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Digital Transparency and Accountability in State Asset Management at Wates Religious Court

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ABSTRACT

Digital governance provides opportunities for public institutions to improve transparency in State Property management. However, online information disclosure does not necessarily demonstrate institutional accountability. This study examines digital transparency and accountability in State Property management at Wates Religious Court, focusing on information availability, asset classification, publication periods, and document accessibility. A descriptive qualitative approach was employed through document analysis and literature review. Data were obtained from the institution's official website, relevant government regulations, and scholarly publications. The findings indicate that Wates Religious Court provides asset and inventory information covering reporting periods from 2021 to the first semester of 2026. The information is organized into several asset categories and accompanied by supporting document links. Nevertheless, publicly accessible documents provide limited evidence concerning internal verification, supervision, reporting responsibilities, and follow-up procedures. This study highlights the distinction between digital information disclosure and demonstrable institutional accountability. It emphasizes the importance of accessible documentation and transparent administrative processes in strengthening public asset governance.

ABSTRAK

Pemerintahan digital memberikan peluang bagi lembaga publik untuk meningkatkan transparansi dalam pengelolaan Barang Milik Negara. Namun, keterbukaan informasi melalui media digital belum tentu menunjukkan akuntabilitas lembaga secara menyeluruh. Penelitian ini bertujuan menganalisis transparansi dan akuntabilitas pengelolaan Barang Milik Negara pada Pengadilan Agama Wates dengan berfokus pada ketersediaan informasi, klasifikasi aset, periode pelaporan, dan aksesibilitas dokumen. Penelitian menggunakan pendekatan kualitatif deskriptif melalui analisis dokumen dan kajian pustaka. Data diperoleh dari situs resmi lembaga, peraturan pemerintah, dan literatur ilmiah yang relevan. Hasil penelitian menunjukkan bahwa Pengadilan Agama Wates

menyediakan informasi aset dan inventaris untuk periode 2021 hingga semester pertama 2026. Informasi tersebut dikelompokkan berdasarkan jenis aset dan dilengkapi tautan dokumen pendukung. Namun, dokumen yang dapat diakses publik masih memberikan informasi terbatas mengenai verifikasi internal, pengawasan, tanggung jawab pelaporan, dan tindak lanjut pengelolaan aset. Penelitian ini menunjukkan perbedaan antara keterbukaan informasi digital dan akuntabilitas kelembagaan yang dapat dibuktikan melalui dokumentasi. Oleh karena itu, aksesibilitas informasi dan transparansi proses administrasi penting untuk memperkuat tata kelola aset publik.

INTRODUCTION

State Property, commonly referred to as Barang Milik Negara (BMN), represents public resources that must be managed responsibly to support government administration and public services. Effective asset management requires accurate recording, appropriate utilization, consistent reporting, and supervision to ensure that public resources are managed efficiently and accountably. In Indonesia, Government Regulation No. 27 of 2014, as amended by Government Regulation No. 28 of 2020, provides the regulatory framework for managing State and Regional Property. Government Regulation No. 71 of 2010 also establishes accounting standards to support reliable government financial information. These regulations demonstrate that asset management involves not only the maintenance of physical resources but also proper administrative documentation and institutional responsibility.

The development of digital governance provides opportunities for public institutions to improve information management and public access to government records. Information technology enables institutions to organize administrative documents and publish information through official websites. Bertot et al. (2010) explain that digital technologies can support government openness, while the OECD (2020) emphasizes transparency and data-driven administration as important dimensions of digital government. In Indonesia, Presidential Regulation No. 95 of 2018 concerning Electronic-Based Government Systems supports the integration of information technology into government administration. Furthermore, Minister of Finance Regulation No. 118 of 2023 provides guidelines for managing State Property through an information system. However, the use of digital platforms does not automatically demonstrate that institutional transparency and accountability have been fully achieved. Heald (2006) explains that transparency involves more than the availability of information, while Bovens (2007) emphasizes the responsibility of institutions to explain and justify their actions.

Previous studies have examined government transparency through digital platforms and institutional information disclosure (Grimmelikhuijsen & Welch, 2012; Meijer et al., 2018; Matheus et al., 2021). Nevertheless, the relationship between publicly available asset information and demonstrable accountability remains important to examine in specific institutional contexts. Wates Religious Court provides a dedicated page containing State Property and inventory information for several reporting periods, including records from 2021 to the first semester of 2026 (Pengadilan Agama Wates, n.d.-a). Based on this context, this study examines digital transparency and accountability in State Property management at Wates Religious Court. The research focuses on information availability, publication periods, asset classification, document accessibility, and the extent to which publicly available information demonstrates administrative accountability. Its contribution lies in distinguishing accessible digital information from accountability processes that require additional institutional evidence.

LITERATURE REVIEW

1. Digital Governance in Public Asset Management

Digital governance refers to the use of information and communication technology to support government administration, information management, and public services. Its implementation involves not only technological development but also organizational processes and institutional responsibilities. Bertot et al. (2010) explain that digital technology can encourage government openness, while Osborne (2006) emphasizes the importance of institutional relationships in public governance. The OECD (2020) identifies openness and data-driven administration as important elements of digital government. Similarly, Tai (2021) highlights transparency as a central aspect of open government research.

In State Property management, digital governance supports the documentation, organization, and publication of asset information. Minister of Finance Regulation No. 118 of 2023 provides guidelines for asset management through an information system, while Minister of Finance Regulation No. 40 of 2024 regulates procedures for the use of State Property. However, the existence of digital information systems should be distinguished from evidence of their implementation within a particular institution. Therefore, this study focuses on the publicly accessible information provided by Wates Religious Court rather than evaluating its internal digital systems.

2. Transparency and Accountability in Public Asset Management

Transparency concerns the availability and accessibility of information regarding government activities and public resources. Heald (2006) explains that transparency involves different dimensions of information visibility, while Meijer (2013) emphasizes the importance of how disclosed information can be understood and observed. Grimmelikhuijsen and Welch (2012) demonstrate the relevance of digital platforms in examining government transparency. Meijer et al. (2018) further emphasize that transparency should be assessed according to institutional context and administrative purposes. Matheus et al. (2021) highlight the importance of information quality and organizational arrangements in creating meaningful digital transparency.

In Indonesia, Law No. 14 of 2008 concerning Public Information Disclosure provides the general legal foundation for public access to government information. Commission of Information Regulation No. 1 of 2021 and Chief Justice of the Supreme Court Decision No. 2-144/KMA/SK/VIII/2022 further establish standards for public information services, including those provided by judicial institutions.

Accountability refers to the responsibility of public institutions to explain and justify their actions. Bovens (2007) describes accountability as a relationship in which an actor must provide explanations to a forum capable of evaluating its conduct. In public asset management, accountability is reflected in the availability of reliable records, identifiable responsibilities, verification, and supervision. Government Regulation No. 27 of 2014, Government Regulation No. 28 of 2020, and Minister of Finance Regulation No. 181/PMK.06/2016 provide regulatory references for State Property management and administration. Grimmelikhuijsen et al. (2013) and Grimmelikhuijsen and Meijer (2014) also demonstrate that transparency does not automatically produce institutional trust. These perspectives indicate that information disclosure and accountability are related but distinct dimensions of public governance.

3. Analytical Framework

This study combines digital governance, transparency, and accountability perspectives to examine publicly disclosed State Property information at Wates Religious Court. Transparency is assessed through four indicators: information availability, publication periods, asset classification, and document accessibility. Accountability is examined through document traceability, supporting information, and the visibility of

reporting responsibilities, verification, supervision, and follow-up procedures. The framework distinguishes observable information disclosure from internal accountability mechanisms that cannot be established solely through public documents.

RESEARCH METHODS

This study uses a descriptive qualitative research design through document analysis and literature review. This approach was selected because the research examines publicly available institutional information rather than measuring relationships between numerical variables. Bowen (2009) explains that document analysis provides a systematic method for examining documentary evidence, while Mogalakwe (2006) highlights the use of existing records in social research.

The research setting is Wates Religious Court, particularly its official website and the dedicated page containing State Property and inventory information. The primary data consist of publicly accessible asset records, while secondary data include relevant government regulations and scholarly publications concerning digital governance, transparency, accountability, and public asset management. The unit of analysis is the information and documents published through the institution's public information channels. This research does not involve interviews or direct field observations.

Data collection was conducted through online document examination and literature review. The documents were examined based on reporting periods, asset classifications, information availability, and access to supporting documents. Information concerning reporting responsibilities, verification, supervision, and follow-up was also considered when assessing accountability.

Data analysis was conducted descriptively by organizing the findings into two dimensions: transparency and accountability. Transparency was assessed through information availability, publication periods, asset classification, and document accessibility. Accountability was examined through document traceability, supporting information, and the visibility of administrative responsibility and supervision. The findings were then interpreted using relevant theoretical concepts and regulations.

The research is limited to publicly accessible documents. Therefore, it does not constitute an audit of State Property management or an evaluation of internal asset management procedures at Wates Religious Court. The absence of information in public

documents is interpreted as a limitation of available evidence rather than proof that internal accountability mechanisms are not implemented.

RESULTS AND DISCUSSION

1. Public Availability of State Property Information

The official website of Wates Religious Court provides a dedicated page containing State Property and inventory information. The available records cover reporting periods from 2021 to the first semester of 2026. The 2026 records cover the first semester, while the 2025 information includes the first and second semesters. The published assets are organized into several classifications, including land, buildings and structures, transportation equipment, and machinery and equipment. Each category is accompanied by links to related information or supporting documents (Pengadilan Agama Wates, n.d.-a).

The availability of this information indicates that the institution has provided an online channel for public access to basic asset records. The website also contains information concerning public information request procedures and information classifications, providing additional context for the institution's information disclosure practices (Pengadilan Agama Wates, n.d.-b, n.d.-c, n.d.-d). These practices are relevant to Law No. 14 of 2008 and Presidential Regulation No. 95 of 2018, which establish the importance of public information access and electronic government administration.

2. Analysis of Digital Transparency

Transparency is examined through four indicators: information availability, publication periods, asset classification, and document accessibility. The findings are summarized in Table 1.

Table 1

Analysis of Transparency in State Property Information at Wates Religious Court

Indicator	Findings	Analysis
Information availability	A dedicated asset information page is provided.	Provides an online channel for public access.
Publication periods	Records from 2021 to Semester I 2026	Shows the availability of information across several reporting periods.

Indicator	Findings	Analysis
Asset classification	Four main asset categories are presented.	Helps users identify and organize asset information.
Document accessibility	Links to supporting documents are available.	Facilitates access to additional records.

Source: Authors' analysis of publicly available information from Wates Religious Court.

The findings demonstrate an initial implementation of digital transparency through the publication of organized asset information. The reporting periods and asset classifications make the information easier to identify, while supporting document links provide opportunities for further examination. These characteristics are consistent with Bertot et al. (2010), who explain the role of digital technology in supporting government openness.

However, the existence of published information does not necessarily indicate that transparency has been fully achieved. Heald (2006) and Meijer (2013) emphasize that transparency also concerns the clarity and usefulness of information. Grimmelikhuijsen and Welch (2012) similarly demonstrate that government website transparency involves more than the presence of digital information. In this context, the availability of asset records at Wates Religious Court represents an initial form of information disclosure, while the completeness and administrative significance of supporting documents require further examination.

Matheus et al. (2021) emphasize that meaningful digital transparency depends on information quality and organizational processes. Therefore, consistent updates, clear document descriptions, and accessible supporting records are important aspects that can strengthen the usefulness of the institution's published asset information. These improvements can support public understanding and monitoring without assuming that website publication alone demonstrates the effectiveness of internal asset management.

3. Analysis of Accountability and Governance Implications

Accountability in State Property management involves the responsibility of public institutions to demonstrate that assets are recorded and managed according to applicable regulations. The publication of asset information by Wates Religious Court provides a basis for tracing publicly disclosed records through reporting periods and asset classifications. Nevertheless, the examined documents provide limited information

concerning internal verification, physical asset inspections, supervisory responsibilities, and administrative follow-up procedures.

This limitation is important because accountability, as explained by Bovens (2007), requires explanations and justifications that can be assessed by relevant parties. Grimmelikhuijsen et al. (2013) and Grimmelikhuijsen and Meijer (2014) also demonstrate that information transparency does not automatically establish institutional trustworthiness. Shin et al. (2024) further identify challenges in connecting digital information tools with monitoring and assessment processes. These perspectives support the distinction between the availability of asset information and the evidence required to assess administrative accountability.

The findings should not be interpreted as evidence that Wates Religious Court does not implement internal accountability mechanisms. Rather, these mechanisms cannot be confirmed through the public documents examined. Government Regulation No. 27 of 2014, as amended by Government Regulation No. 28 of 2020, and Minister of Finance Regulations concerning State Property management establish the broader administrative framework within which asset recording, utilization, and supervision should be understood.

The findings have several implications for digital public asset governance. Public institutions should maintain consistent information updates, provide clear reporting periods and asset classifications, and ensure that supporting documents remain accessible. Within applicable disclosure requirements, information concerning reporting responsibilities and supervision can also strengthen the public understanding of institutional accountability. These improvements are consistent with the principles of digital government discussed by the OECD (2020), Tai (2021), and Matheus et al. (2021). Therefore, digital publication should be supported by reliable documentation and administrative responsibility to strengthen transparent and accountable public asset governance.

CONCLUSION

This study concludes that Wates Religious Court has demonstrated an initial commitment to digital transparency through the publication of State Property and inventory information on its official website. The availability of records from 2021 to the first semester of 2026, organized according to asset classifications and accompanied by

supporting document links, provides public access to basic institutional asset information. However, the available documents remain insufficient to assess internal verification, supervision, reporting responsibilities, and administrative follow-up procedures comprehensively. This limitation does not indicate the absence of internal accountability mechanisms but reflects the boundaries of publicly accessible evidence. The study contributes to public administration research by distinguishing digital information disclosure from demonstrable institutional accountability. Practically, consistent information updates, accessible supporting documents, and clearer explanations of administrative responsibilities are important for strengthening digital public asset governance. Future research should incorporate interviews, internal institutional records, and direct observations to examine asset management accountability more comprehensively.

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