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The Phenomenon of Grant Handover of State Owned Goods is Not Implemented Yet at Balai Prasarana Permukiman Wilayah Jawa Timur

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Abstract---The transfer of state property still faces obstacles that fail in its implementation, as revealed in the audit results of the Audit Board of the Republic of Indonesia (BPK-RI) for the Ministry of PUPR. This study aims to gain the understanding and experience of managers and users of state property in the transfer of grants that have not been implemented through an interview process and using Interpretative Phenomenological Analysis (IPAs). Therefore, this research was conducted using qualitative methods. The results of this study identified seven themes which included the informant's description of the transfer of grants that had not been implemented, the causes of the transfer failure, the informant's response to the failure, the informant's ability to deal with failure, the support needed by the informant, the informant's description of the transfer that should have been made, and the informant's expectations related to the transfer. The conclusions reached by managers and users show varied responses, coordinate efforts between the center and regions, and have expectations of synergies, additional budgets, and human resources. Research recommends better understanding, improved regulation, and inter-agency cooperation to overcome these obstacles.

Keywords---BMN, grant handover, interpretative phenomenological analysis (IPA), state property.

Introduction

Report on Audit Results of the Republic of Indonesia Audit Board of the Republic of Indonesia on the Financial Statements of the Ministry of Public Works and Public Housing, finding number 1.2.3 regarding the transfer, namely "Management and Administration of State Property (BMN) to be Handed over to Inadequate Communities" where there are BMN assets of the Ministry of PUPR to be submitted to the community/regional government that has not been granted with findings at the Directorate General of Cipta Karya with details of fixed assets and other assets totaling nearly IDR 90,000,000,000,000.- (Regulation of the Minister of Finance of the Republic of Indonesia, 2016).

The status of the progress of the follow-up on the recommendations of the BPK RI findings according to the LHP of the remaining BMN grant findings is almost IDR 30,000,000,000,000.-. The results of the recording carried out by the BMN manager at Balai Prasarana Permukiman Wilayah Jawa Timur show that BMN assets that have not been

granted are around Rp. 2,000,000,000,000.-. BMN that has not been transferred is constrained by external parties of around IDR 1,000,000,000,000.-. In general, BMN management staff said that there were obstacles in the transfer of BMN, including external parties (Peraturan Menteri Pekerjaan Umum Dan Perumahan Rakyat Republik Indonesia, 2020).

Based on the above data, from all BMN assets that have not been granted due to constraints with external parties, one of them is in the form of a work package in the form of a drinking water supply system (SPAM) for the 2008 fiscal year in Pesanggaran District, Banyuwangi Regency (Government Regulation of the Republic of Indonesia, 2014). The transfer of grants for the drinking water supply system has not yet been carried out to the local regional government because there is no statement letter willing to receive a grant from the regional leadership. The regional leadership did not want to accept it because of a work unit employee (Peraturan Pemerintah Republik Indonesia, 2015).

Research conducted (Tawaqqal, 2022), regarding the implementation of the grant transfer approval process at the Surabaya KPKNL, showed problems/obstacles encountered when carrying out the transfer of BMN grants in the form of land and buildings other than land and buildings at the East Java provincial government work unit, the Livestock Service Office of East Java Province, namely the incompleteness of the required documents in the form of a Decision on the Determination of BMN Use Status. The settlement of problems that occur as a result of the incompleteness of the required documents is from the KPKNL in writing and coordinating with the work units that submit applications for grants at the Surabaya KPKNL. From this research, it shows that the KPKNL can provide a settlement for the transfer of these grants, therefore it is hoped that the KPKNL can also assist in the settlement of the transfer of BMN grants in the form of land and buildings (Government Regulation of the Republic of Indonesia, 2020).

Research conducted by (Ariyanti, 2022), stated that in the BMN grant process in the form of land and/or buildings at the Trenggalek Class IIB Detention Center, the Trenggalek District Government faced problems in the form of a grant process required a very long time to obtain approval from the Malang KPKNL. This was due to a request for a review by the Trenggalek Class IIB Detention Center to the Inspectorate General of the Ministry of Law and Human Rights which aims to ensure the suitability of the grant process with the SOP (Peraturan Pemerintah Republik Indonesia, 2020). This research shows the importance of input from related parties in ensuring the suitability of the SOP in the process of transferring BMN grants (Regulation of the Minister of Finance of the Republic of Indonesia, 2016).

(Honeck et al., 2020), states that fixed assets have a significant effect on the total amount of government assets presented on the balance sheet. In the practice of managing BMN in government agencies, BMN in the form of fixed assets is the one that contributes the most to problems and because of its large value and quantity, the presentation of fixed assets in financial statements is also always a concern for users of financial statements. (Neubauer et al., 2019), states that BMN that has been damaged and is no longer used or BMN that has been lost is not written off so that it is still reported on the balance sheet, then decision-making based on this information is certainly not appropriate. From the background above, the purpose of this study is to gain the understanding and experience of managers and users of state property in the transfer of grants that have not been implemented through an interview process and using Interpretative Phenomenological Analysis (IPA).

Literature review

Phenomenological approach

Phenomenology comes from Greek, whose origins are "phenomenon" and "logos". Phenomenon means: that is what appears or what is seen in human consciousness. While logos means science or knowledge. Phenomenology means the study of phenomena, or what emerges by itself. With this, the deepest tendency of the phenomenological school which is the soul and ideals of all philosophies is revealed, namely to get a correct understanding that captures reality itself (Driyarkara, 2006).

The object of phenomenology is a fact or symptom, situation, event, thing, or reality that is symptomatic. Phenomenology holds or argues that all thoughts and images in the mind of human consciousness point to something, things, or conditions like this, namely thoughts and images that are directed at or about something earlier are called intentional (de Waal Malefijt, 1968). Intentionality describes the relationship between the processes that occur in consciousness with the object of concern in the process. In phenomenology, experience or awareness is always awareness of something, seeing is seeing something, remembering is remembering something, judging is judging something. Something is an object of consciousness that has been stimulated by the perception of a "real"

object or by an act of memory or inventiveness (Smith et al., 2009). According to (Connolly, 2001), there are several important aspects of intentionality, namely:

- 1) Through intentionality there is objectification. This means that the elements in the stream of consciousness point to an object, and are gathered in a certain object;
- 2) Through intentionality comes identification. This is a result of objectification in the sense that various data that appeared in later events can also be collected on objects as a result of objectification earlier;
- 3) Intentionality also relates the aspects of an object to the aspects that accompany it;
- 4) Intentionality also holds the constitution.

According to Husserl, the aim of the phenomenon to find the essential is to let the phenomenon speak for itself without being accompanied by prejudice. Husserl also explained that we must expel from our actions all beliefs that we have hitherto held. Husserl in this regard proposed the Epoche method. The word epoch comes from Greek, which means "to postpone a decision" or to empty oneself of certain beliefs. Epoche can also mean any information obtained from a phenomenon that appears without giving a right/wrong decision first. According to (Delgaauw, 2022), there are four kinds of methodology in epoch, namely:

- 1) Method of historical bracketing; a method that rules out various theories and views that we have received in everyday life, both from tradition, religion, and science.
- 2) Method of existential bracketing; leave or abstain from all decision attitudes or attitudes of silence and delay.
- 3) Method of transcendental reduction; process data that we are aware of into transcendental phenomena in pure awareness.
- 4) Method of eidetic reduction; looking for the essence of facts, a kind of making facts about reality into the essence or essence of that reality.

According to (Connolly, 2001; Bagus, 1996), Husserl put forward the bracketing method in the form of reductions. Reduction means returning to the world of experience. Experience is the soil from which all meaning and truth can grow. There are 3 kinds of reductions taken to achieve the reality of phenomena in the phenomenological approach, namely:

- 1) Phenomenological reduction, phenomenological reduction excludes all decisions about the reality or ideality of objects and subjects. Don't want to pay attention to whether it exists or not; existence is ruled out.
- 2) Eidetic reduction, this reduction wants to find eidos (essence) or wesen (essence). Therefore, this reduction is also called sencha, which means that here we also see the essence of something.
- 3) Reduction of transcendental phenomenology, this third reduction is no longer about objects or phenomena, but specifically about directing intentionality to the subject (Wende zum subject) regarding the roots of consciousness.

Interpretive Paradigm

The interpretive paradigm has the belief that every human being (individual) is a social and symbolic creature forming and maintaining reality. The goal of this paradigm is to produce views and explanations about certain events so that researchers can reveal existing interpretations and understandings (meanings) (Crotty, 1998). Interpretive departs from efforts to find explanations about social or cultural events based on the perspectives and experiences of participants. Interpretive sees facts as something unique has context, and special meaning as the essence of understanding meaning. Interpretive states that social situations have great ambiguity. Behaviors and statements can have many meanings and can be interpreted in various ways (Surya et al., 2020).

Definition of State Property

Based on Government Regulation Number 27 of 2014 concerning Management of State/Regional Property in conjunction with Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, article 1 paragraph (1), State property is all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget (APBN) or originating from other legitimate acquisitions.

According to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property in conjunction with Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, article 3 paragraph (1), Management of State/Regional Property. Regions are implemented based on functional principles, legal certainty, transparency, efficiency, accountability, and certainty of value. Article 3 Paragraph (2) states that Management of State/Regional Property includes planning needs and budgeting, procurement, use, utilization, security and maintenance, appraisal, transfer, destruction, write-off, administration, and development, supervision, and control.

Transfer of state property

Based on the Regulation of the Minister of Finance Number 111/PMK.06/2016 concerning Procedures for Transferring State Property, the transfer is the transfer of ownership of BMN. The form of transfer of BMN includes sales, exchanges, grants, or capital participation from the central government. According to the Regulation of the Minister of Public Works and Public Housing Number 5 of 2020 concerning the Transfer of State Property, BMN grants are implemented with consideration of social, cultural, and religious interests, humanitarian interests, non-commercial educational interests, and/or administration of state/regional government. BMN can be granted in terms of fulfilling the requirements, it is not a state secret item and is not an item that affects the lives of many people, and is no longer used in carrying out the duties and functions of administering the state administration. Based on the Regulation of the Minister of Finance Number 111/PMK.06/2016 concerning Procedures for Transferring State Property, the transfer is the transfer of ownership of BMN. According to the Regulation of the Minister of Public Works and Public Housing Number 5 of 2020 concerning the Transfer of State Property, the BMN that is granted must be used according to the provisions stipulated in the Grant Document.

Method

This study uses a qualitative research method with a phenomenological approach using an interpretive paradigm. Researchers in phenomenological research seek to capture the essence and structure of individual experiences and look for general patterns that emerge in these experiences. This is the goal of phenomenology itself, which is to return to the existing reality (Creswell, 2007). The type of research used in this study is Interpretative Phenomenological Analysis (IPA) which seeks to reveal in detail how informants make sense of their personal and social world. The main target of this analysis is the meaning of various experiences, events, and statuses owned by research subjects. This research was conducted at the East Java Regional Settlement Infrastructure Center. This research was conducted from May to July 2023.

Research subjects were selected based on their involvement in the transfer of state property grants. It is important to note that this study did not involve coercion in determining the subject. The explanation of the informant is as follows:

- 1) Proxy of BMN goods users, namely the Balai Prasarana Permukiman Wilayah Jawa Timur;
- 2) BMN goods users, namely the Biro Pengelolaan Barang Milik Negara of the Ministry of Public Works and Public Housing;
- 3) Managers of state property, namely the Kantor Pelayanan Kekayaan Negara dan Lelang Jember;
- 4) Manager of the regional property, namely the Sekretariat Daerah of the Banyuwangi Regional Government;

The object of this research is the transfer of grants of state property that have not been granted due to constraints with external parties in the form of a work package in the form of a drinking water supply system (SPAM) for the 2008 fiscal year in Pesanggaran District, Banyuwangi Regency. The research phase was carried out in the early stages by researchers, namely making observations in the East Java Regional Settlement Infrastructure Center, to get closer to phenomena that often occur in the implementation of tasks and functions carried out by the hall. Simultaneously with the observation stage, a literature review was also carried out. The literature review aims to find as many sources and references as possible to provide options and input regarding the research to be carried out. References can be obtained from books, journals, and other sources of information. The next stage after observing and reviewing the literature is to determine the focus of the problem to be studied, in this case, the researcher will focus on the understanding and meaning of the experiences of managers and users of state property in carrying out the transfer of BMN grants. The next stage in this research is data collection. This study uses in-depth interviews which are focused on obtaining information related to the informants' meaning and experience of the phenomena that occur. The next

stage is to perform data analysis. Researchers used Interpretative Phenomenological Analysis (IPA). Researchers use IPA to disclose in detail how informants make sense of their personal and social world by emphasizing individual perceptions or personal opinions about objects or events, in this case, the transfer of grants of state property. At this stage, a discussion was carried out regarding the information obtained regarding the meaning and experience of managers and users of state property in the transfer of grants of state property. The last stage in this research is to conclude from the results of the research conducted. Conclusions are drawn based on a collection of data obtained either from the results of interviews with informants, documents, or observations

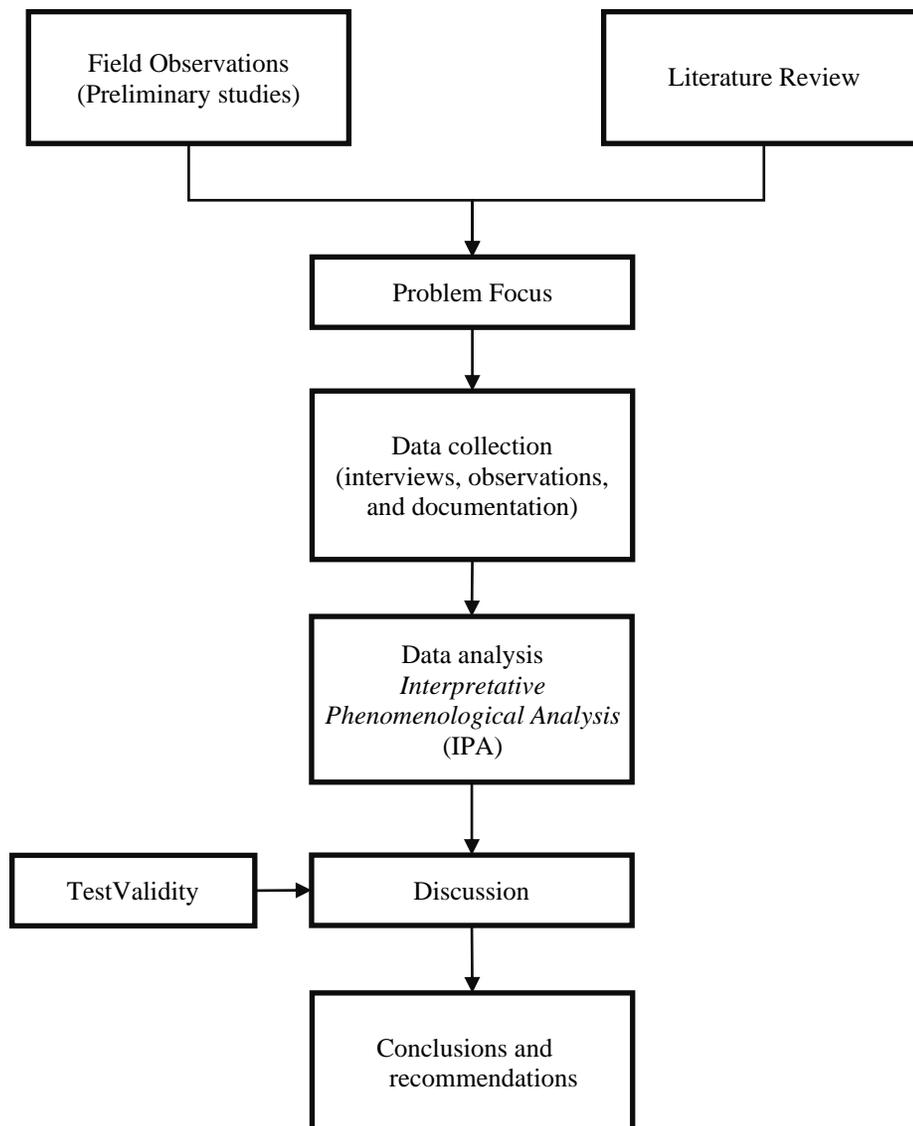


Figure 1. Research stages

The data collection process includes interviews, observation, and documentation. The data analysis used in this research is using the Interpretative Phenomenological Analysis (IPA) method. The Interpretative Phenomenological Analysis (IPA) stages were carried out as follows reading and re-reading, initial noting, developing emergent themes, searching for connections across emergent themes, moving the next cases, and looking for patterns across cases. The validity of the data is done by using data triangulation techniques. According to [Jick \(1979\)](#), there are several kinds of data triangulation, namely by utilizing the use of sources, methods, investigations, and theories. Of the four types of triangulation techniques above.

Results and Discussion

Informant Identity

Informants in this study are people who have experience in the field of state property. The informants in this study came from 4 different agencies. The identity of this informant is presented as follows:

- 1) Informant 1 / I1
Informant 1 staff managing state property, his experience in managing state property has been going on for 9 years.
- 2) Informant 2 / I2
Informant 2 has intense experience in managing state property for 5 years.
- 3) Informant 3 / I3
Informant 3 has intense experience in managing state property for 5 years.
- 4) Informant 4 / I4
Informant 4 has experience in managing state property for 13 years.

Thematic Analysis

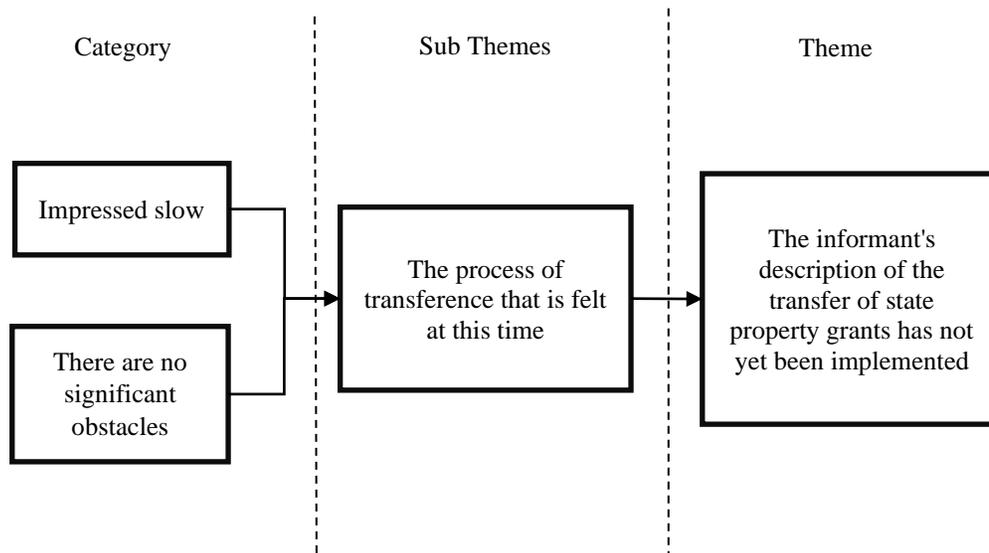
The themes identified from the results of the interviews were 7 (seven) main themes that described various experiences, understandings, and meanings of the informants in the transfer of grants of state property. The themes are: (1) Informants' description of the transfer of state-owned goods has not yet been implemented, (2) Causes of the non-implemented transfer of state-owned goods, (3) Informants' response to the transfer of state property grants that have not been implemented, (4) The ability of the informants in dealing with the transfer of state property grants that have not been implemented, (5) The support needed by the informant in the transfer of state property grants that have not been implemented, (6) The informant's description of the supposed transfer of state property grants, (7) Material and non-material expectations of informants in the transfer of grants of state property. Based on the research results, the researcher identified seven themes. Furthermore, the researcher discussed in detail each identified theme based on the expected goals. The following is a discussion of the results of the interpretation and analysis of research data:

Perceptions of informants about the transfer of grants of state property that have not been implemented

On the theme of the informant's description of the non-implementation of the transfer of state-owned property grants, of the four informants interviewed, three informants expressed their understanding that the process of handing over currently seems slow. The perceptions of these informants generally have the same knowledge. This is by Government Regulation Number 71 of 2010 concerning Government Accounting Standards, which states that goods/supplies to be delivered to the public are classified as current assets. An asset is classified as a current asset if it is expected to be realized soon or held for use or sale within 12 (twelve) months from the reporting date.

Based on the experience of the three informants, it is expected that the Goods/Inventories to be handed over to the community can be transferred within 12 months from the reporting date. However, based on data on the date of acquisition of state property in the form of a drinking water supply system that had been built by the East Java Regional Settlement Infrastructure Center to be submitted to the Banyuwangi regional government, it was found to be more than 12 months old. Four informants have been interviewed, one informant expressed his understanding of the current transfer process. The perception of this informant has different knowledge, the informant said that the transfer process that is being felt at this time has no significant obstacles. This is because the local government is the party that receives the grant as written in the Minister of Finance Regulation Number 111/PMK.06/2016 concerning Procedures for Transfer of State Property.

Based on the experience of the informant, it can be understood that the position of the informant, in this case, the local government of Banyuwangi, is as a grant recipient. According to the informant's experience, the local government of Banyuwangi can only wait because the current grant process is a grant for work that has been carried out by the Ministry. The local government of Banyuwangi does not have data on activities that should be donated. Apart from that, according to the informant, there is also data on state property that should not have been granted to the Banyuwangi government



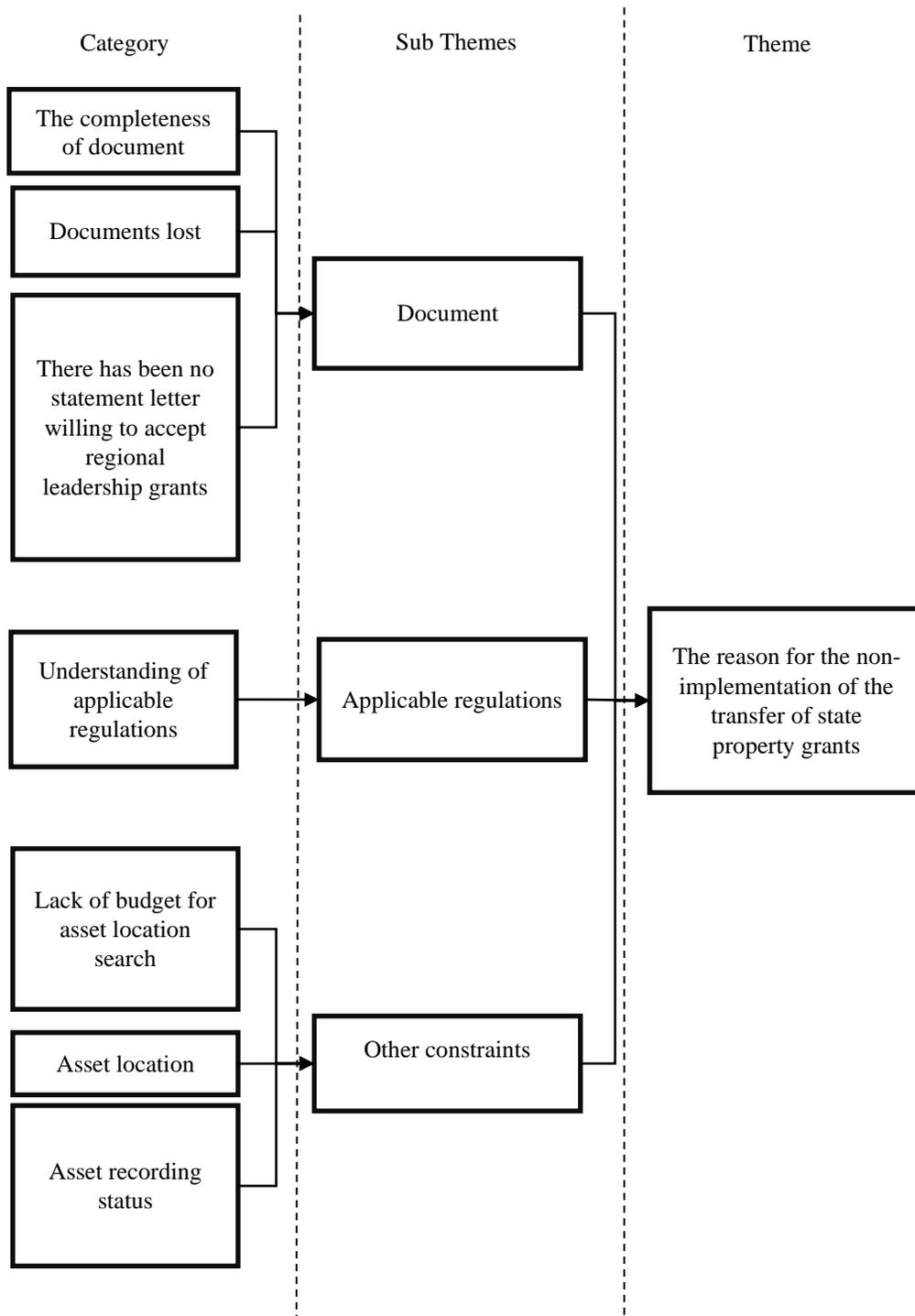
Scheme 1 Theme 1. "Informant's description of the non-performing transfer of grants of state property"

On the theme of the causes of the non-implementation of the transfer of state property grants related to documents. Of the four informants, three informants disclosed the category of completeness of documents, one informant disclosed the category of lost documents and three informants disclosed the category of not having a statement letter willing to accept regional leadership grants. The perceptions of these informants generally have the same knowledge. This is by the Regulation of the Minister of Public Works and Public Housing Number 5 of 2020 Concerning Transfer of State Property Article 41 paragraph (1) documents that must be completed in applying for BMN grant approval.

Even though the informants had an understanding of the required documents, efforts were still needed to ensure the completeness and availability of these documents. If there are missing documents or difficulties in obtaining written approval, corrective steps must be taken, such as searching for lost documents or coordinating with regional leaders to obtain the required statement.

On the theme of the causes of the non-implementation of the transfer of state property grants related to the sub-theme of other constraints. Of the four informants, two informants disclosed the category of lack of budget for locating assets, three disclosed the category of asset locations and one informant disclosed the category of asset recording status. These informants certainly understood that this was written in the Regulation of the Minister of Public Works and Public Housing Number 5 of 2020 Concerning Transfer of State Property, Article 41 paragraph (1) point b, namely the decision to determine the status of BMN use and point c, namely the statement of material truth and the physical existence of the Grant object.

An informant mentioned the obstacles related to the status of recording assets. Accurate and reliable recording of assets is important in the transfer process. Obstacles in the status of recording assets can hinder the transfer process because it is necessary to ensure the material correctness and physical existence of the granted object by the required statement letter. To overcome these obstacles, related parties need to take the necessary steps. For example, increasing the sufficient budget to search for the location of assets, more intensive efforts in finding the location of state property to be donated, and ensuring the status of recording assets is accurate and reliable. Collaboration between related agencies, stakeholders, and grant recipients is also important to find the best solution in the transfer of grants of state property (MacLeod, 2019; Cope, 2011; Symeonides & Childs, 2015; Williamson, 2001; Hadi et al., 2018).

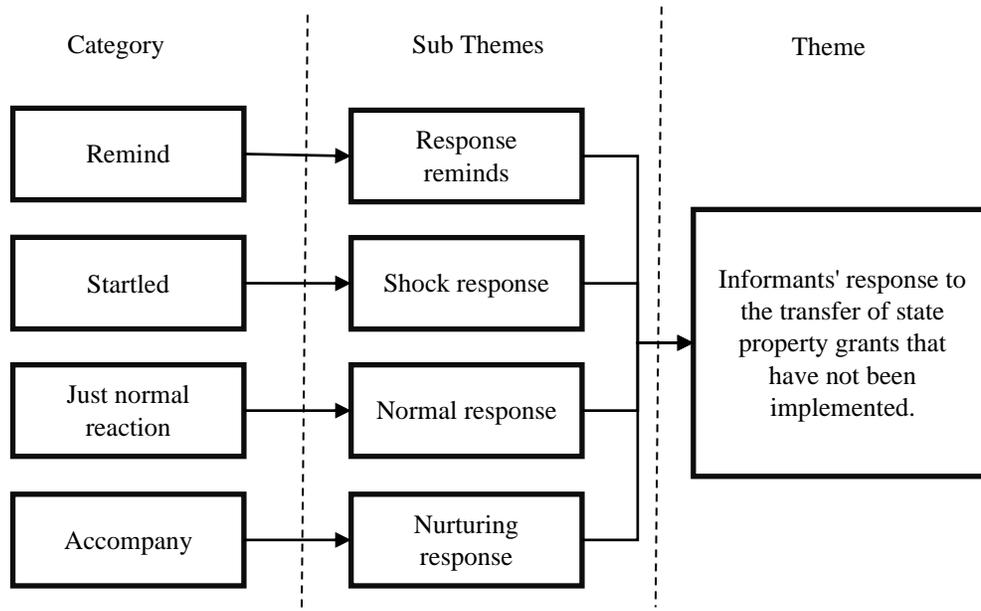


Scheme 2 Theme 2: "The reason for the non-performing transfer of grants of state property"

Informants' response to the transfer of state property grants that have not been implemented

On the theme of the informant's response to the transfer of state property grants that had not been implemented, of the four informants interviewed, the four informants expressed different responses to the transfer of state property

grants that had not been implemented. According to (Smith et al., 2009), the response is a reaction that can be interpreted as acceptance or rejection, as well as indifference to what is conveyed by the communicator in his message. Responses can be divided into 2 (two), namely opinions (opinions) and attitudes, where opinions or opinions are open answers to an issue expressed in spoken or written words. While attitude is a closed reaction that is emotional and personal,



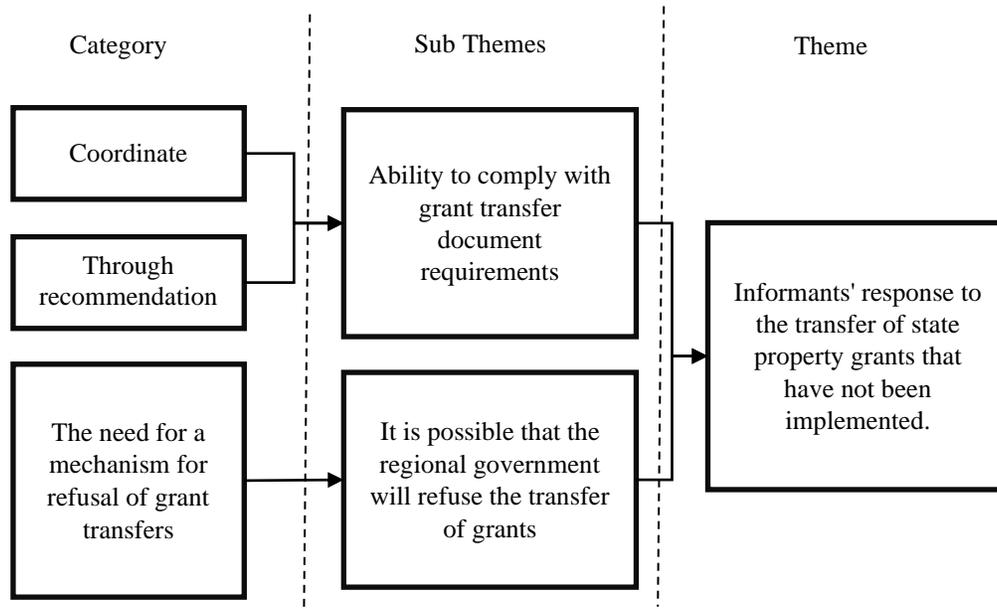
Scheme 3 Theme 3: "Informants' response to the transfer of state property grants that have not been implemented"

Informants' experiences with the transfer of state property grants that have not been implemented.

The informant's experience related to the coordination category can include the process of working with various related parties in fulfilling the document requirements for the transfer of grants. This may involve coordinating with relevant agencies, such as relevant ministries, regulatory agencies, or internal units responsible for the transfer of state property grants. Informants who have experienced this may have been involved in the process of collecting documents, submitting applications, or fulfilling other requirements needed to carry out transfers of grants.

Meanwhile, the experiences of informants related to the category through recommendations indicate that these informants may have experienced situations where recommendations from certain parties were urgently needed to fulfill the document transfer requirements. These recommendations can come from parties who have special authority or expertise related to grants of state property, such as experts or institutions related to the relevant field. In this case, the informant may have relied on the recommendation to obtain approval or validation for the transfer of grants that have not been implemented.

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Scheme 4 Theme 4: "Ability of informants in dealing with the transfer of state property grants that have not been implemented"

The need for informants in the transfer of state property grants that have not been implemented.

The theme of the support needed by informants in the transfer of state property grants that have not been implemented is related to the first sub-theme, namely internal organizational support. Of the four informants, three informants related to the category of organizational leadership, then one informant revealed related to the category of technical services and auditors. This is by Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, article 4 paragraph (1) The Minister of Finance as the state general treasurer is the manager of state property, article 5 paragraph (1) Governors/Regents/Mayors are the holders of management authority regional property, article 6 paragraph (1) Ministers/Heads of Institutions as leaders of Ministries/Agencies are users of state property, Article 7 paragraph (1) Heads of offices within Ministries/Agencies are the users of state property within the office they lead, and Article 8 paragraph (1) Heads of regional work units are users of the regional property. The informants considered the support and direction from the leadership of the organization to be very important in carrying out the transfer of grants. The informants acknowledged that the leadership of the organization had a crucial role in ensuring the success of the transfer of grants. Support from organizational leaders can be in the form of strategic direction, approval, and decision-making that supports the smooth transfer of grants. The informants considered the support and direction from the leadership of the organization to be very important in carrying out the transfer of grants. The informants acknowledged that the leadership of the organization had a crucial role in ensuring the success of the transfer of grants. Support from organizational leaders can be in the form of strategic direction, approval, and decision-making that supports the smooth transfer of grants. The informants considered the support and direction from the leadership of the organization to be very important in carrying out the transfer of grants. The informants acknowledged that the leadership of the organization had a crucial role in ensuring the success of the transfer of grants. Support from organizational leaders can be in the form of strategic direction, approval, and decision-making that supports the smooth transfer of grants.

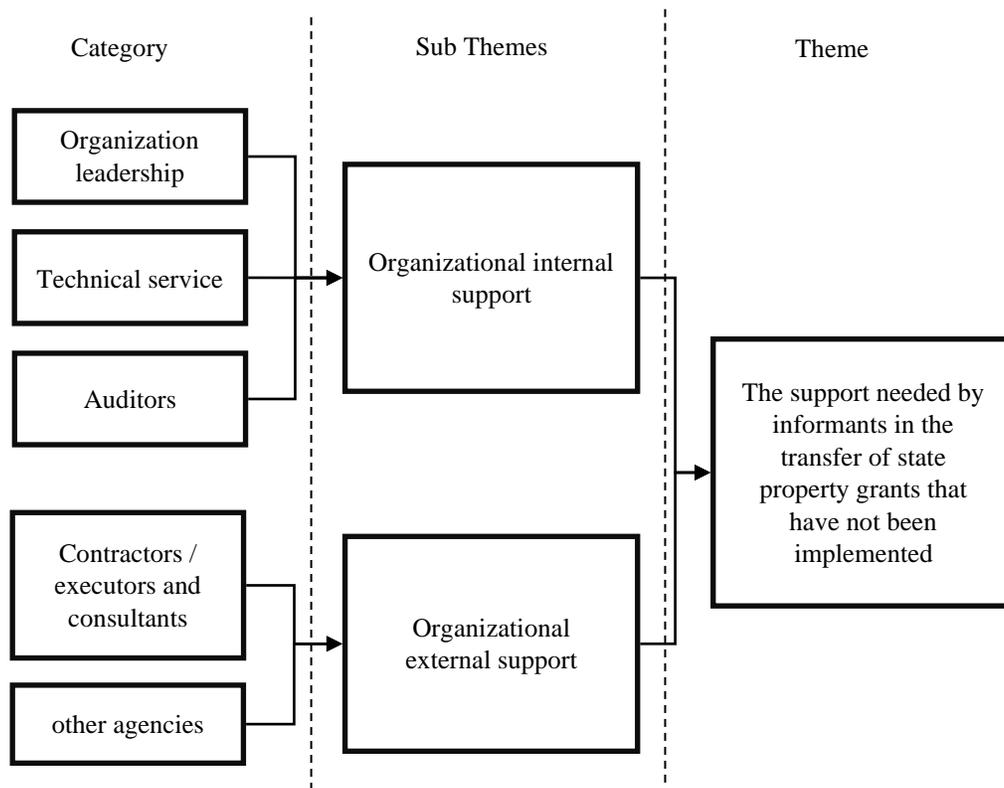
In addition, one informant also disclosed related to the category of technical services and auditors. Support from the technical offices is important because they have specific knowledge and expertise in the area of the grant. The informant needed technical support from the technical service regarding the requirements and procedures for handing over grants so that handovers could be carried out correctly. Meanwhile, the auditor provides support in terms of review and inspection to ensure transparency, accountability, and efficiency in the grant transfer process. The informant acknowledged the importance of support from the auditor to ensure that the transfer of grants was carried out by applicable rules and regulations.

With the support of organizational leaders, technical services, and auditors, these informants have the necessary resources and assistance in carrying out the transfer of grants of state property. This support helps ensure that the

grant-transfer process runs smoothly, is well-documented, and complies with the stipulated requirements. Informants related to the category of contractors/implementers and supervision consultants feel that support from external parties is needed to assist in the process of transferring state property grants that have not been implemented. The informant felt that the support from the contractor/executor and the supervision consultant could help in several ways, such as providing information regarding the location of the goods and assisting in the process of evaluating the condition of the goods to be transferred (Grajzl & Murrell, 2007; Steudler et al., 2004; Sikor & Müller, 2009; Endrawati, 2022).

Meanwhile, informants related to other agency categories revealed that support from other agencies is also very much needed in the process of transferring state property grants. This is related to the existence of linkages between several agencies in the process of handing over the goods. Some of the things that are expected from the support of other agencies are good coordination between related agencies to minimize obstacles and delays in the process of handing over goods, then support in terms of information and understanding of regulations and procedures related to the process of handing over state property.

With support from external organizations and other agencies, informants hoped that the process of handing over grants of state property that had not been implemented could run smoothly and effectively. This is expected to minimize any losses and problems associated with the goods being moved

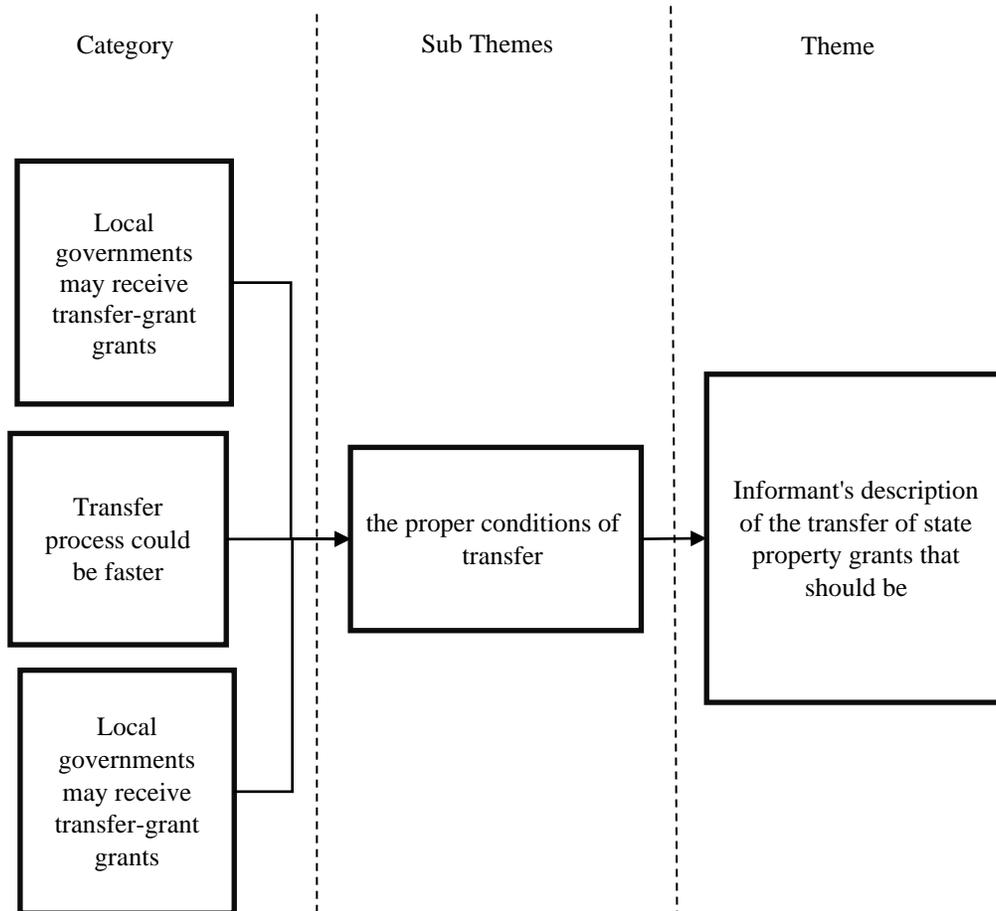


Scheme.5 Theme 5: “The support needed by informants in the transfer of state property grants that have not been implemented”

Informants' perceptions of the proper transfer of state property grants

The informants had various perceptions regarding the proper transfer of state property grants. The following is an overview of each of the categories that support the theme. Local governments can receive transfers of grants, two informants think that local governments should have the ability to receive transfers of state property grants. This is because local governments are at the forefront of providing public services to local communities. By transferring grants of state-owned goods to local governments, it is hoped that the management and utilization of these goods can be more effective and by local needs.

Faster handover process. Other informants argued that the process of transferring state property grants should be done more quickly. Currently, complicated administrative processes and convoluted bureaucracy often become obstacles in the transfer of grants of state property. The informants hoped that this process could be simplified and expedited so that the goods could be immediately used by the rightful grantees. Correspondence between the acquisition value and current value. Other informants pointed out the importance of conformity between the acquisition value and the current value in the transfer of grants of state property. Some items may have decreased in value over time, while the cost of the item remains high. Informants believed that it was important to evaluate and adjust the value of the goods to their current value to ensure that the transfer of grants was carried out fairly and transparently.



Scheme 6 Theme 6: "Informant's description of the transfer of grants of state property that should be"

Expectations of informants in the transfer of grants of state property

As for the expectations of each informant by the category mentioned. Synergy between all interested parties, two informants expressed expectations related to the category of synergy between all interested parties in the transfer of grants of state property. They hope that the government, grant recipients, and other related parties can work together and support each other to achieve optimal results. The good synergy between all parties is expected to minimize conflicts, improve coordination, and create effectiveness in the management and utilization of donated state property.

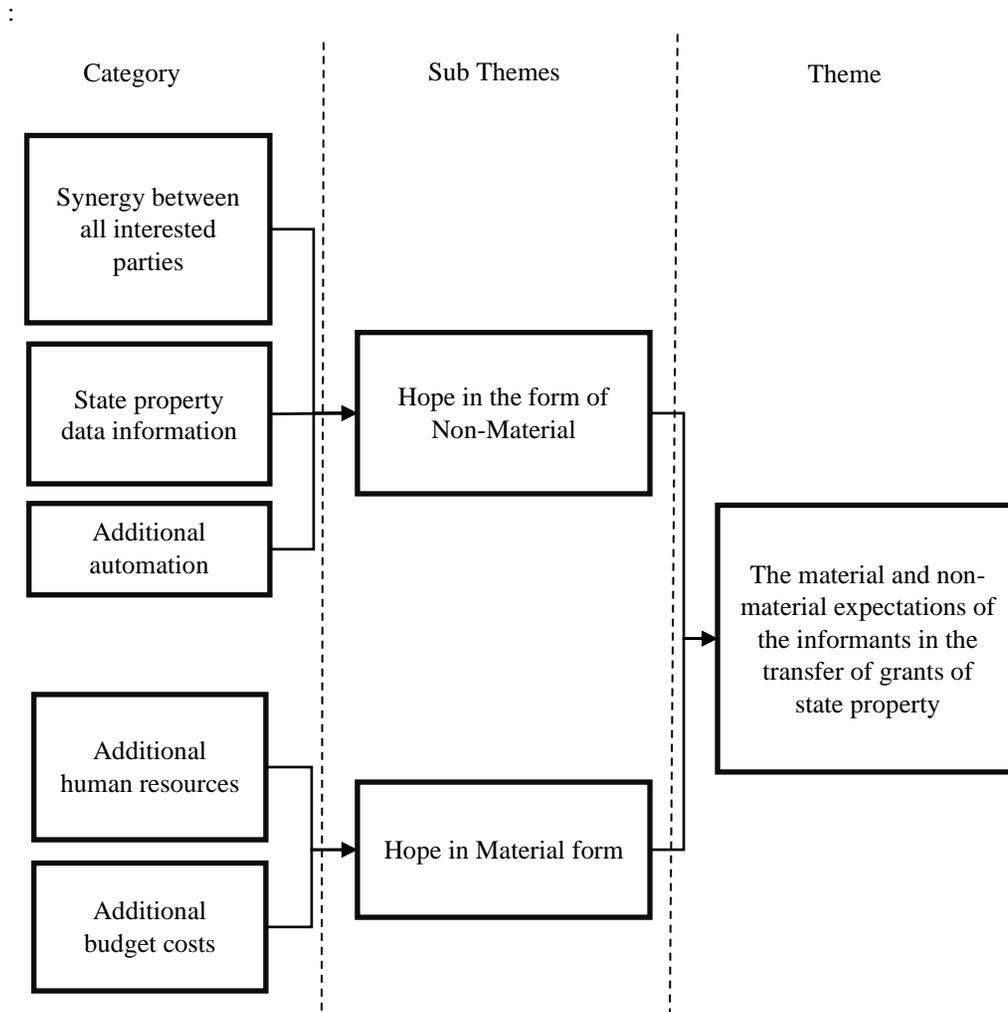
Information Disclosure of Data - data on state property, one informant expressed expectations regarding the category of information disclosure on state property data. This informant hopes that information about the items donated, including related data and documents, can be accessed easily by the general public. With the disclosure of

information, it is hoped that there will be high transparency in the process of transferring grants so that the public can monitor and ensure that the management of state property is carried out properly and by applicable regulations.

In addition to the automation system, another informant expressed hope regarding the additional category of automation systems in the transfer of grants of state property. This informant hopes that there will be the use of more sophisticated technology and information systems to facilitate the process of transferring grants. With a better automation system, it is expected that administration and reporting processes can be carried out more efficiently, reduce human errors, and speed up the completion of the handover process (Bricker-Katz et al., 2013; Cuthbertson et al., 2020; Sahide & Giessen, 2015).

On the theme of material and non-material expectations of informants in the transfer of grants of state property, the second sub-theme is material expectations. Of the four informants, one informant disclosed the category of additional human resources and additional cost budgets and one informant revealed the category of additional budget costs. One informant expressed hope regarding the additional category of human resources in the transfer of grants of state property. This informant hopes that there will be an additional qualified and adequate workforce in managing the transfer of grants. With additional human resources, it is hoped that the transfer process can be carried out more efficiently, tasks can be completed promptly, and supervision over the use of goods can be improved.

Two informants expressed their hopes regarding an additional category of budgetary costs in the transfer of grants of state property. The informants hoped that there would be an adequate addition to the budget to finance the entire grant transfer process. This hope includes funding to search for the location of state-owned goods, carry out physical checks of goods, and activities related to the transfer of grants. With an adequate additional budget, it is hoped that the transfer of grants can run smoothly without significant obstacles.



Scheme 7 Theme 7: "Material and non-material expectations of informants in the transfer of grants of state property"

Conclusion

The transfer of state property is still experiencing several obstacles which have resulted in the transfer not yet being carried out, which can be seen from the findings from the audit results of the Audit Board of the Republic of Indonesia (BPK-RI) for the Ministry of Public Works and Public Housing. This is the background for conducting this research to get an overview of the meaning of understanding and experience of managers and users of state property in the transfer of state property grants that have not been implemented. The method used in this research is the qualitative method. The results of this study identified seven themes, namely: (1) Informants' description of the non-implementation of the transfer of state property grants, (2) Causes of the non-implementation of the transfer of state property grants,

The experiences of managers and users of state property reveal positive and negative, positive feelings when they find out that there is a transfer of state property grants that have not been implemented. Starting from responses that remind, help and also respond normally. Nevertheless, the managers and users of state property as informants are aware of these obstacles and continue to show that they have a good understanding of the transfer process and are trying to deal with it well, while others may still need more support to overcome the existing obstacles. One of the methods used by managers and users of state property is coordinating, managers and users of state property coordinate between the center and the regions.

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