

ACCOUNTABILITY ANALYSIS OF REGIONAL FINANCIAL AND ASSET MANAGEMENT AGENCY

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ABSTRACT

The focus of the research is to analyze the accountability of the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency in managing regional fixed assets. This research also seeks information regarding the obstacles faced by BPKAD Jember Regency in managing regional fixed assets. This research uses a case study approach qualitative method. The research was explored further by analyzing the interview results with four participants who work in the local government environment and several members of the general public in the Jember Regency. This research shows that BPKAD Jember Regency has fulfilled two of the four accountabilities. Then, the obstacles faced by BPKAD Jember Regency are divided into three, namely technical, internal, and external.

Keywords: TMP Opinion; Regional Fixed Asset Management; Accountability; Regional Financial and Asset Management Agency (BPKAD)

ABSTRAK

Menganalisis akuntabilitas Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kabupaten Jember dalam mengelola aset tetap daerah menjadi tujuan utama dari penelitian ini. Selain itu, penelitian ini juga mencari informasi mengenai kendala-kendala yang dihadapi BPKAD Kabupaten Jember dalam pengelolaan aset tetap daerah. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Temuan dari penelitian ini dieksplorasi dari hasil wawancara dengan empat orang partisipan yang bekerja di lingkungan pemerintah daerah dan beberapa masyarakat umum Kabupaten Jember. Penelitian ini menunjukkan bahwa BPKAD Kabupaten Jember telah memenuhi dua dari empat akuntabilitas yang ada. Kemudian, untuk kendala yang dihadapi oleh BPKAD Kabupaten Jember terbagi menjadi tiga yaitu teknis, internal, dan eksternal.

Kata Kunci : Opini TMP; Pengelolaan Aset Tetap Daerah; Akuntabilitas; Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD)

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INTRODUCTION

Legally, regional asset management is stated in Government Regulation 27 of 2014 concerning the Management of State/Regional Property, which is also regulated in Minister of Home Affairs Regulation 19 of 2016 concerning Guidelines for Management of Regional Property. Government Regulation Number 27 of 2014 explains that state/regional property management is based on functional principles, legal certainty, transparency, efficiency, accountability, and value.

Regulations regarding the management of state/regional property have been issued for a long. Still, the management of regional assets in Indonesia can be said not to be fully operational. It is proven in the Ikhtisar Hasil Pemeriksaan Semester (IHPS) 1 2022 of the Badan Pemeriksa Keuangan (BPK), an Indonesian Financial Audit Agency, which noted that the asset account was the most dominant presented, which was not following Generally Accepted Accounting Principles (GAAP) that is officially introduced by local government and/or not supported by sufficient evidence in the 2019 Laporan Keuangan Pemerintah Daerah (LKPD), a regional government financial report, namely 60% with the proportion of fixed asset accounts being the highest, namely 30%. (see table 1).

Table 1. Accounts Presented Do Not Follow SAP and/or Are Not Supported by Sufficient Evidence in the 2019 LKPD

No.	Akun	Persentase
1.	Current assets	14%
2.	Fixed assets	30%
3.	Other Assets	16%
4.	Long term investment	2%
5.	Short Term Liabilities	5%
6.	Revenue	2%
7.	Operational Expenditures	11%
8.	Capital Expenditures	14%
9.	Operating Expenses	5%
10.	Other Accounts	1%

Source : Badan Pemeriksa Keuangan (2020) (processed)

BPK RI (2020) explained that problems with regional assets were one of the reasons why several provincial governments experienced exceptions to opinions from the BPK. One of them is the Jember Regency's regional government, which 2019 received a Tidak Memberikan Pendapat (TMP). As stated in the Laporan Hasil Pemeriksaan (LHP) on financial reports, one of the BPK's bases for providing a TMP opinion to the Jember Regency government is the existence of notes number 5.3.3.1, 5.3.3.3, and 5.3.3.4 which explain that there are still problems with assets, which remain with the Jember Regency government (BPK, 2020). BPK (2020) also noted that fixed asset problems with the Jember Regency government have been ongoing in recent years. The follow-up carried out by the regional government is considered not optimal, so there are still the same or recurring problems in 2019 with the previous year's findings.

BPK (2020) The LHP on the financial report also explains that one of the causes of problems with fixed assets is the sub-optimal performance of the Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) of Jember Regency. There are still points in improved asset management that need to be implemented. BPK (2020) considers that

BPKAD, as the person responsible for regional assets, does not record, inventory, identify, and follow up on matters affecting fixed asset management.

The existence of problems related to the management of fixed assets in local governments is a problem that must be resolved immediately because their existence significantly affects the smooth administration of government and development (Febrianti et al., 2023). Moreover, the Jember Regency government's fixed assets account for 78% of total regional assets. Mac Donald, Rezanía, and Baker (2020) explain that accountability influences and shapes both organizations and individuals; besides, effective accountability can positively affect performance. Public accountability is essential because it serves both evaluative and preventive purposes (Asongu et al., 2021).

Accountability is a term used widely in organizational, political, and social domains and has become a significant concept for systems operating concerning the external environment (Frink & Ferris, 1998). The term accountability has been used in the literature to address issues related to government accountability and democratic accountability (Saldanha et al., 2022).

Gray et al. (1997) define accountability as providing information between two parties. The first party is the party that is responsible and provides an explanation or justification to the other party. Sinclair (1995) added that accountability is defined as the behavior of individuals or organizations to explain and account for their actions by providing reasons for those actions. Accountability requires a relationship in which people are asked to explain and take responsibility for their actions (Murphy & Albu, 2018).

Accountability is about how rules exist in government (Tan et al., 2022). Accountability is an essential indicator of a government's public trust (Kholmi et al., 2015). Hopwood and Tomkins (1984) explain that public institutions must meet dimensions of accountability, including legal accountability and honesty, process accountability, program accountability, and accountability policy.

Based on the gaps identified from previous research, this research will focus on analyzing the fulfillment of accountability from BPAKD in managing fixed assets in the Jember Regency. The BPKAD object was chosen because it was based on Regent Regulation Number 58 of 2016, which explains that preparing policies, guidelines, and guidance for regional asset management is responsible for BPKAD. Apart from that, the selection of BPKAD was also based on notes from the BPK, which explained that one of the reasons why fixed asset management in Jember Regency was not yet optimal was because BPKAD's performance could have been more optimal. Meanwhile, Jember Regency was chosen as the research object because of findings on fixed assets which caused the Jember Regency government to receive an exception to the opinion of the BPK and there were still repeated findings. Jember Regency is also the only regional government on the island of Java that has received a TMP opinion.

METHOD

This research aims to analyze the fulfillment of accountability from BPAKD in managing fixed assets in the Jember Regency. To achieve this goal, the method used in this research is a qualitative method with a case study approach. The case study approach is appropriate for this research because it can provide an overview and develop an in-depth analysis of a case that occurred.

The type of data used in this research consists of primary and secondary data. Primary data was obtained directly through interviews and observation. Interviews were conducted with four participants consisting of the head of the asset division of

the Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD), staff of the Dinas Pekerjaan Umum Bina Marga dan Sumber Daya Air, and asset management staff of Sumpersari District, Jember Regency. Sumpersari District was chosen because Sumpersari District is part of the capital of the Jember Regency. Apart from that, Sumpersari District is a district with high community mobilization with the presence of several universities such as the University of Jember, Jember State Polytechnic, Muhammadiyah University of Jember, Moch University Sroedji, PGRI Argopuro University Jember, and Open University Jember. In Sumpersari District, several regional government assets such as the Jember Regency DPRD building, BAKORWIL V Jember office, SATLANTAS Jember, and several official offices are also located in this district.

Secondary data was collected from archives and supporting documents related to the Jember Regency BPKAD fixed asset management process. Secondary data in the form of a list of land certificates, A4 deed documents, kartu inventaris barang (KIB) A-land, kartu inventaris barang (KIB) B-equipment and machinery, kartu inventaris barang (KIB) C-buildings and buildings, kartu inventaris barang (KIB) D-roads, irrigation and buildings, kartu inventaris barang (KIB) E-other fixed assets, and documents related to road inventory. The data analysis technique in this research was carried out by analyzing the results of interviews and supporting documents related to the fixed asset management process by BPKAD Jember Regency, Dinas Pekerjaan Umum Bina Marga dan Sumber Daya Air of Jember Regency, and Sumpersari District Jember Regency. This research uses proprietary stages Creswell (2014).

The data testing technique in this research uses validity strategies: triangulation, member checking, and peer debriefing. The type of triangulation used is data source triangulation. Member checking in this research was carried out with the participants involved, namely the BPKAD, the Public Works Department of Highways and Water Resources, and the Sumpersari District, Jember Regency. Meanwhile, peer debriefing was conducted with supervisors and fellow students at the Master of Accounting, Gadjah Mada University. For qualitative reliability, researchers use proprietary measures Gibbs (2007), which consist of cross-checking the codes, discussing with partners or sharing analysis, and ensuring no floating definitions and meanings regarding the codes.

RESULT AND DISCUSSION

Fulfilling the Accountability of the BPKAD in Managing Regional Fixed Assets

Public accountability begins with the interaction of citizens, politicians, and public institutions, facilitated by the democratic process (Rana & Hoque, 2020). Balmaceda (2021) explains that transparency and accountability are essential for efficient policymaking. More specifically, accountability is a public sector organization's ability to explain its actions, especially towards parties who, in the political system, have been given the authority to carry out assessments and evaluations of the public organization (Starling, 2008).

Wicaksono (2015) emphasized the importance of public accountability in improving managerial performance because, with accountability, the public not only knows the budget but also knows the implementation of activities budgeted by the government. This form of public attention is a natural consequence of the taxes and levies paid. The government will try its best to implement all existing plans because the community will assess and monitor them.

Hopwood and Tomkins (1984) explained that public institutions must meet dimensions of accountability, including legal accountability and honesty, process accountability, program accountability, and policy accountability. Hopwood and Tomkins (1984) explain that legal accountability and honesty are the accountability of public institutions to behave honestly in their work and comply with applicable legal provisions. Legal accountability relates to compliance with laws and other regulations required to run an organization. In contrast, honesty and accountability are related to avoiding abuse of position (abuse of power), corruption, and collusion. In this research, legal accountability and honesty are seen from the level of compliance with regulations carried out by BPKAD Jember Regency in managing fixed assets.

Process accountability is related to the procedures used in administration. Process accountability is manifested through providing fast public services, responsive and low cost (Hopwood & Tomkins, 1984). Process accountability in this research is seen from the suitability of services provided by BPKAD Jember Regency to the community and internal organizations. Then, program accountability is related to considering whether the goals that have been set can be achieved. The organization has also considered other program alternatives that provide more optimal results with minimal costs. Public institutions must be accountable for the programs they have created up to the program's implementation (Hopwood & Tomkins, 1984). Program accountability in this research is seen from the level of achievement of the work program carried out by BPKAD Jember Regency. Next, the last one is policy accountability. This accountability is related to the responsibility of public institutions for the policies taken (Hopwood & Tomkins, 1984). Policy accountability in this research is seen from the level of policy achievement carried out by the BPKAD Jember Regency.

Level of Regulatory Conformity

The level of regulatory conformity focuses more on seeing how the Jember Regency BPKAD performs in applying a regulation and how well the Jember Regency BPKAD works in working with other SKPDs. Indicators contained in regulatory implementation are regulatory compliance, regulatory non-compliance, and supporting documents. Then the indicators contained in the work suitability of the Jember Regency BPKAD in working with other SKPDs are work coordination, suggestions or input from other SKPDs, and work scope.

Several previous studies have also carried out the use of regulatory indicators in legal accountability. In their research, Ndoda *et al.* (2021) stated that legal accountability is related to ensuring compliance with laws and other regulations implied in the use of public funding sources. In implementing applicable regulations and decisions, legal instruments are required to carry out monitoring/inspection/audits of all kinds of physical development implementation processes and administrative systems.

The use of Minister of Home Affairs Regulation Number 19 of 2016 as the primary reference in managing regional fixed assets has a similar situation to that presented in the research by Saadah and Priyono (2021) that the regulations relating to the management of regional fixed assets that are currently in effect are Permendagri No. 19 of 2016 concerning Technical Guidelines for Management of Regional Property which is a derivative of PP No. 27 of 2014.

"If specifically for assets, yes, Permendagri 19 of 2016."

BPKAD Jember Regency uses Permendagri Number 19 of 2016 as the primary reference in managing regional fixed assets. In general, the Jember Regency BPKAD, in implementing or applying Permendagri Number 19 of 2016, is considered good because it has carried out all existing activities following the regulations. However, one activity still needs improvement, namely, planning the needs and budgeting of regional fixed assets. It happens because *Rencana Kerja dan Anggaran (RKA)* comes out before *Rencana Kebutuhan Barang (RKB)*. If it complies with existing regulations, the RKA can only be prepared if the RKB has been completed. This problem occurs almost every year because of the conditions in the field.

"Planning and needs, yes, so almost all districts have the same problem. Our problem is that according to existing regulations, RKB should come out before RKA, but the opposite is happening."

In general, other regional fixed asset management activities are considered to be following existing regulations. Regarding the procurement and administration of regional fixed assets, BPKAD carries out reconciliation every six months or every semester. BPKAD asked all SKPDs within the Jember Regency regional government to report developments related to existing fixed assets. BPKAD also asks for evidence such as a *Surat Perintah Kerja (SPK)* or contract so that it can be used as evidence or basis in preparing *Laporan Realisasi Anggaran (LRA)*.

"We usually ask them to bring proof of the contract SPK, so we can see whether the amount is following the LRA or not, then we also see whether the output amount is following the contract SPK."

For the next activity, namely the assessment of regional fixed assets, there are two assessment methods carried out by BPKAD Jember Regency. Both methods adjust the fixed assets leased or recorded on the balance sheet. For fixed assets that will be leased, the Jember Regency BPKAD will carry out an assessment first, while for fixed assets that will be recorded in the balance sheet, use the acquisition value.

"There are two ways of assessing us, depending on the case. In the first case, we only assess when we will rent it out, but that is not assessing the assets on the balance sheet. If the valuation of assets on our balance sheet is based on acquisition price."

The following management activities are the use, utilization, transfer, destruction, deletion, security, and maintenance of regional fixed assets. In this activity, BPKAD only controls or utilizes regional fixed assets not utilized by other SKPDs. Authority regarding use, utilization, transfer, destruction, deletion, security, and maintenance rests with each SKPD. BPKAD in this activity is more about monitoring and assisting if there are problems in each SKPD. If BPKAD controls existing fixed assets, they must be handed over first via the Regional Secretary (*Sekda*). However, if the fixed assets are still under the authority of the property user in each SKPD, the licensing process goes through the regent and property manager.

"So, the authority to use assets rests with the respective users of the goods. BPKAD only controls and utilizes assets that OPD does not utilize. So, we will withdraw the empty land that they do not use. Then, the loan-to-use vehicles that go to the police, Kodim, and BPN become our authority. Because it does not involve implementing each OPD's main duties and functions."

The final activity is developing, supervising, and controlling regional fixed assets. Jember Regency BPKAD, in providing guidance, has carried out Technical Guidance (BIMTEK) regarding the management of regional fixed assets to SKPD and property managers within the Jember Regency regional government. The existence of BIMTEK will further broaden the insight of users and goods managers. Meanwhile, for supervision and control, the Jember Regency BPKAD adapts to the circumstances and conditions in the field and related SKPD.

"For coaching purposes, we hold BIMTEK for each property manager of all OPDs in Jember every semester."

"As for BPKAD's role in this regard, it is clear that we always have something called reconciliation, usually once every six months or every semester. So, in the first three months at the beginning of the year, the asset is usually still worth 0, and then we carry out a recon in the second three months. Both for fixed assets or capital expenditures and for current assets. Then the monitoring and evaluation continues at the end of the year, so our monitoring and evaluation is in the first six months or first semester, then the second six months of the second semester."

Several supporting documents in managing regional fixed assets also follow existing regulations, although the documents provided to researchers still need to be completed due to licensing constraints. These documents are in the form of a list of land certificates, A4 deed documents, KIB A-land, KIB B-equipment, and machinery, KIB C-buildings and buildings, KIB D-roads, irrigation and buildings, KIB E-other fixed assets, and documents related to road inventory.

BPKAD Jember Regency, in carrying out regional fixed asset management activities, also has work coordination with other SKPDs. This coordination concerns various matters that support regional fixed asset management activities. Coordination is carried out conditionally according to the objectives of the activities and SKPD concerned. Coordination can be done by meeting in person or via social media such as WhatsApp. Coordination can also be carried out formally or informally according to existing circumstances and conditions.

"Monitoring is conditional, but what is clear is that whenever there are any developments, we always communicate intensively with BPKAD."

"That is good, reminding each other and coordinating."

Work coordination between BPKAD and other SKPDs includes paying taxes, resolving BPK findings, and reconciliation. Regarding existing coordination, BPKAD has worked well following its role and duties. Statements from participants from Summersari District and the Public Works Department of Highways and Water Resources of Jember Regency support it.

"We coordinate many things, so it is related to recording. Then, regarding the findings from the BPK, yes, they from the BPKAD also always direct the handling process. So we are intensive regarding coordination with BPKAD considering the importance of this asset issue, especially problematic assets. BPKAD also always checks the progress of the work."

"The breakthroughs made by BPKAD make things easier for us. So there are many breakthroughs which, for other OPDs, are small and not so noticeable, but for us as asset managers, it is beneficial."

"One of the coordination forms is reconciliation, bro. The assets in the sub-district have been recorded in BPKAD, so there will be a reconciliation every six months or every semester. In the sub-district, if there are new items, we will report them, and after that, in the end, we will also report the total and adjust it to BPKAD."

Jember Regency BPKAD, in carrying out its duties, has also reached or covered SKPD at the lower level, namely the District, as is the case in Summersari District, Jember Regency. Summersari District and BPKAD Jember Regency have coordinated work well in managing regional fixed assets. BPKAD Jember Regency and Summersari District complement each other in their work and help if obstacles or problems arise.

"I think it is good because there is cooperation and communication."

Service Conformity Level

The level of service suitability focuses on how the Jember Regency BPKAD carries out good public services and how accountable these services are. In public services, the aspects looked at are community involvement and work programs related to providing education on fixed asset management. For service accountability, the aspects or indicators assessed are the fixed asset management reporting system and knowledge of the general public regarding regional fixed assets. Involvement of service elements to the community in accordance with what is conveyed by Rahayu (2018) that regional government assets must be managed well because apart from being used for operational activities and public services, assets can also be a source of regional income.

The involvement of the general public in managing regional fixed assets has so far been limited to being tenants of land owned by the regional government. Some people believe that BPKAD has yet to maximize complete socialization. The general public has yet to be fully involved in managing regional fixed assets, even though if BPKAD Jember Regency can maximize this, it can help the work in managing existing regional fixed assets. Apart from that, BPKAD Jember Regency does not have a special work program related to providing education or insight to the general public regarding managing regional fixed assets. The current work program still focuses on improvements and implementation within the Jember Regency regional government.

"There are several aspects, namely the lack of outreach to the community from upstream to downstream."

"Yes, there are several lands that we rent out, we rent them out to the wider community who want to rent or who are interested and can send a rental letter. So we rent out many of our assets to the wider community."

Regarding service accountability, the Jember Regency BPKAD is considered to have been unable to work optimally. This is because regional fixed asset management reporting only uses the regional government's website. The existing information does not reflect the overall management of regional fixed assets carried out by BPKAD Jember Regency. In fact, ease and suitability of information are essential elements that must be had in reporting public information. Apart from that, the general public's insight and knowledge still need to be improved in understanding regional fixed assets. This limited insight has resulted in several cases of misunderstanding between the community and local government regarding asset management. Apart from that, the regional fixed assets owned by the Jember Regency regional government have a

significant value compared to other assets. It should be of more significant concern to the general public and local governments.

"That is what we have yet to maximize. We are still limited to links on the district government website; that is the only way the public can get there. It is just that the public's knowledge of these assets still needs to be improved. We still do not know which are regional government assets or village assets."

Work Program Achievement Level

The work program's achievement level focuses on how the Jember Regency BPKAD prepares existing work programs and what the accountability of these programs is. In preparing a work program, the aspect or indicator that is assessed is the objective of preparing the work program, while the aspect of accountability is the non-achievement of the work program. The use of work program elements follows what is contained in Jember Regency Regional Regulation Number 3 of 2016 and Jember Regent Regulation Number 58 of 2016, which states that the asset sector at BPKAD Jember Regency has the task of preparing materials for formulating policies in the field of organizing goods needs planning activities.

The level of achievement of work program policies can be used as an assessment of accountability because, in the context of regional government, Hodgkinson (1991) states that accountability is reflected in the use of public funds. Accountability in local government is closely related to how local governments spend public money because how local governments spend money that comes from the community will impact the community. The use of public funds in local government can be interpreted as the preparation of work programs that will be provided to the community in general.

The preparation of work programs from both the Jember Regency regional government and the Jember Regency BPKAD adapts to the vision and mission of the regional leader, namely the regent. This vision and mission is the implementation of the promises of the elected regent during the campaign during the election period. Preparing the program in 2019 was deemed not to be in accordance with what was in the field because there were problems involving regional leaders at that time. The problem was that there were differences in views between the regent at that time and the Jember Regency BPKAD. This difference in views causes the existing work program to be deemed as failing to follow what the community and BPKAD Jember Regency need. In fact, in preparing work programs, it is hoped that they can adapt and meet the needs of the community and the field's conditions.

"Almost all of our programs did not work at that time."

At this time, the objectives of the existing program cannot be assessed whether it has run well or vice versa. It is because the work program vision and mission have only been running for a few months, considering that Jember Regency has just experienced a change in regional leadership. However, if we look at 2019, the Jember Regency BPKAD work program cannot run as planned. The work program from BPKAD Jember Regency could not be implemented according to its initial objectives due to various obstacles ranging from technical to internal and external obstacles. The existence of this problem is one of the reasons why the Jember Regency BPKAD is not optimal in implementing existing programs and has received a warning from the BPK in the LHP for the LKPD, a regional government financial report. The existence of problems at the beginning of program preparation is also one of the causes of the failure of existing programs.

"We always update our vision and mission to adapt to the Regent's vision and mission. It is always updated, so we adapt to the vision and mission of the RPJM. When the Regent's vision and mission change according to his promises during the campaign, we will change too. Then, from his promise, we will break it down into a vision and mission for each OPD. Therefore, if we say relevant, it must be relevant because the OPD's vision and mission is a breakdown of the vision and mission of the elected Regent."

"Because during the previous leader's leadership, there were differences in orientation which led to budget non-maximization."

"Almost all of our programs did not work at that time."

"Related to impeachment is a form of public dissatisfaction and a lack of public trust in the government."

Policy Achievement Level

The level of policy achievement focuses on seeing how the Jember Regency BPKAD carries out its duties and obligations in solving problems and whether there is long-term planning to overcome these problems. The aspect that is assessed in the implementation of duties and obligations is responsibility and work coordination in overcoming existing problems. For long-term planning, the aspect or indicator that is looked at is the existence of strategies or methods that will be used to overcome existing problems.

By measuring the extent to which the Jember Regency BPKAD has resolved the problem, the situation is the same as the research of Febrianti *et al.* (2023) that the existence of problems related to the management of fixed assets in regional governments is a problem that must be resolved immediately because their existence greatly influences the smooth administration of government and development. Measuring the level of policy achievement in accountability is considered appropriate because Cooper & Owen (2007) and Gray, Brennan, & Malpas (2014) explain that accountability is defined as the ability and obligation of a person or specific entity to explain, justify, and be responsible for a given problem such as sustainability and as responsibility in informal and formal ways about the environment, economy, and social. Almquist *et al.* (2013) add that public sector governance involves accountability duties concerning the specific objectives of this sector, which are not limited to service delivery but also include the impact of policies on the community or society.

As stated in the Audit Result Report of the Financial Audit Agency (BPK) on the Jember Regency LKPD, it is explained that problems in regional fixed assets are the responsibility of the Jember Regency BPKAD as the regional asset manager. BPKAD Jember Regency is considered not optimal in managing regional fixed assets.

The head of the Jember Regency BPKAD asset division explained that it is true that the Jember Regency BPKAD itself has not followed up on the findings from the BPK and that various problems have caused the performance of the Jember Regency BPKAD not to be optimal, but this does not mean that all this time the Jember Regency BPKAD and the Public Works Department as managers of fixed assets others just kept quiet. BPKAD and the Public Works Department have been active in improving what has been an obstacle in managing regional fixed assets. The actions of the Jember Regency BPKAD and Public Works Department are considered to have carried out their responsibilities as asset managers. Apart from that, the coordination of work



between the two parties in overcoming existing problems illustrates that the coordination system has been running well.

"But if we refer to the BPK provisions, we are still working on it, but we are always making progress, so there is no such thing as no progress at all. Even yesterday, in 2020, I went down directly to see the field."

Jember Regency BPKAD has also prepared various strategies in order to resolve existing problems, starting from resolving land disputes, compiling the latest APBD, preparing the latest road section decree in 2022 with the Public Works Department, and with the presence of a new regent, it is hoped that the situation will improve further. Apart from that, several work programs are priorities now or in 2021, namely land certification, coastal land certification, goods census, and road repairs. For other programs, it is in accordance with the follow-up from the BPK's LHP. This strategy is hoped to solve existing problems and improve the performance of the Jember Regency regional government. A positive response has also been seen from the optimism of the wider community, especially the residents of Jember Regency.

"We are improving it, even though we do not issue a road section decree. We will issue a decree on the inventory results as a road section decree in 2022. So 2021 is now for the follow-up to the BPK's findings. We finish all that, then we make a regent's decision letter as a result of the correct inventory of our roads, then from there, we will have a basis of reference to be able to reorganize the road records in the KIB."

"Well, currently, we are fixing that, so even though we do not issue a road section decree, later, we will issue a decree resulting from the inventory. This SK will later become a road section decree in 2022. So, 2021 is now the time for us to follow up on the BPK's findings. Finish everything. Then we make a regent's decision letter from an inventory of what our correct roads are like, then from there. We will have a basis."

"I am optimistic because every time there is a change, there will be a new policy, and there will be changes. Weaknesses are normal. It takes time for Jember to get better."

Obstacles Faced by BPKAD in Fulfilling Regional Fixed Asset Management Accountability

Accountability is a process that reanalyzes responsibility as a willingness to exercise all judgment while operating within the boundaries of one's domain of responsibility (Rasche & Esser, 2006). Public accountability is the foundation of good governance and is a basic principle of democracy (Chavez *et al.*, 2017). Thus, if there are obstacles to accountability in a government, it is hoped that they will be resolved immediately. Hyndman and McGeough (2008) argue that a lack of accountability can push organizations into ineffective and illegitimate actions.

Jember Regency BPKAD, as the person responsible for managing regional fixed assets, apparently has yet to follow up on the BPK findings in 2019. BPKAD and the Jember Regency Public Works, Highways, and Water Resources Service, as managers of regional fixed assets, have yet to follow up on the BPK's findings in the form of land below roads, land worth 0, road data, and several other findings. It happens because of various existing obstacles ranging from technical, external, and internal obstacles. These obstacles are the reason why BPKAD Jember Regency is not working optimally.

Technical Obstacles

Jember Regency's BPKAD technical obstacles still need to be improved by the 2017 Road Work Letter, zero land worth, and land disputes. The BPK also repeated these three problems in the 2019 LHP. For the BPKAD road decree, there were problems related to the data in the decree not matching the data in the field. This discrepancy can only be corrected with a new decree in 2022. Meanwhile, for land with a value of 0, BPKAD cannot determine the actual value because it is hampered by supporting documents. The problem with land disputes is that land owned by the regional government is controlled unilaterally by the general public.

"We are currently still having problems with the road section decree. The problem is that the 2017 road section decree does not match the KIB recording."

"Yes, so there are indeed several things related to this, so if we talk about roads, there is a Regent's Decree in 2017. From that Decree, several things are different, meaning there are several road sections whose length is determined in the field. It is different. It will automatically be a fundamental difference when we talk about real assets in the field, and in the SK, it will not be the same because there is a difference between the two."

External Constraints

The next obstacle is an external obstacle from the BPKAD Jember Regency. These obstacles are classified as many, namely problems with regional leaders, the impeachment of regional leaders, the absence of an *Anggaran Pendapatan dan Belanja Daerah (APBD)* for two years, the political situation, employee initiative in the government environment which is considered low, the existence of vacancies and multiple positions of department heads in several SKPD, inappropriate work programs, property managers who do not have sufficient competence and whose management constantly changes every year, as well as differences in orientation between regional leaders and the Jember Regency BPKAD.

"The working conditions and situation at that time were not supportive."

"If we talk about 2019 and 2020, I cannot say much because we do not have a regional budget."

Febriyanto (2022) explained that at the interpellation plenary session held on December 27, 2019, the Regent of Jember was absent from the trial and asked to reschedule the interpellation session. It made the Jember DPRD angry because the presence of the Jember Regent could be deputized if Faida could not attend. It made the Jember DPRD use one of its rights, the right of inquiry, on December 30, 2019, to the Jember Regent. The prolonged conflict between the Regent of Jember and the DPRD also impacted discussions on the 2020 APBD plan, which reached a deadlock.

Several things caused the APBD to be late in Jember Regency because the Jember Regency Regional Government Budget Team is late in submitting the *Kebijakan Umum Anggaran dan Prioritas Plafon Anggaran Sementara (KUA-PPAS)*, which will be the basis for discussing the 2020 Fiscal Year APBD. It should be based on regulations. Minister of Home Affairs Number 33 of 2019 submitted the draft KUA-PPAS by the second week of July 2019. However, the draft KUA-PPAS by the Regional Head was submitted to the DPRD via Letter from the Regent of Jember Number: 050/2060/411/2019 dated October 31, 2019.



Another reason is that the Regent of Jember was subject to sanctions imposed by the Minister of Home Affairs. In this case, the Minister of Home Affairs asked the Regent of Jember to revoke 15 Decrees (SKs) regarding appointments to positions, 1 Regent's Decree regarding the demise of positions, 1 Regent's Decree regarding the re-appointment of officials who were demoted, and 30 Regent's Regulations regarding *Kedudukan, Susunan Organisasi, Tugas dan Fungsi serta Tata Kerja (KSOTK)*.

The various existing problems have caused the Jember DPRD to hesitate to continue discussing the KUA-PPAS. The consequence of this dispute is that a solution was not found, or there was a deadlock regarding the discussion of the Jember Regency APBD, resulting in no Regional Regulation for the 2020 Fiscal Year APBD in Jember Regency this year. The disharmony in the partnership relationship between the Jember Regent and the Jember Regency DPRD also causes another factor that hinders the preparation of the Jember Regency APBD.

"The regent and council members were impeached."

Internal Constraints

The final obstacle is an obstacle that comes from the internal BPKAD Jember Regency. Existing internal obstacles include a need for more employees in the asset sector and the indifference of the head of the Jember Regency BPKAD in managing regional assets. The existence of these two obstacles causes the Jember Regency BPKAD asset sector to experience difficulties in managing existing regional fixed assets.

"If we talk about the head of BPKAD, maybe not only here, but the head of BPKAD does not care about assets. Because I understand that the jobs most at risk are in the treasury and budgeting."

CONCLUSION

Based on the description of the research results and analysis in the previous chapters, this research concludes that the BPKAD of Jember Regency has currently fulfilled two of the four accountabilities. Accountability that can be fulfilled is legal accountability and honesty, as well as policy accountability. For accountability that has not been fulfilled, namely, process accountability and program accountability. Regarding constraints, the obstacles faced by the Jember Regency Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) in fulfilling the elements of accountability for managing regional fixed assets in the Jember Regency regional government are divided into three, namely technical constraints, internal constraints, and external constraints.

Based on the results, this research has several suggestions for further development. First, further research can collect more expansive interview data, including regional heads and the BPK. It is done so that further research can obtain more complete and valid data from various points of view. Second, further research can collect secondary data in the form of more complete supporting documents to increase the validity of the research.

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