

Analysis of Compliance in Submitting Accountability Reports of Work Unit Treasurers in Central Sulawesi Province

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Abstract

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Compliance with the submission of Accountability Reports (LPJ) by work unit treasurers is an important indicator in supporting the accountability of state financial management. However, in practice, repeated delays in submitting LPJs are still found. This study aims to analyze the level of compliance in submitting LPJs and identify patterns and causes of delays based on administrative documents. This study uses a descriptive quantitative approach with content analysis techniques on the Office Notes extending the deadline for submitting LPJs by work unit treasurers in Central Sulawesi Province for the period January–June 2025. The unit of analysis for this study is the statement of reasons for delays listed in the Office Notes. Data were analyzed through coding, frequency calculation, and percentage presentation. The results show that delays in submitting LPJs occurred in every month of observation, indicating a suboptimal level of compliance with reporting time. Quantitatively, administrative factors were the most dominant cause of delays at 57.1%, followed by technical factors at 28.6% and operational factors at 14.3%. In addition, a shift in the causes of delays between periods was found, where at the beginning of the budget year delays were dominated by administrative factors, while in subsequent periods they began to be influenced by technical and operational factors. This study confirms that delays in submitting the LPJ are influenced by the interaction between internal administrative capacity and the stability of the reporting support system.

INTRODUCTION

Management state finances demand level high accountability from all work units government as part from implementation State Budget (APBN). One of the form This administrative accountability is reflected in the work unit treasurer's obligation to prepare and submit an Accountability Report (LPJ) on Reserve Fund management in a timely and orderly manner. This obligation applies the principles of orderly state financial management, compliance with laws and regulations, effectiveness, efficiency, and transparency, as mandated by Law Number 17 of 2003 concerning State Finances.

Technically, the obligation to submit Treasury Financial Reports (LPJ) is regulated by Minister of Finance Regulation Number 190/PMK.05/2012 and Minister of Finance Regulation Number 162/PMK.05/2013, which emphasize the treasurer's responsibility for timely and orderly accountability administration. LPJ also plays a strategic role in supporting the monitoring, reconciliation, and consolidation of government financial reports, as stipulated in Minister of Finance Regulation Number 210/PMK.05/2013. Therefore, timely submission of LPJ not only serves as an administrative obligation for the treasurer but also serves as a prerequisite for the availability of reliable and relevant government financial information.

The phenomenon of late submission of the LPJ is also reflected in work units in Central Sulawesi Province. Based on internal administrative documents, in the form of a Circular Letter extending the deadline for submitting the LPJ issued by the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of Central Sulawesi Province for the period January–June 2025, it appears that the deadline for submitting the LPJ has been extended repeatedly almost every month. This pattern of extensions indicates that compliance issues with LPJ submissions are

systematic and recurring, not merely incidental. Furthermore, the Circular Letter lists various reasons for the delays, including internal administrative aspects of the work unit, technical constraints in the Agency-Level Financial Application System (SAKTI), and operational conditions such as work schedule adjustments due to national holidays.

Several previous studies have examined the factors influencing compliance and timeliness of financial reporting in the public sector. Research by (Alvina & Marfuah, 2023) found that the quality of human resources, utilization of information technology, and understanding of regulations positively influence the timeliness of the Treasurer's LPJ submission. These findings indicate that administrative, technical, and regulatory aspects play a crucial role in supporting financial reporting performance within government agencies.

Similarly, (Saren & Mokoagow, 2024) emphasized that the quality of financial information systems, supported by managerial effectiveness, significantly contributes to increasing the efficiency of the government's financial report preparation and verification process. This indicates that the existence of a reliable information system not only accelerates the reporting process but also improves the accuracy and quality of the resulting financial information.

In addition to these factors, other research shows that delays in government financial reporting are also influenced by various administrative and technical constraints that arise during the report preparation process. These problems include limited human resources, suboptimal administrative processes, and obstacles in the financial reporting support systems used by government agencies (Qadri et al., 2024).

Similar findings were presented by (Noviani & Hendarsyah, 2020) who showed that the effectiveness of the internal control system and financial management information system support influenced the timeliness of financial reporting, so that weaknesses in these aspects could hinder the timely delivery of reports.

These studies align with the view (Badewin et al., 2025), which asserts that accountability and transparency in financial reporting are essential prerequisites for achieving good public financial governance and producing reliable financial information. This reinforces the importance of compliance in submitting financial reports as part of an accountable and transparent governance system.

Although numerous studies have been conducted on the timeliness and compliance of public sector financial reporting, most have focused on perceptions, surveys, or momentary data. These approaches do not fully reflect the administrative compliance that actually occurs in financial reporting practices. Furthermore, research specifically analyzing compliance with treasurer financial reporting reports based on internal government administrative documents is still limited.

Studies using official administrative data, such as official notes on extensions of the LPJ deadline, are still rare, particularly in work units in Central Sulawesi Province. This situation is increasingly relevant given the region's complex administrative characteristics, including technical constraints on application systems like SAKTI and the dynamics of business processes influenced by work calendars and work unit operational loads. Therefore, this study offers a novel approach by using internal administrative data as the primary source for analyzing compliance levels more objectively and longitudinally.

Based on the research gap, this study aims to analyze the level of compliance in submitting Accountability Reports (LPJ) by work unit treasurers in Central Sulawesi Province using Official Notes on the extension of the LPJ deadline as the primary data source. This research is placed within the framework of public sector financial reporting administration compliance studies using a descriptive quantitative approach through content analysis of administrative documents.

Academically, this research is expected to enrich the literature on administrative document-based compliance analysis and broaden the methodological approach in the study of state financial governance. Practically, the findings are expected to provide an empirical basis for strengthening more effective, targeted, and risk-based oversight and compliance policies for LPJ reporting, thereby improving the quality of state financial governance.

METHOD

This study uses a descriptive quantitative approach with content analysis techniques to describe the level of compliance of work unit treasurers in submitting Accountability Reports (LPJ) based on official administrative documents. This approach was chosen because it allows for measuring the frequency and percentage of delays as well as categorizing the causes of delays through the document data coding process (Creswell & Creswell, 2018). This study is not intended to test causal relationships between variables, but rather to describe empirical patterns of administrative compliance in the LPJ reporting cycle.

Content analysis techniques were used because the research data consisted of administrative documents containing textual information related to the reasons for delays. Content analysis allows for systematic coding and classification of data into specific categories, which can then be quantified to identify patterns of delay trends (Krippendorff, 2018; Neuendorf, 2017).

The research data uses secondary data sourced from the Service Note on the extension of the deadline for submitting the LPJ issued by the Regional Office of the Directorate General of Treasury (Kanwil DJPb) of Central Sulawesi Province for the period January–June 2025. The document contains information on work units that received an extension of the deadline for submitting the LPJ along with the reasons for the delay listed administratively. In addition, this study also uses state treasury regulations and scientific literature related to administrative compliance and the timeliness of public sector financial reporting as supporting data.

Data collection was conducted through documentation techniques by collecting all official notes extending the deadline for submitting the LPJ during the observation period. Each document was reviewed to identify the reasons for the late submission of the LPJ as stated in the administrative documents. Supporting data was obtained through a literature review of relevant regulations and previous research to strengthen the theoretical foundation of the study.

Data analysis was conducted through descriptive quantitative analysis and content analysis. Descriptive quantitative analysis was conducted by calculating the frequency and percentage of occurrence of late categories during the period January–June 2025. The data processing results were then presented in tabular form to provide a numerical overview of the pattern of late submission of the LPJ.

Next, content analysis was conducted by establishing units of analysis, namely statements of reasons for delays listed in the Service Note. Each statement was treated as a unit of analysis and analyzed through a coding process. The coding results were then grouped into three main categories of causes of delay: administrative factors, technical factors, and operational factors.

Administrative factors include unprepared accountability documents, delays in internal verification processes, and limited human resource capacity in financial management. Technical factors include constraints on the financial information system, such as disruptions to the SAKTI application and delays in data synchronization. Meanwhile, operational factors relate to working conditions and adjustments to operational schedules, such as national holidays and collective leave.

To maintain consistency in the analysis results, the coding process was conducted systematically, referring to conceptual indicators obtained from a literature review related to administrative compliance and timeliness of public sector financial reporting. Furthermore, the data classification results were re-examined to minimize subjective bias in document interpretation.

This research is limited to work units under the scope of the Regional Office of the Directorate General of Taxes (DGT) of Central Sulawesi Province and specifically focuses on the timeliness of submission of the LPJ and the factors causing delays based on official administrative documents, without evaluating the quality of the content or accuracy of the values in the LPJ.

RESULTS AND DISCUSSION

Based on the analysis of the Office Note extending the deadline for submitting the LPJ for work unit treasurers in Central Sulawesi Province for the January–June 2025 period, it was found that late submissions of LPJs occurred consistently in each month of observation. This finding indicates that the level of compliance with LPJ submissions by work unit treasurers is still suboptimal and that the delays are not incidental but recurring in each reporting period.

Analysis of the reasons for delays listed in administrative documents indicates that the cause of delays does not originate from a single factor, but is influenced by several different factors in each observation period. Based on a content analysis of six Service Notes extending the deadline for submitting the Treasurer's Financial Statement Report (LPJ) for the January–June 2025 period, 14 analytical units of reasons for delays were obtained, grouped into administrative, technical, and operational categories. Delays in LPJ submission were found throughout the observation period, with variations in causes differing in each month. This condition indicates that compliance with LPJ submission is influenced by the dynamics of the organization's internal conditions and the stability of the financial reporting support system.

Compliance with Submission of Work Unit Treasurer's LPJ

A review of the Office Notes extending the deadline for submitting the LPJ during the January–June 2025 period shows that deadline extensions were consistently granted to work units in each observation period. This indicates that delays in LPJ submission continue to occur repeatedly, thus ensuring that compliance with reporting deadlines is not yet optimal.

To clarify the level of compliance in submitting LPJ during the observation period, the results of the analysis of administrative documents are presented in Table 1.

Table 1. Frequency of Late Submission of LPJ by Work Unit Treasurers for January–June 2025 period

Reason Category	Frequency	Percentage
Administrative	8	57.1%
Technical	4	28.6%
Operational	2	14.3%
Total	14	100%

Source: Data processed from the Service Note on the Extension of the Deadline for Submitting the 2025 Treasurer's LPJ, Regional Office of the Directorate General of Treasury (DJPb) of Central Sulawesi Province.

The frequencies presented in Table 1 represent the results of identifying the reasons for delays listed in the Service Note extending the deadline for submitting the Treasurer's LPJ for the January–June 2025 period. Each reason for delay is treated as a unit of analysis and further classified into three categories: administrative, technical, and operational. Thus, the frequencies obtained reflect the intensity of occurrence of each category of reasons for delay during the observation period.

Based on the analysis, administrative factors were the most dominant category, with 8 findings, or 57.1% of the total identified reasons for delays. This category's dominance indicates that issues related to the administrative process and completion of reporting documents remain the most frequent factors behind the extension of the LPJ submission deadline. This finding is reflected in the April 2025 Office Note, which states that the deadline extension was granted taking into account the ongoing process of preparing and submitting the 2024 Audited Ministry/Institutional Financial Report (LKKL). This fact demonstrates that the administrative stages of financial reporting are closely related to the timeliness of LPJ submission.

The technical category ranked second with a frequency of 4 findings, or 28.6%. Reasons included in this category relate to the use of information systems that support financial management and reporting processes. One indication of this was found in the June 2025 Service

Note, which contained information regarding feature updates to the SAKTI Application's Treasurer Module and the pilot implementation of LPJ submission through the application. The presence of these technical factors indicates that system changes or adjustments can impact the smoothness of the report submission process during a given period.

Meanwhile, the operational category had the lowest frequency, with two findings, or 14.3%. This category relates to operational conditions that impact the effectiveness of work time in completing reports. The May 2025 Office Memorandum stated that the deadline extension was granted taking into account national holidays and collective leave for Eid al-Adha 2025.

Overall, the frequency distribution in Table 1 shows that the reasons for late submission of the LPJ were predominantly administrative rather than technical or operational. This pattern indicates that the dynamics of the reporting administration process remained the most dominant factor in granting LPJ submission deadline extensions to work units in Central Sulawesi Province during the January–June 2025 period.

Variation in Causes of Delay and Contextual Dynamics

To see the dynamics of the causes of delays between periods, the distribution of reasons for delays based on the observation month is presented in Table 2.

Table 2. Distribution of Reasons for Late Submission of LPJ by Period

2025	Administrative	Technical	Operational
January	2	0	0
February	2	0	0
March	2	1	0
April	1	1	0
May	1	2	0
June	0	0	2

Source: Data processed from the Service Note on the Extension of the Deadline for Submitting the 2025 Treasurer's LPJ, Regional Office of the Directorate General of Treasury (DJPb) of Central Sulawesi Province.

Based on Table 2, the distribution of reasons for late submission of the LPJ during the January–June 2025 period shows variations in the causal factors in each observation period. In January and February, all delays were found in the administrative category, with two findings each. The administrative factors found in the Service Notes during this period were generally related to the process of completing accountability documents, reconciling financial data, perfecting supporting documents, and fulfilling administrative requirements required before the LPJ could be submitted. This condition indicates that delays at the beginning of the period were more influenced by the need to ensure the completeness and accuracy of financial reporting documents, thus requiring additional time in the preparation process.

In March and April, administrative factors remained the dominant factor, but technical factors began to emerge. Findings from this period indicate that in addition to completing administrative documents, the reporting process was also beginning to be influenced by technical aspects related to the use of financial management support systems. One of the reasons listed in the April 2025 Office Note was the ongoing process of preparing and submitting the 2024 Audited

Ministry/Institutional Financial Reports (LKKL). This reason is categorized as an administrative factor because it relates to document completion and the financial reporting process.

A change in the distribution of causes of delays was evident in May 2025. During this period, technical factors emerged as more dominant than in the previous period, with two findings, while administrative factors were recorded in one. This indicates that systems and supporting reporting applications are beginning to have a greater influence on the timely submission of the LPJ.

In June 2025, all delays were classified as operational, with two findings. Operational factors in the Service Note relate to conditions affecting the implementation of administrative and reporting activities, including adjustments to work hours that impacted the completion of the LPJ. This finding demonstrates that external organizational factors can also influence the timeliness of report submission.

Overall, the distribution of reasons for delays shows a shift in causal factors over the observation period. At the beginning of the period, delays were primarily influenced by administrative factors, then technical factors emerged midway through the period and operational factors at the end. These results indicate that delays in LPJ submission are not caused by a single factor, but rather by administrative dynamics, technical aspects of the reporting system, and operational conditions prevailing during each period.

The results of this study are in line with research (Qadri et al., 2024) which shows that delays in government financial reporting are influenced by various interrelated factors, including administrative aspects, human resource capacity, and constraints on financial reporting support systems.

Treasurer Punctuality from a Regulatory and Governance Perspective

Timely submission of the State Budget Report (LPJ) is an important aspect in supporting accountability in state financial management. This obligation refers to the Regulation of the Minister of Finance Number 162/PMK.05/2013 in conjunction with the Regulation of the Minister of Finance Number 230/PMK.05/2016 concerning the Position and Responsibilities of Treasurers in the State Budget Management Work Unit, which regulates the submission of treasurer accountability reports according to the specified deadline. The results of the study indicate that extensions to the deadline for submitting the LPJ were consistently granted during January–June 2025, indicating that compliance with reporting requirements has not been fully achieved.

From a public sector governance perspective, the timeliness of financial reporting is an important indicator of accountability because it relates to the organization's ability to provide relevant information for the oversight and decision-making process (Lapsley et al., 2021).

Delay submission of LPJ can influence effectiveness control and supervision finance due to the verification and reconciliation process No can implemented in accordance schedule . In management finance sector public , accuracy time reporting play a role important in ensure availability relevant information For support evaluation and decision making decision .

Data analysis shows that delay No caused by one factor single , but by combination factor administrative , technical , and operational . Dominance factor administrative indicates that settlement documents and compliance condition reporting Still become constraint main . Meanwhile that , the emergence factor technical and operational on several period show that support system information as well as condition operational participate influence smooth reporting process .

Findings study indicates that compliance in submission of LPJ is influenced by the relationship between governance administration , support technology information and conditions operational during cycle reporting . Therefore that , accuracy time submission of LPJ not only reflect fulfillment obligation administration , but also become one of the indicator quality of governance finance in units Work .

CONCLUSION

This study concludes that compliance of work unit treasurers in Central Sulawesi Province in submitting Accountability Reports (LPJ) during January–June 2025 was still suboptimal. The results of a content analysis of six Office Notes extending the deadline for LPJ submission identified 14 analysis units for reasons for delays, consisting of 8 administrative findings (57.1%), 4 technical findings (28.6%), and 2 operational findings (14.3%). The administrative category was the most dominant cause of delays. The analysis also revealed a change in the pattern of causes of delays, from a dominance of administrative aspects at the beginning of the observation to the emergence of technical and operational aspects in the following months. These findings indicate that the timeliness of LPJ submission is influenced by administrative processes, information system support, and operational conditions that develop during the reporting cycle.

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