



## Accountable Governance in the Procurement of Goods and Services in Teluk Bintuni Regency

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### Abstract

*This study analyzes the implementation of accountable governance in the procurement of goods and services in Teluk Bintuni Regency, West Papua Province. Procurement is a strategic instrument for regional development, but its effectiveness depends on transparent information, oversight, reliable audits, clear responsibility, and consistent sanctions. This study used a qualitative approach with a descriptive interpretive design. Data were collected through in-depth interviews with actors involved in procurement governance, including UKPBJ, PPK, APIP, DPRD, goods and services providers, and non-governmental organizations. The interview data were supported by document studies of procurement regulations, electronic procurement information, and Inaproc data for 2023 to 2025. Data were analyzed through data reduction, data presentation, and conclusion drawing. The findings show that accountable governance in Teluk Bintuni Regency has been formally supported by electronic systems such as LPSE/SPSE and SiRUP, institutional structures, audit mechanisms, and sanction regulations. However, implementation remains dominated by procedural compliance. Publicity has not produced substantive transparency because procurement information is technical, incomplete, and not fully usable by the public. Scrutiny is fragmented across institutions and tends to focus on administrative documents rather than planning quality and output performance. Audits are routine, but follow-up actions remain weak and inconsistent. Responsibility is formally divided among procurement actors, yet coordination and outcome-based accountability remain limited. Sanctions are normatively available, but their enforcement lacks firmness and transparency. The study concludes that procurement accountability must move from formal compliance toward an integrated accountability cycle that links information disclosure, preventive oversight, corrective audit, traceable responsibility, and consistent enforcement.*

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## Introduction

Procurement of goods and services is a strategic instrument in public administration because it connects public budgeting with the delivery of infrastructure, goods, and services needed by citizens. In local government, procurement does not only function as a technical spending mechanism. It also reflects the quality of governance, the integrity of public institutions, and the ability of government to convert public resources into concrete development outcomes. A procurement system that works well can accelerate infrastructure provision, support public service delivery, strengthen local economic activity, and increase public trust in government

institutions (Patrucco et al., 2023; Abbey et al., 2023; Hopkins et al., 2023). In contrast, weak procurement governance can create inefficiency, reduce service quality, increase project delays, and open space for corruption, collusion, and abuse of authority.

This issue is relevant in Teluk Bintuni Regency, West Papua Province, where the need for development remains closely linked to infrastructure expansion, public service improvement, and equitable access across geographically diverse areas. As a developing region, Teluk Bintuni Regency requires a procurement system that can support regional priorities in a transparent, efficient, and accountable manner. Procurement decisions in this context have direct effects on roads, buildings, public facilities, service equipment, and other development outputs. Therefore, the quality of procurement governance becomes a central factor in determining whether public spending can produce meaningful benefits for the community. Public accountability requires public officials to explain, justify, and take responsibility for their decisions before citizens and oversight institutions (Sindelo & Cronje, 2024; Rabbi & Sabharwal, 2025; Koliba, 2025).

The implementation of electronic procurement systems, such as LPSE/SPSE and SiRUP, has created a formal basis for improving transparency in public procurement. These systems allow procurement plans, tender announcements, schedules, and selected procurement information to be published through digital platforms. In principle, digital transparency can reduce information asymmetry, expand provider participation, and support public monitoring. However, transparency does not automatically create accountability when the information remains difficult to access, incomplete, irregularly updated, or too technical for public use. Transparency must provide information that is visible, understandable, and usable for stakeholders (Eyinade et al., 2022; Ofem et al., 2022; Artyukhova et al., 2024). In this sense, openness becomes meaningful only when citizens, providers, legislative institutions, and supervisory bodies can use the information to assess government action.

In Teluk Bintuni Regency, procurement transparency still faces practical constraints. Public access to procurement information remains limited, especially for communities in remote areas with lower levels of digital literacy and limited outreach from government institutions. The availability of information in electronic systems has not fully ensured that the public understands procurement plans, implementation stages, contract progress, and final results. The publication of procurement data also tends to focus on formal administrative information, while more substantive information related to planning quality, technical specifications, contract performance, and corrective follow-up is not always accessible. This condition can weaken public participation in procurement oversight and reduce the preventive function of transparency. Accountability becomes weak when openness exists only as a procedural display and does not support real answerability (Su et al., 2023; Harris, 2023; Paraskeva & Tsoulfas, 2025).

Weak scrutiny also affects the integrity of procurement implementation. Procurement involves many actors, including budget users, commitment-making officials, procurement working groups, internal supervisory bodies, providers, and legislative oversight institutions. These actors need clear coordination so that planning, tendering, contract implementation, and evaluation can run in a consistent cycle. In practice, coordination among procurement actors often remains fragmented. The lack of regular coordination forums, weak synchronization between planning and implementation, and limited technical discussion among work units can create governance gaps. These gaps may open opportunities for informal intervention, tender manipulation, tender fixing, and collusion between providers and procurement officials. Horizontal accountability requires government institutions to monitor, question, and correct

one another in order to prevent the misuse of public authority (Kuwali & Silungwe, 2022; Sakib, 2023).

The audit dimension also requires attention. Audit should not only check document completeness or procedural compliance. It should also assess whether procurement activities produce outputs that match public needs, technical specifications, budget principles, and contractual obligations. Public sector auditing plays an important role in strengthening public trust because it evaluates the use of public resources and provides recommendations for corrective action (Siahay, 2023; Syam, 2023; Pakaya, 2025). However, audits often become routine administrative rituals when they focus mainly on documents rather than performance, risk, quality, and impact. In procurement, this problem becomes serious because project delays, low-quality outputs, and administrative violations may continue if audit findings do not lead to clear correction.

Responsibility is another critical issue in procurement governance. Every stage of procurement requires clear role distribution and traceable decision-making. Officials must not only complete administrative procedures. They must also ensure that procurement decisions support public interest, service quality, and value for money. Public responsibility requires government actors to act as public servants who prioritize citizen needs rather than merely fulfilling bureaucratic routines (Bernstein & Rodríguez, 2022; Železnik & Fink-Hafner, 2023; Bischoff, 2023). In Teluk Bintuni Regency, responsibility can become weak when actors interpret their roles narrowly, when technical decisions are not documented properly, and when no clear mechanism exists to evaluate individual and institutional performance. In this situation, procurement accountability may become collective and vague, making it difficult to identify who must answer for planning errors, implementation delays, or poor-quality outcomes.

Sanctions complete the accountability cycle because they provide consequences for violations. Without sanctions, transparency, scrutiny, and audit may only produce information and findings without corrective force. A procurement system that lacks firm sanctions can create what Aston et al. (2022) describes as weak or “toothless” accountability. Sanctions do not only punish violations. They also signal that rules matter, protect fair competition, and discourage repeated misconduct. In procurement, inconsistent sanctions against officials or providers can reduce deterrence and create perceptions that violations carry low risk. This condition can damage provider trust, weaken competition, and reduce public confidence in local government. Effective accountability requires assessment, justification, and consequences that operate together (Cagle & Davis, 2022; Djasuli et al., 2025).

The urgency of accountable procurement governance in Teluk Bintuni Regency lies in the need to move beyond formal compliance toward substantive accountability. Formal systems, regulations, and institutional structures are important, but they are not sufficient when they do not ensure accessible information, active scrutiny, meaningful audits, clear responsibility, and firm sanctions. Accountable governance becomes relevant because it links publicity, scrutiny, audit, responsibility, and sanctions as connected elements that strengthen public accountability (Adam, 2024). These elements should not operate separately. They must form an integrated governance cycle that allows procurement decisions to be opened, examined, corrected, justified, and sanctioned when violations occur.

Based on this context, the procurement of goods and services in Teluk Bintuni Regency needs serious attention as a governance issue, not merely as an administrative process. The main challenge is not only the presence of electronic systems or formal procedures, but the extent to which those systems and procedures can create transparent, controlled, responsible, and enforceable procurement practices. Strengthening accountable governance in procurement is important to protect public funds, improve development outcomes, prevent irregularities, and

increase public trust in local government. A procurement system that applies accountability substantively can help ensure that regional development does not stop at budget absorption, but produces quality public goods and services that respond to community needs.

## **Method**

### **Research Approach and Design**

This study used a qualitative research approach to examine how accountable governance is practiced in the procurement of goods and services in Teluk Bintuni Regency. The qualitative approach was chosen because the study focused on understanding processes, meanings, institutional practices, and the experiences of actors directly involved in procurement governance. The study did not aim to measure procurement performance statistically. Instead, it sought to explain how transparency, scrutiny, audit, responsibility, and sanctions were implemented in actual procurement practices. This approach allowed the researcher to capture the gap between formal procurement rules and the way those rules were applied by government institutions, supervisory actors, providers, and civil society.

The research design was descriptive and interpretive. It described the procurement governance process as it occurred in local government institutions and interpreted the meaning of accountability from the perspective of procurement actors. This design was relevant because accountable governance is not only reflected in written regulations or formal procedures. It also appears in coordination patterns, access to information, audit follow-up, decision-making responsibility, and the enforcement of sanctions. Through this design, the study could identify whether procurement accountability in Teluk Bintuni Regency functioned only as administrative compliance or as a substantive mechanism for improving public governance.

### **Research Site and Focus**

The research was conducted in Teluk Bintuni Regency, West Papua Province. This location was selected because procurement of goods and services plays an important role in supporting regional development, infrastructure provision, and public service delivery in the region. Teluk Bintuni Regency also faces geographical, institutional, and administrative challenges that affect the implementation of transparent and accountable procurement. These conditions make the region a relevant setting for examining accountable governance in local government procurement.

The focus of the study was the implementation of accountable governance in the procurement of goods and services. The analysis covered five main dimensions: publicity, scrutiny, audit, responsibility, and sanctions. Publicity referred to the openness and accessibility of procurement information. Scrutiny referred to the oversight process carried out by internal, political, and social actors. Audit referred to the examination of procurement activities and the follow-up of audit findings. Responsibility referred to the clarity of roles, authority, and accountability among procurement actors. Sanctions referred to the enforcement of consequences for violations committed by officials or providers. These five dimensions helped the study examine procurement governance as an integrated accountability cycle.

### **Informants and Selection Technique**

The informants were selected using purposive sampling. This technique was used because the study required information from actors who understood, experienced, or supervised the procurement process directly. The informants consisted of officials from the Goods and Services Procurement Work Unit, Commitment Making Officers, the Government Internal Supervisory Apparatus, and members of the Regional People's Representative Council who carried out oversight functions. The study also involved representatives of goods and services

providers and non-governmental organizations to obtain external views on transparency, oversight, procurement integrity, and public accountability. The selection of informants was based on their relevance to the research focus. Government procurement officials were selected because they had direct knowledge of procurement planning, tender implementation, provider selection, and contract administration. Supervisory actors were selected because they had roles in reviewing, auditing, and monitoring procurement activities. Providers were selected because they experienced the procurement process from the participant side. Non-governmental organizations were selected because they represented civil society perspectives on public monitoring and accountability. This combination of informants allowed the study to obtain balanced information from internal and external stakeholders.

### **Data Sources**

The study used primary and secondary data. Primary data were obtained from in-depth interviews with informants who were directly involved in or connected to procurement governance in Teluk Bintuni Regency. These interviews explored the informants' knowledge, experiences, views, and assessments of procurement transparency, oversight, audit mechanisms, role responsibility, and sanction enforcement. Primary data were important because they provided direct explanations of how procurement governance worked in practice.

Secondary data were obtained from official documents related to goods and services procurement. These documents included procurement planning documents, procurement announcements, procurement package data, regulations, institutional guidelines, audit-related documents, contract administration records, and other documents relevant to procurement implementation. Secondary data also included information available through electronic procurement systems, such as LPSE/SPSE, SiRUP, and other official procurement data sources. These documents were used to support interview findings, verify statements from informants, and provide factual context for the analysis.

### **Data Collection Techniques**

Data were collected through in-depth interviews and document study. In-depth interviews were used as the main technique because the study required detailed explanations from actors involved in procurement governance. The interviews were conducted using a semi-structured guide. This guide helped the researcher maintain consistency across informants while still allowing flexibility to explore new information that emerged during the interview process. The interview questions were organized around the five dimensions of accountable governance: publicity, scrutiny, audit, responsibility, and sanctions.

The interview process explored several key issues. In relation to publicity, the interviews examined the availability, accessibility, clarity, and use of procurement information. In relation to scrutiny, the interviews explored how oversight was conducted by UKPBJ, PPK, APIP, DPRD, providers, and civil society. In relation to audit, the interviews examined audit implementation, audit orientation, audit findings, and follow-up mechanisms. In relation to responsibility, the interviews explored role clarity, coordination, decision-making, and accountability for procurement outcomes. In relation to sanctions, the interviews examined the consistency, firmness, and transparency of sanction enforcement.

Document study was conducted to complement the interview data. The researcher reviewed official procurement documents, relevant regulations, procurement reports, and electronic procurement information. This technique helped the researcher compare formal rules with actual practices described by informants. Document study also strengthened the accuracy of the findings because it provided written evidence related to procurement planning, implementation, realization, and supervision.

## **Research Instrument**

The main instrument in this study was the researcher. The researcher played a direct role in collecting, interpreting, and analyzing data. To maintain focus and consistency, the researcher used an interview guide based on the five dimensions of accountable governance. The guide helped ensure that all important aspects of procurement accountability were explored during the interviews. The researcher also used field notes to record important observations, interview context, non-verbal responses, and relevant information that emerged during data collection.

The interview guide was not used rigidly. It allowed the researcher to ask follow-up questions when informants provided important explanations or raised new issues related to procurement governance. This flexibility was necessary because procurement accountability involves complex institutional interactions and may differ across actors. The use of a flexible interview guide helped the researcher obtain deeper and more contextual information.

## **Data Analysis Technique**

Data analysis was carried out through the stages of data reduction, data presentation, and conclusion drawing. Data reduction was conducted by selecting, simplifying, and organizing interview transcripts, field notes, and document findings according to the research focus. The researcher identified information related to publicity, scrutiny, audit, responsibility, and sanctions. Irrelevant data were separated, while relevant data were coded and grouped based on the accountable governance dimensions.

Data presentation was conducted by arranging the findings into clear thematic descriptions. The researcher compared information from different informants and documents to identify patterns, similarities, differences, and contradictions. This stage helped explain how each accountability dimension operated in procurement practices. It also helped identify whether procurement governance was implemented substantively or only procedurally.

Conclusion drawing was conducted after the patterns and relationships among findings became clear. The researcher interpreted the findings by connecting empirical data with the concept of accountable governance. The conclusions were drawn carefully by considering the consistency of information across interviews and documents. This process allowed the study to explain the actual condition of procurement accountability in Teluk Bintuni Regency and identify the main weaknesses in the governance cycle.

## **Results and Discussion**

The findings of this study are presented based on the five dimensions of accountable governance, namely publicity, scrutiny, audit, responsibility, and sanctions. These dimensions were used as the main analytical categories in examining the procurement of goods and services in Teluk Bintuni Regency. The analysis was developed from in-depth interviews with actors directly involved in procurement governance, including UKPBJ, PPK, APIP, DPRD, goods and services providers, and non-governmental organizations. The interview data were strengthened through document study, especially procurement data from the electronic procurement system and official procurement records. Therefore, the results do not only describe formal procedures, but also explain how procurement accountability is practiced, experienced, and interpreted by different stakeholders.

The findings show that procurement governance in Teluk Bintuni Regency has been supported by formal institutional arrangements and electronic procurement systems. However, the implementation of accountable governance has not yet operated as a substantive accountability cycle. The five dimensions of accountability tend to exist administratively, but they are not yet fully connected to one another. Publicity has been implemented through digital systems, but

the information provided has not always been accessible, complete, and useful for public monitoring. Scrutiny exists through internal, legislative, and social oversight mechanisms, but it remains fragmented and tends to focus on administrative compliance. Audit has been institutionalized, but follow-up mechanisms remain weak. Responsibility has been formally divided among procurement actors, but substantive accountability for outcomes is still limited. Sanctions are normatively regulated, but their application remains inconsistent.

### **Publicity in Procurement Governance**

Publicity is the initial condition for accountable procurement because it allows procurement processes to be known, monitored, and evaluated by relevant stakeholders. In Teluk Bintuni Regency, publicity has been institutionalized through electronic procurement systems, especially LPSE/SPSE and SiRUP. These systems function as official media for announcing procurement plans, tender packages, procurement schedules, provider selection stages, and tender results. The existence of these systems shows that the local government has adopted formal transparency instruments in accordance with national procurement governance standards.

Operationally, each regional apparatus organization is required to prepare and announce the General Procurement Plan through SiRUP at the beginning of the fiscal year. After that, procurement packages are processed through LPSE/SPSE, starting from tender announcement, document submission, clarification, evaluation, and winner determination. UKPBJ plays a central role in managing the provider selection process and ensuring that procurement stages are recorded in the electronic system. Based on interviews with procurement actors, the electronic system has improved access for providers because tender information can be obtained without direct physical attendance at government offices.

However, the findings indicate that formal publicity has not yet produced substantive transparency. Several informants explained that procurement data are not always updated in a timely manner. Changes in procurement packages, schedules, and technical requirements are sometimes not followed by clear and immediate updates in the system. This creates an information gap between procurement planners, implementers, providers, supervisory actors, and the public. As a result, the electronic system has functioned more as an administrative publication platform than as a comprehensive transparency mechanism.

The type of information disclosed also remains limited. Procurement information generally includes package names, budget ceilings, tender schedules, and selected administrative data. More substantive information, such as the Terms of Reference, detailed technical specifications, calculation basis for the Self-Estimated Price, contract implementation progress, and justification for package changes, is not always available or easy to understand. This limitation reduces the usefulness of procurement information for preventive oversight. Information that is open but incomplete cannot support strong public control because stakeholders cannot assess whether procurement planning is rational, whether technical specifications are appropriate, or whether budget allocations correspond to actual needs.

Table 1. Types of Procurement in Teluk Bintuni Regency, 2023-2025

Category	2023 Nominal	2023 Packages	2024 Nominal	2024 Packages	2025 Nominal	2025 Packages
Procurement of Goods	Rp. 37,847,580,955	247	Rp. 34,337,165,213	180	Rp. 33,649,910,197	244
Consulting Services	Rp. 0	0	Rp. 8,347,945,498	21	Rp. 49,037,030,472	172
Construction Work	Rp. 290,147,683,980	43	Rp. 425,422,375,597	79	Rp. 463,920,547,919	299
Other Services	Rp. 9,004,348,400	26	Rp. 3,270,145,920	42	Rp. 8,779,454,101	124

Source: Inaproc Data, 2023-2025.

Table 1 shows that construction work consistently dominated procurement value in Teluk Bintuni Regency. In 2023, construction work reached Rp. 290,147,683,980, or approximately 86.10 percent of the total realized procurement value. In 2024, it increased to Rp. 425,422,375,597, or approximately 90.25 percent of the total. In 2025, construction work remained dominant with Rp. 463,920,547,919, or approximately 83.53 percent of the total. This pattern indicates that procurement in Teluk Bintuni Regency is strongly connected to infrastructure development. Therefore, publicity becomes crucial because infrastructure procurement often involves high-value contracts, technical complexity, and direct effects on public service delivery.

The data also show a sharp increase in consulting services in 2025, from Rp. 8,347,945,498 in 2024 to Rp. 49,037,030,472 in 2025. The number of consulting service packages also increased from 21 packages in 2024 to 172 packages in 2025. This growth requires stronger transparency because consulting services often relate to planning, supervision, feasibility studies, technical design, and advisory work. If the rationale and outputs of consulting services are not clearly disclosed, public oversight becomes difficult. In this context, publicity should not stop at announcing procurement packages. It should also explain why a package is needed, what outputs are expected, how the budget is justified, and how the results will be used.

From the perspective of providers, electronic procurement has made tender participation more open. Providers can access tender announcements and submit bids through the system. However, they still face uncertainty when schedules change, clarification is delayed, or technical information is incomplete. This condition affects the quality of competition because providers need clear information to prepare accurate technical and financial proposals. Incomplete information may benefit providers with informal access to procurement officials and disadvantage providers that rely only on official information.

DPRD has not fully used procurement information as a systematic oversight instrument. Although procurement data are available through digital systems, legislative oversight still tends to focus on general budget absorption and program implementation. Procurement data are rarely processed into structured evaluation materials for monitoring OPD performance. This shows that publicity has not been integrated into political oversight mechanisms. Information is available, but it has not been transformed into an analytical tool for

accountability. Public access also remains limited. Procurement information is presented in technical formats that are not easy for ordinary citizens to understand. Public outreach on how to access and use procurement information is still weak. This problem becomes more serious in remote areas where digital literacy and internet access remain uneven. Consequently, the public cannot fully use procurement transparency as a basis for social control. Publicity exists institutionally, but it has not yet become participatory transparency.

This finding confirms that transparency cannot be understood only as the availability of data. Rozgonyi (2023) places publicity as a core element of accountable governance because it enables public visibility and dialogue. However, publicity can produce accountability only when information is accessible, understandable, relevant, and usable. Wamprechtsamer (2024) also argues that accountability requires answerability. Information must allow actors to ask questions, demand explanations, and evaluate decisions. In Teluk Bintuni Regency, publicity has achieved formal visibility, but it has not yet achieved strong inferability and usability as emphasized by De Boer (2023). The main issue is not the absence of a system, but the limited quality and public function of the information provided.

### **Scrutiny in Procurement Oversight**

Scrutiny refers to the process of examining, questioning, and evaluating public decisions. In procurement governance, scrutiny is important because procurement involves public money, technical decisions, provider competition, and contract implementation. The findings show that procurement oversight in Teluk Bintuni Regency has been designed in a layered structure. UKPBJ and PPK conduct internal controls over procurement and contract implementation. APIP carries out internal government supervision through reviews, audits, and inspections. DPRD performs political oversight through its representative and budgetary functions. NGOs and the public may exercise social oversight through complaints, reports, and public monitoring.

Although the oversight structure exists, its implementation is not yet integrated. Each actor tends to work within its own institutional domain. UKPBJ focuses on provider selection and compliance with tender stages. PPK focuses on contract administration and implementation. APIP focuses on review and audit activities. DPRD focuses on budget and general program supervision. NGOs and the public depend on access to information and complaint channels. The absence of a strong coordination forum among these actors weakens the overall scrutiny mechanism.

Interviews with procurement actors show that oversight still emphasizes administrative compliance. Supervisory activities often focus on the completeness of procurement documents, conformity with procedural stages, and compliance with formal regulations. These aspects are important, but they do not fully address substantive procurement risks. Issues such as weak planning, inaccurate technical specifications, unrealistic schedules, poor contract performance, and low-quality outputs require deeper scrutiny. When oversight remains administrative, the system may detect document errors but fail to prevent performance problems.

Table 2. Realization Status of Goods and Services Procurement in Teluk Bintuni Regency, 2023-2025

Category	2023 Nominal	2024 Nominal	2025 Nominal
Realized	Rp. 336,999,613,335	Rp. 471,377,632,228	Rp. 555,386,942,689
Not Yet Realized	Rp. 510,140,167,985	Rp. 1,230,140,372,016	Rp. 783,805,807,026

Source: Inaproc Data, 2023-2025.

Table 2 shows that unrealized procurement values remained high during the three-year period. In 2023, realized procurement reached Rp. 336,999,613,335, while unrealized procurement reached Rp. 510,140,167,985. This means that only around 39.78 percent of the total procurement value was realized. In 2024, realized procurement increased to Rp. 471,377,632,228, but the unrealized value also increased sharply to Rp. 1,230,140,372,016. The realization rate decreased to around 27.70 percent. In 2025, realized procurement increased again to Rp. 555,386,942,689, while unrealized procurement declined to Rp. 783,805,807,026. However, the realization rate was still only around 41.47 percent.

These figures indicate that procurement implementation faces a persistent gap between planning and execution. The high unrealized value cannot be explained only as a technical administrative issue. It suggests weaknesses in procurement planning, scheduling, readiness of technical documents, budget execution, institutional coordination, and risk management. Therefore, scrutiny should begin before tender announcement and continue through contract implementation. If oversight starts only after problems appear, its preventive function becomes weak.

Table 3. Realized and Unrealized Procurement Packages by Type in Teluk Bintuni Regency, 2023-2025

Category	2023 Realized	2023 Not Realized	2024 Realized	2024 Not Realized	2025 Realized	2025 Not Realized
Construction Work	43	331	79	959	299	648
Procurement of Goods	247	0	180	130	244	127
Consulting Services	0	464	21	812	172	847
Other Services	26	0	42	0	124	0

Source: Inaproc Data, 2023-2025.

Table 3 shows that construction work and consulting services had the highest number of unrealized packages. In 2023, construction work recorded 331 unrealized packages, while consulting services recorded 464 unrealized packages. In 2024, construction work recorded 959 unrealized packages, and consulting services recorded 812 unrealized packages. In 2025, unrealized packages remained high, with 648 construction work packages and 847 consulting service packages. These two categories require stronger oversight because they are closely related to planning quality, technical feasibility, and project implementation capacity.

The large number of unrealized consulting service packages is especially important. Consulting services often support planning, supervision, and technical design. When consulting services are delayed or unrealized, construction work and other procurement packages may also be affected. This indicates a possible chain problem in procurement governance. Weaknesses in planning-related procurement can disrupt downstream implementation. Therefore, scrutiny

should not only examine whether documents exist, but also whether procurement sequences are logical, timely, and linked to development priorities.

APIP plays an important role in scrutiny, but its capacity remains limited. Interviews indicate that APIP conducts supervision through reviews, audits, and inspections, both regularly and incidentally. However, limited auditor resources, limited time, and the large number of procurement packages make comprehensive supervision difficult. Supervision tends to be selective and risk-based. In principle, risk-based supervision is appropriate. In practice, however, it often takes place after activities are underway or completed. This reduces the ability of APIP to prevent irregularities at the planning and early implementation stages.

Providers also perceive contract supervision as inconsistent. Field supervision is not always conducted routinely. Attention often focuses on progress reports, payment documents, and administrative completeness. Evaluation of physical quality, technical compliance, and suitability of outputs to public needs is not always systematic. This creates space for quality deviations that may not be detected early. Procurement accountability becomes weak when oversight cannot verify whether public spending produces the promised outputs.

DPRD oversight also faces structural limitations. DPRD has authority to supervise policy and budget implementation, but procurement oversight is generally conducted at a broad level. It rarely examines technical procurement risks, package realization, provider performance, or the quality of procurement outputs. Limited technical data and limited analytical support reduce DPRD's ability to use procurement information as an accountability instrument. This makes political oversight more administrative than substantive.

Social oversight by NGOs and the public remains weak because complaint mechanisms are not actively managed as part of an integrated oversight cycle. Although complaint channels exist, they do not always provide clear feedback, follow-up status, or public reporting. This reduces public confidence in reporting mechanisms. Social scrutiny requires not only the availability of complaint channels, but also responsiveness and protection for citizens who report irregularities.

These findings show that scrutiny in Teluk Bintuni Regency remains fragmented. Oversight is present, but it does not yet function as a coordinated system for early detection and correction. Anderson (2023) argues that scrutiny is necessary to transform publicity into accountability. Information disclosure alone is insufficient if no actor examines and questions it. The findings also support Yusuff et al. (2025) critique that oversight can become ritualistic when it focuses on administrative conformity rather than substantive performance. In Teluk Bintuni Regency, the main weakness is not the absence of oversight institutions, but the lack of integration, depth, and preventive orientation in oversight practices.

### **Audit and Corrective Action**

Audit is a key mechanism for assessing whether procurement activities comply with rules, use public resources properly, and produce accountable outputs. In Teluk Bintuni Regency, audit activities have been institutionalized through APIP and other authorized audit institutions. The findings show that procurement actors are familiar with audit requirements, document preparation, inspection processes, and audit recommendations. This indicates that audit has become a routine part of procurement governance.

However, the substantive effect of audit remains limited. Interviews with UKPBJ, APIP, providers, and other stakeholders show that audits still tend to focus on administrative and procedural compliance. Audit activities often examine whether procurement documents are complete, whether stages have followed regulations, and whether financial administration is

properly recorded. These checks are necessary, but they do not always answer more important questions about planning quality, technical accuracy, output quality, and public benefit.

Audit follow-up is another major issue. Audit reports usually contain findings and recommendations. However, follow-up responsibility is often returned to each OPD. There is no strong centralized monitoring mechanism that ensures all recommendations are implemented on time and produce substantive improvement. In some cases, follow-up is limited to administrative correction, such as completing missing documents or submitting clarification letters. This type of follow-up may close the audit finding formally, but it does not necessarily improve procurement governance.

APIP informants indicate that APIP can identify findings and issue recommendations, but its authority to enforce follow-up remains limited. The implementation of recommendations depends heavily on the commitment of OPD leaders and relevant officials. When leadership commitment is weak, audit recommendations may remain as formal documents. This condition creates a gap between audit findings and governance improvement. Audit becomes a reporting activity rather than a corrective mechanism.

Providers also view audits as mainly focused on contract documents and payment administration. The physical quality of work, suitability of outputs, and user satisfaction are not always placed at the center of audit attention. This perception indicates that audit has not fully become a performance accountability instrument. In infrastructure procurement, this is a serious issue because public loss may occur not only through financial irregularities, but also through low-quality work, delayed completion, and outputs that do not meet public needs.

The relationship between audit and legislative oversight is also weak. Audit results are not systematically used by DPRD as a basis for evaluating OPD procurement performance. Audit findings and follow-up status are not regularly converted into policy learning, budget correction, or institutional improvement. As a result, audit remains a technical process between auditors and executive institutions, rather than a public accountability instrument that informs broader governance correction.

Audit transparency is also limited. Information about audit findings, recommendation status, and corrective actions is not broadly available to the public. This limits the public function of audit. Citizens cannot assess whether procurement problems have been corrected, whether officials have acted on audit findings, or whether similar problems continue in the next procurement cycle. In accountable governance, audit should support public trust by showing that violations and weaknesses are identified, corrected, and prevented from recurring.

The findings indicate that audit in Teluk Bintuni Regency has reached the institutionalization stage, but not yet the learning stage. It operates regularly, but its contribution to systemic improvement remains weak. Ayogu (2023) positions audit as a link between scrutiny and accountability because audit should provide verified assessment and corrective direction. However, the findings align with Donnelly & Donnelly (2023) argument that audit may become a ritual of verification when it focuses more on documentation than on performance and organizational learning. To strengthen accountable procurement, audit must move from administrative verification to risk-based, performance-oriented, and follow-up-driven evaluation.

### **Responsibility of Procurement Actors**

Responsibility concerns the clarity of roles, the distribution of authority, and the willingness of actors to account for decisions and outcomes. In procurement governance, responsibility is important because procurement involves several actors with different mandates. These include

PA, KPA, PPK, UKPBJ, APIP, providers, and oversight institutions. Each actor has a formal role in planning, tendering, contract implementation, supervision, and evaluation.

The findings show that procurement actors in Teluk Bintuni Regency generally understand their formal duties. Administrative responsibilities are regulated, and each procurement stage has assigned officials. This shows that the formal structure of responsibility exists. However, the main problem lies in the way responsibility is practiced. Responsibility is often interpreted as the completion of procedures rather than accountability for the quality of decisions and outcomes. Coordination among procurement actors remains weak, especially between planning, tendering, and contract implementation. The roles of PA, KPA, PPK, and UKPBJ often operate separately. Procurement planning may not always align with tender readiness and contract implementation capacity. Technical changes during project execution are not always supported by systematic documentation and clear justification. When problems occur, it becomes difficult to trace who made decisions, who approved changes, and who should be responsible for the consequences.

APIP informants indicate that individual accountability in procurement is not yet clearly measured. Performance assessment tends to focus on administrative compliance and completion of routine tasks. It does not sufficiently evaluate the quality of procurement decisions, risk management, technical accuracy, or output performance. Consequently, when problems occur, responsibility often becomes collective and administrative. This weakens answerability because no clear actor is required to explain specific decisions and their consequences.

Providers experience this weakness directly during contract implementation. They may receive changing instructions, unclear technical directions, or delayed decisions from procurement officials. In some cases, adjustments must be made based on directions that are not fully documented. This creates legal and operational uncertainty for providers. It also increases the risk of disputes because the basis of decision-making is not always traceable.

DPRD's role in strengthening responsibility remains limited. Legislative oversight tends to focus on budget absorption and general program achievement. It rarely evaluates the individual responsibility of procurement officials or the institutional causes of procurement problems. There is no strong periodic mechanism to assess whether procurement officials have performed their duties with professional judgment, public orientation, and outcome responsibility.

From the perspective of NGOs and the public, procurement responsibility has not yet appeared as public responsibility. Procurement officials are rarely required to provide open explanations about delayed projects, low-quality outputs, package changes, or weak realization. Accountability information is mostly discussed in internal government forums. This limits the public's ability to evaluate whether procurement decisions serve the public interest.

These findings indicate that responsibility in Teluk Bintuni Regency is still formalistic. It exists in organizational charts, job descriptions, and regulations, but it is not fully internalized as substantive accountability. Novelli et al. (2024) emphasizes that responsibility requires clarity about who is answerable for specific actions. Xia et al. (2024) also argues that accountability includes answerability, where actors must explain and justify their conduct. In this study, formal role division does not automatically produce substantive accountability because evaluation, documentation, and consequences remain weak.

The findings also support Short (2023) view that public officials should understand responsibility as a commitment to serve the public interest, not merely as compliance with procedure. In procurement, this means officials must ensure that procurement decisions produce quality goods, services, and infrastructure for citizens. Züger & Asghari (2023) also

stress the importance of performance measurement in public management. When performance indicators focus only on administrative completion, accountability becomes narrow. In Teluk Bintuni Regency, procurement responsibility must be strengthened through clearer decision records, stronger coordination, and performance indicators that measure output quality and public value.

### **Sanctions and Enforcement of Accountability**

Sanctions are the final element in the accountability cycle. They provide consequences for violations and ensure that accountability does not stop at findings, reports, or recommendations. In procurement governance, sanctions may apply to officials and providers. They may include administrative warnings, contract termination, disciplinary action, compensation claims, blacklisting, and other legal consequences according to the severity of violations.

The findings show that sanction mechanisms are normatively available in Teluk Bintuni Regency. Procurement regulations provide legal bases for sanctioning officials and providers. However, the application of sanctions remains weak and inconsistent. Many procurement problems are resolved through administrative guidance, clarification, document correction, or informal warnings. This approach may be useful for minor errors, but it becomes problematic when repeated or serious violations do not receive firm consequences.

UKPBJ informants indicate that procedural violations in provider selection are often resolved through correction rather than sanction escalation. Officials tend to be cautious in applying sanctions because sanction decisions may create legal, administrative, or political consequences. This caution makes the sanction mechanism less effective as a tool for controlling behavior. When actors believe that violations will only lead to correction, deterrence becomes weak.

APIP informants also show that sanction recommendations in audit reports do not always lead to disciplinary action. Recommendations may stop at the OPD level without clear follow-up. This creates a gap between supervision and enforcement. Audit can identify problems, but accountability remains incomplete if recommendations do not produce consequences. In this situation, the audit function loses part of its authority because findings do not always change behavior.

Providers perceive sanction application as inconsistent. Problematic providers are not always treated equally, and blacklisting is rarely applied. This creates uncertainty in the procurement market. Fair competition requires equal rule enforcement. If sanctions are inconsistent, compliant providers may feel disadvantaged, while non-compliant providers may continue participating without meaningful consequences. This weakens procurement integrity.

DPRD's role in encouraging sanction enforcement also remains limited. Legislative oversight usually stops at criticism or recommendations during meetings. There is no specific mechanism for monitoring the follow-up of sanctions for procurement violations. NGOs also state that sanction information is not transparent. The public rarely receives information about who was sanctioned, what violation occurred, and what corrective action was taken. This lack of openness reduces the public signaling function of sanctions.

The findings show that sanctions are often treated as a last resort rather than as an integral part of the accountability system. A coaching approach may be necessary, especially for administrative errors. However, coaching must be balanced with consistent enforcement. Without enforcement, accountability becomes weak because violations do not produce meaningful consequences.

This condition reflects Ricci (2023) concept of weak or toothless accountability. Accountability becomes toothless when violations are identified and reported but not followed by consequences. Butta & Carman (2023) also emphasizes that accountability contains not only information and explanation, but also judgment and consequences. Places sanctions as the closing mechanism of accountable governance because sanctions ensure that publicity, scrutiny, audit, and responsibility lead to concrete institutional responses. In Teluk Bintuni Regency, the sanction dimension remains the weakest part of the accountability cycle because enforcement is inconsistent and sanction information is not publicly visible.

### **From Formal Compliance to Substantive Accountability**

The overall findings show that accountable governance in the procurement of goods and services in Teluk Bintuni Regency has developed at the formal level, but remains weak at the substantive level. Formal instruments exist, including electronic procurement systems, institutional structures, supervisory bodies, audit mechanisms, role distribution, and sanction regulations. However, these instruments have not yet operated as an integrated accountability cycle.

The first pattern is the dominance of procedural accountability. Procurement actors tend to define accountability as compliance with formal stages and document requirements. This approach is important, but it is not sufficient. Substantive accountability requires the government to explain why decisions are made, how risks are managed, whether outputs meet public needs, and how violations are corrected. The findings show that procurement governance still prioritizes administrative correctness over outcome quality.

The second pattern is weak integration among accountability dimensions. Publicity provides information, but the information is not always used by DPRD, APIP, NGOs, or the public for structured oversight. Scrutiny exists, but it is fragmented across institutions. Audit produces findings, but follow-up is not consistently monitored. Responsibility is formally assigned, but decision-making is not always traceable. Sanctions are regulated, but enforcement remains weak. This fragmentation prevents accountability from functioning as a cycle.

The third pattern is the limited use of procurement data for learning and improvement. The data show high unrealized procurement values and large numbers of unrealized construction and consulting service packages. However, these patterns have not been fully transformed into institutional learning. Procurement data should be used to identify planning weaknesses, implementation bottlenecks, OPD performance issues, and provider capacity problems. Without data-driven correction, similar problems may continue in the next procurement cycle.

The fourth pattern is weak public accountability. Procurement information is publicly available through digital systems, but it is not always understandable or usable for ordinary citizens. Audit findings and sanction follow-up are not widely disclosed. Public complaint mechanisms are not fully integrated into procurement monitoring. This limits the role of citizens and NGOs as social control actors. Accountable governance requires the public not only to receive information, but also to have channels to question, report, and monitor government responses.

Based on these findings, accountable procurement governance in Teluk Bintuni Regency needs to move from formal compliance to substantive accountability. This shift requires better information quality, stronger preventive oversight, performance-oriented audits, clearer responsibility tracing, and consistent sanction enforcement. Publicity must become more accessible and meaningful. Scrutiny must become more coordinated and preventive. Audit must become more corrective and learning-oriented. Responsibility must become more traceable and outcome-based. Sanctions must become more consistent and transparent.

The contribution of this study lies in showing that procurement accountability problems in local government cannot be understood only as technical procurement issues. They reflect broader governance challenges involving transparency, institutional coordination, oversight capacity, audit follow-up, public responsibility, and enforcement. In Teluk Bintuni Regency, the procurement system has the formal elements of accountable governance, but these elements have not yet produced a strong accountability cycle. This finding strengthens the argument that accountable governance requires more than rules and systems. It requires the ability of institutions to connect information, oversight, evaluation, responsibility, and consequences into continuous governance improvement.

## Conclusion

This study concludes that accountable governance in the procurement of goods and services in Teluk Bintuni Regency has been formally supported by electronic procurement systems, institutional structures, supervisory mechanisms, audit procedures, role distribution, and sanction regulations, but its implementation has not yet reached substantive accountability. Publicity has improved through LPSE/SPSE and SiRUP, yet procurement information remains limited in clarity, completeness, accessibility, and public usability. Scrutiny has been carried out by UKPBJ, PPK, APIP, DPRD, providers, and civil society, but it remains fragmented, reactive, and focused mainly on administrative compliance. Audit has become routine, but its findings do not always lead to systematic corrective action or institutional learning. Responsibility has been formally divided among procurement actors, but coordination, documentation, and outcome-based accountability remain weak. Sanctions are normatively available, but their application is inconsistent and rarely produces a strong deterrent effect. Overall, procurement accountability in Teluk Bintuni Regency still operates mainly as procedural compliance rather than an integrated accountability cycle. Strengthening accountable governance requires more accessible procurement information, preventive and coordinated oversight, performance-oriented audits, clearer responsibility tracing, and consistent sanction enforcement so that procurement can better support public value, development quality, and public trust.

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