ISSN: 3165-0635
ADMINOVA
Journal of Administrative Science and Innovation
Volume 1, Issue 3, 2026
e-ISSN: 3165-0635

Transparency and Accountability in the Management of Regional Assets at the Surabaya City BPKAD

Eldaffa Zulano Alya[1], Zaskia Naurah Salsabila Al Syafitri[2]*, Muhammad Sifak Nurhidayahtullah[3], Deby Febriyan Eprilianto[4], Revienda Anita Fitrie[5]

[1,2,3,4,5]*Public Administration, State University of Surabaya, Indonesia*

Email: 24040674299@mhs.unesa.ac.id[1], 24040674323@mhs.unesa.ac.id[2], 24040674317@mhs.unesa.ac.id[3], debyeprilianto@unesa.ac.id[4], reviendafitrie@unesa.ac.id[5]

*Corresponding author: 24040674323@mhs.unesa.ac.id

ARTICLE INFO

Article History

Received:
13 November 2026
Accepted:
13 December 2026
Publication:
14 December 2026

Keywords

Transparency
Accountability
Management of Local Government Assets
Good Governance

Kata Kunci

Transparansi
Akuntabilitas
Pengelolaan Aset Daerah
Tata Kelola Pemerintahan yang Baik

ABSTRACT

Local government assets are strategic public resources that must be managed in an orderly, effective, and accountable manner to support the administration of government and the delivery of public services. Previous research on the financial and asset management agency of the City of Surabaya has addressed budgeting, fixed asset accountability, and information systems separately. This study aims to analyze the implementation of transparency and accountability in local asset management, including supporting factors, obstacles, and the role of information systems. Using a descriptive qualitative approach through a literature review, this study synthesizes secondary data from previous research, laws and regulations, and official government publications, validated through source triangulation. The findings indicate that asset management has been supported by administrative procedures and information systems; however, it remains hampered by discrepancies between recorded data and the physical condition of assets, limited human resources, technical disruptions, and weak inter-agency coordination. Furthermore, reporting to oversight agencies does not necessarily entail transparency of information to the public. This study concludes that technology alone is insufficient; data reconciliation, capacity building, coordination, and easily accessible public information are essential. These findings contribute to good governance, public sector accountability, and bureaucratic reform in the management of local government assets.

ABSTRAK

Barang milik daerah merupakan sumber daya publik strategis yang harus dikelola secara tertib, efektif, dan akuntabel guna mendukung penyelenggaraan pemerintahan dan pelayanan publik. Penelitian terdahulu pada badan pengelola keuangan dan aset daerah Kota

Surabaya masih membahas penganggaran, akuntabilitas aset tetap, dan sistem informasi secara terpisah. Penelitian ini bertujuan menganalisis penerapan transparansi dan akuntabilitas dalam pengelolaan aset daerah, termasuk faktor pendukung, hambatan, serta peran sistem informasi. Dengan pendekatan kualitatif deskriptif melalui studi literatur, penelitian ini mensintesis data sekunder dari penelitian terdahulu, peraturan perundang-undangan, dan publikasi resmi pemerintah yang divalidasi melalui triangulasi sumber. Hasil kajian menunjukkan bahwa pengelolaan aset telah didukung prosedur administrasi dan sistem informasi, tetapi masih terkendala ketidaksesuaian data dengan kondisi fisik aset, keterbatasan sumber daya manusia, gangguan teknis, serta lemahnya koordinasi antar instansi. Selain itu, pelaporan kepada lembaga pengawas belum tentu disertai keterbukaan informasi kepada publik. Penelitian ini menyimpulkan bahwa teknologi saja tidak memadai; rekonsiliasi data, penguatan kapasitas, koordinasi, dan informasi publik yang mudah diakses sangat diperlukan. Temuan ini berkontribusi pada tata kelola pemerintahan yang baik, akuntabilitas sektor publik, dan reformasi birokrasi dalam pengelolaan aset pemerintah daerah.

INTRODUCTION

Regional-Owned Assets (BMD) are one of the assets of local governments that must be managed in an orderly, effective, and responsible manner. The management of BMD plays a crucial role in supporting the administration of government and the delivery of public services. This management involves not only asset recording but also planning, use, utilization, administration, reporting, and accountability. Therefore, good governance is essential to ensure that local assets are utilized optimally and that their existence can be accounted for.

The principles of transparency and accountability are crucial for good governance. Transparency refers to the government's openness in sharing information with the public, while accountability refers to the obligation to be responsible for the management of public resources. A study of the Surabaya City BPKAD shows that accountability and transparency have a significant impact on the effectiveness of local budget management. These results indicate that both principles play a vital role in supporting sound local financial management (Ashara & Hidayat, 2025).

In the management of local government assets, accountability is required at every stage to ensure that assets are properly recorded, monitored, and accounted for. A study on accountability in the management of fixed assets at the Surabaya City BPKAD explains that asset management is carried out through the stages of planning,

implementation, administration, reporting, accountability, and evaluation. In addition, the study also discusses the use of digital systems to assist in the recording and monitoring of regional assets. Nevertheless, asset management still faces challenges such as limited human resources, discrepancies between recorded data and the physical condition of assets, and technical system constraints (Romadhon & Hidayat, 2026).

In addition to accountability, transparency in asset management is also supported by the use of information technology. Information systems can help provide more structured data, making the processes of record-keeping and oversight easier to carry out. A study by the Surabaya City BPKAD on the effectiveness of the Local Government Information System (SIPD) showed that the system supports local financial management processes and contributes to increased transparency and accountability. However, implementation still faces technical and network challenges, as well as issues related to varying user competencies and interdepartmental coordination (Maharani et al., 2026).

Based on the findings of previous studies, discussions regarding the Surabaya City BPKAD have covered accountability in fixed asset management, the impact of transparency and accountability on the effectiveness of budget management, and the use of information systems in local government financial management. However, these studies have had different focuses. Therefore, a study is needed that specifically integrates discussions on transparency and accountability in the management of local government assets. This study was conducted to provide a more comprehensive understanding of information transparency, asset accountability, administration, oversight, and the role of information systems in the management of local government assets at the Surabaya City BPKAD. This research aims to analyze transparency and accountability in the management of local government assets at the Surabaya City BPKAD through a literature review approach. To achieve this objective, this study reviews and synthesizes relevant prior research to determine how the principles of transparency and accountability are applied, the factors that support and hinder asset management, and the role of information systems in supporting the management of regional assets. The results of this study are expected to provide an overview and understanding of the importance of managing regional assets.

LITERATURE REVIEW

Accountability and transparency as the basis for analysis

Bovens (2007) states that the relationship between an actor and a forum represents the clearest form of accountability. The forum has the right to ask questions and evaluate, and the actor must explain and justify their actions. Furthermore, the actor must bear the consequences of the forum's judgment. Furthermore, Bovens classifies accountability based on the forum (political, legal, administrative, professional, social) and the object of accountability (financial, procedural, product). This framework is useful for the management of regional assets (BMD) because the BPKAD deals with the public, regional heads, the Regional People's Representative Council (DPRD), internal audit and oversight agencies, and other institutions. Each forum demands a different approach to accountability.

Meanwhile, Grimmelikhuijsen and Welch (2012) divided local government transparency into three aspects: transparency in decision-making processes, transparency of policy information, and transparency of policy outcomes. They found that many variables influence each aspect. These include organizational power, political influence, and pressure from others and the media. The results show that transparency cannot be viewed as a uniform concept. The term "closed" refers to the fact that an entity is closed off in certain dimensions. This distinction helps BMD separate the transparency of processes (such as the utilization and disposal of assets) from the transparency of outcomes (such as the condition and value of assets).

Regulatory Framework for BMD Management

Government Regulation No. 27 of 2014 provides the legal basis for the management of BMD at the regional level, and Ministry of Home Affairs Regulation No. 19 of 2016 provides further guidance on its implementation (Ministry of Home Affairs, 2016; Government of the Republic of Indonesia, 2014). This Ministerial Regulation describes BMD management as a cycle that encompasses planning, oversight, and control, as well as procurement, use, utilization, security and maintenance, assessment, transfer, destruction, write-off, and record-keeping (Ministry of Home Affairs, 2016). With transparency and accountability as the foundation of their management, these principles are considered legal obligations rather than ideal values. Plans for BMD requirements and provisions for their use were included in Ministry of Home Affairs Regulation No. 7 of 2024, which subsequently amended these provisions (Ministry of

Home Affairs, 2024). This amendment is particularly important due to the need to adjust practices at the local government level.

Studies Related to the Surabaya City BPKAD

There have been many studies on the Surabaya City BPKAD, but most have focused on finance and budgeting. Ashara and Hidayat (2025) investigated how accountability, transparency, internal controls, and accounting information systems influence the efficiency of budget management. A quantitative thesis by Pramudyawardhani (2023), which involved employees of the Surabaya City BPKAD, found that transparency, accountability, and oversight have an impact on the management of the local budget (APBD). Both of these studies support the idea that these principles determine the quality of local financial management. However, assets were not the subject of the research.

The study by Romadhon and Hidayat (2026), which examined the accountability of fixed asset management at the Surabaya City BPKAD, is most closely related to BMD. They concluded that most stages of management had been carried out correctly. From a technological perspective, Maharani et al. (2026) examined the Local Government Information System (SIPD) with regard to financial management processes at the same agency. Their research shows that SIPD generally facilitates accurate record-keeping, speeds up administrative processes, and enhances transparency and accountability. However, issues such as technical system problems, network congestion, dependence on the central office, disparities in user proficiency, and poor interdepartmental coordination remain among the challenges (Maharani et al., 2026).

Research Synthesis and Differences in Research

Three conclusions can be drawn from the studies reviewed. First, financial management at the Surabaya City BPKAD is always linked to transparency and accountability. However, the focus is more often on the budget and the APBD than on BMD (Ashara & Hidayat, 2025; Pramudyawardhani, 2023). Second, studies on the accountability of fixed assets and the SIPD are conducted separately. The two have different focuses: the stages of asset management on one hand and financial administration on the other. Third, a comparative study in Pekanbaru found that although horizontal transparency toward the public has not yet been achieved regarding the accountability of fixed assets—such as land and government vehicles—vertical reporting to supervisory bodies has been carried out (Silalahi & Zulkarnaini,

2026). A closed bureaucratic culture and poor records management in the past are among the obstacles. These findings raise an unanswered question in Surabaya: to what extent does the transparency of asset information to the public correspond to compliance with reporting requirements to supervisory bodies.

RESEARCH METHODS

Types and Approaches to Research

This study employs a qualitative method with a descriptive approach through a literature review. This method was chosen because the focus of the study is to understand and analyze the implementation of the principles of transparency and accountability in the management of Regional Assets (BMD) at the Regional Financial and Asset Management Agency (BPKAD) of Surabaya City. A qualitative descriptive approach was used to systematically describe the issues based on data obtained from various written sources. With this approach, the study not only assesses how regional assets are managed at the administrative level but also examines the extent to which the principles of transparency and accountability are applied at every stage of asset management—from planning, use, utilization, administration, and reporting to oversight and accountability. The selection of literature was based on the research need to collect and compare the results of previous studies relevant to regional asset management. This approach also helps researchers understand the various challenges arising in asset management, including limitations in human resources, inconsistencies in asset data, and the use of information systems to support transparency and accountability in asset management. The study by Romadhon and Hidayat (2026), titled "Accountability in the Management of Local Government Fixed Assets (A Case Study of the Surabaya City BPKAD)," serves as one of the primary references because it provides an in-depth analysis of the accountability process in fixed asset management at the Surabaya City BPKAD. On the other hand, the study by Maharani et al. (2026) was used as a supporting reference to understand the implementation of information systems and their relationship to transparency and accountability in local financial management.

Research Object and Context

The subject of this study is the implementation of transparency and accountability in the management of regional assets at the Surabaya City BPKAD. The selection of the Surabaya City BPKAD is based on its role in managing regional finances

and assets, which places it directly aligned with efforts to achieve good governance. In this study, there was no direct involvement of respondents or informants, as the method used was a literature review. Therefore, the primary focus of this study is directed toward various existing information and research findings that describe regional asset management practices, particularly those related to information transparency, accountability, oversight, and the application of information technology. Within this framework, this study seeks to understand how regional asset management can be conducted in a more organized, transparent, and accountable manner, while also identifying various factors that continue to pose obstacles to its implementation.

Types and sources of data

The data used in this study are secondary data, that is, data obtained from existing written sources related to the research topic. The use of secondary data aims to obtain a broader range of information through research findings, official documents, and various relevant publications.

1. Previous Research
    a. Romadhon and Hidayat (2026) examined the accountability of local government fixed asset management at the Surabaya City BPKAD.
    b. Ashara and Hidayat (2025), on the influence of accountability, transparency, internal control, and accounting information systems on the effectiveness of budget management at the Surabaya City BPKAD.
    c. Maharani et al. (2026), on the effectiveness of the Local Government Information System (SIPD) in supporting financial administration at the Surabaya City BPKAD.
2. Official government publications

This source is used to obtain information regarding policies and the implementation of the management of regional assets. Documents that can be used include local government reports, publications from the Surabaya City BPKAD, and official information related to the management of regional assets.

Data Collection Techniques

The data collection method used in this study involved searching for, reading, studying, and compiling various sources of information relevant to the research problem. The data collection process was carried out in several stages, namely:

1. Literature review

   The researcher searched for various scientific journals, research articles, government documents, and regulations related to regional asset management, transparency, and accountability.

2. Selection of references

   After obtaining various sources, the researcher selected them based on the relevance of their content to the research topic.

3. Information collection

   Relevant information was then recorded and grouped by topic. This grouping was done to help the researcher understand the application of transparency, accountability, oversight, and the use of information systems in regional asset management.

4. Comparison with Previous Research Findings

   The researcher compared the results of several previous studies to identify similarities, differences, and various issues that were found.

Data Analysis Techniques

The data analysis technique used in this study involves qualitative descriptive analysis, which involves processing, grouping, comparing, and interpreting information obtained from various sources in the literature. The analysis was conducted to gain a deeper understanding of the implementation of transparency and accountability in the management of regional assets at the Surabaya City BPKAD. The analysis process was carried out through the following four stages:

1. Data reduction

   In this stage, we selected and filtered information from various journals, documents, and supporting sources that had been collected. Information not directly related to the research objectives was set aside, while relevant information was grouped based on the themes of transparency, accountability, oversight, and the use of information systems in regional asset management.

2. Data presentation

The selected information was then grouped by discussion topic to facilitate analysis.

3. Data Analysis
   At this stage, the researcher relates the results of previous studies to the principles of good governance, particularly transparency and accountability. The researcher also compares various findings to identify supporting and hindering factors in regional asset management.

4. Conclusion
   The final stage involves summarizing all analysis results to address the research objectives.

Data Validity

To ensure the accuracy of the information, this study employs a source triangulation technique, which involves comparing information obtained from various relevant literature sources and documents. Comparisons were made with the results of previous studies, official government publications, and laws and regulations related to regional asset management. In addition, the researcher considered the credibility of the sources, the relevance of the content to the research topic, and the year of publication of the references. Through these steps, the information used does not rely solely on a single study but is supported by multiple complementary sources. Consequently, the analysis results are expected to be systematically organized and academically sound.

RESULTS AND DISCUSSION

Research Findings

Based on a literature review, the management of local government assets at the Surabaya City BPKAD has been supported by administrative procedures and information systems. However, its implementation still faces several obstacles, particularly discrepancies between asset data and physical conditions, limited human resources, technical challenges, and coordination issues among local government agencies. Romadhon and Hidayat (2026) explain that fixed asset management is carried out through planning, implementation, record-keeping, reporting, accountability, and evaluation. Ashara and Hidayat (2025) indicate that transparency, accountability, internal controls, and information systems are linked to the

effectiveness of budget management. Meanwhile, Maharani et al. (2026) found that the SIPD assists with administration and record-keeping but still faces challenges related to network connectivity, user proficiency, and coordination.

By comparison, Silalahi and Zulkarnaini (2026) found that reporting to the supervisory agency at the Pekanbaru City BPKAD has been carried out, but the disclosure of asset information to the public has not been optimal. These findings indicate that internal reporting does not necessarily lead to transparency toward the public.

Table 1.

Summary of Previous Research

Source	Key Findings
Romadhon & Hidayat (2026)	Asset management involves several stages, but there are still challenges related to human resources, data inconsistencies, and systems.
Ashara & Hidayat (2025)	Transparency, accountability, internal controls, and information systems support effective budget management.
Maharani et al. (2026)	SIPD assists with administration, but faces challenges related to user competency and coordination.
Silalahi & Zulkarnaini (2026)	Reporting to regulators is ongoing, but transparency regarding assets to the public is not yet optimal

Transparency and Accountability in Asset Management

Transparency means that the government provides clear information on assets that is accessible to the public in accordance with regulations. The use of information systems can assist in recording and providing data, but the mere existence of an application does not guarantee transparency. Information regarding the condition, usage status, and utilization of assets must also be updated and communicated in an easily understandable manner.

Accountability must be applied at all stages of asset management, from planning to evaluation. Discrepancies between administrative data and physical conditions can hinder reporting and decision-making. Therefore, data reconciliation and periodic physical inspections are essential. Internal oversight must also ensure that every process is supported by clear evidence and follow-up actions.

Table 2.

Analysis of Transparency and Accountability

	Permasalahan dalam Literatur	Improvement efforts
Transparency	It remains to be seen whether asset transparency for the public is optimal	Provide asset information suitable for publication and update it periodically.
Accountability	There are still challenges related to human resources and discrepancies in asset data.	Clarifying responsibilities, standard operating procedures (SOPs), and physical inspections of assets.
Information systems	Technical issues, network issues, user proficiency, and coordination	Providing training, technical support, and strengthening coordination
Supervision	Internal reporting certainly ensures transparency to the public	Strengthen follow-up oversight and access to information publik

Discussion from the Perspective of Good Governance

The study's findings indicate that transparency and accountability are complementary principles. Transparency provides the public with the opportunity to understand how assets are managed, while accountability ensures that managers can be held responsible for their decisions and actions. This is consistent with Bovens (2007), who explains that accountability involves the relationship between those who carry out tasks and those who have the right to request explanations and conduct evaluations. Grimmelikhuijsen and Welch (2012) explain that transparency encompasses openness in decision-making processes, policy information, and policy outcomes. In the management of BMD, these three elements can be implemented through the disclosure of information regarding management processes, policy foundations, as well as the condition and utilization of assets.

These findings are also relevant to bureaucratic reform. Improvements cannot be achieved solely through the use of applications; they must be accompanied by capacity building for employees, data updates, coordination among local government agencies, and strengthened oversight. Consequently, asset management is expected to become more orderly, transparent, and accountable.

Summary of Findings and Implications

In general, the literature indicates that asset management at the Surabaya City BPKAD already has established procedures and information system support, but still faces challenges regarding data accuracy, human resource capacity, technical constraints, and coordination. Therefore, periodic inventory and data reconciliation, training for asset managers, improved coordination, and the provision of easily accessible public information in accordance with regulations are necessary.

Since this study is a literature review, the findings are a synthesis of previous research and do not result from direct observations or interviews. Future research could utilize official documents and interviews to obtain a more detailed picture of the current state of asset management.

CONCLUSION

Based on the results of the literature review, it can be concluded that the implementation of transparency and accountability in the management of Regional Assets (BMD) at the Surabaya City BPKAD has been supported by administrative procedures and the use of information systems. However, its implementation still faces several challenges, namely discrepancies between administrative data and the physical condition of assets, limited human resources, technical and network disruptions in the information system, and suboptimal coordination among regional agencies. These conditions indicate that the use of information systems alone is not sufficient to ensure transparent and accountable asset management. Data accuracy, the competence of managers, and coordination among agencies are also critical factors in supporting the management of regional assets.

Not only that, the study's findings show that reporting to oversight agencies is not always accompanied by transparency in information disclosure to the public. This is evident from a comparative study in the city of Pekanbaru, which showed that while asset reporting had been carried out, public access to information remained suboptimal. These findings illustrate that transparency and accountability must be applied in a balanced manner both in reporting to oversight agencies and in providing information to the public. In the context of public administration, this underscores the importance of applying the principles of good governance at every stage of local asset management, not just during the reporting process.

The implementation of these two principles must be supported by periodic audits and reconciliation of asset data, capacity building for human resources, improvements to information systems, and strengthened coordination and oversight among local government agencies. The BPKAD must also ensure the availability of asset information that can be made public so that the public has greater access to information. It is hoped that these efforts will result in more orderly, effective, and accountable management of local government assets.

This study has limitations because it employs a literature review method using secondary data sources, and thus cannot directly describe the actual conditions of asset management in the field. Furthermore, research specifically addressing transparency and accountability in asset management at the Surabaya City BPKAD remains limited. Therefore, future research could employ a qualitative case study approach through interviews and the review of official documents to determine the consistency between administrative data and the physical condition of assets, as well as the extent to which asset information is accessible to the public. Furthermore, research comparing asset management across various regions could be conducted to foster a broader understanding of the implementation of transparency and accountability in the management of regional government assets.

REFERENCES

Ashara, S. N., & Hidayat, M. T. (2025). Pengaruh akuntabilitas, transparansi, pengendalian intern, dan sistem informasi akuntansi terhadap efektivitas pengelolaan anggaran di Badan Pengelolaan Keuangan dan Aset Daerah Kota Surabaya. PESHUM: Jurnal Pendidikan, Sosial dan Humaniora, 4(2), 1488–1502. https://doi.org/10.56799/peshum.v4i2.7397

Ashara, S. N., & Hidayat, M. T. (2025). Pengaruh akuntabilitas, transparansi, pengendalian intern, dan sistem informasi akuntansi terhadap efektivitas pengelolaan anggaran di Badan Pengelolaan Keuangan dan Aset Daerah Kota Surabaya. *Jurnal Akuntansi, 4*(2), 1488–1502.

Kementerian Dalam Negeri Republik Indonesia. (2016). *Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah* (Berita Negara Republik Indonesia Tahun 2016 Nomor 547).

Kementerian Dalam Negeri Republik Indonesia. (2024). *Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2024 tentang Perubahan atas Peraturan Menteri Dalam Negeri Nomor 19 Tahun 2016 tentang Pedoman Pengelolaan Barang Milik Daerah*.

Maharani, M., Fanida, E. H., Meirinawati, & Oktariyanda, T. A. (2026). Efektivitas Sistem Informasi Pemerintah Daerah (SIPD) dalam aspek tata usaha keuangan di Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Pemerintah Kota Surabaya. Publika, 14(1). https://ejournal.unesa.ac.id/index.php/publika/article/view/75057

Maharani, M., Fanida, E. H., Meirinawati, & Oktariyanda, T. A. (2026). Efektivitas Sistem Informasi Pemerintah Daerah (SIPD) dalam aspek tata usaha keuangan di Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Pemerintah Kota Surabaya. *Publika,*

14(1), 1–10. https://ejournal.unesa.ac.id/index.php/publika/article/view/75057

Pemerintah Republik Indonesia. (2014). *Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah*.

Romadhon, M. I., & Hidayat, M. T. (2026). Akuntabilitas pengelolaan aset tetap pemerintah daerah (Studi kasus BPKAD Kota Surabaya).JUMMA'45:Jurnal Mahasiswa Manajemen dan Akuntansi,5(1),348–358. https://doi.org/10.30640/jumma45.v5i1.5937

Romadhon, M. I., & Hidayat, M. T. (2026). Akuntabilitas pengelolaan aset tetap pemerintah daerah (Studi kasus BPKAD Kota Surabaya). *Jurnal Mahasiswa Manajemen dan Akuntansi, 5*(1), 348–358. https://doi.org/10.30640/jumma45.v5i1.5937

Silalahi, G. A., & Zulkarnaini. (2026). Akuntabilitas pengelolaan aset tetap pada Badan Pengelola Keuangan dan Aset Daerah (BPKAD) Kota Pekanbaru. *Nusantara: Jurnal Ilmu Pengetahuan Sosial, 13*(7). https://doi.org/10.31604/jips.v13i7.2026.2025-2030