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Administrative Delay and Non-Compliance in Health Operational Fund (BOK) Accountability Reports: An Analysis from the Perspective of the Regional Financial and Asset Management Agency (BKAD) of Sumbawa Regency

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Abstract

The accumulation of Health Operational Assistance (BOK) fund Accountability Reports (LPJ) at the Regional Financial and Asset Management Agency (BKAD) of Sumbawa Regency has become a critical bottleneck in the regional accountability cycle. This study aims to analyze the verification mechanism, identify the root causes of administrative bottlenecks, and formulate mitigation strategies to address reporting delays. Employing a descriptive qualitative approach, data were collected through in-depth interviews with four key informants, direct observation, and documentary analysis of fiscal year 2025 LPJ documents. The findings indicate that the tiered verification mechanism functions as an internal control instrument designed to mitigate information asymmetry, consistent with Agency Theory. However, its effectiveness is impaired by systemic fragmentation arising from the non-integrated concurrent use of the E-Renggar and SIPD RI applications, which compels verifiers to perform repetitive manual reconciliation and inefficient double-input procedures. Through the analytical lens of Stewardship Theory, this study further identifies human resource competency constraints at the Community Health Centers (Puskesmas) level, attributable to the dual roles imposed upon medical personnel who simultaneously serve as financial administrators. This study recommends the harmonization of information systems and a strategic transformation of BKAD's institutional role toward that of a technical facilitator, to preserve

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the integrity of regional financial reporting and mitigate systemic risks to external audit opinions.

Keywords: Administrative Bottleneck, Agency Theory, BOK Fund, SIPD RI, Stewardship Theory.

INTRODUCTION

The accumulation of Accountability Report (LPJ) documents for Health Operational Assistance (BOK) funds at the Regional Financial and Asset Management Agency (BKAD) of Sumbawa Regency represents a critical challenge that impedes the regional government accountability cycle. As the designated final consolidating unit, BKAD verifiers are routinely confronted with large volumes of BOK-related documents that must be returned to originating Technical Implementation Units due to persistent administrative discrepancies. This problem is further compounded by the geographical characteristics of Sumbawa Regency a vast district in which, as observed by Illa and Violita (2025), limited digital infrastructure necessitates a high degree of dependence on physical document flows. This condition constitutes a significant exogenous factor, as information system fragmentation frequently proves insufficient to accommodate the reporting velocity demanded by central government mandates.

These administrative constraints align with the findings of Hanuna and Setiawan (2025), who identify that dual workload burdens at the operational level lead to diminished document accuracy. As further noted by Padi and Rowa (2025), data inconsistencies compel personnel to conduct manual validation in order to verify the correspondence between budgeted allocations and actual expenditure realizations. Parura (2021) reinforces this observation by demonstrating that the absence of sustained technical assistance constitutes a determinant factor that exacerbates reporting delays. The manual verification procedures inherent in the LPJ process represent a critical vulnerability susceptible to human error, which is capable of degrading both the quality and the timeliness of aggregate regional financial reporting.

The internal dynamics of BKAD in managing documents from a diverse array of work units theoretically embody the duality of Agency Theory and Stewardship Theory. From an agency perspective, Jensen and Meckling (1976) explain that information asymmetry between BKAD as principal and implementing units as agents generates elevated monitoring costs, manifested as repetitive LPJ verification procedures. Through the lens of Stewardship Theory, however, Davis et al. (1997) contend that administrative

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failures are not invariably rooted in opportunistic intent but rather in limitations of managerial capacity and digital literacy (Din, 2023; Wewengkang and Poputra, 2025). Accordingly, an effective change management strategy is essential to cultivate organizational resilience through the transformation of digital work culture (Nufuz et al., 2025).

Verification delays at the BKAD level carry serious implications for regional fiscal stability. In accordance with the mandates established by Government Regulation Number 37 of 2023 and Minister of Home Affairs Regulation Number 77 of 2020, the timeliness of accountability reporting is an absolute prerequisite for the disbursement of central transfer funds. Lathifah et al. (2024) and Juliyanti (2023) caution that inaccurate reporting at the consolidation stage will impede public accountability and risk compromising the audit opinion issued by the Supreme Audit Agency (BPK) regarding the Regional Government Financial Report (LKPD).

Although the implementation of the Regional Government Information System (SIPD RI) is expected to function as an acceleration solution, Maharani et al. (2026) note that its effectiveness is critically dependent on data harmonization across work units. Significant technical challenges arise from divergent patterns of information system usage: Puskesmas units must manage two concurrent applications—E-Renggar and SIPD RI—for operational data input and reporting, while BKAD uses only SIPD RI as the basis for final accountability reporting. Within this workflow, BKAD employs E-Renggar exclusively as a fund disbursement monitoring instrument. This functional disconnect compels BKAD verifiers to conduct extensive manual validation to ensure data consistency across both platforms prior to formal endorsement as a regional report.

Suyono et al. (2024) therefore emphasize the importance of checks-and-balances principles, wherein verifiers serve a strategic function as technical facilitators in validating LPJ documents. At the macro level, Putri et al. (2025) and Mozin et al. (2025) demonstrate that transparency and accountability represent the foundational pillars of financial management integrity—a position further reinforced by Maulana (2025), who argues that without adequate financial literacy at the consolidator level, accountability processes risk becoming mere administrative formalities that obstruct the overall effectiveness of budget realization.

The novelty of this study lies in its analytical focus, comprehensively directed at BKAD as the final consolidating unit and ultimate document validation filter at the regional level. In contrast to previous studies predominantly examining the perspective of implementing units, this research explores the administrative bottleneck phenomenon

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directly from the standpoint of district-level verifiers. The original contribution offered is an in-depth analysis of data reconciliation challenges arising from the dual application environment (E-Renggar and SIPD RI) at the Puskesmas level, validated by BKAD through the SIPD RI gateway (Din, 2023; Wewengkang and Poputra, 2025).

The urgency of this study is rooted in the systemic risks posed by verification bottlenecks to regional fiscal stability. As stipulated in current regulations, delays in accountability reporting may trigger the suspension of fiscal equalization fund transfers, with direct implications for the continuity of public services. This issue is rendered more pressing by the dual workload imposed on medical personnel required to enter data on two platforms simultaneously, thereby elevating the risk of human error and data inaccuracy. In the absence of appropriate mitigation strategies, document accumulation at this bottleneck not only disrupts the monthly accounting cycle but also risks compromising the BPK audit opinion on the LKPD. This study is therefore critical as a foundation for formulating technical solutions to safeguard the integrity of regional financial reporting amid existing limitations in digital literacy and human resource capacity.

LITERATURE REVIEW

Theoretical Framework

This study employs Agency Theory as its primary theoretical foundation for examining the complexity of the relationship between BKAD of Sumbawa Regency and the Puskesmas. Within the governance structure of BOK funds, BKAD occupies the position of principal responsible for regional fiscal integrity, while the Puskesmas function as agents managing operational information in the field. This informational gap generates significant asymmetry, as district-level verifiers cannot directly verify the validity of each physical transaction. Consequently, substantial monitoring costs emerge in the form of multi-tiered, repetitive document verification procedures. The accumulation of files on the verifier's desk represents not merely a technical obstruction but the manifestation of the principal's effort to mitigate non-compliance risks through rigorous administrative oversight. This is consistent with Din (2023), who affirms that accountability and transparency are fundamental instruments for minimizing information asymmetry in the management of public funds.

As an analytical counterweight, Stewardship Theory regards operational personnel at the Puskesmas as public servants whose motivations are aligned with the organization's collective goals. Through this perspective, administrative discrepancies

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that generate bottlenecks at BKAD are not interpreted as opportunistic behavior but rather as the logical consequence of limited managerial capacity among medical personnel burdened with administrative duties beyond their primary professional function. This dynamic creates tension between the demands of rigid internal control and the reality of human resource competencies at the operational level. Solutions to verification delays must therefore extend beyond control reinforcement to encompass the optimization of BKAD's institutional role as a facilitator ensuring administrative accessibility (Wewengkang and Poputra, 2025).

Prior Research

Research on BOK fund accountability and technical reporting has been conducted with diverse focal points. Parura (2021) identified that reporting delays are significantly influenced by infrastructure limitations and the absence of continuous technical assistance. Consistent with this finding, Hanuna and Setiawan (2025) highlight that low document accuracy at the Puskesmas level is frequently attributable to the dual workload phenomenon, whereby medical personnel must simultaneously perform administrative and clinical functions.

The effectiveness of information systems has also received considerable attention in recent literature. Padi and Rowa (2025) and Maharani et al. (2026) reveal that the implementation of digital systems such as SIPD RI continues to face data fragmentation constraints. The non-real-time integration of the dual applications (E-Renggar and SIPD RI) prolongs the manual validation cycle, ultimately decelerating regional reporting in aggregate. Meanwhile, Din (2023) and Wewengkang and Poputra (2025) emphasize that data harmonization remains an indispensable prerequisite for credible accountability in BOK fund management. Collectively, this literature demonstrates that obstacles at the implementing unit level exert substantial pressure on consolidating units such as BKAD in maintaining the integrity of regional government financial reports.

RESEARCH METHODOLOGY

Research Approach and Design

This study employs a qualitative approach with a descriptive research design to achieve a holistic understanding of the BOK fund accountability phenomenon based on actual field conditions (Moleong, 2017). This approach enables the researcher to analyze the verification process and document management practices at BKAD of Sumbawa Regency, particularly in addressing data fragmentation between information systems.

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The descriptive method is applied to systematically describe factual information regarding the validation mechanism and mitigation strategies for reporting obstacles, ensuring that the management of public funds can be credibly accounted for (Sugiyono, 2020).

Research Location and Time Frame

This research was conducted at the Regional Financial and Asset Management Agency (BKAD) of Sumbawa Regency, specifically within the division responsible for the verification and consolidation of regional financial reports. The selection of this location was based on BKAD's strategic position as the final consolidating unit (gatekeeper) in the endorsement of BOK fund LPJ documents prior to their integration into the Regional Government Financial Report (LKPD). Data collection was conducted over a two-month period from March to April 2026, with analytical focus on accountability documents from Fiscal Year 2025, in order to capture systemic obstacle patterns within a complete reporting cycle.

Types and Sources of Data

This study utilizes two complementary categories of data sources. Primary data were obtained through in-depth interviews with key informants at BKAD, examining actual workload conditions, technical constraints arising from data reconciliation challenges in the dual-system environment (E-Renggar and SIPD RI), and the influence of human resource competency on verification effectiveness (Parura, 2021). Secondary data were obtained through documentary analysis encompassing BOK LPJ archival documents from Fiscal Year 2025 and relevant regulations, including Government Regulation Number 37 of 2023 and Minister of Home Affairs Regulation Number 77 of 2020, to validate the alignment between fund disbursement data and reporting realizations in accordance with accountability principles (Din, 2023; Wewengkang and Poputra, 2025).

Research Informants

Informants were selected using purposive sampling (Sugiyono, 2020), with selection criteria requiring individuals possessing formal authority and direct experience in the validation of BOK LPJ documents. Table 1 presents the informant profiles.

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Table 1. Research Informant Data

Code	Position / Title	Role in BOK LPJ Verification and Management
I1	Head of Regional Accounting and Reporting Division	Authorizes the Expenditure Payment Order (SP2B) for Puskesmas BOK funds.
I2	Head of Regional Financial Accounting Sub-Division	Examines document completeness (SP2B, SPTJM, General Cash Book/BKU, bank statements).
I3	Head of Regional Financial Reporting Sub-Division	Consolidates and submits the final BOK report to relevant stakeholders.
I4	Regional Financial Accounting Staff	Assists in the examination of supporting documents for BOK accountability reports.

Source: Data Processed (2026)

Data Collection Techniques

Data were collected through three integrated techniques. In-depth interviews were conducted with key informants at BKAD of Sumbawa Regency to explore practitioners' perspectives regarding workload dynamics, administrative adjustments, and inter-platform data synchronization challenges affecting the timeliness of document endorsement. Direct observation was employed through on-site examination of document flows and verifier activities during manual validation, with the objective of identifying critical bottleneck points attributable to information system fragmentation. Documentary study was focused on the review of LPJ archives and technical regulations to validate the consistency between verbal data from interviews and formal administrative facts within information systems (Din, 2023; Wewengkang and Poputra, 2025).

Data Analysis Techniques

Data analysis was conducted qualitatively in accordance with the interactive model of Miles et al. (2014), comprising three systematic stages. Data reduction involved the selection, focusing, and simplification of raw field data, with the researcher concentrating on central themes including patterns of administrative non-compliance, synchronization obstacles between E-Renggar and SIPD RI, and their technical implications for regional

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financial report reliability (Parura, 2021). Data display involved organizing reduced data into descriptive narratives and summary tables of administrative obstacles from Fiscal Year 2025, aiming to transparently map critical points in the report endorsement process (Din, 2023). Conclusion drawing and verification were conducted inductively by interpreting field patterns, with initial findings validated through continuous cross-checking among interview results, observational data, and documentary evidence to formulate credible mitigation strategies for regional financial governance (Wewengkang and Poputra, 2025).

Data Validity Testing

To ensure the credibility and validity of findings, this study applies triangulation techniques. Source triangulation was conducted by comparing information across different levels of authority within BKAD of Sumbawa Regency, from structural officials to technical implementers, to examine the consistency of policy implementation under Minister of Home Affairs Regulation Number 77 of 2020 in response to emerging information asymmetry. Technical triangulation was conducted by contrasting interview results, field observations, and documentary evidence from BOK accountability files for Fiscal Year 2025, validating the alignment between informants' narratives regarding the dual information system environment and factual evidence in physical verification control sheets. Where data discrepancies were identified, member checks were conducted to ensure accuracy and integrity of the research data.

RESULTS AND DISCUSSION

Research Findings

1. Verification Mechanism and LPJ Endorsement Workflow for BOK Funds

The accountability mechanism for Health Operational Assistance (BOK) funds in Sumbawa Regency constitutes a complex bureaucratic process. BOK funds are disbursed directly from the State General Cash Account (RKUN) to the accounts of 26 Puskesmas functioning as technical implementing units. Pursuant to Government Regulation Number 37 of 2023, although the funds do not flow through the Regional Treasury, the Regional Government through BKAD retains full responsibility for oversight and reporting. The analysis of the verification workflow reveals a hierarchical and tiered bureaucratic structure that functions as a risk mitigation instrument for the direct fund transfer policy to Puskesmas. The following interview excerpts illuminate the implementation dynamics of this workflow:

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Interviewer: "How does the coordination flow and document verification mechanism for BOK accountability reports operate until the documents are deemed eligible for BKAD endorsement?"

Informant 1: "We manage BOK reporting through coordination with the District Health Office (Dinas Kesehatan). The 26 Puskesmas submit their reports there first. After the District Health Office verifies them, they issue the SP2B, which is then submitted to us at BKAD for final endorsement."

Informant 3: "Puskesmas bring the General Cash Book (BKU), bank statements, and SPTJM to the District Health Office. They are not permitted to incur expenditures without endorsement from the Regional Treasury (BUD/BKAD). Once the SP2B has been issued, the data enters the consolidation of the Budget Realization Report (LRA)."

The data above reveal the existence of a tiered verification flow that positions the District Health Office as a technical filter, prior to the final endorsement stage conducted by BKAD in its capacity as Regional Treasury Authority (BUD). This pattern ensures that all funds managed by Puskesmas remain traceable within the regional accounting system, despite the decentralized nature of the transmission pathway.

2. Information System Implementation: The Duality of SIPD RI and E-Renggar

This study examined the utilization of digital applications serving as the primary reporting infrastructure. In practice, administrative bottlenecks were identified as a direct consequence of the non-integrated concurrent deployment of these information systems, as illustrated through the following interview excerpts:

Interviewer: "How effective is the concurrent use of SIPD RI and E-Renggar in supporting the validation process?"

Informant 1: "We use two applications: E-Renggar is used only to monitor disbursed funds (fund distribution), while SIPD RI is used for expenditure details (reporting). Verifiers must therefore carefully reconcile data entered in SIPD RI against physical documents and disbursement data in E-Renggar."

Informant 4: "The challenge in SIPD RI is the frequent double-input of data that has previously been processed at the Puskesmas level. The formats also differ between E-Renggar and SIPD RI, requiring us to perform repeated manual validation."

The resulting system fragmentation mandates dual data entry procedures. The functional differentiation between E-Renggar as a disbursement monitoring tool and SIPD

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RI as a reporting database elevates the risk of human error, directly decelerating the final validation process at BKAD, as verifiers are compelled to perform repetitive manual reconciliation to ensure data synchronization between the two platforms.

3. Typology of Administrative Errors and Field-Level Constraints

During field observation, document validity was frequently obstructed by repetitive technical problems originating at the upstream Puskesmas level. The dynamics of these constraints are illustrated through the following interview excerpts:

Interviewer: "Among the many files processed, what obstacles most frequently arise and impede the endorsement process?"

Informant 2: "The primary problem is accuracy. Document attachments are frequently incomplete. When corrections are required, the process becomes protracted—particularly for Puskesmas located in remote areas of Sumbawa Regency."

Informant 3: "Human resources also have a considerable influence. Many financial managers at the Puskesmas are medical personnel performing dual roles. They sometimes have limited understanding of expenditure account classifications or technical accounting principles. This aligns with the condition of minimal continuous technical assistance."

Informant 4: "Discrepancies are still found between figures extracted from the application and those in physical documents. Additionally, there are oversights in formal attributes, such as missing official stamps or signatures."

Table 2. Summary Typology of Administrative Obstacles in BOK LPJ Documents

Obstacle Category	Key Field Findings	Impact on Verification
Technical & Numerical	Numerical inaccuracies (transposition errors) between system outputs and physical documents.	Manual re-reconciliation required by BKAD verifiers.
Formal Attributes	Missing official stamps, signatures, and incomplete attachments.	Document return to originating Puskesmas.

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Human Resource Capacity	Medical personnel assuming dual roles as financial administrators.	Errors in expenditure account classification entries.
Geographical Constraints	Remote Puskesmas locations in the interior of Sumbawa Regency.	Extended duration for physical document correction and resubmission.

Source: Data Processed (2026)

Based on Table 2, the researcher identifies that numerical inaccuracies (transposition errors) are not merely technical oversights but rather consequences of system fragmentation that compel manual reconciliation. The dual workload borne by medical personnel results in divided concentration between clinical service provision and data input across two distinct platforms (E-Renggar and SIPD RI), thereby increasing the frequency of document returns at the BKAD level.

4. Implications for Regional Government Financial Report Integrity

Inaccuracies at the implementing unit level produce cascading effects on the quality of regional government financial report consolidation, as revealed through the following interview excerpts:

Interviewer: "What is the impact of document delays or errors on the integrity of regional government financial reports as a whole?"

Informant 1: "If verification at the lower level is not completed, neither the audited nor the unaudited LKPD can be finalized on time. The deadline for BPK submission is March 31, at which point they examine the details to determine their audit opinion."

Informant 3: "There are no rigid financial sanctions yet, but delays will be clearly reflected in the LKPD preparation. We continuously strive to ensure that reports are completed before December 31 of the current fiscal year."

The data above confirm that BOK fund accountability is a determinant variable for the timely presentation of the LKPD. Verification delays at the district level constitute not merely a technical constraint but a systemic risk capable of impeding the audit process conducted by the BPK. At the macro level, this has the potential to undermine the credibility of regional financial governance and adversely affect the audit opinion received by the Government of Sumbawa Regency.

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DISCUSSION

Verification Mechanism as a Data Quality Assurance Instrument

Based on the analysis of the tiered verification flow at BKAD of Sumbawa Regency, this mechanism is understood as a systematic effort to ensure the accuracy of financial information between the principal (regional government) and implementing units (Puskesmas). Within the framework of Agency Theory (Jensen and Meckling, 1976), this verification process functions as an instrument to reduce information asymmetry through monitoring costs, manifested in multi-layered administrative filters designed to mitigate non-compliance risks. This is consistent with Din (2023), who affirms that transparency and accountability are foundational pillars for mitigating the risk of deviations in the management of health funds. The researcher regards this procedure as an essential preventive measure in accordance with Government Regulation Number 37 of 2023 and principles of checks and balances (Suyono et al., 2024), which position verifiers as strategic facilitators ensuring all reports satisfy formal criteria under Minister of Home Affairs Regulation Number 77 of 2020.

Information System Integration Challenges and Reporting Efficiency

The disconnect between E-Renggar and SIPD RI constitutes the primary external factor generating administrative bottlenecks, as the non-integration of these systems compels verifiers to perform inefficient manual reconciliation—consistent with the digital synchronization obstacles identified by Padi and Rowa (2025). This condition produces double-input procedures that significantly impede verification speed and elevate the risk of numerical inaccuracies (transposition errors) resulting from validation processes susceptible to human oversight. Without adequate information system harmonization through integration policies, the risk of data errors will remain persistent, particularly in regions with geographical challenges and limited digital infrastructure such as Sumbawa Regency.

Human Resource Capacity and Financial Management Dynamics at Puskesmas

Through the lens of Stewardship Theory, administrative non-compliance at the Puskesmas level is interpreted as a consequence of extreme workload conditions rather than opportunistic behavior, given that medical personnel as stewards demonstrate high service dedication while being constrained by minimal accounting specialization. Numerical inaccuracies and formal attribute oversights reflect the dual workload imposed on financial managers who simultaneously perform clinical functions—supporting the

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argument advanced by Hanuna and Setiawan (2025) that report quality is inversely proportional to the dual workload burden. Accordingly, a capacity development approach through continuous technical assistance constitutes a more constructive solution than mere reinforcement of rigid administrative controls for ensuring the integrity of regional financial reporting.

Reporting Synergy for Regional Fiscal Sustainability

The implications of smooth district-level verification are critically determinant for fiscal stability and the sustainability of regional development programs, as timely report consolidation constitutes an important prerequisite for maintaining uninterrupted central fund transfer disbursements pursuant to Government Regulation Number 37 of 2023. Obstacles at the verification stage represent not merely administrative constraints but systemic risks capable of triggering the suspension of equalization funds with direct consequences for public service delivery. Through more precise data reconciliation between the monitoring functions of E-Renggar and the reporting functions of SIPD RI—alongside the cultivation of a collaborative digital work culture between BKAD and Puskesmas—the integrity of regional financial reports can be preserved, enabling the maintenance of the Unqualified (WTP) audit opinion and ensuring transparent, accountable financial governance.

CONCLUSION

This study concludes that the tiered verification mechanism for BOK Fund LPJ documents at BKAD of Sumbawa Regency constitutes a crucial internal control instrument for mitigating information asymmetry in accordance with Agency Theory principles. However, its effectiveness is impaired by the administrative bottleneck phenomenon arising from systemic fragmentation between E-Renggar and SIPD RI applications. Through the analytical lens of Stewardship Theory, primary obstacles at the implementing unit level are attributable not to opportunistic behavior but to accounting competency disparities and the dual workload burden imposed on medical personnel required to manually manage data input across two simultaneous platforms. This condition, compounded by geographical constraints, generates systemic risks in the form of report consolidation delays that, at the macro level, carry implications for the potential suspension of central equalization fund transfers and the risk of a degraded BPK audit opinion on the LKPD as a whole. Based on the research findings, the following recommendations are directed to the Government of Sumbawa Regency through BKAD.

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First, immediate action is recommended to harmonize the reporting system through the development of precise data synchronization standard operating procedures (SOPs) to reduce inefficient double-input procedures between fund disbursement and expenditure detail reporting data. Second, BKAD should transform its institutional role from that of a verification unit to a technical facilitator providing intensive and sustained accounting assistance for Puskesmas financial managers, to address the existing digital literacy gap. Third, strengthening internal controls at the upstream level through independent verification mechanisms prior to physical document submission is urgently required to ensure formal attribute completeness before documents enter the district-level reconciliation stage. For future researchers, it is recommended that the research scope be extended to examine organizational behavior dimensions using the Technology Acceptance Model (TAM), to explore the degree of digital adaptation among health apparatus personnel in the context of the dynamic transformation of public financial governance.

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