

ABSTRACT

The term accountability has broad, subjective definitions and its changes according to context. While the annual budget cycle is the main practice relating to accountability, especially in the public sector. This study aims to determine the budgeting accountability practices and perceptions at public health BLUD KabupatenPekalongan that have been going since January 2016.

This study used qualitative methods through phenomenology. The data is collected by *in-depth-interviews*, *participant observation* and study *organizational record*. Furthermore, results of *in-depth-interviews* were analyzed using the approach that developed by Strauss and Corbin through three phases of *open coding*, *axial coding* and *selective coding*. The results of data analysis then linked to relevant theories .

The results of the study show that the perception of the actor about budgeting accountability is compliance with laws and regulations. Whereas in the practice of budgeting accountability is the difficulty of fulfilling the demands of the legislation, then the actors used the *mimetic* method in order to legitimate the legislation.

Keywords: Accountability, budgeting, BLUD, Mimetic, Legitimacy