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IMPLEMENTATION ACCOUNTABILITY, REPORTING ROUTINES, AND SOCIAL TRUST IN LOCAL SERVICE DELIVERY

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Abstract. *Public policy is often judged at delivery points, community forums, and the routine administrative work that keeps programmes running. In capacity-constrained settings, accountability can become a paradox: documentation and reporting strengthen procedural control, while trust remains fragile when verification is costly. This study explains how implementation accountability routines shape social trust and perceived legitimacy in a performance-oriented local service programme linked to minimum service standards. We use a qualitative explanatory case study. Data were combined from 38 semi-structured interviews across key local actors and programme documents. Using an abductive thematic approach, we trace mechanism pathways connecting accountability routines, verification constraints, and citizen perceptions. We find (i) a persistent trust deficit tied to information asymmetry*

and principal–agent vulnerabilities; (ii) extensive accountability work through audit trails, bank-based disbursement, compulsory bookkeeping, and routine reporting, including downward accountability within groups; and (iii) performance accountability through outcome reporting alongside risks of paper compliance and indicator-driven distortion under limited field verification. We contribute a mechanism-based explanation of when procedural accountability becomes socially recognised legitimacy and when it does not, and we derive design implications for accountability under high transaction costs, including capacity support, usable citizen-facing transparency, and risk-based verification.

Keywords: *implementation accountability, reporting routines, social trust, minimum service standards, risk-based verification.*

Reikšminiai žodžiai: *įgyvendinimo atskaitomybė; ataskaitų teikimo tvarka; socialinis pasitikėjimas; procedūrinis teisėtumas; minimalūs paslaugų standartai; rizika pagrįstas patikrinimas.*

1. Introduction

Implementation is evaluated where citizens meet the state: at service units, community meetings, and the everyday work that translates programme rules into action. Public programmes, therefore, rely on documentation, routine reporting, and indicators to signal control. Yet citizens often judge programmes through lived experience, fairness, and whether oversight feels credible. Recent research shows that accountability can strengthen legitimacy, but its effects depend on design quality and citizen experience rather than on administrative artefacts alone (Brummel and de Blok 2024; Pérez-Durán 2023; Vasiljević et al. 2025).

A key gap remains. We know too little about how procedural accountability becomes socially recognised legitimacy when oversight is expensive and information access is unequal. Transparency studies show that disclosure rarely improves legitimacy unless correction and appeal features are credible (Grimmelikhuijsen 2022; Martin and Waldman 2022; Honig, Lall, and Parks 2022). Research on performance information similarly shows that trust depends on the credibility and reputation of the data source (Schmidthuber, Willems, and Krabina 2023).

This article addresses the gap by theorising accountability as a chain of mechanisms linking (i) principal–agent dynamics under information asymmetry, (ii) procedural justice as citizen-facing assessments of fairness, and (iii) performance governance through indicators and incentives. Procedural justice evidence shows that legitimacy is shaped by fairness perceptions and relational experience (Chan, Bradford, and Stott 2023; Vasiljević et al. 2025). Street-level perspectives add that when verification is costly, implementers substitute intensive checking with documentation and reporting, which can stabilise administration

while leaving trust deficits unresolved (Nuesiri 2022; Peeters and Campos 2022).

Empirically, we examine a performance-oriented local service programme linked to minimum service standards. We explain when accountability routines generate legitimacy and when they remain procedural. We also offer implications for designing accountability under resource constraints, including capacity support, usable transparency, and risk-based verification (Gazali, Hisanuddin, and Rasmuin 2024; Salomo and Rahmayanti 2023; Anugraheni, Setiawati, and Trisnawati 2022).

Figure 1 illustrates the mechanism pathways identified in the study. Procedural accountability routines generate administrative effects on paper, but their translation into socially recognised legitimacy is constrained by verification costs and limited field checks. Where correction mechanisms and usable transparency are present – such as in risk-based verification and accessible complaint channels – citizen interpretations shift, allowing procedural accountability to support social trust.

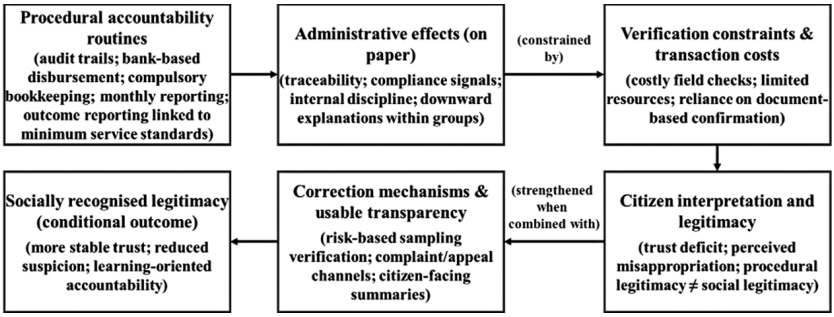

Figure 1. Mechanism pathways linking implementation accountability and social trust
Source: Authors' synthesis.

2. Literature Review

Accountability combines supply-side mechanisms and citizen-side recognition (Pérez-Durán 2023). Social accountability directed towards citizens tends to strengthen legitimacy more consistently than accountability directed upward (Brummel and de Blok 2024). Procedural justice research shows that legitimacy depends on perceived fairness and on how procedures are enacted in frontline interactions (Chan, Bradford, and Stott 2023; Vasiljević et al. 2025). Transparency and performance information studies caution that disclosure and notices are insufficient; explainability, credible appeals, and enforcement matter, and trust depends on source credibility (Grimmelikhuijsen 2022; Honig, Lall, and Parks 2022; Martin and Waldman 2022; Schmidthuber, Willems, and Krabina 2023). Where capacity is limited, verification costs shape oversight. Street-level actors adapt by relying on documentation and pragmatic control, which can deepen gaps between procedural and social legitimacy (Nuesiri 2022; Peeters and Campos 2022). In Indonesia, risk-based audit reforms

show promise, but accountability systems may remain formalistic, reinforcing the need to align technical oversight with capacity support and citizen-facing credibility (Anugraheni, Setiawati, and Trisnawati 2022; Gazali, Hisanuddin, and Rasmuin 2024; Ginting et al. 2023; Indra and Khoirunurrofik 2022; Salomo and Rahmayanti 2023).

This study, therefore, examines how reporting routines, audit trails, and indicator monitoring shape trust under costly verification, and under what conditions procedural accountability can become socially recognised legitimacy.

3. Methodology

We adopt a qualitative explanatory case study design (Creswell and Poth 2018) to trace mechanism pathways in a local implementation system linked to minimum service standards. Participants were selected purposively across the implementation chain to capture role variation and information access. Data comprise 38 semi-structured interviews with facilitators, group leaders/community representatives, sector officials (health/education), local government actors, and community members, alongside programme documents (templates, guidelines, and administrative artefacts). Interviews focused on reporting cycles, verification practices, indicator use, and perceived fairness.

All interviews were conducted with informed consent, transcribed, and anonymised. Data were analysed abductively through iterative coding, mechanism clustering, and explanation building across actor roles, with triangulation across interviews and documents to test emerging explanations. Interviews continued until additional accounts yielded limited new insights for the targeted mechanisms. Table 1 documents the interview composition and sources, while Table 2 consolidates the mechanism domains and the empirical signals used to link interview evidence to the explanatory claims.

Table 1. Interview participants and documentary materials used in the study

Actor category	Data source	N (interviews)	Fieldwork window (as recorded)	Main analytic contribution
Programme facilitators (programme, village, finance)	Semi-structured interviews	8	Jul–Dec 2025	Reporting routines; coaching/monitoring; verification constraints; delivery-point accountability work

Actor category	Data source	N (interviews)	Fieldwork window (as recorded)	Main analytic contribution
Group leaders/ community representatives (community implementation unit/ community group/ community health post)	Semi-structured interviews	7	Nov–Dec 2025	Downward accountability; allocation/asset tracking; peer legitimacy through meetings and explanations
Sector officials (health & education)	Semi-structured interviews	4	Nov 2025	Outcome reporting logic; minimum service standards-linked performance accountability; coordination constraints
Local government/ technical agency	Semi-structured interviews	1	Jul 2025	Institutional context; oversight expectations; coordination baseline
Community members/ beneficiaries	Semi-structured interviews	18	Nov–Dec 2025	Trust perceptions; fairness interpretations; credibility cues; lived experience of targeting and contributions
Programme documents	Guidelines; templates; administrative artefacts	–	–	Formal accountability design; required reporting formats; documentary corroboration of audit trails

Table 2. Mechanism domains, empirical signals, and observed patterns

Mechanism domain	What was examined in the data	Observed pattern
Principal–agent vulnerabilities & information asymmetry	Interpretations of contributions; visibility of checks; perceived misuse	Requests for contributions trigger suspicion when verification is not publicly credible
Procedural accountability routines	Bookkeeping, bank-based disbursement, routine reports, and audit trails	There are strong traceability and compliance signals, but a limited effect on citizen trust
Downward accountability within groups	Meeting explanations; internal allocation records; peer scrutiny	Peer-level transparency can stabilise internal legitimacy even when external trust is low

Mechanism domain	What was examined in the data	Observed pattern
Performance accountability (minimum service standards-linked)	Outcome reporting in health/ education; indicator use; reporting deadlines	Results orientation increases, but there are risks of paper compliance under weak verification
Verification constraints & transaction costs	Field checks vs document confirmation; logistics and budget constraints	Document-based confirmation substitutes direct verification, widening credibility gaps
Correction mechanisms & usable transparency	Complaints/appeals; public summaries; corrective actions	Where weak or implicit, oversight remains symbolic, and credibility remains fragile

These tables link theoretical expectations to observed implementation patterns identified through abductive thematic analysis. Analytical rigour was strengthened through role-based triangulation, attention to negative cases, and systematic documentation of analytic decisions. Participation was voluntary and based on informed consent; role-based labels are used throughout the article to protect confidentiality.

4. Findings

4.1 Trust deficit and perceived misappropriation

Findings indicate a persistent trust deficit around programme resources, especially when communities are asked to contribute funds or comply with administrative requirements. Several accounts suggest that contribution requests are quickly interpreted as signals of misuse by local authorities. This reflects a fragile principal–agent relationship under information asymmetry and low visibility of verification. As one community informant (community member; MAM.NS-INF-01) stated, *"…if people are asked to contribute, they immediately think the officials have already committed corruption or misappropriation. This has been happening for a long time."*

This distrust is reinforced by practical verification constraints. Field checks are often replaced by document-based confirmation because direct visits to service points are viewed as financially and logistically burdensome in dispersed settings. A facilitator (facilitator; MAM.NS-FAS-01) described how verification is limited by operational costs and distance: *"…we avoid direct checking at service points because transport costs are high, so we rely on documents."* In this context, procedural requirements can exist without becoming credibility signals for beneficiaries. Informants also described how reporting itself is locally treated as proof of transparency. One beneficiary (beneficiary; MAM.NS-ANG-05) explained that the key signal is whether records exist, not whether verification is visible: *"…as long as there are written records, people see it as transparent and accountable."* This pattern highlights

a governance gap between administrative compliance and socially recognised legitimacy.

4.2 Accountability work and audit trails

Despite trust challenges, the data show extensive accountability work embedded in routine implementation. Accountability is materialised through administrative artefacts such as bank-based disbursement, compulsory bookkeeping, and routine financial and activity reporting. Funds are channelled through group accounts, and groups are expected to keep records that link proposals, disbursements, and reported activities. A beneficiary-group member (beneficiary; MAM.NS-ANG-04) described this routine in practical terms: "*…the funds go through the group's bank account, and we must record all inflows and outflows.*" When assistance is delivered in non-cash form, group leaders also document recipients and quantities, extending accountability beyond cash management to asset tracking.

A notable pattern is the prominence of downward accountability. Group leaders emphasised obligations to explain decisions to members and beneficiaries, not only to programme authorities. One leader (group leader; MAM-ANG-01) described documenting allocations and explaining them in meetings: "*…I record who receives assistance and explain the allocation openly during group meetings.*" These practices strengthen internal legitimacy and help prevent conflict within groups. At the same time, reporting rhythms and documentation demands can become burdensome when administrative skills are uneven. Several accounts indicate growing dependence on facilitators for forms, deadlines, and data consistency, which underscores the importance of capacity support for routine accountability to function as intended.

4.3 Performance accountability under capacity constraints

Beyond financial accountability, findings indicate that the programme institutionalises performance accountability by linking reporting to service outcomes in health and education aligned with minimum service standards. Monthly reports are used to document progress on priority outcomes. As one implementation actor noted, "*…reports must be submitted every month, including progress in maternal health, child nutrition, and education outcomes…*" (sector-related informant; MAM.NS-INF-01). This integration reflects a shift from purely procedural control towards results-oriented accountability.

Yet the effectiveness of performance reporting is constrained by uneven administrative capacity, data consistency challenges, and coordination demands across actors. Where verification is limited, performance reporting can drift towards paper compliance, especially when targets are tied to incentives. Implementation actors described how funding and rewards can be linked to indicator achievement, which can encourage a narrow focus on measurable targets. Under weak verification, this creates risks of indicator-driven prioritisation and measurement distortion. Overall, the findings suggest that accountability in local service delivery depends not only on rules and reporting routines but also on

administrative capability and verification that is credible and visible enough to shape citizen trust.

5. Discussion

5.1 Procedural accountability and socially recognised legitimacy

The case shows that accountability can be procedurally strong while legitimacy remains contested. Empirically, this separation was evident across the interview material: beneficiaries and community members often judged legitimacy through observable checks and explanations rather than through the existence of reports alone (see Sections 4.1–4.2; Table 1). This aligns with work that treats accountability as both mechanisms and public recognition (Pérez-Durán 2023). Social accountability towards citizens is more likely to support legitimacy than upward accountability (Brummel and de Blok 2024). Here, routines were designed for compliance and traceability, but trust depended on credible verification in practice.

Our findings refine the accountability–legitimacy link by separating two outputs that are often treated as the same. Procedural accountability generates traceability and control signals for administrative audiences. Socially recognised legitimacy depends on whether citizens can observe credible checks and understand the reasons behind allocations. In this sense, accountability is not only a set of mechanisms but also a communicative and relational achievement. This distinction helps explain why programmes can look "well controlled" on paper and still be contested in everyday conversations. It also aligns with the idea that accountability research should pay attention to how mechanisms are received and interpreted, not only how they are designed (Brummel and de Blok 2024; Pérez-Durán 2023).

5.2 Explaining trust deficits: information asymmetry and procedural justice

Trust deficits reflect principal–agent vulnerabilities under information asymmetry. When citizens cannot observe oversight, they may infer abuse even when procedures exist. In the interview accounts, contribution and co-financing requests were repeatedly interpreted as cues of misappropriation when checks were not visible to citizens (see Section 4.1; Table 1). Fairness perceptions and frontline interactions also matter: procedural justice shapes legitimacy through experience, not rules alone (Chan, Bradford, and Stott 2023; Vasiljević et al. 2025).

The trust deficit documented here is not simply a deficit of information; it is also a deficit of procedural reassurance. Citizens evaluate fairness through simple questions: who decides, by what rules, and who can challenge decisions? When the answers are unclear, contributions and co-financing requests are easily interpreted as extraction rather than

collective problem-solving. Procedural justice research suggests that legitimacy grows when people experience neutrality, respectful treatment, and voice – even if outcomes are imperfect (Chan, Bradford, and Stott 2023). The present case extends this insight to implementation settings where "voice" is constrained by limited complaint pathways and by the practical distance between citizens and verification practices. Where frontline interactions are caring and explanatory, suspicion can soften; where interactions are rushed or defensive, suspicion can harden (Vasiljević et al. 2025).

5.3 Oversight under transaction costs: transparency, indicators, and verification

Transparency and reporting are limited substitutes for verification. Consistent with the findings, field checks were often substituted by document-based confirmation because direct verification was constrained by distance and transport costs (see Section 4.1; Table 2). Explainability, appeals, and enforcement features matter more than disclosure alone (Grimmelikhuijsen 2022; Honig, Lall, and Parks 2022; Martin and Waldman 2022). Trust in performance data also depends on source credibility (Schmidthuber, Willems, and Krabina 2023). When verification is costly, street-level systems substitute checking with documentation (Nuesiri 2022; Peeters and Campos 2022). This can protect administrative order while leaving trust fragile and creating risks of indicator-driven distortion.

The evidence supports a clear interpretation of the transparency literature: disclosure can become symbolic when it does not enable understanding or contestation. In settings like this case, notices and reports may circulate among implementers but remain weak signals for citizens because they do not change what citizens can see or do. Studies on algorithmic and programme legitimacy converge on a similar point. What matters is not only that information exists, but that it is explainable, and that credible correction mechanisms exist when citizens believe something is wrong (Grimmelikhuijsen 2022; Martin and Waldman 2022). Large-scale evidence from development programming further shows that transparency improves performance most reliably when accompanied by independent appeals or enforcement features (Honig, Lall, and Parks 2022).

5.4 Policy implications

Three implications follow. First, strengthen administrative capacity at delivery points so reporting supports learning rather than paperwork. This includes simple templates, coaching, and periodic data-quality checks that reduce dependence on a few key facilitators. Second, make transparency usable for citizens. Short public summaries should clarify eligibility, allocation rules, and whom to contact, using non-technical language and predictable update cycles. Third, improve credibility through risk-based and sampling verification that targets high-risk points (e.g. co-financing requests, asset distribution, and indicator-linked incentives). Such designs lower transaction costs while increasing the visibility of oversight. Indonesian evidence suggests risk-based audit approaches can improve

efficiency, but reforms must avoid becoming compliance rituals by connecting oversight to capacity support and citizen-facing trust signals (Anugraheni, Setiawati, and Trisnawati 2022; Gazali, Hisanuddin, and Rasmuin 2024; Salomo and Rahmayanti 2023).

5.5 Limitations

The study supports explanation building but does not offer statistical generalisation. Interview accounts may reflect role incentives, although triangulation across actor groups and documents reduces this risk. Future research could compare cases with different verification designs or test how trust evolves when complaint and verification mechanisms are strengthened.

6. Conclusion

1. Accountability routines can strengthen compliance and traceability, but they do not automatically produce social trust when verification is not publicly credible.
2. Trust deficits reflect principal–agent vulnerabilities under information asymmetry and are reinforced when contributions and allocations are interpreted through prior suspicion.
3. Audit trails, bookkeeping, and routine reports support downward accountability inside groups, yet they can become burdensome where administrative capacity is uneven.
4. Performance accountability linked to service standards can support results orientation, but limited field checks and indicator incentives create risks of paper compliance and distortion.
5. Capacity support, usable citizen-facing transparency, and risk-based verification are key design levers to translate procedural accountability into socially recognised legitimacy under high transaction costs.

Back matter

A. Author Contributions (CRediT)

Umi Farida: Conceptualisation; Methodology; Data curation; Formal analysis; Writing – original draft; Writing – review & editing; Corresponding author

Hasmin: Conceptualisation; Methodology; Supervision; Validation; Writing – review & editing

Muh. Ramli: Investigation; Data curation; Validation; Writing – review & editing

B. Funding

This research received no external funding.

C. Ethical Statement

Ethical approval was obtained from the Institutional Review Board of PPPM STIE Amkop Makassar (Ethical Clearance No. 114/KomTik-PPPM/STIEAMKOP/IX/2024; approval date: 30 September 2024). All participants provided informed consent. Data were collected voluntarily, anonymised, and reported using role-based identifiers to protect confidentiality.

D. Conflict of Interest

The authors declare no conflict of interest.

E. Data Availability

Due to confidentiality commitments and the sensitive nature of interview materials, the qualitative data are not publicly available. De-identified excerpts may be provided upon reasonable request to the corresponding author, subject to ethical restrictions.

F. Acknowledgements

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Data Availability Statement

The data used to support the findings of this research are available from the corresponding authors upon request.

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ĮGYVENDINIMO ATSKAITOMYBĖ, ATASKAITŲ TEIKIMO TVARKA IR SOCIALINIS PASITIKĖJIMAS TEIKIANT LOKALINES VIEŠĄSIAS PASLAUGAS

Santrauka. *Viešoji politika dažnai vertinama įgyvendinimo vietose, bendruomenių forumuose ir atliekant įprastą administracinį darbą, kuris užtikrina programų vykdymą. Pajėgumų ribojimo aplinkoje atskaitomybė gali tapti paradoksu: dokumentavimas ir ataskaitų teikimas stiprina procedūrinę kontrolę, o pasitikėjimas išlieka trapus, kai tikrinimas yra brangus. Šiame tyrime paaiškinama, kaip įgyvendinimo atskaitomybės procedūros formuoja socialinį pasitikėjimą ir suvokiamą teisėtumą į rezultatus orientuotoje vietos paslaugų programoje, susietoje su minimaliais paslaugų standartais. Buvo naudotas kokybinis aiškinamojo atvejo tyrimas. Duomenys apjungia 38 pusiau struktūrizuotus interviu su pagrindiniais vietos veikėjais ir programos dokumentais. Taikydami abdukcinį teminį metodą, atsekėme mechanizmų kelius, jungiančius atskaitomybės procedūras, tikrinimo apribojimus ir piliečių suvokimą. Nustatėme (i) nuolatinį pasitikėjimo deficitą, susijusį su informacijos asimetrija ir kliento bei agento pažeidžiamumu; (ii) išsamų atskaitomybės darbą taikant auditą, bankų atliekamas išmokas, privalomą buhalteriją ir įprastinį ataskaitų teikimą, įskaitant atskaitomybę grupėse; ir (iii) atskaitomybę už veiklą taikant rezultatų ataskaitas kartu su atitikties popieriniams dokumentams ir rodikliais pagrįsto iškraipymo rizika, esant ribotam patikrinimui vietos lygmeniu. Pateikėme mechanizmais pagrįstą paaiškinimą, kada procedūrinė atskaitomybė tampa socialiai pripažintu teisėtumu, o kada ne, ir nustatėme atskaitomybės projektavimo*

implikacijas esant didelėms sandorių sąnaudoms, įskaitant pajėgumų palaikymą, tinkamą naudoti piliečių atžvilgiu skaidrumą ir rizika pagrįstą tikrinimą.

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