability reporting process. The indicator requiring accountability reports to be submitted no later than the 10th day of the following month was categorized as not yet implemented because reports were often submitted after the deadline. This matter needs correction because late reporting can slow verification, weaken internal monitoring, and reduce administrative discipline. Merchant and Van der Stede (2017) explain that management control requires measurement, evaluation, and corrective action. Based on that view, BAWASLU needs a stricter reporting schedule, earlier document checking, and clearer task distribution among financial officers. Managerial accountability can be seen from the allocation of funds for institutional operations, election supervision activities, technical and administrative support, and election supporting activities. Each division used the budget according to its work area. The SDMO Division focused on coordination, campaign material control, and capacity strengthening. The HP2H Division used funds for public relations, archival training, socialization, participatory supervision, and coordination meetings. The P3S Division used funds for dispute resolution, administrative violation handling, and Sentra Gakkumdu facilitation. These activities are relevant to BAWASLU’s mandate.

Spending according to work categories is not enough to prove strong performance. Turner et al. (2015) argue that public administration is related to how institutions manage authority, resources, and public responsibility. For that reason, every funded activity should be followed by measurable work results. Socialization activities, for example, should be linked to public participation in supervision. Capacity-building activities should be linked to staff readiness, reporting accuracy, and improved service. Coordination meetings should produce clearer follow-up actions. Without measurable results, budget accountability may remain focused on paperwork rather than institutional improvement. Human resources also influence budget governance. Melati et al. (2022) found that organizational culture and motivation affect employee performance. This is relevant because timely reporting and accurate financial records depend on staff discipline, skill, and responsibility. If officers lack financial knowledge or work discipline, reporting delays may continue even when formal rules already exist. Capacity strengthening should therefore focus on practical needs, such as financial recording,

document verification, reporting schedules, and risk prevention.

Transparency is another factor that supports accountability. Nasirah (2016) explains that transparency and accountability in fund management can strengthen public trust. At BAWASLU of North Toraja Regency, transparency is supported through reports submitted to the Provincial BAWASLU and the use of the Statement of Expenditure Responsibility (SPTB) and Accountability Report (SPJ). These documents verify that spending has legal support, follows the budget plan, and is backed by transaction evidence. Yet transparency would be stronger if budget information could be evaluated more easily by relevant stakeholders, not only by internal officers. Regarding effectiveness, budget realization of 90% in 2024 and 100% in 2025 shows that BAWASLU was able to absorb the allocated funds well. Silalahi (2015) defines effectiveness as the extent to which an organization achieves its objectives, while Rosalina (2012) links effectiveness to program success in reaching expected results. Based on these views, BAWASLU's budget effectiveness should be assessed not only through realization percentages, but also through the achievement of supervision targets. Full budget realization in 2025 reflects stronger absorption, yet the value of spending must still be tested through its effect on election supervision quality.

5 | CONCLUSIONS AND FUTURE WORK

Based on the findings and discussion, budget management accountability at the General Election Supervisory Agency (BAWASLU) of North Toraja Regency has generally been implemented according to institutional duties and applicable financial regulations. Budget planning is directed to support BAWASLU's role in supervising all stages of the general election, from preparation to implementation, including the prevention and handling of election violations and election process disputes. The budget is used for institutional operations, election supervision activities, technical and administrative support, and other supporting activities. Budget administration has referred to Minister of Finance Regulation Number 181/PMK.05/2022 concerning Procedures for Budget Implementation in the Stages of Election Implementation. Budget use related to public relations activities and one-data management also refers to BAWASLU Regulation Number 14 of 2024 and BAWASLU Regulation Number 7 of 2024. These regulations guide BAWASLU of North Toraja Regency in recording, reporting, and accounting for budget use. However, reporting discipline still needs improvement, particularly in the timely submission of monthly accountability reports. Transparency has been applied through information on fund use and financial accountability documents. Budget accountability has helped strengthen public trust because BAWASLU can account for the use of public funds. Nevertheless, accountability should also be assessed from how far budget use supports election supervision quality, public participation, and institutional performance. BAWASLU of North Toraja Regency should strengthen budget planning, reporting discipline, documentation accuracy, and internal control. Future researchers are expected to examine all stages of BAWASLU's financial management, from planning to supervision, to provide a broader assessment of budget governance.

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