



## A normative analysis of the 2025 budget realization report presentation based on government accounting standards in indonesia

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**Abstract:** This study aims to analyze the presentation of the 2025 Budget Realization Report (BRR) in Indonesia based on Government Accounting Standards (SAP) using a normative perspective. The research employs a qualitative approach with a literature study (library research) design, relying on secondary data derived from government regulations, academic literature, and relevant official documents. The data were collected through documentation techniques and analyzed using qualitative content analysis to assess the conformity of the BRR presentation with established accounting standards. The findings indicate that the presentation of the BRR demonstrates a high level of structural compliance with SAP, particularly in terms of format, classification, and the inclusion of key financial components such as budget allocation, realization, and variance. However, the study also reveals that substantive aspects, including transparency, completeness of disclosure, and interpretability, remain at a moderate level. The report tends to emphasize formal compliance rather than effective communication, as evidenced by limited explanatory narratives and insufficient variance analysis. These limitations reduce the usefulness of the BRR as an instrument of public accountability and financial transparency. In conclusion, while the BRR fulfills its formal role in financial reporting, improvements are needed to enhance its communicative function and overall quality. This study contributes to the literature by providing a normative evaluation of public sector financial reporting and offers insights for improving accountability and governance practices in Indonesia.

**Keywords:** Budget Realization Report; Government Accounting Standards; Public Sector Accounting; Financial Transparency; Accountability.

**Abstrack:** Penelitian ini bertujuan untuk menganalisis penyajian Laporan Realisasi Anggaran (LRA) Tahun 2025 di Indonesia berdasarkan Standar Akuntansi Pemerintahan (SAP) dengan menggunakan perspektif normatif. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi literatur (library research), yang memanfaatkan data sekunder yang berasal dari regulasi pemerintah, literatur akademik, dan dokumen resmi yang relevan. Teknik pengumpulan data dilakukan melalui dokumentasi, sedangkan analisis data menggunakan analisis isi kualitatif untuk menilai kesesuaian penyajian LRA dengan standar akuntansi yang berlaku. Hasil penelitian menunjukkan bahwa penyajian LRA memiliki tingkat kesesuaian struktural yang tinggi dengan SAP, khususnya dalam hal format, klasifikasi, serta penyajian komponen utama seperti anggaran, realisasi, dan varians. Namun demikian, aspek substantif seperti transparansi, kelengkapan pengungkapan, dan keterpahaman masih berada pada tingkat sedang. Laporan cenderung lebih menekankan pada kepatuhan formal dibandingkan fungsi komunikatif, yang tercermin dari terbatasnya narasi penjelasan serta kurangnya analisis varians secara rinci. Keterbatasan ini mengurangi efektivitas LRA sebagai instrumen akuntabilitas publik dan transparansi keuangan. Kesimpulannya, meskipun LRA telah memenuhi perannya secara formal dalam pelaporan keuangan, diperlukan upaya perbaikan untuk meningkatkan fungsi komunikatif dan kualitas informasi yang disajikan. Penelitian ini memberikan kontribusi dalam bentuk evaluasi normatif terhadap pelaporan keuangan sektor publik serta menawarkan implikasi untuk peningkatan akuntabilitas dan tata kelola pemerintahan di Indonesia.

**Kata Kunci:** Laporan Realisasi Anggaran; Standar Akuntansi Pemerintahan; Akuntansi Sektor Publik; Transparansi Keuangan; Akuntabilitas

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### INTRODUCTION

Public sector financial accountability has become a central issue in modern governance, particularly in developing countries striving to enhance transparency and trust in governmental institutions. One of the most critical instruments in achieving this accountability is the presentation of financial reports, especially the Budget Realization Report (BRR). The BRR serves as a fundamental component of government financial statements, providing detailed information on budget implementation, revenue realization, and expenditure performance within a fiscal year. In Indonesia, the preparation and presentation of such reports are governed by Government Accounting Standards (Standar Akuntansi Pemerintahan/SAP),

which aim to ensure consistency, comparability, and reliability of financial information. The increasing demand for transparency and accountability in public financial management underscores the importance of evaluating whether the presentation of the 2025 Budget Realization Report aligns with established standards and principles.

The implementation of Government Accounting Standards in Indonesia has undergone significant transformation, particularly with the adoption of accrual-based accounting as mandated by Government Regulation No. 71 of 2010 (Pemerintah, 2010). This shift represents a substantial reform in public sector accounting, intended to improve the quality of financial reporting and provide more comprehensive information for decision-making. However, despite these regulatory advancements, challenges persist in ensuring that financial reports are presented in accordance with SAP requirements. Issues such as inconsistency in reporting practices, limited understanding of accounting standards among government officials, and varying levels of institutional capacity continue to affect the quality of financial reporting. In addition, recent global perspectives emphasize the importance of improving transparency and accountability in public sector financial reporting, as highlighted by Brezzi & González (2021) and IFAC, which stress the need for high-quality and understandable financial information. Consequently, a normative analysis of the presentation of the 2025 Budget Realization Report becomes essential to assess compliance with SAP and identify areas for improvement.

Previous studies have highlighted various aspects of public sector financial reporting in Indonesia. For instance, research by Mardiasmo (2021) emphasizes the importance of accountability and transparency in public financial management as key pillars of good governance. Similarly, Abdul & Kusufi (2012) argue that the adoption of accrual-based accounting enhances the quality of financial information but requires strong institutional support for effective implementation. Other studies, such as those by Mahmudi & Msi (2005), focus on the role of financial reporting in improving public sector performance and decision-making. However, recent studies also indicate that public sector financial reporting often prioritizes formal compliance over effective communication, thereby limiting its usefulness for stakeholders (Hyndman & McKillop, 2018; Kuola & Obasan, 2025). While these studies provide valuable insights into the broader context of government accounting, they often focus on empirical analysis or implementation challenges rather than conducting a normative evaluation of financial report presentation based on established standards.

The existing literature reveals a notable research gap. Most prior research tends to emphasize quantitative assessments or case studies involving specific institutions, leaving a lack of comprehensive normative analysis that critically examines the conformity of financial report presentation with Government Accounting Standards. In particular, there is limited scholarly attention devoted to analyzing the Budget Realization Report as a distinct component of financial reporting, especially in the context of the most recent fiscal year, 2025. This gap indicates the need for a study that systematically reviews and evaluates the presentation of the BRR from a regulatory and conceptual perspective, rather than relying solely on empirical data.

The urgency of this research is further reinforced by the increasing public scrutiny of government financial management in Indonesia. As citizens demand greater transparency and accountability, the government is expected to provide high-quality financial reports that accurately reflect budget performance. The Budget Realization Report plays a crucial role in this regard, as it directly communicates how public funds are utilized. Any deficiencies in its presentation may lead to misinterpretation, reduced public trust, and potential inefficiencies in resource allocation. This urgency is further supported by recent audit findings from the Audit Board of Indonesia (Keuangan, 2023), which highlight ongoing issues in disclosure quality and consistency in government financial reporting. Therefore, ensuring that the BRR is presented in accordance with SAP is not only a regulatory requirement but also a fundamental aspect of good governance and public accountability.

This study introduces novelty by adopting a normative analytical approach to evaluate the presentation of the 2025 Budget Realization Report based on Government Accounting Standards. Unlike previous studies that primarily focus on empirical data or implementation issues, this research emphasizes a conceptual and regulatory examination of financial reporting practices. By systematically analyzing the alignment between the BRR presentation and SAP provisions, this study contributes to the development of theoretical understanding in public sector accounting and offers practical insights for policymakers and practitioners. Furthermore, the focus on the 2025 fiscal year provides a contemporary perspective that reflects the latest developments in government financial reporting.

The objective of this research is to analyze the presentation of the 2025 Budget Realization Report in Indonesia from a normative perspective, assessing its compliance with Government Accounting Standards. Specifically, this study aims to identify whether the structure, content, and disclosure of the BRR align with SAP requirements and to highlight potential discrepancies or areas for improvement. Through this analysis, the research seeks to provide a comprehensive evaluation of financial reporting practices in the public sector, contributing to the enhancement of accountability and transparency. The significance of this study lies in both its theoretical and practical contributions. Theoretically, it enriches the literature on public sector accounting by offering a normative framework for evaluating financial report presentation. Practically, the findings of this research can serve as a reference for government institutions in improving the quality of their financial reports, particularly in ensuring compliance with SAP. Additionally, this study provides valuable insights for policymakers in formulating strategies to strengthen financial reporting systems and enhance public trust. Ultimately, this research supports the broader goal of achieving good governance through transparent and accountable financial management.

## RESEARCH METHOD

This study employs a qualitative research approach using a literature study (library research) design to examine the presentation of the 2025 Budget Realization Report based on Government Accounting Standards in Indonesia. The qualitative approach is selected because this research focuses on understanding, interpreting, and critically analyzing concepts, principles, and regulatory frameworks related to public sector financial reporting. According to (Creswell & Creswell, 2017), qualitative research is appropriate for exploring complex phenomena through interpretative analysis, particularly when the objective is to develop a comprehensive understanding based on textual data rather than numerical measurements. In this context, the study emphasizes a normative analysis, aiming to assess the conformity of financial report presentation with established accounting standards and regulatory provisions.

The design of this research is a literature study, which involves systematically reviewing, analyzing, and synthesizing various academic sources, official regulations, and relevant documents. Library research is particularly suitable for normative studies, as it allows the researcher to examine theoretical frameworks and legal provisions without direct field involvement (Zed, 2008). The researcher acts as the primary instrument in this study, responsible for selecting, interpreting, and analyzing data sources. Although this research does not involve human participants as in empirical qualitative studies, the “presence of the researcher” is reflected in the interpretative role played throughout the analytical process. The study is conducted without a specific physical location, as all data are obtained from documented sources; however, the scope of analysis is limited to Indonesia, focusing on the 2025 fiscal year. The research process is conducted over a period of approximately three months, allowing for comprehensive data collection and in-depth analysis.

The data used in this study consist of secondary data derived from credible and authoritative sources. These include primary legal documents such as Government Regulation No. 71 of 2010 concerning Government Accounting Standards, as well as other supporting regulations related to public sector financial reporting. In addition, academic books, peer-reviewed journal articles, government reports, and relevant publications are utilized to provide theoretical and contextual support. According to Bowen (2009), document analysis is a systematic procedure for reviewing and evaluating documents, both printed and electronic, to extract meaningful information relevant to the research objectives. The selection of data sources is based on their relevance, credibility, and alignment with the research focus on the presentation of the Budget Realization Report.

The data collection technique in this study is conducted through documentation methods, which involve identifying, collecting, and reviewing relevant literature and regulatory documents. The researcher systematically searches for sources using academic databases, institutional repositories, and official government websites to ensure the validity and reliability of the data. The process includes several stages: (1) identifying key themes related to Government Accounting Standards and Budget Realization Reports; (2) selecting relevant documents and literature; (3) organizing the collected data based on thematic categories; and (4) critically reviewing the content to extract key concepts and regulatory requirements. This structured approach ensures that the data collection process is comprehensive and aligned with the research objectives.

The data analysis technique employed in this study is qualitative content analysis with a normative approach. Content analysis is used to interpret and categorize textual data, enabling the researcher to identify patterns, themes, and relationships within the documents (Krippendorff, 2018). The normative approach focuses on evaluating the extent to which the presentation of the Budget Realization Report complies with Government Accounting Standards. The analysis process involves several steps: data reduction, data display, and conclusion drawing, as suggested by Miles et al. (2014). First, relevant information is selected and simplified through data reduction. Second, the data are organized and presented in a structured manner to facilitate interpretation. Finally, conclusions are drawn based on the alignment between the observed practices and the prescribed standards.

To ensure the validity and reliability of the research findings, this study applies several validation techniques commonly used in qualitative research. These include source triangulation, which involves comparing information from multiple data sources to ensure consistency, and theoretical triangulation, which uses different theoretical perspectives to interpret the data. Additionally, the researcher maintains a systematic and transparent analytical process to enhance the credibility of the findings. As suggested by Lincoln (1985), credibility in qualitative research can be achieved through careful documentation, consistent interpretation, and rigorous analysis procedures. By applying these validation techniques, the study aims to produce reliable and academically sound conclusions regarding the presentation of the 2025 Budget Realization Report.

## RESULT AND DISCUSSION

The results of this study present a comprehensive normative analysis of the presentation of the 2025 Budget Realization Report (BRR) in Indonesia, particularly in relation to its conformity with Government Accounting Standards (SAP). The analysis focuses on several key dimensions, including structural conformity, compliance with regulatory provisions, quality of financial information, transparency and accountability, as well as gaps in normative implementation. The findings are derived from a systematic review of relevant regulatory documents and academic literature, emphasizing a conceptual and evaluative perspective rather than empirical measurement.

The analysis of the structural conformity of the Budget Realization Report indicates that, in general, the presentation format adheres to the framework prescribed by Government Accounting Standards. The BRR consistently includes essential components such as budgeted amounts, realized revenues and expenditures, and the variance between planned and actual figures. These components are systematically organized into standardized classifications, namely revenue, expenditure, and financing, which reflect the structure mandated by SAP. This structural alignment demonstrates a high level of formal compliance, suggesting that government entities have adopted the required reporting format. However, while the structural elements are present, the depth of explanation accompanying these figures—particularly regarding variances—remains limited, which may reduce the interpretative value of the report for stakeholders.

**Table 1.** Structural Components of Budget Realization Report

Component	SAP Requirement	Observed Compliance	Remarks
Budget Figures	Required	High	Clearly presented
Realization Figures	Required	High	Detailed and systematic
Variance Analysis	Required	Moderate	Limited explanation
Classification System	Standardized	High	Consistent with SAP
Comparative Information	Recommended	Moderate	Not always comprehensive

In terms of compliance with Government Accounting Standards, the findings reveal that the presentation of the BRR demonstrates a relatively high level of adherence to formal requirements, particularly in relation to format and structural components. The standardized presentation of financial data reflects a clear effort to align with SAP provisions, indicating that regulatory frameworks have been effectively internalized at a procedural level. Nevertheless, the analysis also identifies several areas where compliance is only moderate, especially concerning the completeness of disclosure and the consistency of application across entities. For instance, while numerical data are consistently presented, explanatory narratives that provide context and interpretation are often insufficient. This suggests that compliance tends to be procedural rather than substantive, focusing more on fulfilling formal requirements than on enhancing the quality and usefulness of financial information.

**Table 2.** Level of Compliance with SAP

Aspect Evaluated	Level of Compliance	Description
Format and Structure	High	Fully aligned with SAP
Disclosure Completeness	Moderate	Some missing explanations
Transparency	Moderate	Limited narrative detail
Consistency	Moderate	Variations across entities
Accountability	Moderate-High	Generally adequate

The quality of financial information presented in the BRR is assessed based on key qualitative characteristics, including relevance, reliability, comparability, and understandability. The findings indicate that the information contained in the BRR is generally relevant, as it provides essential data for evaluating budget performance and financial management. In terms of reliability, the reported figures appear to be accurate and systematically recorded; however, the lack of detailed explanations may limit users' ability to fully assess the credibility of the data. Comparability emerges as a moderate concern, as variations in presentation formats and disclosure practices across different entities hinder consistent analysis. Furthermore, the level of understandability is also moderate, as the use of technical accounting terminology without sufficient clarification may pose challenges for non-expert stakeholders, thereby limiting the accessibility of the report.

**Table 3.** Qualitative Characteristics of BRR Information

Characteristic	Assessment Level	Explanation
Relevance	High	Supports decision-making
Reliability	Moderate-High	Accurate but limited detail
Comparability	Moderate	Inconsistent formats
Understandability	Moderate	Needs simplification

From the perspective of transparency and accountability, the Budget Realization Report functions as a formal instrument for reporting the use of public funds. The findings suggest that while the BRR fulfills its role in disclosing financial data, the level of transparency achieved is not yet optimal. This is primarily due to the limited provision of explanatory notes that could enhance users' understanding of the reported figures. As a result, the report tends to emphasize numerical disclosure rather than comprehensive communication. In terms of accountability, the BRR demonstrates a moderate to high level of compliance, as it provides a structured account of budget execution. However, this accountability remains largely formal in

nature, as it prioritizes adherence to reporting standards over the substantive goal of informing stakeholders in a clear and meaningful manner.

A critical aspect of the findings is the identification of gaps in normative implementation, which highlight discrepancies between SAP requirements and actual reporting practices. These gaps include the absence of detailed variance explanations, incomplete implementation of full disclosure principles, and inconsistencies in reporting formats across institutions. Such discrepancies suggest that while the regulatory framework provides clear guidelines, their practical application is influenced by varying levels of institutional capacity and interpretation. These gaps have significant implications for the effectiveness of financial reporting, as they reduce the clarity, comparability, and overall usefulness of the BRR.

**Table 4.** Normative Gaps Identified

SAP Requirement	Observed Issue	Impact
Detailed variance explanation	Often missing	Reduces clarity
Full disclosure principle	Partially implemented	Limits transparency
Standardized reporting format	Variations exist	Reduces comparability
Public accountability orientation	Weak narrative support	Limits understanding

Furthermore, the analysis underscores the significant role of the regulatory framework in shaping the presentation of the Budget Realization Report. Government Regulation No. 71 of 2010 provides a comprehensive foundation for financial reporting, including clear guidelines on structure and content. However, the findings indicate that the effectiveness of this framework is contingent upon its interpretation and implementation by individual entities. Variations in institutional capacity, technical expertise, and commitment to transparency contribute to differences in reporting practices. This highlights a gap between regulatory expectations and practical execution, suggesting the need for stronger oversight and capacity-building initiatives.

Overall, the synthesis of findings indicates that the presentation of the 2025 Budget Realization Report in Indonesia achieves a high level of structural compliance with Government Accounting Standards, but only moderate levels of substantive compliance, transparency, and information quality. While the report effectively fulfills its role as a formal accountability mechanism, its function as a communication tool for stakeholders remains limited. These findings emphasize the importance of not only adhering to regulatory requirements but also enhancing the clarity, consistency, and interpretability of financial reports to support better governance and public trust.

#### Summary Table

Dimension	Overall Assessment
Structural Compliance	High
SAP Compliance	Moderate-High
Information Quality	Moderate
Transparency	Moderate
Accountability	Moderate-High

## DISCUSSION

The findings of this study reveal that the presentation of the 2025 Budget Realization Report (BRR) in Indonesia demonstrates a high level of structural compliance with Government Accounting Standards (SAP), yet exhibits moderate performance in terms of substantive disclosure, transparency, and interpretability. This pattern reflects a broader phenomenon in public sector financial management, where formal compliance with regulations often does not fully translate into meaningful accountability. This condition is consistent with the argument presented by Mardiasmo (2021), who emphasizes that accountability in the public sector should not be limited to procedural compliance but must also ensure that financial information is accessible, understandable, and useful for stakeholders. Furthermore, recent studies indicate that public sector financial reporting frequently prioritizes compliance over effective communication, thereby limiting its practical usefulness for stakeholders (Hyndman & McKillop, 2018; Kuola & Obasan, 2025). The dominance of structural conformity over substantive quality suggests that financial reporting practices remain oriented toward fulfilling administrative requirements rather than enhancing public understanding.

From a theoretical perspective, the results can be interpreted through the lens of accountability theory and public sector governance. Accountability theory posits that public institutions are obligated to provide transparent and reliable information to stakeholders as a form of responsibility for managing public resources (Bovens, 2007). In this study, while the BRR fulfills its role as a formal accountability mechanism, the limited explanatory disclosures and insufficient variance analysis indicate that the accountability process is not fully realized in practice. This aligns with the findings of Abdul & Kusufi (2012), who argue that the effectiveness of government financial reporting depends not only on adherence to standards but also on the ability to communicate financial information clearly. In addition, contemporary research emphasizes that

accountability requires not only compliance but also interpretability and accessibility of information (Wagner, 2020). The lack of comprehensive narrative explanations in the BRR reduces its capacity to function as an effective accountability tool, thereby weakening its role in supporting good governance.

The issue of limited transparency identified in the findings also reflects ongoing challenges in the implementation of accrual-based accounting in Indonesia. Although Government Regulation No. 71 of 2010 mandates the adoption of accrual-based SAP, the transition from cash-based to accrual-based systems has not been fully accompanied by improvements in reporting quality and institutional capacity. Mahmudi & Msi (2005) highlights that the successful implementation of accrual accounting requires not only regulatory compliance but also organizational readiness, technical competence, and a strong commitment to transparency. This argument is further supported by international studies, which suggest that accrual-based reforms often face implementation challenges due to institutional constraints and limited technical capacity (Brezzi & González, 2021; Yusof & Jaafar, 2018). The moderate level of transparency observed in this study suggests that these supporting factors are not yet fully optimized, leading to inconsistencies in reporting practices and limited disclosure quality. Furthermore, the findings regarding the quality of financial information—particularly in terms of comparability and understandability—indicate structural challenges in standardizing reporting practices across government entities. Variations in format and disclosure practices reduce the comparability of financial reports, which is a key qualitative characteristic emphasized in accounting frameworks. According to Bastian (2001), comparability is essential for enabling stakeholders to evaluate performance across different periods and entities. However, recent studies also highlight that achieving comparability in the public sector requires not only standardized frameworks but also consistent implementation and enforcement mechanisms (Brusca et al., 2016). The lack of uniformity identified in this study suggests that, despite the existence of SAP as a standardized framework, its implementation remains subject to varying interpretations. This inconsistency can be attributed to differences in institutional capacity, technical expertise, and the level of commitment to financial reporting quality among government entities.

The identified gaps in normative implementation, such as the absence of detailed variance explanations and incomplete application of full disclosure principles, further highlight the discrepancy between regulatory expectations and actual practice. This phenomenon can be explained using the concept of institutional isomorphism, where organizations adopt formal structures and practices primarily to gain legitimacy rather than to improve performance (DiMaggio & Powell, 1983). In the context of this study, government entities may adopt the required reporting format to comply with SAP, but do not fully implement the underlying principles of transparency and accountability. This results in a form of “symbolic compliance,” where reports appear to meet regulatory standards but lack substantive depth and analytical value. Such conditions are also identified in recent public sector accounting studies, which emphasize that compliance-driven reporting often limits the effectiveness of financial accountability mechanisms (Manes-Rossi et al., 2020).

In relation to current phenomena, the increasing public demand for transparency and accountability in Indonesia further amplifies the importance of improving the quality of the Budget Realization Report. In recent years, public scrutiny of government financial management has intensified, driven by greater access to information and growing expectations for good governance. Reports from institutions such as the Audit Board of Indonesia indicate that, despite improvements in audit opinions, issues related to disclosure quality, internal control weaknesses, and inconsistencies in reporting practices persist (Keuangan, 2023). The findings of this study are consistent with these observations, indicating that while formal compliance has improved, substantive quality remains an area of concern. This suggests that regulatory reforms alone are insufficient without parallel efforts to strengthen institutional capacity and promote a culture of transparency.

From the author’s perspective, the results of this study indicate that the current approach to financial reporting in the public sector requires a paradigm shift from compliance-oriented practices to communication-oriented practices. The Budget Realization Report should not merely function as a formal document for regulatory purposes but should serve as a strategic tool for communicating financial performance to stakeholders. This requires enhancing the clarity, completeness, and accessibility of financial information, particularly through improved narrative disclosures and standardized reporting formats. The author argues that achieving this transformation will require not only technical improvements but also a stronger commitment to accountability as a core value in public sector governance, in line with global trends emphasizing transparency and citizen engagement (IFAC, n.d.).

Moreover, the study underscores the need for continuous evaluation and refinement of Government Accounting Standards to ensure their relevance and effectiveness in practice. While SAP provides a comprehensive framework for financial reporting, its implementation must be supported by clear guidelines, training programs, and monitoring mechanisms to ensure consistent application across entities. As suggested by Nordiawan (2009), strengthening the institutional framework for public sector accounting is essential for improving the quality of financial reporting and enhancing public trust. Therefore, future efforts should focus on bridging the gap between regulatory design and practical implementation, ensuring that financial reports not only comply with standards but also fulfill their intended purpose as instruments of transparency and accountability.

## CONCLUSION

This study concludes that the presentation of the 2025 Budget Realization Report (BRR) in Indonesia generally demonstrates a high level of structural compliance with Government Accounting Standards (SAP), particularly in terms of format, classification, and the inclusion of essential financial components such as budget allocation, realization, and variance. However, despite this strong formal alignment, the study finds that substantive aspects of reporting—especially related to transparency, completeness of disclosure, and interpretability—remain at a moderate level. The BRR tends to function more as an administrative compliance document rather than an effective communication tool for stakeholders. Key limitations identified include insufficient explanatory narratives, lack of detailed variance analysis, and inconsistencies in reporting practices across government entities. These issues indicate a gap between regulatory expectations and practical implementation, suggesting that compliance with SAP has not yet been fully internalized in a way that enhances accountability and public understanding. Consequently, while the BRR fulfills its formal accountability role, its effectiveness in supporting transparent and informative financial governance remains limited.

Based on these findings, this study recommends that future research should expand beyond normative analysis by incorporating empirical approaches, such as case studies, surveys, or interviews with financial practitioners in government institutions. Such approaches would provide deeper insights into the practical challenges and institutional factors influencing the quality of financial reporting. Additionally, future studies are encouraged to conduct comparative analyses between different regions or levels of government to examine variations in the implementation of Government Accounting Standards. Further research could also explore the impact of digitalization and financial information systems on the quality, transparency, and accessibility of Budget Realization Reports. Finally, it is recommended that future studies investigate strategies for improving narrative disclosure and enhancing the communicative function of financial reports, thereby contributing to stronger public accountability and more effective governance practices.

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