Microfoundations of accountability when transparency is constrained: moral and relational practices in Tonga's public sector

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Abstract

Purpose – This study examines how accountability is enacted in everyday financial practice in Tonga's public sector by analysing the microfoundations through which public servants interpret, negotiate, and resolve accountability demands. It addresses an unresolved theoretical puzzle in accountability research: why strong moral responsibility can coexist with constrained procedural transparency. Rather than treating accountability outcomes as the product of institutional design alone, the study investigates how relational ethics, cultural obligations, and moral reasoning simultaneously enable accountability while limiting formal disclosure and contestation.

Design/methodology/approach – The study adopts a qualitative, interpretive research design grounded in talanoa, a Pacific dialogic methodology suited to eliciting morally and relationally embedded practices. Data were generated through in-depth talanoa with public servants across ministries and hierarchical levels in Tonga. Analysis follows a microfoundations perspective, tracing how individual-level moral judgements, emotional regulation, relational obligations, and discretionary practices aggregate into patterned organisational accountability outcomes.

Findings – The findings show that accountability in Tonga is enacted as a lived ethical practice rather than a purely procedural one. Moral self-regulation, faith-based responsibility, prudential judgement in budgeting, respect for hierarchy, and relational dialogue sustain strong accountability. At the same time, these same mechanisms constrain procedural transparency by discouraging escalation, formal contestation, and explicit disclosure. Accountability is therefore realised through a double-edged configuration in which moral responsibility is strengthened even as formal transparency becomes ethically, relationally, or politically costly.

Originality/value – The study contributes to accounting and accountability scholarship by offering a microfoundational explanation of why transparency deficits persist despite strong ethical commitment. It reframes constrained transparency not as an informational or enforcement failure, but as an outcome of morally embedded accountability practices. By theorising accountability as an emergent configuration of moral, emotional, and relational mechanisms, the paper advances understanding of how accountability is simultaneously enabled and constrained in relational public-sector contexts, with implications for accountability reform in developing and culturally plural settings.

Keywords Microfoundations of accountability, Moral responsibility, Transparency, Public sector accounting, Pacific contexts, Talanoa

Paper type Research article

Introduction

Public sector accountability research has expanded substantially over recent decades, documenting how accountability policies and practices are promoted by national and transnational actors, contested through civil society engagement, and institutionalised through

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the diffusion of reporting and governance innovations (Contrafatto, 2014; De Villiers *et al.*, 2014; Grossi *et al.*, 2019; Murphy and Albu, 2018; Rinaldi *et al.*, 2018; Tregidga *et al.*, 2014). This scholarship has also illuminated the diverse sites, styles, and limits of accountability, including how formal accountability arrangements shape organisational conduct, professional identities, and power relations in often unintended ways (Ahrens, 1996; Messner, 2009; Parker and Jeacle, 2019; Roberts, 2009). Collectively, these studies have established accountability as a contested and politically charged practice rather than a neutral technical instrument. Yet despite these advances, an unresolved theoretical puzzle persists. The organisational and institutional mechanisms identified at the macro level ultimately operate through micro-level enactment, but we still lack a sufficiently granular understanding of how everyday judgements, emotions, obligations, and interactional work activate or frustrate the collective construct of accountability over time and how accountability is sustained when transparency is constrained, and through what mechanisms responsibility is enacted without formal visibility.

This puzzle matters because long-standing macro-level theories of accountability adoption and diffusion rest on assumptions about the stabilising and disciplining effects of formal accounting structures that have been repeatedly questioned within accounting scholarship. Seminal work by Burchell *et al.* (1980) demonstrates that the roles attributed to accounting, such as accountability, stewardship, and rational decision-making, are not intrinsic properties of accounting systems but are contingently produced through social, institutional, and political processes. From this perspective, the presence of formal rules, reporting systems, and audits does not guarantee how accountability will be enacted in practice, because accounting is inherently equivocal, socially embedded, and open to multiple interpretations. More recent accounting research reinforces this critique by showing that institutionalisation does not occur solely within organisations or through formal compliance mechanisms. Instead, accounting practices are shaped within broader cultural fields that extend across dispersed social spaces, professional norms, and cognitive frames, which macro-level adoption theories struggle to capture (Robson and Ezzamel, 2023). As a result, accountability may endure, mutate, or be symbolically sustained in ways that diverge markedly from formal designs. Empirical evidence further suggests that even core accountability technologies such as budgeting are subject to processes of incarnation and decay, whereby formally adopted systems are reworked, weakened, or abandoned over time as organisational priorities and decision-making practices shift (Hoque and Kaufman, 2024).

Taken together, these studies indicate that while existing research explains why accountability mechanisms are adopted, it remains theoretically under-equipped to explain how accountability is lived, sustained, ritualised, or fails altogether in everyday organisational practice. Addressing this puzzle requires moving beyond explanations that privilege institutional design and external pressure toward an analysis of how accountability is enacted through situated action. In response, a microfoundations perspective has gained traction across organisational scholarship by reframing collective outcomes as emergent products of individual-level components operating within, and interacting with, processes and structures (Felin *et al.*, 2012; Winter, 2013).

Felin *et al.* (2012) conceptualise microfoundations through three interrelated categories: individuals, processes, and structures, and emphasise that collective constructs such as accountability do not flow automatically from formal arrangements but emerge through aggregation across these levels. Individuals bring moral orientations, emotions, interpretive frames, and practical reasoning to their work; processes organise how accountability demands are translated into routines and practices; and structures define the formal and informal conditions that enable and constrain action (Felin *et al.*, 2012; Roberts, 1991). Accounting scholars have begun to mobilise this perspective. Rautiainen *et al.* (2022) demonstrate how individual-level experiences of frustration, anxiety, and dissatisfaction accumulate over time into organisational conflict dynamics that shape accountability outcomes. In contrast, Power (2021) shows how accountability infrastructures, such as the audit trail, are produced through organisational logics and practices rather than being imposed by external requirements. These studies illustrate the promise of microfoundational explanation. However, accounting and accountability research has not yet fully explored how micro-level mechanisms operate in contexts where accountability is simultaneously constituted through formal rules and deeply embedded relational and moral orders, often generating competing expectations across financial, social, and governance domains.

This paper addresses that unresolved theoretical puzzle by advancing a microfoundational explanation that re-specifies the relationship between accountability and transparency. The study investigates the following research question: How do relational ethics and culturally embedded obligations systematically override, reshape, or redirect formal accountability rules and procedures, and how do these processes reconfigure the relationship between accountability and procedural transparency in practice? Rather than treating accountability outcomes as the direct consequence of institutional design, the analysis conceptualises accountability and transparency as emergent properties of patterned micro-level mechanisms, actors' moral reasoning, emotional self-regulation, relational judgement, and pragmatic adaptation, operating within specific organisational processes and structural constraints (Felin *et al.*, 2012; Rautiainen *et al.*, 2022; Winter, 2013). This framing shifts the explanatory focus from whether accountability requirements exist to how they are made workable, negotiated, deferred, or rendered opaque through everyday action and interaction. In this study, moral responsibility is conceptualised as the internally and relationally experienced obligation to act as a faithful steward of public resources, grounded in conscience, faith, communal duty, and ethical self-regulation. Procedural transparency, by contrast, refers to the extent to which decisions, actions, and deviations are rendered formally visible, documented, traceable, contestable, and reviewable through organisational procedures. While analytically distinct, the two are interrelated: moral responsibility may substitute for, coexist with, or displace procedural transparency in practice.

This distinction is particularly important because it enables the analysis to move beyond the conventional assumption that weak procedural transparency necessarily reflects weak accountability. Instead, the study demonstrates how accountability may be maintained through culturally embedded moral obligations, relational stewardship, and emotional self-disciplining even when formal visibility and procedural disclosure remain constrained. These constructs are used consistently throughout the paper and are not treated as separate forms of accountability, but as analytically distinct dimensions through which accountability is enacted and made visible, or not made visible, in practice. This distinction is central to the study's microfoundational explanation of accountability, as it allows us to examine how accountability can be strongly enacted without being formally visible.

Empirically, the study draws on *talanoa*, a culturally grounded dialogic approach particularly well suited to eliciting the micro-level dynamics through which accountability is interpreted, negotiated, and stabilised in practice. *Talanoa* enables access to moral reasoning, emotional responses, and relational considerations that are often inaccessible through conventional interview techniques, especially in hierarchical and relational governance settings. The paper's contribution is therefore not simply contextual or descriptive. It develops a theoretically informed microfoundational account of accountability in which collective governance outcomes arise from repeated, morally and relationally situated practices that can sustain strong moral responsibility while simultaneously displacing procedural transparency as a necessary condition for accountability. By theorising these dynamics, the study responds directly to calls for more refined, multilevel explanations of accountability mechanisms and their endurance or failure under conditions of complexity and uncertainty (Felin *et al.*, 2012; Power, 2021; Rautiainen *et al.*, 2022; Winter, 2013).

The remainder of the paper proceeds as follows. The next section develops the Literature Review that motivates a microfoundations approach to accountability and transparency and specifies the conceptual puzzle addressed by the study. The research design section then explains the use of *talanoa* and the analytic strategy for tracing micro-level mechanisms and their aggregation into organisational patterns. The findings identify the key mechanisms through which accountability and transparency are enacted and constrained in everyday financial work. The discussion elaborates the theoretical implications for microfoundations of accountability and for understanding why procedural transparency may remain limited even where responsibility is strongly enacted. In doing so, the paper demonstrates that transparency is not constitutive of accountability, but contingent upon how accountability is resolved in practice. The conclusion summarises the study's contributions, limitations, and directions for future research.

Literature review

Public sector accountability and transparency are widely treated as cornerstones of good governance, with accounting, reporting, and audit expected to make public action visible, comparable, and controllable through rules, documentation, and performance information (Brinkerhoff, 2004; Gitahi, 2024; Nyamori *et al.*, 2017; Sari and Muslim, 2023). In this dominant framing, stronger formal requirements and better access to information are expected to improve the stewardship of public resources and strengthen citizens' trust. Yet evidence from developing-country settings shows that accountability rarely follows a simple "more information, better governance" pathway, as the logic of collective action can turn even widespread corruption into resignation rather than mobilisation (Bauhr and Grimes, 2014). Instead, it is shaped by uneven power, administrative capacity, political resistance, and the local social conditions under which information is produced, interpreted, and contested (Albu *et al.*, 2014; Hood, 2010; Oliver, 1990; Samaratunge and Alam, 2021). Importantly, this literature suggests that the effectiveness of formal accountability mechanisms depends less on their technical design than on how they are taken up, enacted, and negotiated in everyday organisational practice. This matters for the Pacific, where accountability practices are often embedded in communal obligations and moral expectations that define what counts as appropriate conduct, what can be said openly, and how disagreement should be handled (Fukofuka and Jacobs, 2018; Samaratunge and Alam, 2021; Sharma and Davey, 2024).

Critical accountability scholarship clarifies why procedural approaches can generate unintended consequences. Roberts (1991) distinguishes between hierarchical, performance-oriented accountability that can individualise and discipline actors, and more dialogic, relationship-oriented accountability that is sustained through interaction and mutual recognition. When accountability is primarily organised as distant evaluation through formal accounts, it can crowd out the relational work through which responsibility is negotiated in practice. Helle and Roberts (2024) similarly show that excessive reliance on performance metrics and transparency mechanisms may encourage defensive behaviours and narrow target orientation unless accountability processes also incorporate dialogue, contextual interpretation, and relational judgement. Messner (2009) extends this critique by arguing that accountability has ethical limits: demands to "give an account" can impose burdens that exceed what actors can reasonably know, narrate, or justify, and may therefore produce defensive reporting, ritualised compliance, or strategically crafted accounts rather than deeper responsibility. In relational and hierarchical contexts, these ethical limits may manifest not as overt resistance to accountability but as obedience combined with silence, defensive documentation, and symbolic compliance. Together, these arguments suggest that accountability cannot be understood only as a set of procedures; it is also a lived practice that shapes the accountable self, moral judgement, and the terms under which actors feel able, or unable, to speak, contest, and disclose (Messner, 2009; Roberts, 1991). "A more relational understanding of the notion of accountability proceeds from the assumption that the most meaningful normative duties and responsibilities resist legalistic formulation and codification" (Painter-Morland, 2006, p. 97). This does not imply an "anything-goes" relativism. In relational contexts, shared and evolving moral expectations provide implicit but meaningful guidance about duties and obligations. Although organisations cannot fully control how such expectations emerge, all participants help shape them through their actions

(Painter-Morland, 2006; Sinclair, 1995). From a relational perspective, accountability depends on ongoing attention to everyday practices. It is through routine interactions that organisations and their members come to understand the nature and limits of their moral responsibilities. Taken together, these arguments suggest a fundamental tension: while accountability is often institutionalised through formal procedures, it is enacted through relational and ethical practices that may not be fully captured by those procedures.

Roberts (2009) extends these critiques by problematising transparency itself as an ethical and organisational ideal. Drawing on psychoanalytic and relational theory, he argues that transparency rests on an unrealistic assumption that actors can fully know, narrate, and justify their actions. Rather than simply revealing accountability, transparency reshapes conduct by privileging what can be made visible and auditable, encouraging impression management, defensive documentation, and symbolic compliance. In this sense, transparency is embraced ambivalently: it is relied upon to demonstrate legitimacy and control, yet is simultaneously recognised by actors as anxiety-inducing and behaviour-distorting. This helps explain why transparency often coexists with ritualised compliance and selective disclosure rather than deeper responsibility (Roberts, 2009). This raises a critical implication: transparency does not simply reveal accountability but may reshape and at times displace how accountability is enacted in practice (Ferry *et al.*, 2015; Hood, 2010).

In a similar vein, Pacific work sharpens the contextual stakes by showing that accountability and governance in Tonga, for example, are intertwined with ranked social relations, obligations to kin and community, and the centrality of religious commitments and ceremonial duties (Sharma and Davey, 2024). Sharma and Davey (2024) identify core Tongan social values that Fukofuka and Jacobs (2018) refer to as the local doxa. According to Sharma and Davey (2024), these include mutual respect *(faka'apa'apa)*, cooperation and fulfilment of obligations (*fua-fatongia*), humility/generosity (*anga fakatōkilalo*), and loyalty/commitment (*tauhi vā*) and show how these values are interwoven with religious beliefs and traditional duties that shape organisational and economic life. Similarly, in the Pacific-West, "The *wantok* system often emphasises holistic accountability that goes beyond financial metrics . . . that recognises that collective accountability is discharged by the community according to their norms and values." (Narayan and Oru, 2024, p. 1754). In such a setting, accountability practices are not simply technical routines; they are also moral performances through which actors protect relationships, preserve harmony, and manage personal and collective reputation or shared commons (Prescott and Hooper, 2009). This creates a paradox for public governance: the same relational and spiritual logics that can motivate careful stewardship, moral responsibility, and ethical self-regulation may also constrain procedural transparency when formal systems require impersonal documentation, explicit contestation, and disclosure that risks relational rupture (Messner, 2009; Roberts, 1991; Sharma and Davey, 2024). In Tonga, where decision-making is relational and community-oriented, regulatory frameworks emphasising procedural compliance may therefore be reshaped in practice as actors prioritise relational ethics and culturally legitimate obligations, sustaining moral accountability while limiting open challenge, whistleblowing, and formal transparency (Uele, 2023). These dynamics highlight that accountability in such contexts is not merely constrained by culture but actively constituted through relational and moral orders that may both enable and limit procedural transparency.

Mainstream reform prescriptions often emphasise stakeholder alliances, "legitimate" information production, external support, and technological solutions such as e-government to enhance transparency and reduce corruption (Carlitz, 2013; Kandhro and Pathrannarakul, 2013; Lemieux, 2016). However, these approaches may overestimate the degree to which visibility automatically produces accountability and underestimate how reforms are absorbed into existing social and moral orders. Where digital access and literacy are uneven, the benefits of transparency tools are distributed unevenly and can reproduce existing inequalities (Lemieux, 2016). Where information flows are controlled by dominant actors, reforms can strengthen central control over what becomes visible and how it is interpreted, limiting meaningful participation (Oliver, 1990). In some settings, accounting and disclosure are used strategically to project legitimacy while preserving opaque decision-making and established authority relations (Suchman, 1995). These dynamics reinforce a central insight: accountability practices are contested and negotiated, and formal reforms often change the visible script of accountability without transforming how decisions are made or justified in practice (Albu *et al.*, 2014; Brown, 2009). As Agyemang (2024) warned, if we talk about accountability, then "accountability may require us to become deeply involved with the organisations and the people we are studying" (p. 8). As such, reforms that prioritise visibility may alter the appearance of accountability without transforming its underlying enactment.

To explain these patterns and to be deeply involved with accountability, a microfoundations lens is essential because it specifies the mechanisms through which broad governance arrangements translate into everyday accounting behaviour. Microfoundations shift attention from "what rules and systems exist" to how accountability is enacted through individual dispositions, beliefs, emotions, practical reasoning, and interactional work (Felin *et al.*, 2012; Winter, 2013). In this study, microfoundations are understood not simply as cognitive traits or individual attitudes, but as morally and relationally situated practices through which public servants interpret authority, manage risk, negotiate obligations, and enact accountability under conditions of constraint. Winter (2013) argues that collective patterns of coordinated action are best understood through habit and historically developed routines rather than assuming continuous deliberation or optimisation; this helps explain why formal reforms may alter surface compliance without changing how work is actually done. In accounting, Rautiainen *et al.* (2022) demonstrate how individual-level experiences such as anxiety, frustration, and dissatisfaction can aggregate over time into entrenched professional separations and conflict dynamics, shaping resistance, escalation, and failed attempts to combine multiple accountability expectations. Their analysis points out that accountability outcomes depend on heterogeneous micro-responses to complexity, hierarchy, and uncertainty rather than on the formal introduction of new requirements alone (Rautiainen *et al.*, 2022). However, while this perspective explains how accountability outcomes emerge from heterogeneous micro-level responses, it remains underdeveloped in explaining how these responses systematically generate accountability when transparency is constrained.

Bringing these insights to Tonga highlights why accountability must be analysed as a double-edged configuration rather than as separate categories of "factors." While formal accounting requirements can enhance accountability by clarifying expectations and sanctions, in developing-country public sectors, they frequently generate ritualistic compliance and paper performance when enforcement capacity is weak, and power relations remain intact (Hopper *et al.*, 2017; Uddin and Hopper, 2001). Networked obligations, embedded in professional, communal, and religious ties, can deepen moral accountability by fostering shared expectations, mutual visibility, and internalised self-regulation (Roberts, 1991). Through ongoing social interaction and community scrutiny, individuals become morally accountable to others in ways that often exceed the disciplining force of formal controls. However, as Uddin and Hopper (2001) demonstrate in developing-country public sector contexts, these same relational networks can simultaneously constrain accountability by discouraging open challenge, whistleblowing, and contestation. Where harmony, loyalty, and respect for authority are culturally prioritised, moral accountability is enacted through obedience, discretion, and relational conformity, resulting in silence and deference rather than overt resistance. Together, these arguments highlight how networked obligations operate as a double-edged form of accountability: strengthening ethical self-regulation while also preserving established authority relations and limiting the space for critical voice. Shared meanings and values can embed responsibility into identity and motivate self-regulation, but can also constrain transparency when solidarity, humility, and deference make certain disclosures socially costly or morally inappropriate (Batolas *et al.*, 2023; Leidner, 2010; Sharma and Davey, 2024). These contradictions are not noise, incidental or contextual complications; they constitute the central empirical and theoretical phenomenon examined in this study.

Accountability is produced through the interaction of procedures with relational ethics, and this interaction may generate strong moral responsibility while simultaneously displacing procedural transparency as a necessary condition for accountability (Messner, 2009; Roberts, 1991). Building on these insights, this study analytically distinguishes between moral responsibility and procedural transparency as two dimensions of accountability that may not align in practice. While much of the literature assumes that greater transparency enhances accountability, this study departs from that assumption by examining how moral responsibility can be enacted independently of, and at times in place of, formal transparency. By analytically distinguishing moral responsibility from procedural transparency, this study demonstrates that accountability is not inherently dependent on visibility but is contingent upon how it is enacted through microfoundational mechanisms in practice. This distinction provides the conceptual foundation for identifying the mechanisms through which accountability is both enabled and constrained.

Theoretical puzzle

The literature identifies several enabling and constraining factors of good accounting practice, such as regulatory frameworks, access to information, technological advancements, and community engagement (Ferry and Eckersley, 2014; Kandhro and Pathrannarakul, 2013). However, this factor-based perspective provides limited insight into how accountability is actually enacted in practice, particularly in contexts where formal systems intersect with dense relational, moral, and hierarchical orders. However, there remains an issue in understanding how these factors are enacted in developing countries such as Tonga, where accountability is embedded in dense relational, moral, and hierarchical contexts. Specifically, limited research explains the structural contradiction at the heart of accountability systems in such contexts: the same cultural-cognitive and relational obligations that generate strong moral accountability may simultaneously constrain procedural transparency by discouraging contestation, limiting formal reporting, and enabling symbolic compliance rather than substantive scrutiny. However, what remains under-theorised is not only how accountability is sustained when transparency is constrained, but how such configurations are systematically produced through recurring micro-level mechanisms that render formal visibility unnecessary for the enactment of responsibility.

Recent work on the microfoundations of accountability has emphasised the importance of individual-level dynamics in shaping broader governance outcomes but has paid less attention to how these dynamics generate accountability when procedural transparency is constrained (Felin *et al.*, 2012). This is consistent with evidence in accounting research showing how individual interpretations, emotions, and coping strategies can aggregate into higher-level logics that shape accountability-related practices over time (Rautiainen *et al.*, 2022). These microfoundational perspectives shift the analytical focus from structures and systems to how public servants' ethical dispositions, emotional regulation, professional positioning, and cultural obligations influence accountability in practice. Academics have also highlighted the narrative and representational dimensions of accountability, showing how organisations craft ethical identities and legitimacy through stories, symbols, and selective disclosure (Contrafatto, 2014; Tregidga *et al.*, 2014). This resonates strongly with the Tongan context, where accountability is not only a technical matter, but a moral and relational performance shaped by values, such as humility (*loto-tō*), relational responsibility (*tauhi vā*), and prudence (*fakapotopoto)*, which structure how responsibility is enacted and how transparency is negotiated in practice. By bringing these strands together, this study contributes to accounting research by re-specifying accountability as a morally and relationally grounded microfoundational practice, demonstrating that accountability can be strongly enacted independently of, and at times in place of, procedural transparency. In doing so, it identifies the mechanisms through which moral responsibility is sustained while formal visibility is displaced, thereby extending microfoundations scholarship and challenging the assumption that transparency is a necessary condition for accountability.

Research design

The study uses *talanoa*, a Pan-Pacific research methodology. *Talanoa* is grounded philosophically in Pacific understandings of reality (Perkiss *et al.*, 2021; Prescott, 2008; Vaioleti, 2016). Ontologically, *talanoa* assumes that reality is multiple, relational, and continually constructed through social interaction rather than existing as a single objective entity (Vaioleti, 2016). This aligns with the interpretivist claim that social actors continually produce social phenomena and meanings (Crotty, 1998; Saunders *et al.*, 2009). Knowledge, from this standpoint, varies according to individuals' experiences, cultural backgrounds, and interpretations and is therefore value-bound and co-constructed (Crotty, 1998). Epistemologically, *talanoa* assumes that knowledge emerges through reciprocal interaction, emotional connection, and shared narratives, rather than through detached, objective observation (Fa'avae *et al.*, 2016; Māhina, 2008; Otunuku, 2011). The shared relational space (Vā) in which *talanoa* occurs must be characterised by *māfana* (warmth) and *mālie* (appreciation), empathy, and mutual respect in order for knowledge to surface (Vaioleti, 2016). This reflects the broader Pacific philosophical understanding that knowledge is inseparable from relationships, emotion, culture, and time (Tā), and that trust-building and cultural protocol deeply influence what can be known (Māhina, 2010; Otunuku, 2011). Reiterated by Perkiss *et al.* (2021),

> Fundamental to *talanoa* is the need to value and capture the cultural nuances of data collection and, by extension, the collected data. In a given Pacific or other indigenous context, it is possible to do research without consideration of "unseen" cultural relations that inform and underpin actions and interactions amongst participants and between participants and researchers. But such approaches struggle to capture the richness of the "story" or the research process and experience, so the collected data will be less holistic as a result. (p. 1072)

Perkiss *et al.* (2021) shaped the practical implementation of *talanoa* in this research. The *talanoa* sessions were conducted as a narrative enquiry, enabling participants to recount their experiences in their own terms, integrating events, interpretations, and consequences into meaningful wholes. Before any substantive discussion, the researcher engaged participants in open, relational dialogue to establish trust and a safe relationship (Vā), consistent with the argument that *talanoa* must begin with relational connection and shared understanding (Otunuku, 2011; Perkiss *et al.*, 2021; Prescott, 2008). Initial contact, therefore, involved exchanging concerns, realities, and aspirations, reflecting the reciprocal nature of *talanoa*. Rather than following a structured interview guide, the conversations unfolded organically, with participants introducing their own stories, emotions, and perspectives. The researcher's role was relational and participatory, co-constructing meaning, listening empathetically, interpreting metaphor, and attending to cultural cues regarding rank, relational distance, and appropriate modes of expression (Māhina, 2008). These responsibilities reflect *fatongia* (obligation) and *tauhi-vā* (relationship maintenance), which underpin Tongan expectations of ethical conduct within dialogue.

The nature of these *talanoa* sessions differed fundamentally from conventional interviews or focus groups. While *talanoa* may superficially resemble an unstructured interview, Prescott (2008) emphasises that *talanoa* is not a type of interview; rather, the interview (*talanoa-faka'eke'eke*) is simply one of many forms of *talanoa* (Tecun *et al.*, 2018). Interviews typically rely on direct questioning, hierarchical researcher–participant dynamics, and short-term engagement, which can inhibit truth-telling among participants (Prescott, 2008). In contrast, *talanoa* is grounded in long-term relational engagement, emotional openness, and the co-creation of meaning. It allows for indirect expression, accommodates silence, emotion, and cultural nuance, and relies on empathetic listening (Farrelly and Nabobo-Baba, 2014; Tunufa'i, 2016). Through these features, *talanoa* creates a communicative space in which deeper layers of meaning can emerge, even in contexts shaped by taboo, rank, or conflict (Halapua, 2013; Māhina, 2008). This organic, relational space enables participants to speak freely without reservation, thereby producing richer and more culturally embedded insights than those obtainable through Western interview techniques (Farrelly and Nabobo-Baba, 2014; Otunuku, 2011).

Given the focus of this study, understanding the microfoundations of accountability and transparency in the Tongan public sector *talanoa* was not only appropriate but essential. The method enabled participants to articulate sensitive tensions between familial obligations and professional rules, relational pressures arising from kinship and hierarchy, and implicit constraints that cannot safely be discussed through direct questioning. Importantly, *talanoa* does not merely function as a data collection method but constitutes the epistemological infrastructure through which microfoundational mechanisms of accountability can be accessed, interpreted, and theorised. In doing so, *talanoa* made possible a level of depth, honesty, and contextual insight that a Western research method could not achieve (Fa'avae *et al.*, 2022; Vaioleti, 2006).

As one researcher is local, being culturally embedded within the social, linguistic, and relational contexts enabled the researcher to establish warmth and uplift, to recognise culturally specific metaphors, and to navigate protocols. This facilitated trust and depth of disclosure that would likely be inaccessible to an external researcher using Western interview techniques (Otunuku, 2011; Vaioleti, 2006). However, this also carries the risk of interpretive bias, taken-for-granted assumptions, and potential over-familiarity with cultural norms that may obscure alternative readings of participants' narratives (Crotty, 1998; Saunders *et al.*, 2009). In line with an interpretivist and constructivist epistemology, the researcher acknowledges that knowledge produced through *talanoa* is co-constructed and value-bound, rather than neutral or detached (Chua, 1986; Hines, 1988). Reflexivity was therefore maintained throughout the research process by critically reflecting with the other two non-local researchers, attending carefully to moments of silence, hesitation, or metaphor, and triangulating narratives across participants to avoid privileging a single interpretation. By making this positionality explicit, the study does not claim objectivity but instead foregrounds transparency, ethical accountability, and methodological rigour within an Indigenous, relational research paradigm.

The study was conducted in the Tonga government ministries and departments. The target population comprised staff working in accounting- or finance-related roles within 14 ministries and departments, including those involved in preparing, processing, delivering, or authorising financial information and decisions. Given the limited availability of direct contact details and the hierarchical organisation of ministries, recruitment proceeded from the top of organisational structures downward, reflecting local norms of respect while enabling efficient dissemination of invitations (Otunuku, 2011; Vaioleti, 2013). Following ethics approval, chief executive officers were approached with detailed information about the study and consent documentation. Six ministries agreed to take part, yielding 24 participants from an estimated pool of 56 eligible staff, representing approximately 43% of the target population (please see Table 1 below). Participants occupied a wide range of roles, from junior technical positions to senior managerial and executive roles, and varied in tenure, qualifications, training exposure, and societal rank, enabling analysis of how accountability practices are shaped by positional and relational contexts; societal rank distinctions were interpreted using established classifications of hierarchy within Tonga (Kalavite, 2017; Tecun *et al.*, 2018).

Data were generated through one-on-one *talanoa* conducted at times chosen by participants. Particular attention was given to eliciting situated accounts of how participants decide what to document, disclose, delay, contest, or remain silent about in practice, and how they anticipate or experience the social and organisational consequences of those decisions. This focus is consistent with *talanoa*'s emphasis on responsive, relational conversation, where

Table 1. Distribution of participants

Ministries and departments	Participants ($P_n M_n$; $n \epsilon N$)	Number of talanoa and duration
Panel A: Participant distribution across organisations and Talanoa duration		
1	P1M1	4 talanoa
	P_2M_1	118.81mins
	P_3M_1	
	P_4M_1	
2	P_1M_2	4 *talanoa*
	P_2M_2	86.23mins
	P_3M_2	
	P_4M_2	
3	P_1M_3	4 *talanoa*
	P_2M_3	168.13 mins
	P_3M_3	
	P_4M_3	
4	P_1M_4	*4 talanoa*
	P_2M_4	73.03mins
	P_3M_4	
	P_4M_4	
5	P_1M_5	*4 talanoa*
	P_2M_5	160.27mins
	P_3M_5	
	P_4M_5	
6	P_1M_6	*4 talanoa*
	P_2M_6	144.77 mins
	P_3M_6	
	P_4M_6	
6 organisations	*24 participants*	*Average = 32 minutes per talanoa*

Category	Frequency	Percentage (%)
Panel B: Summary of participant characteristics (N = 24)		
Years of experience		
0–5 years	4	16.7%
6–15 years	8	33.3%
16–25 years	7	29.2%
26+ years	5	20.8%
Qualifications		
Certificate (NZ Cert, Y11/Y13/TNFSC)	7	29.2%
Diploma	7	29.2%
Bachelor’s Degree (BA, BCom)	6	25.0%
Postgraduate (Master, MBA)	4	16.6%
Position/Title		
Technical/Support Staff	6	25.0%
Accountants (including Assistant, Senior, Principal)	11	45.8%
Senior Leadership (e.g. Deputy CEO, CEO)	7	29.2%
Social rank		
Commoner	19	79.2%
Elite	5	20.8%
Gender		
Female	13	54.2%
Male	11	45.8%

Source(s): Authors’ own work

participants are not rushed and where the researcher must be *poto he talanoa* (skilful in sustaining the flow) while keeping the inquiry aligned with the topic. *Talanoa* was conducted in Tongan, English, or bilingually, depending on participant preference, and all sessions were audio-recorded with consent and transcribed in full. Transcription and translation were treated as analytic acts rather than mechanical procedures, given the importance of culturally embedded phrasing, figurative language, and relational nuance in *talanoa*; undertaking transcription as the interviewer supports early analytical engagement with the social and emotional dimensions of talk (Brinkmann and Kvale, 2018). Tongan and bilingual *talanoa* were translated using a parallel approach, with Tongan text rendered alongside English equivalents to preserve semantic meaning. Anonymity was ensured by removing identifying information and using a participant–ministry coding convention. To strengthen trustworthiness, an independent bilingual expert reviewed a sample of translations, focusing on semantic accuracy and the use of diacritical marks to convey meaning, and minor discrepancies were resolved through iterative checking.

Data analysis followed an abductive and reflexive process designed to remain faithful to *talanoa's* epistemological foundations while producing an analytically rigorous explanation. Analysis began with immersion in the data through repeated reading and listening, during which interpretive memos were developed to capture participants' own definitions of accountability and transparency, moments of tension between formal expectations and relational obligations, emotionally salient episodes, and instances of discretionary judgment. The analysis is grounded in a microfoundational perspective that treats governance outcomes as the product of individual-level mechanisms, actors' values, motivations, interpretations, emotional responses, relational obligations, and discretionary judgments, and examines how these mechanisms aggregate into patterned organisational practices (Felin *et al.*, 2012; Rautiainen *et al.*, 2022). This approach is appropriate for explaining the central puzzle of the study: how culturally embedded and relational logics can simultaneously sustain moral accountability while constraining procedural transparency through limited contestation, delayed or selective disclosure, and symbolic compliance. This stage preserved the dialogic and relational character of *talanoa* by foregrounding how participants narrate and make sense of their experiences, rather than fragmenting accounts prematurely into abstract categories. This abductive process was explicitly oriented toward identifying recurring microfoundational mechanisms, that is, recurring patterns of moral reasoning, emotional regulation, relational judgement, and discretionary action through which participants enacted and negotiated accountability in practice.

First-cycle coding then proceeded using open coding and, where analytically meaningful, NVivo codes that retained participants' own terms and expressions. This inductive phase allowed unexpected themes and tensions to surface, including forms of moral reasoning and relational negotiation that would have been obscured by a purely deductive approach; open coding, NVivo coding and continual comparison were used to capture emergent meanings and refine codes through iteration. As patterns began to emerge, a coding structure was developed and iteratively refined, organised around sensitising domains such as values and motivations, interpretations and sensemaking, emotional responses, relational and hierarchical obligations, positional and network pressures, and discretionary judgment. These domains were treated as analytical lenses rather than fixed containers, and codes were revised where the data resisted or complicated initial interpretations, with contradictory and deviant cases retained as analytically significant.

In subsequent analytic cycles, pattern coding was used to consolidate first-order codes into higher-order themes and to trace explanatory linkages across cases; this step compressed initial codes into fewer, more analytically meaningful categories that could summarise patterns while remaining grounded in participants' accounts. Thematic development was treated as an interpretive practice in which candidate themes were reviewed against the coded extracts and the dataset to ensure the final account provided a coherent explanation grounded in the data rather than presenting a single definitive truth. The analytical logic of moving from individual-level meaning-making and interaction to patterned organisational consequences is consistent with microfoundational explanation in organisation and accounting research, where higher-level practices are treated as outcomes of repeated individual interpretation and action (Felin *et al.*, 2012; Rautiainen *et al.*, 2022).

NVivo was used as an analytic support tool to organise transcripts, manage coding, and facilitate comparison across cases and themes. Consistent with qualitative interview-based accounting research that uses open coding to derive shared themes from interview data, the software was employed to support coding organisation and retrieval rather than to determine meaning (Feng and Behar-Horenstein, 2019). A codebook was maintained and refined throughout analysis to ensure definitional clarity and consistency, functioning as a working term dictionary that documented code meanings and boundary decisions as the analysis developed. To enhance analytical transparency and consistency, an independent coding check was used on a subset of transcripts and compared using NVivo's code comparison query; while agreement metrics supported consistency checks, the core purpose was interpretive calibration through discussion of differences and refinement of code definitions.

To make the analytical process visible, Table 2 illustrates how raw *talanoa* excerpts were translated into first-order codes, aggregated into second-order themes, and linked to higher-order mechanisms and accountability or transparency outcomes. This data structure demonstrates how interpretive insights were generated through iterative engagement with participants' accounts, aligning with *talanoa's* relational principles of reciprocity, respect, and careful stewardship of participants' meanings and the microfoundations of accountability. While initial themes and patterns were inductively derived from the data, the final mechanism labels were developed through a subsequent stage of theoretical abstraction, in which recurring empirical patterns were consolidated into analytically distinct constructs that explain how accountability is enacted in practice.

Findings

The analysis identifies five recurring microfoundational mechanisms through which accountability is enacted while procedural transparency is constrained: moral substitution, prudential judgement, emotional self-disciplining, relational containment, and situational improvisation. Grounded in recurring empirical patterns, these mechanisms operate as distinct yet interrelated pathways through which accountability is realised in practice. While analytically distinct, they frequently overlap in participants' everyday experiences of budgeting, control work, hierarchy, moral obligation, and relational repair. Rather than functioning as isolated categories, the mechanisms emerge through situated practices and interactional processes that together explain how accountability can remain strongly enacted even when procedural transparency becomes constrained, deferred, or selectively enacted.

The findings show that accountability and transparency in Tonga's ministries and departments are shaped less by any single "influence" and more by recurring tensions in everyday work: between control and flexibility, duty and documentation, moral obligation and procedural compliance, and relational hierarchy and professional judgment. Participants described everyday practices through which accountability is enabled, and transparency is simultaneously constrained, especially internal checking, budgeting discipline, policy use, and learning from cross-ministry experience, while also describing persistent constraints, particularly insufficient resources, ad hoc demands, weak planning, skills gaps, and the pressure of hierarchy and deference. Across the dataset, the same practice could be narrated as both enabling and constraining depending on context, role seniority, and the immediate demands placed on staff, which helps explain why accountability and transparency are unevenly realised across ministries.

Making accountability workable through control, budgeting, and practical judgement

A dominant enabling pattern concerns internal control and routine verification as the most concrete way staff make accountability and transparency workable in daily practice.

Table 2. Translation of full talanoa excerpts into analytical themes and microfoundational mechanisms

Raw talanoa excerpt (anonymised, full quotation)	First-order code	Second-order theme	Underlying micro-level process	Practice-level effect	Outcome implication	Microfoundations mechanism
"We have checking mechanisms in place to see if we pass or fail, but we must double-check before signing." (P1M2 – Deputy CEO)	Double-checking before authorisation	Control as everyday accountability	Anticipation of blame and personal responsibility	Repeated verification routines before approval	Moral accountability strengthened; procedural pace slowed	Prudential judgement (fakapotopoto)
"There is an asset team that confirms what we buy is for the right reasons, and they have done well in the ministry." (P1M3 – Senior Accountant)	Asset verification by the internal team	Control as everyday accountability	Role-based vigilance and duty of care	Collective checking of purchases	Accountability embedded in routine practice	Moral substitution
"Yes, there are instructions, and any work we perform should be done in accordance with those instructions from the Ministry of Finance . . ." (P2M1 – Long-service senior staff)	Following treasury instructions	Policy-as-practice	Normative compliance logic	Procedural adherence	Formal accountability enacted	Emotional self-disciplining
"When it exceeds $20,000, we will begin working with the Ministry of Finance to make it available to the market, which is the current process." (P3M5 – Accounts Clerk)	Escalation at procurement threshold	Control as boundary practice	Awareness of procedural limits	Escalation beyond authority	Risk containment	Prudential judgement (fakapotopoto)
"Even though we will satisfy that command, we will keep all records of everything, including email, because we know the auditor will come, and at least we will have some evidence to hold on to." (P4M5 – Accountant)	Keeping records for self-protection	Defensive accountability	Fear of future blame and sanction	Documentation used as a shield	Transparency becomes defensive rather than communicative	Emotional self-disciplining

(*continued*)

Table 2. Continued

Raw talanoa excerpt (anonymised, full quotation)	First-order code	Second-order theme	Underlying micro-level process	Practice-level effect	Outcome implication	Microfoundations mechanism
"We know what is wrong, but they command us to do it, and it is very difficult when those things arise." (P1M6 – Senior Accountant)	Obedience despite moral concern	Performing respect under hierarchy	Moral conflict resolved through deference	Compliance without contestation	Procedural accountability weakened	Emotional self-disciplining
"Most of the time, the CEO commands us to do whatever he says." (P1M6 – Senior Accountant)	CEO dominance	Hierarchy overrides process	Acceptance of authority	Normalised obedience	Transparency constrained	Emotional self-disciplining
"On the other hand, these are directives from senior management, directives from on high. We don't argue about it; instead, we close our eyes and follow." (P2M6 – Accountant)	Non-questioning compliance	Silenced voice	Normalisation of obedience	Suppression of challenge	Reduced transparency	Emotional self-disciplining
"You go to church in the morning, and when you get home, your heart is full of love, and if someone does something wrong, you scold, forgive, and forget." (P1M6 – Senior Accountant)	Faith renews patience	Moral accountability without visibility	Emotional regulation through faith	Informal conflict resolution	Moral accountability sustained; issues undocumented	Moral substitution
"Biblical accountability requires them to be accountable . . . money belongs to the people of the country, including the poor." (P1M3 – Senior Accountant)	Accountability to the poor	Ethical anchoring of public money	Moral obligation beyond formal rules	Careful stewardship	Accountability internalised	Moral substitution
"I'll do my best because God knows what I do, that my salary that I'm working for, all help my children's schooling and feeding them." (P1M4 – Principal Accountant)	God as witness	Moral accountability	Internal moral surveillance	Conscientious work conduct	Ethical accountability strengthened	Moral substitution

(*continued*)

Table 2. Continued

Raw talanoa excerpt (anonymised, full quotation)	First-order code	Second-order theme	Underlying micro-level process	Practice-level effect	Outcome implication	Microfoundations mechanism
"I am not perfect; I have made plenty of mistakes. But I believe the very first thing I need to recognise if I made a mistake is that I need to own up to it." (P1M1 – Corporate Services Manager)	Owning mistakes	Honesty as an accountability practice	Moral self-assessment	Error acknowledgement	Trust maintained	Moral substitution
"For example, if it is short by $10, we transfer money from the vote that still has some money to the vote used to allow the motor vehicle to run." (P3M5 – Technical Officer Grade 2)	Vote transfer	Hybrid budgeting prudence	Practical judgment under scarcity	Virement	Service continuity; blurred budget transparency	Prudential judgement (fakapotopoto)
"We have a saying in Tongan *si'isi'i femolimoli'i*, which means 'while it is small, we share' . . . whatever budget allocation the ministry receives, we will *fakapotopoto'i* it wisely." (P3M5 – Technical Officer Grade 2)	Femolimoli'i sharing	Collective survival logic	Relational obligation	Resource redistribution	Equity prioritised over strict compliance	Prudential judgement (fakapotopoto)
"The main challenge is . . . ad-hoc needs require immediate attention . . . so we end up running around to accommodate those expenses." (P2M2 – Accountant)	Ad-hoc urgency	Urgency-driven governance	Short-term judgment under pressure	Reactive workarounds	Procedural transparency eroded	Situational improvisation
"So, in June . . . we order anything just to use the money." (P1M6 – Senior Accountant)	End-of-year spending	Symbolic compliance	Fear of future budget cuts	Spending to exhaust budget	Accountability hollowed out	Situational improvisation

(*continued*)

Table 2. Continued

Raw talanoa excerpt (anonymised, full quotation)	First-order code	Second-order theme	Underlying micro-level process	Practice-level effect	Outcome implication	Microfoundations mechanism
"I'm always looking to my children. Whatever I do, they will follow." (P1M4 – Principal Accountant)	Family reputation	Intergenerational accountability	Anticipation of moral legacy	Careful personal conduct	Moral accountability prioritised	Moral substitution
"We should *talanoa'i* with the employees in a good way because there are other things to consider, while they always go with what is written in the policy." (P2M6 – Accountant)	*Talanoa'i* to resolve tension	*Talanoa'i* as repair mechanism	Relational sense-making	Informal problem solving	Accountability achieved relationally	Relational containment
"There is a lack of internal transparency, and I believe the same is true externally . . . because there aren't enough reports." (P4M2 – Principal Accountant)	Information withheld	Organisational opacity	Normalised non-disclosure	Fragmented knowledge	External transparency weakened	Emotional self-disciplining

Source(s): Authors' own work

Participants repeatedly emphasised checking mechanisms, authorisation thresholds, documentation, verification, and compliance with treasury instructions as the practical foundations of control *(Control as everyday accountability; policy-as-practice; control as boundary practice, Table 2)*. This was the most frequently cited enabling theme in the economic domain (Proper Internal Control), and participants described control as a disciplined sequence, double-checking, ensuring authorisation, confirming purchases are appropriate, and enforcing procurement limits. As one participant noted, "*We have checking mechanisms in place to see if we pass or fail, but we must double-check before signing." (P1M2- Deputy CEO).* Others pointed to distributed internal checking within ministries, such as an asset team that verifies purchase legitimacy: *"There is an asset team that confirms what we buy is for the right reasons, and they have done well in the ministry." (P1M3 Senior Accountant).* Staff also positioned treasury instructions as a baseline for legitimacy: *"Yes, there are instructions, and any work we perform should be done in accordance with those instructions from the Ministry of Finance . . ." (P2M1- Long service senior staff),* including procurement escalation when thresholds are exceeded: "*When it exceeds $20,000, we will begin working with the Ministry of Finance to make it available to the market, which is the current process." (P3M5-Accounts Clerk)*. In this account, internal control is not described as abstract governance but as situated work, including who signs, what gets checked, what documentation is produced, and how expenditure decisions are verified.

At the same time, this control logic sits alongside a persistent structural constraint: participants most frequently identified insufficient budget as the primary economic barrier (Budget not enough), which then cascades into understaffing and poor planning. The insufficiency was described as an everyday discipline of rationing; *"the budget resources are limited, and we should only do the work that is required." (P1M2-Deputy CEO),* but also as a system pressure that triggers continual transfers and makes planning fragile. Participants linked budget strain to travel and overtime pressures:

> . . . budget spending analysis and suggesting a way forward for budget preparations, as well as finding reasons because, at the end of the day, there are a lot of transfers to be more realistic . . . Expenses apart from the normal operation, as I mentioned, some divisions frequently travelled, and some had a lot of overtime. (P4M2- Principal Accountant)

This was reinforced by concerns about escalating daily-paid labour: *"We have spent a lot of money in daily pay and related expenses as a result of this change in a very short period of time." (P1M3- Senior Accountant)* and *"The amount of money received by the daily paid and overtime is in the thousands, almost 10,000, which is a substantial sum . . ." (P3M4- Technical Officer Grade 2)*. These constraints were also connected to managerial budgeting capacity: *"I try to ask them to forecast their level of activity for the entire year . . . but they aren't able to do it." (P4M2- Principal Accountant)*. The empirical picture is therefore not "controls versus no controls," but rather controls operating under chronic scarcity, which shapes how staff prioritise, transfer funds, and sometimes circumvent processes to keep work moving. These practices reflect a mechanism of prudential judgement, in which accountability is sustained through disciplined verification and adherence to control routines, even under conditions of scarcity. At the same time, the pressures of limited resources and adaptive responses to constraint illustrate how this mechanism can also contribute to procedural strain, where compliance is maintained but transparency may be slowed, fragmented, or selectively enacted.

Budgeting emerged as the second strongest theme, but the interviews frame budgeting less as rigid adherence to a plan and more as prudential flexibility, forecasting, monthly review, and transferring between votes to keep essential operations running. Participants repeatedly described this budgeting practice as *fakapotopoto* (acting prudently and wisely under constraint), which framed accountability less as strict rule compliance and more as morally responsible stewardship. Participants described the monthly forecast to the Ministry of Finance and Planning as both a constraint and a resource for adaptive management: "*We have to send a forecast or annual forecast from July to June of next year, and the Ministry of Finance* *also allows us to review our monthly forecast according to what is needed for the next month." (P2M1- Long service senior staff).* The practical expression of this flexibility appears in routine reallocations: *". . . for example, if it is short by $10, we transfer money from the vote that still has some money to the vote used to allow the motor vehicle to run." (P3M5- Technical Officer Grade 2).* This budgeting logic is closely tied to an ethic of prudence and survival rather than strict plan-following, and it recurs later in the results as *"fakapotopoto"* (Budget spending wisely) and *"si'isi'i femolimoli'i"* (While it's small, we still manage to share) as a cultural idiom of sharing limited resources.

However, this same flexibility becomes vulnerable when planning is weak and when year-end pressures trigger "use it or lose it" behaviours. Participants described end-of-year spending frenzies and *"fakamahamaha" (budget exhortation)* as a distorted budgeting practice: *"So, in June, the Ministry will try to use up its budget . . ." (P1M6-Senior Accountant).* Participants also described forecasting failures where figures are entered without commitment to realistic activity estimates: *"They will just be putting in figures, like . . . 100, 200 . . . and then during the month, the expenses will be like 1,000 . . ." (P2M4- Technical Officer Grade 2)*. In this way, the data show budgeting as a hybrid accountability practice: it can enable continuity and responsiveness yet also produce opacity and procedural drift when it becomes reactive, symbolic, or driven by ad hoc imperatives. This pattern reflects the mechanism of prudential judgement (*fakapotopoto*), where accountability is enacted through flexible and context-sensitive interpretation of rules. While this enables continuity and responsible stewardship under constraint, it also introduces procedural ambiguity, as adaptive practices may reduce the clarity, consistency, and visibility of formal budgeting processes.

Planning was repeatedly narrated as the "first step" for accountability and transparency, especially when ministry plans align with government plans and due processes are followed. A CEO articulated the role of government planning as an organising anchor: *"That plan to us guides all our plans for the ministry . . . their plans should also link to the government's plan as well." (P1M2- CEO).* Yet across ministries, participants also described non-participatory planning, irregular audits, weak handovers, and hiring without contracts as evidence that due process does not consistently hold. Examples included gaps in audit routines: *"I think the last audit was about two years ago . . ." (P2M1- Long service senior staff),* weak HR-contract processes: *"The weakness is that we hire workers without signing or approving any contracts . . ." (P3M3-Technical Officer Grade 2),* and asset handover failures: *"[. . .] asset, which does not have a proper handover . . ." (P3M6-Assistant Accountant).*

These process issues connect directly to a broader organisational tension: incongruence across divisions and non-participatory budgeting that isolates finance staff from upstream planning decisions. Participants described divisions holding their own targets and planning in silos: *"The challenge is that when I approach other divisions, they each have their own target." (P2M3-Technical Officer Grade 2),* reinforced by top-down budgeting practices: *"[. . .] only for the head of the division to their team to discuss what they put into the budget . . . they should bring it down to the account division like me . . ." (P4M5- Accountant)* and *"Most of the ministry's staff are unaware of it . . . Only the CEO, department heads, and senior account team members were present." (P4M6- Principal Accountant).* In practical terms, the results show that accountability and transparency are not only constrained by resources, but also by organisational fragmentation, who is included in planning, how information travels internally, and whether finance teams are positioned as partners or end-stage processors.

A major enabling theme was the role of experience across ministries and the practical understanding of which departments govern which processes (e.g. budget with the Ministry of Finance and Planning; recruitment with Public Service Commission (PSC)). Participants described cross-ministry work history as producing competence, confidence, and procedural familiarity: *"Yeah, when I started working, I used to work in a big ministry . . . and then when I came to this ministry, I felt comfortable . . ." (P4M1- CEO-PA),* and *"Managing the same [. . .] And also with the Prime Minister's Office . . . I learned from previous managers." (P1M1- CS Manager).* Others explicitly framed accountability as compliance with finance instruction:

"Yes, there are instructions, and any work we perform should be done in accordance with those instructions from the Ministry of Finance." (P2M1- Principal Accountant) and *"... regulations regarding recruiting, which fall under the purview of the PSC." (P3M4- Acting Accountant).*

In contrast, constraints emerged when work remained manual and disconnected from finance systems or when negative perceptions of auditors weakened learning uptake. A detailed example was manual payroll paperwork and the inefficiencies and error risks it creates: "*The Ministry of Finance will calculate the payroll and provide us with a hard copy ... if they had kept an Excel copy ... data entry always results in errors ..." (P4M2- Principal Accountant).* The same pattern is reinforced by the "Other influence" themes, where training was frequently described as enabling, particularly by junior staff in ministries with zero realisation, and where lack of skills to do the job was a key constraint. Participants requested training across departments and on processes and asset management: *"We need to do more frequent training with our other departments ..." (P2M4- Technical Officer Grade 2),* while also noting that training was unevenly distributed ("Only 21% of participants (5/24) had accountability and transparency training.").

Moral responsibility and hierarchical discipline in the enactment of accountability

A central cross-cutting constraint is the intersection of hierarchical authority with the expectation of respect and compliance. Politically, abuse of power by higher authority was overwhelmingly identified as constraining, with participants describing ministers and CEOs as able to override due process and impose urgency. Participants described being commanded to implement actions they believed were wrong, responding through obedience, silence, and compliance with senior directives *(performing respect under hierarchy; hierarchy overrides process; silenced voice, Table 2)*: *"... when they decided to do something. We know what is wrong, but they command us to do it ..." (P1M6-Senior Accountant)* and expressed that job security shapes compliance: *"This influences the CEO's decision to accommodate the minister's demands or risk losing his job." (P1M3-Senior Accountant).* Similar dynamics were reported internally: *"Most of the time the CEO commands us to do whatever he says." (P1M6-Senior Accountant)*, with some linking this to contractual privileges: *"does not require the CEO to sign in and out of attendance." (P1M5 Accountant).* These accounts describe a governance reality where formal procedures exist, but authority can reorder priorities in ways that reduce procedural transparency.

This political constraint aligns with a strongly expressed cultural constraint: "Respect without questioning higher authority". Participants described deference as expected and sometimes practised through deliberate disengagement from contestation: *"On the other hand, these are directives from senior management, directives from on high [sic]. We don't argue about it; instead, we close our eyes and follow." (P2M6- Accountant).* Others described disillusionment when authority figures are perceived as unaccountable: *"[...] we are disheartened by the Prime Minister's decision when the verdict confirms that she [Minister] is guilty ..." (P1M6-Senior Accountant)*. In response, some staff described defensive accountability strategies, keeping complete records as protection: *"Even though we will satisfy that command, we will keep all records of everything, including email ..." (P4M5-Accountant).* Here, "respect" appears not merely as a cultural value but as an organising practice that can displace formal process, create documentary self-protection, and shape how transparency is produced (or withheld) inside ministries. This dynamic reflects a mechanism of emotional self-disciplining, where accountability is maintained through obedience, role fulfilment, and self-regulation, while transparency is constrained through suppressed contestation, limited escalation, and the normalisation of silence in hierarchical settings.

Alongside hierarchy and scarcity, participants repeatedly described moral and spiritual motivations as key drivers of accountable practice. "Believe in God" and "Being Honest" were prominent belief-based enablers, and honesty was also the most frequently emphasised value.

Participants framed accountability as answerability to God, honesty, and stewardship of public money *(moral accountability without visibility; ethical anchoring of public money; honesty as accountability practice, Table 2)* and as an ethic tied to family provision and integrity: *"I'll do my best because God knows what I do ..." (P1M4- Principal Accountant), "But for my understanding that I said I only accountable to God." (P4M5- Accountant)*, and *"I believe it is a Godly call at the appropriate time ..." (P1M6- Senior Accountant).* Others framed honesty as ownership of error: *"I am not perfect ... I need to own up to it" (P1M1- CS Manager)*, and as a practical discipline in the use of public funds: *"That's what I've been preaching to them: it's better to receive a small amount of money honestly ..." (P3M3-Technical Officer Grade 2), "You have to be honest ..." (P1M4- Senior Accountant),* and *"Keep a close eye on it while also being honest at work." (P3M4- Technical Officer Grade 2)*. In these accounts, moral accountability is not abstract; it is tied to work behaviours, double-checking, resisting improper payments, telling the truth, and anticipating consequences.

Participants also described a motivational ethic of the "heart," linking accountability to willing service: *"Whatever you do, do it from the heart, because you are serving the Lord, not men." (P4M5- Accountant), "you must have a big heart and be willing to speak up ... we require a strong, courageous heart" (P3M5- Account Clerk),* and *"whatever you do, do it from the heart" (P4M5- Accountant)*. Staff also highlighted collaboration and voice: *"... the whole collaborative effort ... they have a voice ..." (P1M1- CS Manager)* and *"Employees with a good heart ... and a willing heart to work ..." (P1M2- Deputy CEO).* These moral accounts, however, also sit alongside tensions where love, mercy, or perceived public benefit are invoked to justify departures from policy compliance, particularly when auditors are described as overly "black-and-white": *"There are some reasons why we do not follow some of the working policies ... the auditor comes in with a black-and-white lens and cannot see the depth of the love of Tongans ..." (P3M4- Technical Officer Grade 2)*. Similarly, pride in leaders' constituency work is used to defend behaviour that attracts scrutiny: *"When I see how much gossip is going on around him, I am proud of him ... their hard work was obviously to help Vava'u 16 ..." (P4M5- Accountant)*. The results, therefore, show moral accountability as a powerful enabling infrastructure, while also revealing the conditions under which moral logics can override procedural transparency.

A similar duality appears in church influence: regular attendance and "biblical accountability" were described as enabling, fostering love and forgiveness at work. *"You go to church in the morning ... your heart is full of love ... you scold, forgive, and forget" (P1M6- Senior Accountant)*, and reinforcing answerability to citizens, including the poor: *"biblical accountability requires them to be accountable ... money belongs to the people of the country, including the poor." (P1M3- Senior Accountant).* Yet church conferences were described as operationally constraining when they generate travel and disrupt staffing routines, showing again how the same moral institution can enable diligence while creating operational burdens. These accounts reflect a mechanism of moral substitution, whereby accountability is resolved internally through ethical, spiritual, and relational responsibility rather than through formal procedural mechanisms. While this strengthens accountability, it also reduces the perceived necessity of formal disclosure and escalation, thereby constraining procedural transparency.

Relational repair and pragmatic adaptation under conditions of pressure

The most dominant attitude-based constraint was *fakatu'upakē* (ad hoc), which participants described as immediate unplanned requests, often travel and allowances, that force staff to "run around" and accommodate urgent expenditures: *"The main challenge is on our side because ad-hoc needs require immediate attention ... we end up running around to accommodate those expenses." (P2M2-Accountant).* These ad hoc pressures were also linked to fiscal-year-end *"fakamahamaha"* (budget exhortations) behaviours and to procedural shortcuts (paperwork falls behind): *"Such attitudes [employing people without a contract] instigated work to move ahead while paperwork falls behind ..." (P4M3-Accountant).*

Participants also described wicked problems, COVID, natural disasters, and operational restrictions as disrupting normal collection and compliance routines: *"A significant impact . . . has been the restriction of civil aviation collection . . ." (P2M3-Technical Officer Grade 2).* In addition, participants described external dependencies that delay work (e.g. court decisions) and force forecast changes: "*the judge delays the court case to November, and that is the reason why we experience changes." (P2M1- Principal Accountant)*. Royal obligations were also identified as a specific constraining pattern when budgets are redirected to funerals, weddings, or birthdays, described as unplanned obligations that can consume public funds and reduce transparency and accountability. This pattern reflects a mechanism of situational improvisation, where accountability is enacted through reactive adaptation to immediate demands and constraints. While this enables responsiveness and operational continuity, it often weakens procedural consistency and reduces the traceability and visibility of decision-making processes.

Across the results, *talanoa'i (critically evaluate through dialogue)* appears as a recurring solution when accountability and transparency become strained by conflict, differing interpretations, or interdepartmental tension. *Talanoa'i* was explicitly named as enabling, particularly as a respectful but critical dialogue to reconcile policy interpretation and workplace realities: "*We should talanoa'i with the employees in a good way because there are other things to consider while they always go with what is written in the policy." (P2M6-Accountant).* Participants described *talanoa'i* as a method for addressing budget needs and resolving differences: *"talanoa'i should resolve things . . ." (P4M6- Principal Accountant)*, and also as embedded in organisational routines like retreats: "*at the end of the fiscal year, we have a retreat . . . to talk and learn about their accomplishments and challenges . . ." (P2M3-Technical Officer Grade 2)*. Importantly, *talanoa'i* is distinguished by participants from general communication: it is positioned as a deliberative practice, explaining, discussing, and critically working through tensions in a respectful manner, suggesting that accountability repair is not only procedural but also relational and dialogic. This reflects a mechanism of relational containment, whereby accountability issues are resolved through dialogue and relational processes rather than being formalised within organisational systems. While this strengthens mutual understanding and ethical reconciliation, it limits the creation of auditable records and reduces formal organisational visibility.

Consolidated pattern across themes

Taken together, the findings show that accountability and transparency are shaped by resource constraints, fragmented planning, ad hoc demands, skills burdens, and hierarchical deference, with *talanoa'i* repeatedly used to restore coherence when these pressures collide. To make these patterns analytically explicit, the findings can be consolidated into five microfoundational mechanisms: moral substitution, prudential judgement, emotional self-disciplining, relational containment, and situational improvisation. Each mechanism is grounded in recurring empirical patterns and operates as a distinct yet interrelated pathway through which accountability is enacted while transparency is constrained. First, moral substitution arises from consistent accounts of faith, honesty, and conscience, in which participants resolve accountability internally through ethical and spiritual responsibility, thereby reducing the perceived need for formal escalation or disclosure. Second, prudential judgement (*fakapotopoto*) is evident in budgeting practices under scarcity, where actors flexibly reinterpret rules to sustain operations, often at the cost of procedural clarity. Third, emotional self-disciplining arises in hierarchical contexts, where actors manage discomfort by suppressing contestation and redirecting effort into compliance and defensive documentation. Fourth, relational containment is reflected in the use of *talanoa'i* to resolve accountability issues within relationships, preventing these resolutions from being translated into formal, auditable organisational records. Finally, situational improvisation captures recurring responses to ad hoc demands, crises, and institutional constraints, in which workarounds become normalised, and accountability is enacted reactively rather than procedurally. Importantly, these mechanisms do not operate in isolation but interact systematically to produce a patterned outcome in which accountability is strongly enacted through internal, relational, and ethical practices, while procedural transparency is simultaneously displaced as a necessary condition for accountability. This configuration demonstrates that accountability can be both present and obscured in everyday organisational practice, thereby providing a microfoundational explanation for how responsibility is sustained without corresponding procedural visibility.

Although the mechanisms are interrelated, they operate at different points in the accountability process. Moral substitution concerns how responsibility is internally resolved; prudential judgement concerns how rules are interpreted under scarcity; emotional self-disciplining concerns how actors regulate voice and dissent; relational containment concerns how problems are repaired through dialogue; and situational improvisation concerns how actors respond to ad hoc demands and crises.

Discussion

This study advances accountability scholarship by showing that accountability and transparency in Tonga's public sector are not primarily produced through stable procedural systems, but through microfoundational mechanisms. More fundamentally, it re-specifies the relationship between accountability and transparency by demonstrating that accountability can be strongly enacted independently of, and at times in place of, procedural transparency. Across the emergent themes, accountability is enacted as a lived ethical practice rather than a purely technical requirement. These findings build on and extend prior critiques of procedural accountability by specifying how, by whom, and through what everyday mechanisms accountability is sustained and constrained simultaneously in a relational, faith-infused governance context. Building on the findings and as summarised in Table 3, the analysis identifies five interacting microfoundational mechanisms, moral substitution, prudential judgement, emotional self-disciplining, relational containment, and situational improvisation that together produce the central paradox of the study: the coexistence of strong moral responsibility and constrained procedural transparency. For the purpose of this discussion, the five mechanisms are grouped into two main coherent themes: Moral, Emotional, and Relational Enactment of Accountability and Prudential and Situational Enactment of Accountability.

Moral, emotional and relational enactment of accountability

The first theme explores how accountability is enacted through inward microfoundations such as moral, emotional and relational encounters before formal procedures come into play. Moral substitution does not denote a distinct moral system; rather, it names the microfoundational process through which faith-based responsibility, conscience, and relational ethics functionally substitute for formal procedural escalation and transparency. The dual role of the church illustrates how accountability is anchored in moral self-regulation rather than external surveillance. Consistent with Roberts' (1991) distinction between hierarchical accountability and more relational forms, faith-based accountability in Tonga operates as an internalised ethical orientation that motivates care, honesty, and restraint without the need for constant oversight. However, this study extends Roberts' argument by demonstrating that relational accountability does not merely coexist with procedural accountability but can actively displace procedural transparency as a necessary condition for accountability. Religious obligations and forgiveness practices foster responsibility while simultaneously discouraging formal escalation, documentation, and disclosure. This reveals a microfoundational mechanism of *moral substitution*, whereby ethical accountability to God, community, and conscience substitutes for procedural transparency, producing

Table 3. Microfoundational mechanisms of accountability linking empirical patterns, moral responsibility, and procedural transparency

Mechanism	Definition	Core empirical patterns	Enables (moral responsibility)	Constrains (procedural transparency)
Moral substitution	Internal and relational ethical resolution substitutes for formal procedural escalation	Faith-based duty, honesty, conscience, answerability to God	Strong intrinsic accountability grounded in ethical self-regulation	Reduced formal disclosure, limited escalation, and absence of documented accountability
Prudential judgement (*fakapotopoto*)	Context-sensitive reinterpretation of rules under conditions of scarcity and uncertainty	Budget transfers, adaptive forecasting, resource sharing	Continuity of service delivery and responsible stewardship under constraint	Procedural drift, weakened adherence to formal budgeting and reporting rules
Emotional self-disciplining	Regulation of discomfort and risk through silence, obedience, and self-protective compliance	Deference to hierarchy, suppression of dissent, defensive record-keeping	Stability, role fulfilment, and avoidance of relational conflict	Limited voice, reduced contestation, constrained upward accountability
Relational containment	Resolution of accountability through dialogue and relationships rather than formal systems	*Talanoa'i*, relational repair, internal resolution of issues	Trust-building, mutual understanding, and ethical reconciliation	Lack of audit trail, weak organisational memory, and reduced public visibility
Situational improvisation	Reactive adaptation to ad hoc demands, crises, and operational pressures	Ad hoc requests (*fakatu'upakē*), crisis response, procedural workarounds	Operational continuity and responsiveness under uncertainty	Inconsistent documentation, weakened standardisation, and reduced traceability

Source(s): Authors' own work

accountability that is sincere but institutionally opaque. *Moral substitution* is therefore introduced analytically rather than descriptively, to theorise a pattern already visible in the empirical material. In doing so, the study also extends Messner's (2009) notion of the ethical limits of accountability by showing that actors pre-emptively limit formal "giving of accounts" not because they lack responsibility, but because moral resolution is achieved elsewhere, through faith, forgiveness, and relational repair, rendering procedural disclosure ethically unnecessary or even inappropriate. This pattern resonates with Roberts' (2009) critique of transparency as an accountability ideal. Rather than transparency deepening responsibility, accountability in this context is ethically resolved through faith, conscience, and relational repair. As a result, formal disclosure is not resisted but pre-empted, because moral accountability has already been achieved elsewhere. Transparency becomes redundant rather than oppositional, as accountability is resolved through internal moral and relational processes before formal disclosure is required. When the actors feel that formal transparency is not required because their moral accountability is towards faith and conscience, emotional self-disciplining explains how they manage the discomfort of operating within that arrangement.

Roberts (2009) argues that transparency often generates anxiety and defensive behaviour as actors seek to protect themselves from exposure and blame. This study extends that insight by showing that such defensiveness is not merely strategic but morally grounded. Practices of silence, humility, and careful record-keeping are justified through cultural expectations of respect and ethical self-discipline, transforming defensive accountability into a legitimate moral response rather than a failure of integrity. The performance of humility reveals another microfoundational mechanism: *emotional self-disciplining*. Respect for hierarchy and obedience to authority are enacted not as passivity, but as deliberate moral strategies to preserve harmony and personal integrity. Actors manage accountability-related discomfort by suppressing contestation and redirecting their efforts toward documentation for future self-protection. This finding deepens Messner's (2009) argument that accountability can generate defensive practices by showing that such defensiveness is not merely strategic but morally justified through cultural expectations of humility. It also extends Roberts' (1991) work by demonstrating that hierarchical accountability can coexist with strong moral agency, but that this coexistence narrows transparency by relocating accountability inward and temporally deferring it to the audit moment. This further illustrates how accountability is relocated inward, enacted through self-regulation and moral discipline, while procedural transparency is constrained through the suppression of contestation and limited upward challenge. While emotional self-disciplining turns accountability inward to the individual, relational containment shows how it is also extended outward.

Relational governance further illustrates how accountability is enacted through interactional work rather than rule-following. The preference for *talanoa'i* as a mode of resolution foregrounds dialogue, explanation, and mutual understanding over documentation. While Roberts (1991) and, more recently, Helle and Roberts (2024) highlight the ethical and reflexive potential of dialogic accountability, this study suggests that dialogic practices may also have unintended effects on institutional memory and public visibility when accountability remains primarily situated within relational interactions. Accountability becomes situational and relationally bounded, visible only to those within the conversation. This introduces a microfoundational mechanism of *relational containment*, whereby accountability is resolved locally but prevented from scaling into formal organisational learning, thereby limiting institutional memory, auditability, and the public visibility of accountability processes. In this way, the study moves beyond celebrating dialogic accountability to theorise its unintended governance consequences. While Roberts (2009) cautions that transparency can suppress communication, the findings here reveal a complementary dynamic: dialogic accountability through *talanoa'i* actively replaces transparency. Accountability is achieved relationally and situationally, but remains contained within the interaction, limiting institutional memory, auditability, and public visibility. This highlights a further limit of transparency, not as communicative failure, but as relational closure. This demonstrates that dialogic accountability does not simply complement transparency but can function as an alternative mode of accountability that remains relationally bounded and institutionally contained. In sum, these three microfoundations show that accountability is enacted through moral, emotional, and relational resolutions. However, the following microfoundations reveal a distinct but complementary dynamic. Specifically, prudential and situational microfoundations assert that accountability is reinterpreted through pragmatic adaptation under conditions of scarcity and crisis.

Prudential and situational enactment of accountability

The second theme shifts attention from moral and relational resolution to pragmatic and adaptive enactment. The theme of hybrid budgeting, centred on *fakapotopoto* (prudential judgement), further illuminates how accountability is enacted through culturally grounded practical reasoning. Rather than adhering rigidly to budget lines, actors exercise *prudential judgement* to sustain services under scarcity, reframing accountability as stewardship and survival. This extends microfoundational scholarship by specifying *prudential judgement* as a key mechanism linking individual ethics to organisational outcomes. Although Felin *et al.* (2012) emphasise the role of individual cognition and motivation in shaping collective outcomes, this study shows that such cognition is culturally constituted and morally loaded.

Budget work becomes a site where actors reconcile competing obligations, formal rules and communal responsibility, through improvisation. Over time, however, these practices drift into performative compliance, particularly at year-end, illustrating how micro-level prudence can aggregate into symbolic accountability. This dynamic extends Rautiainen *et al.* (2022) insights by showing that hybrid accountability failures do not arise solely from emotional conflict or professional separation, but from repeated moral compromises that stabilise as routine practice. This demonstrates how micro-level prudential reasoning systematically produces accountability outcomes that prioritise continuity over visibility, reinforcing the study's argument that accountability is enacted through practice rather than secured through formal transparency.

While *fakapotopoto* describes a relatively deliberate and culturally grounded reinterpretation of formal requirements, situational improvisation captures something more reactive. Ad hoc pressures and the normalisation of workarounds highlight *situational improvisation* as a core microfoundational mechanism. Under persistent crises, political directives, emergencies, and pandemics, actors prioritise continuity over procedure, allowing accountability to become reactive and contingent. This finding extends Winter's (2013) emphasis on habit and routine by showing how repeated improvisation under constraint crystallises into normalised practices that redefine how accountability is done. Over time, these adaptations stabilise, not as reforms, but as tacitly accepted modes of operation. This explains why procedural reforms often fail to penetrate everyday practice: accountability is already being enacted through alternative moral and relational logics that absorb, reinterpret, or neutralise formal requirements. This reinforces the study's broader argument that accountability is enacted through adaptive, situated practices that prioritise responsiveness over procedural visibility, thereby challenging assumptions that formal systems alone can secure accountable governance.

Taken together, these findings offer a microfoundational contribution by showing that accountability in Tonga is produced through interacting moral, emotional, and relational mechanisms that simultaneously enable accountability and constrain procedural transparency. Crucially, these findings demonstrate that transparency is not constitutive of accountability (Ferry *et al.*, 2015; Hood, 2010) but contingent upon how accountability is enacted in practice. Rather than treating cultural or relational logics as external "contexts" that moderate accountability systems, this study theorises them as constitutive of accountability itself. In doing so, it reframes accountability not as a balance between competing pillars or factors, but as a dynamic configuration of lived practices through which public servants continually negotiate what it means to act responsibly. This perspective advances accountability scholarship by demonstrating that transparency failures are not simply deficits of information or enforcement. They are outcomes of deeply embedded ethical practices that make certain forms of visibility morally costly and socially disruptive. In this sense, accountability is not weakened in the absence of transparency; rather, it is reconfigured through moral, relational, and emotional practices that redistribute where, how, and to whom accountability is made visible. In doing so, the study also builds on Helle and Roberts (2024) by suggesting that accountability may remain ethically robust even where procedural transparency becomes constrained through culturally legitimate moral and relational forms of resolution, providing a microfoundational explanation for how responsibility can be sustained without corresponding procedural visibility.

Conclusion

This study makes a substantive theoretical contribution to accounting and accountability scholarship by reconceptualising accountability and transparency not as outcomes of formal systems or institutional design, but as emergent properties of microfoundational practices through which public servants enact moral responsibility in everyday work. Drawing on *talanoa* with public sector actors in Tonga, the study demonstrates that accountability is constituted through moral reasoning, emotional self-regulation, relational judgement, and pragmatic adaptation under constraint. More fundamentally, it demonstrates that accountability can be strongly enacted independently of, and at times in place of, procedural transparency. These practices generate strong accountability while simultaneously displacing procedural transparency as a necessary condition for accountability, not as a failure or distortion of governance, but as a coherent and ethically grounded mode of public administration. In doing so, the study moves accountability research beyond explanations that rely on weak capacity, poor implementation, or cultural resistance, and instead theorises transparency constraints as outcomes of deeply embedded ethical practices that make certain forms of visibility socially and morally costly.

The core theoretical contribution lies in identifying and theorising microfoundational mechanisms through which accountability is simultaneously enabled and constrained. Specifically, the study identifies five mechanisms, moral substitution, prudential judgement, emotional self-disciplining, relational containment, and situational improvisation, that explain how accountability is enacted without corresponding procedural visibility. Rather than treating culture, religion, or relationality as contextual variables that moderate the effectiveness of accountability systems, this study demonstrates that they are constitutive of accountability itself. Mechanisms such as moral substitution, prudential judgement, emotional self-disciplining, relational containment, and situational improvisation explain how actors resolve accountability demands internally, through conscience, faith, dialogue, and judgement, thereby reducing the perceived need for formal escalation, documentation, or contestation. This moves beyond Roberts' (1991) distinction between hierarchical and socialising accountability by showing that relational accountability does not merely coexist with procedural systems but can actively displace them. Similarly, the study extends Messner's (2009) concept of the ethical limits of accountability by demonstrating that actors do not simply resist excessive demands to give an account; instead, they pre-emptively close off procedural accountability because ethical resolution has already been achieved elsewhere, through morally legitimate practices that render formal disclosure redundant or inappropriate. Taken together, these mechanisms demonstrate that accountability is not dependent on transparency but is contingent upon how actors resolve accountability demands through moral, relational, and situational practices.

By adopting a microfoundations lens, the study also advances theory by specifying how individual-level ethics and emotions aggregate into stable organisational patterns, thereby providing a microfoundational explanation for how responsibility can be sustained in the absence of formal procedural visibility. While Felin *et al.* (2012) call for greater attention to individual cognition and motivation, this study shows that such cognition is not generic or universal but culturally and morally constituted. Budgeting practices such as *fakapotopoto* illustrate how prudence operates as a culturally embedded form of practical reasoning that reconciles formal rules with communal obligation under scarcity. Over time, these judgements stabilise into routine practices that prioritise continuity and survival, but also drift into symbolic compliance, particularly under ad hoc pressures. This finding extends Rautiainen *et al.*'s (2022) work on accountability hybridity by demonstrating that breakdowns do not arise solely from emotional conflict or professional separation, but from repeated moral compromises that gradually redefine what doing accountability means in practice. Accountability failure, in this sense, is not accidental but emergent from ethically coherent micro-level adaptations. This study also extends Roberts' (2009) critique of transparency by demonstrating that its limits are not simply the result of organisational defensiveness or resistance, but of morally coherent accountability practices that resolve responsibility through faith, relational judgement, and ethical self-regulation. Procedural transparency is therefore constrained not because accountability is absent, but because it has already been enacted and closed through culturally legitimate moral and relational processes that privilege internal resolution over public visibility. As a result, accountability operates without corresponding procedural transparency, reframing constrained procedural transparency as an endogenous outcome of accountability rather than a deficiency within it. Importantly, this study challenges normative assumptions that dialogic and relational accountability are unambiguously superior to procedural forms. While *talanoa'i* enables trust, explanation, and relational repair, the findings show that dialogic resolution can also produce what is theorised here as relational containment, whereby accountability is resolved locally and situationally but prevented from scaling into organisational memory, auditability, or public visibility. This complicates celebratory accounts of dialogic accountability by demonstrating its unintended governance consequences. Accountability becomes visible only to those within the relationship, while remaining opaque to external stakeholders, thereby sustaining ethical conduct while weakening systemic transparency.

The implications of this reconceptualisation are significant for both theory and practice. Building directly on the identified microfoundational mechanisms, three mechanism-specific implications emerge. First, where accountability is enacted through moral substitution, governance systems should balance ethical self-regulation with formal documentation pathways that preserve relational legitimacy while strengthening auditable organisational memory, for example, through brief written records following talanoa'i-based resolutions that capture the substance of decisions without undermining relational trust. Second, where prudential judgement shapes budgeting practices, reforms should incorporate controlled flexibility rather than rigid compliance structures, allowing actors to reconcile stewardship responsibilities with procedural requirements under conditions of scarcity, such as through formalised budget transfer justification notes that document the rationale for discretionary reallocations. Third, where relational containment resolves accountability through dialogue, audit systems should integrate structured dialogic mechanisms that capture relational resolution while maintaining organisational traceability and reviewability, for instance by establishing internal review pathways for cases resolved informally and providing training that distinguishes legitimate prudential judgement from procedural bypassing.

Theoretically, these implications extend the study's central argument by demonstrating that transparency deficits are not merely informational failures, but outcomes of specific microfoundational mechanisms through which accountability is enacted. This reframing explains why accountability reforms often produce compliance rituals rather than substantive change: formal systems are absorbed, reinterpreted, or neutralised by existing moral infrastructures rather than replacing them. Practically, the findings indicate that accountability reform must be aligned with the underlying mechanisms through which accountability is produced in practice, rather than relying solely on stronger formal controls. For example, audit and accountability systems could incorporate structured relational dialogue mechanisms alongside formal reporting, develop protected channels for upward voice that recognise hierarchical sensitivities, and design budgeting frameworks that explicitly accommodate prudential judgement under conditions of resource scarcity. Reforms that fail to engage with moral self-regulation, hierarchical respect, and relational norms risk intensifying defensive practices rather than improving transparency. In this sense, dialogic or restorative audit approaches, protected spaces for questioning authority, and training that integrate moral reasoning alongside technical competence offer more viable pathways for strengthening both accountability and transparency.

This study is not without limitations. It focuses on one national context and on public servants' accounts of accountability, which may privilege internal perspectives over citizen or oversight views. However, the theoretical mechanisms identified are not context-bound artefacts; they are analytically portable and open to comparative testing across other relational governance settings. Future research could examine how these microfoundational mechanisms operate in different cultural, political, or organisational contexts, and how they evolve over time in response to crises or reform interventions. Longitudinal and comparative studies would be particularly valuable in tracing how improvisational practices become institutionalised.

In conclusion, this study advances accountability scholarship by showing that transparency failures are not simply governance deficits but the by-product of morally grounded practices through which public servants strive to act responsibly in complex relational environments. More precisely, it demonstrates that transparency is not constitutive of accountability, but contingent upon how accountability is enacted in practice. By theorising accountability as a lived ethical configuration rather than a procedural achievement, the study provides a microfoundational explanation for how responsibility persists without corresponding procedural visibility, offering a more nuanced understanding of accountability in relational governance contexts and challenging prevailing assumptions that visibility is a necessary condition for responsible public administration.

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