
ACCOUNTABILITY FOR THE USE OF STATE PROPERTY: CRITICISM BASED ON THE HAMKA'S AMANAH PERSPECTIVE

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Abstract

This research aims to criticize the accountability of the implementation of the Determination of Use Status (PSP) of State Property (BMN) at the Ministry of Religious Affairs. The research approach uses a qualitative approach. Data sources come from documentation and in-depth interviews with BMN Managers. The data analysis technique uses the Miles and Huberman approach modified with critical reflection from Amanah HAMKA's perspective, including reduction, presentation, and verification based on Amanah HAMKA's perspective in the form of trustworthiness and professionalism. The research results found that BMN management was hampered by several things, namely: (1) professionalism of human resources; (2) limited budget; (3) inaccurate information; (4) unclear duties and functions regulations; (5) low level of leadership concern; (6) low coordination; (7) inadequate internal supervision; and (8) unclear performance targets. In conclusion, the implementation of PSP at the Ministry of Religious Affairs reflects a failure in carrying out Amanah, which, according to HAMKA means being trustworthy and demanding responsibility and integrity. HAMKA emphasizes the importance of fulfilling the mandate to its experts. The principle of trust has not become the main guideline, resulting in a decline in the quality of BMN management. This research is an effort to criticize conventional egoistic and materialistic accountability. It emphasizes a holistic and spiritual accountability approach according to the HAMKA mandate perspective, focusing on trustworthiness and professionalism.

Keywords: Accountability, Amanah, Trustworthy, Professional

INTRODUCTION

State Property (BMN), by the State Treasury Law, is a resource obtained from the state budget or other legal sources to serve the public. BMN is essential in supporting government services, regional interconnection, and infrastructure development (CFRR, 2020, p. 17). In addition, BMN plays a strategic role in fiscal stability, both through the revenue sector by contributing Non-Tax State Revenue (PNBP), and the expenditure sector by ensuring that government asset spending is carried out efficiently and on target.

The Central Government Balance Sheet for 2022 (Audited) shows that fixed assets have a significant portion of total assets, with a composition reaching 54.60% of total assets (Supreme Audit Agency, 2023). This emphasizes the importance of BMN management in determining the government's image in good state financial management, which is reflected in the Central Government Financial Statements (LKPP), which received an unqualified opinion. However, BMN management still faces various classic problems within government agencies, including the Ministry of Religious Affairs. These problems include a lack of human resource skills, limited facilities and infrastructure, inadequate budgets, inadequate guidance and welfare, a lack of a comprehensive policy framework, traditional perceptions that do not prioritize the potential utilization of public assets for state revenues, inefficiencies, data limitations, and limited human resources (Amerieska et al., 2018; Amiri, 2016).

The Ministry of Religious Affairs itself, in its annual financial report, often receives notes from the Supreme Audit Agency (BPK-RI) related to BMN management issues, especially regarding incomplete BMN Use Status Determination (PSP) documents. This finding shows that BMN management in the Ministry of Religious Affairs is not fully accountable. In fact, according to the provisions, Goods Users and/or Power of Goods Users are required to manage and administer BMN properly (Law of the Republic of Indonesia, 2004).

This study aims to criticize the management of BMN, especially in terms of PSP BMN in the Ministry of Religion, from the perspective of HAMKA's Amanah. Amanah, in the Islamic concept, has a meaning that is in line with accountability, which emphasizes the ability to carry out the assigned tasks with full responsibility, but Islamic accountability has a broader purpose, including economic, political, religious, and social goals, and is the duty and responsibility of all Muslims, which can provide rewards if carried out properly or make us accountable to Allah if neglected (Ahmadon et al., 2014; Dauda & Yusha'u, 2017; Prasetyo, 2017). By reviewing BMN management from a trusted perspective, this research is expected to provide new insights into the importance of ethical values in improving accountability and transparency in public asset management.

The application of the principles of Amanah not only includes accountability to humans, but also to God, to encourage government officials to work better, honestly, and transparently. Through this approach, this research seeks to provide solutions to BMN management problems in the Ministry of Religious Affairs and support the achievement of good governance by the desired goals.

REVIEW OF LITERATURE

The management of State Property (BMN) plays a crucial role in supporting public services and ensuring fiscal stability. Previous studies have highlighted persistent challenges in BMN management within Indonesian government institutions, including inadequate

human resources, insufficient budget allocation, weak internal controls, and a lack of regulatory clarity (Amerieska et al., 2018; Amiri, 2016). These shortcomings often lead to inefficiencies and poor asset utilization, particularly in the Ministry of Religious Affairs, which has repeatedly received audit remarks from the Supreme Audit Agency due to incomplete documentation of Use Status Determination (PSP).

While most literature emphasizes administrative and technical aspects of accountability, there is a lack of focus on ethical and spiritual dimensions. In contrast, Islamic accountability particularly the concept of Amanah as emphasized by HAMKA offers a broader, value-based framework that includes trustworthiness, responsibility, and moral integrity. According to HAMKA, fulfilling a mandate (Amanah) is not only a legal obligation but also a spiritual duty, with accountability extending both vertically to God and horizontally to society.

This research addresses the literature gap by integrating Islamic ethical perspectives, especially HAMKA's interpretation of Amanah, into the evaluation of public asset accountability. It highlights the need for a holistic accountability framework that balances technical competence with ethical and spiritual responsibility in BMN management.

RESEARCH METHOD

In this context, researchers use a qualitative approach with an Islamic paradigm to understand the existing reality and analyze it from an Islamic perspective, in order to find explanations for research events based on the perspectives and experiences of natural research objects. The Islamic perspective used is HAMKA's Amanah perspective, which is closely related to Islamic religious teachings and spirituality, where spirituality has a good impact on one's personality and becomes a driving force for human potential in a better direction (Sutoyo, 2015; Yasmin, 2017).

Research design is a systematic framework for conducting research or a design made for activities that will be carried out by researchers (Nurdin & Hartati, 2019). This research seeks to find and describe narratively the activities of individuals or groups and the impact of these actions on their lives (Fadli, 2021). Researchers observed the phenomenon of the implementation of PSP BMN in the Ministry of Religious Affairs through preliminary data and literature review, followed by direct observation and interviews to collect more in-depth data. Informants were selected based on their ability to provide an overview of the implementation of PSP and their accessibility to BMN management. The data obtained were then reduced, verified with applicable regulations, and presented systematically. HAMKA's Amanah perspective was used as an analytical framework to evaluate accountability in the implementation of PSP and provide recommendations for improvements based on religious values to improve accountability and transparency in BMN management at the Ministry of Religious Affairs.

The site of this research is the Ministry of Religious Affairs, including work units in the Regency / City Office of the Ministry of Religious Affairs, the Provincial Office of the Ministry of Religious Affairs, the Central Echelon I Unit, and the Bureau of Finance and BMN, according to the tasks that are their responsibility in the implementation of PSP BMN. Informants in this study are State Civil Apparatus employees assigned to manage BMN in work units in the Ministry of Religious Affairs, both central work units and regional work units. The unit of analysis, which is a certain unit that is the subject of research, includes

individuals and BMN management organizations that have duties and obligations in carrying out the determination of BMN status at the Ministry of Religion (Nurdin & Hartati, 2019, p. 107).

This research used two main data sources: primary and secondary. Primary data sources were obtained directly from the research subjects through in-depth interviews with BMN managers at the Ministry of Religious Affairs. Interviews were conducted either by telephone for time and cost efficiency, or face-to-face for more personalized and in-depth interaction. Interview questions covered the process of PSP implementation, causes of variation in PSP achievement, task execution, knowledge of tasks, budget, facilities, and informants' work motivation. The informants interviewed were individuals who held relevant positions at the time of the interview, so the data collected was expected to be accurate and relevant to the research objectives.

Table 1. Informants

Informant 1	Head of Finance and BMN Bureau
Informant 2	Head of Section at the Bureau of Finance and BMN
Informant 3	Sub-team Head at the Bureau of Finance and BMN
Informant 4	BMN Manager at Echelon I
Informant 5	BMN Manager at Regional Office
Informant 6	BMN Manager at Kankemenag
Informant 7	BMN Manager in the Work Unit

Secondary data sources include data that are not directly obtained from the subject, such as documents from the State Asset Management Information System (SIMAN), journals, regulations, books on BMN accountability and management, HAMKA's works on Tasawuf and amanah, and other relevant sources. The data collection method was conducted in two stages: preparation and implementation. In the preparation stage, researchers determined the objectives, methods, data collection techniques, and target respondents. In the implementation stage, data was collected through in-depth interviews and documentation, including photos, images, and relevant regulations. Interviews were conducted with ASNs who carry out PSP BMN to explore information about accountability, PSP implementation, supporting facilities and infrastructure, and knowledge of applicable regulations. Documentation was used as physical evidence of the implementation of research activities.

In data analysis, processing activities include sorting, grouping, and categorizing data based on certain patterns to make it easier to read and draw conclusions. According to Miles and Huberman (1992, p. 16) this process consists of three stages: data reduction, data presentation, and conclusion drawing. Data reduction involves selecting, classifying, and grouping similar data to simplify the information obtained. In this study, data were collected from various sources such as interviews, PSP achievements, data on the issuance of PSP decrees, BPK reports, and central government financial reports. The next step was to group and summarize relevant data to facilitate analysis.

Data presentation is an important stage in research that involves organizing and compressing information to facilitate conclusions. The data presented comes from interviews with BMN managers and policymakers at the Ministry of Religious Affairs, which are then synthesized. This presentation is expected to illustrate the accountability of PSP implementation at the Ministry of Religious Affairs. Researchers used systematic narratives and direct quotes from informants to strengthen the description. Similar opinions are presented narratively, while differences of opinion are analyzed and compared with applicable regulations to obtain appropriate conclusions.

Concluding describes the results of research based on research problems and theories. Initial conclusions are considered credible if they are supported by valid evidence during research and are consistent with conditions in the field. After data reduction and presentation, researchers conducted verification to ensure the strength of evidence supporting the next data collection process. Irrelevant data were separated, while general and specific issues related to accountability for the implementation of PSP BMN were identified. Preliminary conclusions show the negative accountability of the implementation of PSP BMN in the Ministry of Religious Affairs, examined with accountability theories and regulations, and criticized based on the mandate of HAMKA's perspective.

RESULTS AND DISCUSSION

Theme 1: Organization and Overview of PSP Implementation in the Ministry of Religious Affairs

The Ministry of Religious Affairs, according to Presidential Regulation No. 83/2015, has the task of organizing government affairs in the field of religion. To carry out this task, the Ministry of Religious Affairs carries out various functions, including policy formulation, coordination, BMN management, supervision, and implementation of technical guidance and supervision. Based on Minister of Religious Affairs Regulation number 72 of 2022, there are eleven echelon I units with special tasks, such as Islamic education, public guidance for various religions, namely Islam, Christianity, Catholicism, Hinduism, and Buddhism, organizing Hajj and Umrah, and the Inspectorate General as internal supervision. In addition, there are vertical agencies in 34 provinces and 567 districts/cities that carry out the duties of the Ministry of Religious Affairs in the regions. Each organizational unit in the Ministry of Religious Affairs is responsible for managing the BMN by laws and regulations. The General Secretariat plays a role in coordinating BMN management, the Inspectorate General oversees BMN management, and each Directorate and Agency manages BMN in their respective work units. Good BMN management ensures that the Ministry of Religious Affairs can provide quality services to the community.

The duties as Head of the Bureau of Finance and BMN are guidance, formulating policies, and coordinating between related units in the management of State Property (BMN), from Sabang to Merauke (Informant 1).

The management of State Property (BMN) in the Ministry of Religious Affairs has been regulated through Minister of Finance Regulations number 246/PMK.06/2014 and number 76/PMK.06/2019, which establish PSP as an important element. Despite clear regulations, the implementation of PSP has experienced various obstacles, such as complicated bureaucracy, time-consuming manual processes, and high costs. Until the end

of 2022, the PSP achievement has not reached 80% of all BMN that should be PSPed, with the previous achievement of only 11.34% in 2019.

To overcome this problem, the Ministry of Religious Affairs issued a Decree of the Minister of Religious Affairs Number 607 of 2020, which delegated part of the PSP authority to the Head of the Work Unit. This policy succeeded in increasing PSP achievements to 25.32% in early 2021. In addition, the shift to an online system through the State Asset Management Information System Application (SIMAN) helped speed up the process and improve efficiency. By the end of 2022, the percentage of PSP implementation increased to 63.43%.

KMA 607/2020 has been instrumental in improving PSP implementation by simplifying and shortening the bureaucracy. We continue to evaluate so that the results are maximized (Informant 2).

The implementation of SIMAN enables work units to apply for PSP more efficiently and quickly, reduce reliance on hard copy documents, and minimize administrative costs. This online process not only speeds up processing time but also increases work unit leaders' awareness and attention to the importance of PSP. As such, the Ministry of Religious Affairs has achieved significant improvements in the management of state assets, close to the expected target.

PSP through SIMAN and the issuance of KMA 607 of 2020 implemented PSP very fast. Because it shortens the bureaucracy and makes it easier to implement (Informant 3)

Theme 2: PSP Implementation in Districts/Cities, Regional Offices, Echelon I and Ministries

Accountability for the implementation of PSP within the Ministry of Religious Affairs faces significant challenges. The Head of Office at the Ministry of Religious Affairs acts as the Power of Goods User (KPB) with great responsibility for managing, securing, and maintaining State Property (BMN). However, at the District/City level, limited human resources and high workloads result in less focus on BMN management tasks. In addition, a lack of knowledge and information, as well as a lack of socialization and training related to PSP regulations and procedures, means that responsible employees do not have a sufficient understanding to carry out their duties effectively.

Our manpower is limited, we have a lot of work to do, and there is no free time to work on the PSP (Informant 7).

On the other hand, limited budget support and a lack of attention and direction from leadership exacerbate this situation. Often, BMN managers feel that their duties are not considered important, which hurts their morale and performance. Coordination between work units at the district/city level and the Ministry of Religious Affairs office requires a dedicated budget and time that is often not forthcoming. Lack of socialization and attention from top leadership also contributed to the slow implementation of the PSP, although there have been some mentoring efforts from the central level that have proven that PSP implementation can be faster and more efficient. Overall, improving the quality of BMN management requires better support from leadership, adequate budget allocations, and improved competence and information for BMN managers.

The implementation of PSP and BMN management, indeed the budget is limited, from the beginning, we have not received important information, so it has not been properly budgeted (Informant 6).

The Provincial Office of the Ministry of Religious Affairs plays an important role in carrying out the duties and functions of the Ministry of Religious Affairs at the provincial level, ensuring policies are implemented effectively. However, implementation of BMN PSP is often hampered by a lack of competent human resources, sloppy storage of ownership documents, and BMN disputes. The Administration Section is responsible for BMN management, but coordination between the General Section and the Finance and BMN Sub-sections is often sub-optimal, causing delays in handling problems. Periodic monitoring that has not been routinely carried out also hinders the timely identification and resolution of problems.

The main obstacle is the lack of human resources capable of managing BMN effectively (Informant 5).

As the coordinator, the Regional Office of the Ministry of Religious Affairs faced obstacles in implementing PSP due to the change of structural positions to functional positions which reduced the focus on BMN management. Lack of socialization on the use of online PSP through SIMAN and budget constraints exacerbate the situation. The absence of functional positions equivalent to echelon positions and a reward and punishment system makes employees less motivated in BMN management. These constraints have resulted in the implementation of PSP in the regional work units not being optimal, requiring intervention and technical guidance from the Bureau of Finance and BMN to improve the implementation of PSP in all work units.

The change of structural positions to functional officials reduced the focus on BMN management, as they paid more attention to tasks that had a direct impact on achieving credit scores, and other work was neglected (Informant 5).

At the Echelon I level in the Ministry of Religious Affairs, responsibility for financial management and State Property (BMN) is carried out by work units that include the General Secretariat, Directorates-General, Inspectorate General, and Organizing Agencies. Each of these units, assisted by the Head of General Affairs, is responsible for a range of administrative tasks, including the maintenance and utilization of BMN. However, PSP achievements in central work units are still low, reaching only 47.96% as of July 31, 2022. Factors such as lack of information, complicated bureaucracy, lengthy procedures, and lack of socialization regarding the latest regulations such as KMA 607 of 2020 and the SIMAN application are the main obstacles to the implementation of PSP.

In the past, we were a bit slow to do PSP because the procedure was a bit long, and the time was long (Informant 4).

The Echelon I unit also serves as the coordinator for the implementation of work programs in regional work units, including the implementation of PSP. However, the Ministry of Religious Affairs' organizational regulations do not specifically mention this unit's role in BMN management, leading to confusion and a lack of clear assignments. As a result, there is a lack of attention and direction from organizational leaders, as well as a lack of budget allocation for BMN management-related activities. The impact of this lack of clarity is felt, resulting in a lack of coordination and effectiveness in the implementation of PSP, as well as a lack of internal control and oversight of the process. To improve the performance of PSP implementation, there is a need for more intensive socialization, technical assistance, and the establishment of clear roles and responsibilities in organizational regulations.

The Minister of Religious Affairs Regulation does not mention our duties related to the implementation of PSP. This makes us uncertain in fostering BMN management (Informant 4).

The Minister of Religious Affairs acts as the User of Goods at the Ministry of Religious Affairs, with authority delegated to the Secretary-General. The Secretary-General, supported by the Head of the Finance and BMN Bureau, manages and oversees the use of BMN by regulations. The Head of this Bureau, together with the Head of the BMN Administration, Elimination, and Control Section, is responsible for BMN planning, procurement, maintenance, and elimination.

The Head of BMN Administration, Removal, and Control, assisted by the Head of Sub-Coordination, organizes and monitors the implementation of PSP in the regions, ensuring efficiency in BMN management. Although the SIMAN application helps in the efficiency of the PSP process, the lack of discipline of the BMN PIC and the absence of clear SOPs hinder the approval process.

Technical coaching to improve employee competencies related to PSP is held online and offline. However, budget constraints hinder coaching in distant areas. The policy of transferring ASN positions from structural to functional encourages increased competence, although it creates a lack of synchronization between responsibilities and positions.

Just like other provinces, our BMN management budget is limited (Informant 5).

The implementation of the SIMAN application and the new policy through KMA number 607 of 2020 accelerated the PSP process, with the achievement of PSP BMN reaching 63.43% by the end of 2022. However, budget constraints and the absence of echelon I unit responsibility for guidance hamper the effectiveness of implementation. This transformation encourages ASN to improve competence through training and seminars, although bureaucratic challenges and technical constraints remain.

PSP through SIMAN and the issuance of KMA 607 of 2020 implemented PSP very fast. Because it shortens the bureaucracy and makes it easier to implement (Informant 3)

The PSP Implementation Report emphasizes the importance of accountability in the management of State Property (BMN) by the Government of Indonesia, which is regulated in the Minister of Finance Regulation No. 207/PMK.06/2021. This report supports planning, follow-up, performance evaluation, and improvement of BMN governance, and provides a comprehensive view of the condition and use of BMN. The Wasdal report is prepared in stages, starting from the Power of Attorney of the Goods User to the Goods User as the highest compiler, but experiences obstacles in manual processes without online applications, diverse understanding, and lack of attention from the leadership. Improvement efforts were made through socialization, training, and coordination, although challenges remain, including delays and inaccuracies in data, as well as the absence of strict sanctions. The Ministry of Religious Affairs strives to ensure timely and accurate report preparation to improve accountability and transparency in BMN management.

From the description of the implementation of PSP in the Ministry of Religious Affairs, it can be summarized that the obstacles that occur at each level of implementation are BMN management at various levels of the organization, from work units to echelon I, facing various obstacles that affect effectiveness and efficiency. At the work unit level, the main constraints include limited human resources (HR), minimal knowledge and information, and

limited support and budget. In addition, there are gaps between data and systems, as well as a lack of implementation of work plans that impact optimal BMN management.

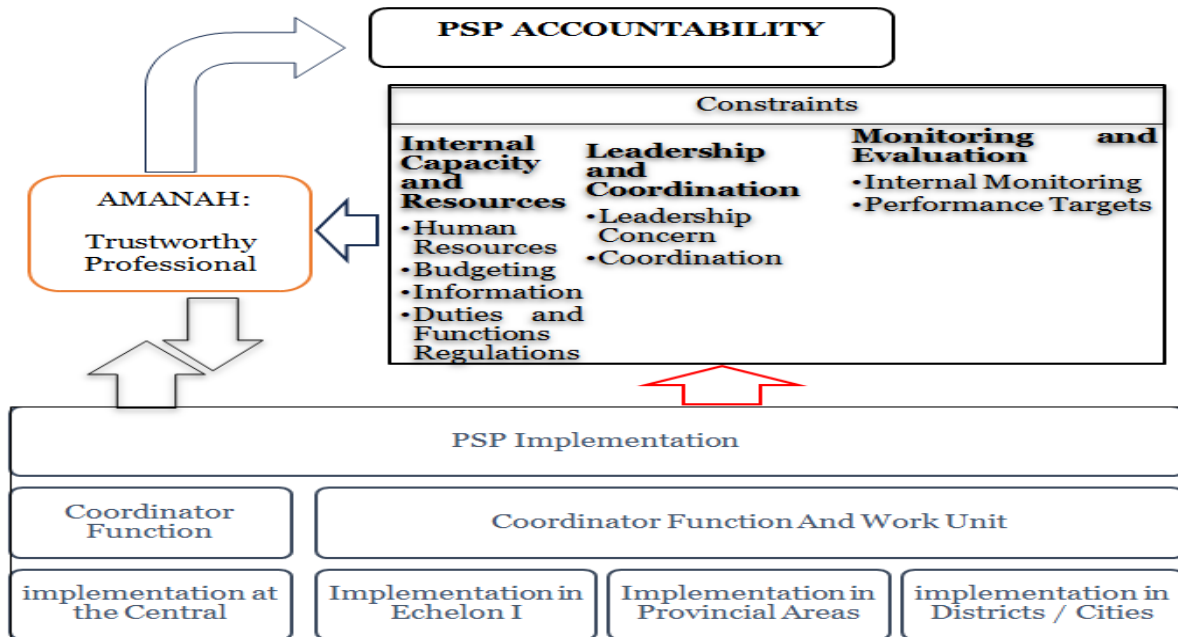
At the district/city level, the main challenges include limited human resources, incomplete ownership documents, and a lack of inter-unit coordination and regular monitoring. This hampers effective and comprehensive BMN management efforts. Provinces face excessive workloads, a lack of socialization of the PSP implementation system, and a minimal understanding of BMN management regulations. Lack of leadership attention and incomplete job descriptions of BMN management functions also add to the complexity of the problem.

Coordinators at various levels also face challenges such as a lack of information and HR competencies, limited budgets, and a lack of coordination and socialization. The change from structural to functional positions equivalent to echelon IV is not well accommodated, there is no reward or punishment system, and the lack of budget and skilled human resources further exacerbates the situation. In echelon I, BMN management is not clearly stated in the Minister of Religious Affairs regulation, lack of leadership attention, lack of budget, and ineffective socialization are also major obstacles. The absence of clear performance targets and poor internal control further compound the problems in BMN management.

To achieve the level of accountability in BMN management, organizations must overcome the limitations of human resources (HR) and the lack of knowledge related to BMN management, lack of support and attention from the leadership, budget limitations, and gaps between data and systems. In addition, less routine coordination and monitoring as well as unclear and detailed functional task regulations add to the complexity of the problem in achieving the expected accountability.

It can be illustrated that if the Ministry of Religious Affairs is to achieve accountability for the implementation of the PSP, then the flow is as follows:

Figure 1. PSP Implementation Accountability Flow



From the flow picture shows that the implementation of the PSP at the central level acts as a coordinator, while at Echelon I, Regional Offices, and Ministry of Religious Affairs offices at the district/city level, the role is to coordinate and implement in the field. To achieve the desired level of accountability, various obstacles need to be overcome. Key challenges include limited internal capacity and resources at various levels, a lack of effective leadership and harmonious coordination between units, and suboptimal monitoring and evaluation. To overcome these obstacles, applying the principle of trustworthiness based on Hamka's perception of trustworthiness and professionalism is essential. By doing so, the Ministry of Religious Affairs can improve transparency, efficiency, and effectiveness in the implementation of PSP, ensure better management of State Property (BMN), and achieve expected accountability.

CONCLUSION

Implementation Constraints PSP

From the results of observations and interviews with informants who are directly involved in managing the implementation of PSP BMN, several main obstacles hinder the process. Internal capacity and resource constraints in the implementation of PSP BMN in the Ministry of Religious Affairs include Human Resources (HR), budget, information, and task and function regulations. First, the lack of professionalism of HR leads to indiscipline and negligence, which adversely affects team and organizational performance. Second, inadequate budgets limit effective coaching and socialization, so employees in the regions do not receive adequate training. Third, poorly communicated information resulted in a lack of understanding of PSP procedures and requirements at the work unit level. Fourth, unclear task and function regulations created confusion about responsibilities and authority, resulting in overlapping tasks, role conflicts, and unclear workflows, which hampered accountability and limited flexibility and innovation.

Leadership and coordination constraints in the implementation of BMN PSP in the Ministry of Religious Affairs include a lack of leadership concern and weak coordination. Lack of leadership concern for the implementation of PSP results in a lack of effective direction, support, and supervision, which has an impact on low employee motivation and performance. Weak coordination between related units means that important information is often not conveyed appropriately or on time, leading to misunderstandings and discrepancies in task execution. This impedes efficient and effective workflow and reduces the organization's ability to respond quickly to challenges and changes.

Monitoring and evaluation constraints in the implementation of PSP BMN in the Ministry of Religious Affairs include inadequate internal oversight and the absence of clear performance targets. Inadequate internal oversight often leads to delays in document verification and decision approval, hampering operational efficiency. In addition, in the absence of specific and measurable performance targets, it is difficult for organizations to evaluate the extent to which performance has achieved desired results, affecting employee motivation and reducing accountability in achieving organizational goals. In this case, an improved monitoring system and better determination of performance targets are needed to increase the effectiveness and efficiency of the implementation of PSP BMN in the Ministry of Religious Affairs.

HAMKA's Criticism of PSP Implementation

According to HAMKA, Amanah or trustworthiness is a concept that symbolizes trust and responsibility (HAMKA, 2001a; 2015). When work unit leaders pay little attention to their responsibilities, especially in allocating budgets and conducting internal controls, trust in their ability to carry out these mandates decreases. Lack of attention to their work can create the impression that leaders are irresponsible or unconcerned about the success of the work unit's functional duties. Inadequate budget allocations and lack of internal controls reflect a failure to ensure that procedures and policies are properly followed.

HAMKA also emphasized that regulations are a crucial instrument in regulating the work mechanism of the organization. (HAMKA, 1985). Vagueness in these regulations can confuse organizational members about their responsibilities regarding BMN management, resulting in different interpretations and inconsistent execution of tasks. Therefore, it is important for leaders to always act with honesty and a strong commitment to the welfare of society, ensuring that every decision and action is taken for the common good.

HAMKA also interpreted Surah Al-Baqarah verse 58 by emphasizing the importance of fulfilling the mandate to the experts. Fulfilling the mandate means carrying out duties and responsibilities with integrity, honesty, and competence. (HAMKA, 1985, 2001). When the mandate is given to the right person, the expected results will be achieved well, and public trust can be maintained. Conversely, violations of this trust principle can lead to injustice, chaos, and distrust among the public. Therefore, ensuring that trusts are given to people who are worthy and capable of holding them is crucial to maintaining fairness, competence, and integrity in the performance of duties.

From the analysis above, it can be concluded that the implementation of PSP BMN in the Ministry of Religious Affairs faces various obstacles that hinder its effectiveness and efficiency. These obstacles include unclear regulations, lack of professionalism of human resources (HR), inadequate budgets, lack of supervision, weak coordination, poorly conveyed information, no clear performance targets, and the existence of regulations on the duties and functions of organizations that are not appropriate. All of these reflect a failure to carry out the mandate well, which according to HAMKA means trustworthiness and demands high responsibility and integrity. HAMKA emphasized the importance of entrusting trust to experts and that trust is a fundamental principle in stable and effective governance. Lack of leadership attention, inappropriate budget allocation, and weak supervision show that the principle of trust has not become the main guideline in the implementation of PSP BMN. The inability to carry out this mandate results in a decline in the quality of BMN management, which can damage the integrity and reputation of the organization and reduce public trust.

For the obstacles and problems that occur in the implementation of PSP BMN) in the Ministry of Religious Affairs, strategic steps are needed to improve and optimize existing processes. To overcome these obstacles, here are some suggestions that can be implemented to improve the effectiveness and efficiency of BMN management. First, improving organizational regulations to develop and clarify regulations related to BMN management so that each employee has clear guidance on their duties and responsibilities. Second, improving HR professionalism through training and professional development to ensure that every employee has high skills and work ethics. Third, an additional budget to carry out effective coaching and socialization to all regions, ensuring an adequate budget to support the necessary programs and activities. Fourth, implementation of stricter supervision to ensure all procedures and policies are followed correctly, avoiding delays in PSP implementation.

Fifth, improved coordination between relevant units through effective communication and a structured coordination system. Sixth, the socialization of information on PSP procedures and requirements must be conveyed clearly and effectively to all work units through routine training, counseling, and the dissemination of comprehensive information materials. Seventh, set specific, measurable, and achievable performance targets to motivate employees and increase focus on achieving desired results. Finally, revising the organization's task and function regulations to clarify the responsibilities and authorities of each member of the organization will increase accountability and reduce the potential for overlapping tasks and role conflicts.

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