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Stewardship Governance-Based Accountability in the Preparation of Unit Price Standards in Bojonegoro Regency

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ABSTRACT

This study aims to analyze stewardship-based accountability in the preparation of the Unit Price Standard (SSH) in Bojonegoro Regency, emphasizing four primary indicators: trust, commitment, collectivity, and responsibility. The research uses a descriptive, qualitative approach through in-depth interviews, observations of the Desk forum, and scrutiny of documents such as the SSH preparation SOP and SSH data for Fiscal Year 2025. The results show that stewardship principles have begun to be integrated into the SSH preparation process, although their practical implementation is not yet fully optimal. Trust is reflected in the transparency of information and honesty of employees, but is still limited by the inconsistent data quality of OPDs. Commitment is evident in officials' readiness to work beyond regular hours and their quick response to revisions, but is hampered by substantial workloads and tight deadlines. Collectivity emerges in cross-OPD teamwork in the Desk forum, although not all OPDs present comprehensive supporting evidence. Procedural accountability appears strong through the existence of SOP and official SSH documents, while substantive accountability is strengthened through Inspectorate supervision and data correction mechanisms. In conclusion, stewardship governance has provided a positive direction toward a more transparent and responsible work culture. However, it still requires strengthening the data system, increasing technical capacity, and shortening the preparation timeline.

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1. INTRODUCTION

In Indonesia, one of the technical instruments in question is the Unit Price Standard (SSH), which serves as a guideline for preparing regional agency work plans (RKA). Presidential Regulation regulates this to promote uniformity and accountability in budget planning. Presidential Regulation No. 33 of 2020 establishes the Unit Price Standard (SSH) as an essential reference to ensure that regional budget planning is more realistic and accountable (Nizarsyah & Priyanto, 2023). In the context of SSH

preparation, economic activities are reflected in the determination of unit prices for goods and services that serve as the basis for meeting OPD expenditure needs in the administration of local government. Therefore, the accuracy and relevance of unit prices are crucial in ensuring efficiency and accountability in regional budgeting (Uzhma et al., 2024). However, various studies and empirical findings indicate that the implementation of SSH at the local government level does not always operate as intended. Previous research has identified discrepancies between established unit prices and local market conditions, limited updating of price data, and differing technical interpretations among Regional Apparatus Organizations (OPDs) but involves repeated interactions of incentives and technical assessments.

These conditions are also evident in the practice of SSH preparation in Bojonegoro Regency. Preliminary observations and interviews reveal that not all OPDs submit complete and consistent supporting documents, the quality of price survey results varies, and repeated adjustments to expenditure specifications and units are often required to align them with program needs and budgeting regulations. This situation indicates that the existence of regulatory frameworks alone is insufficient to ensure accountability in SSH preparation without the support of responsible bureaucratic practices, effective inter-organizational coordination, and strong commitment from public officials to maintain data quality and verification processes.

The high complexity of developing Unit Price Standards (SSH) at the regional level requires not only a technical process but also a bureaucratic value system that ensures accountability. (Amerieska et al., 2023) Technical accountability practices, such as price verification, resource documentation, and revision mechanisms, depend on officials' commitment to preparing and overseeing Unit Price Standards (SSH). If employees only perform their duties formally, the validity of the Unit Price Standards (SSH) may be compromised. Therefore, research that examines *stewardship governance aspects* (integrity values) as the basis for accountability is essential.

The Unit Price Standard (SSH) serves as an essential tool for managing regional finances, aiming to ensure efficiency, transparency, and accountability in public budget development (Keputusan Menteri, 2024). However, the implementation of the Unit Price Standard (SSH) has often been procedural, relying on administrative and technocratic methods that have ignored the ethical and moral principles of the officials involved. (Achmad, 2012) In reality, preparing the Unit Price Standard (SSH) requires not only accurate price calculations but also honesty, accountability, and moral dedication as true public responsibility (Purba & Silitonga, 2022). In this regard, *Stewardship* is an appropriate theoretical basis because it highlights the importance of values such as trust, loyalty, and moral awareness for officials in performing public duties (Donaldson & Davis, 1991). Officials in Bojonegoro Regency act as stewards or managers of public trust.

The concept *of stewardship governance* describes how public officials fulfill their mandated responsibilities, prioritizing collective welfare over individual desires (Hernandez, 2012). This theory, when applied to the development of the Unit Price Standard (SSH) in Bojonegoro Regency, emphasizes the importance of accountability rooted in moral principles and integrity, going beyond mere administrative tasks (Putu et al., 2024). The value of trust fosters collaborative work without strict supervision, commitment focuses on optimally achieving organizational goals, collectivity enhances synergy across work units, and accountability strengthens professional responsibility for public policy outcomes.

However, scientific papers specifically linking *stewardship governance* to the technical stages of developing the Unit Price Standard (SSH) remain very limited. (Iry et al., 2023) The majority of research on *stewardship focuses* on the broader organization, internal control framework, or financial reporting quality rather than on the technical aspects of unit price planning at the Bojonegoro Regency level (Keputusan Bupati Bojonegoro, 2024). Research on internal control and organizational culture provides important findings on the impact of Leadership on accountability quality, but rarely explains the

detailed mechanisms for verifying prices and updating the Unit Price Standard (SSH) database. This gap needs to be filled through contextual research conducted in Bojonegoro.

The situation in Bojonegoro Regency is an appropriate case study, as the Regional Secretariat's Development Administration Section plays a crucial role in developing the Unit Price Standard (SSH) for all regional government agencies. However, this process remains hampered by accountability, due to various issues such as the lack of a centralized price data storage system, the lack of synchronization between Regional Government Organizations (OPDs), and the habit of deadline-oriented work completion without regard for the moral responsibility of the apparatus (Keputusan Bupati Bojonegoro, 2020). Technical factors such as human resource skills, Leadership support, and market data accessibility also influence the quality of the Unit Price Standard (SSH).

This research stems from differences in research that encompass three main points: empirical, theoretical, and methodological. Empirically, very few studies have specifically examined accountability in the technical process of preparing Unit Price Standards (SSH), even though this instrument is crucial in ensuring the efficiency and transparency of regional finances. Most previous studies have focused more on accountability in budget management, without delving deeper into the ethics and moral responsibility of employees in the technocratic stage of preparing Unit Price Standards (SSH). From a theoretical perspective, previous studies have tended to use agency theory to explain the relationship between leaders and subordinates in government. (Mei et al., 2025) Therefore, values such as trust, loyalty, integrity, and moral responsibility, which are at the core of stewardship theory, have not been widely used to understand employee behavior in local government environments. (Amanda & Henny, 2022) Meanwhile, from a methodological perspective, qualitative research that provides an in-depth description of employees' moral values in carrying out accountability remains minimal. Most previous studies used quantitative methods, focusing on measuring formal signs rather than on accountability as a form of moral responsibility towards society's interests.

Up to this point, most investigations into public bureaucratic accountability have been primarily influenced by the agency theory approach, which emphasizes hierarchical control systems involving superiors and subordinates (Hsu & Zhang, 2025). In contrast, this study introduces a new perspective that highlights the importance of values such as trust, loyalty, integrity, and responsibility among government officials, who are viewed as stewards or managers of public trust (Keay, 2017). By integrating stewardship values into the technocratic context of SSH formulation, this study provides concrete evidence that governance methods grounded in ethics and moral accountability can strengthen public accountability at the local government level. The novelty of this study is also evident in its practical contribution, which illustrates the potential of stewardship governance as an alternative framework for enhancing honest, open, and service-focused government administration. (Farmasi, 2020) It is hoped that this finding will broaden the theoretical scope of governance management while providing policy implications to improve the integrity and accountability of local bureaucracies throughout Indonesia. Theoretically, this research will develop stewardship governance for a particular field of public administration, namely the Preparation of Unit Price Standards (SSH), thereby adding to the literature on the relationship between organizational values and budget planning outcomes. In practice, this research can serve as a basis for the Bojonegoro Regency Government to improve the price verification process, increase database updates, and build an internal learning system to prevent technical knowledge from being lost when employees change. In addition, the suggestions that arise are expected to strengthen public confidence in the use of regional budgets.

This study analyzes how accountability based on stewardship governance is implemented in the preparation of the Unit Price Standard (SSH) at the Regional Secretariat of Bojonegoro Regency by examining practices of trust, commitment, collectivity, and accountability in desk discussions, data verification, and internal supervision, as well as identifying the main constraints affecting the quality of SSH preparation, and make practical, sustainable policy recommendations.

2. METHOD

This study uses a qualitative, descriptive method to gain a deep understanding of the implementation *of stewardship governance* to maintain accountability in the preparation of the Unit Price Standard (SSH) in Bojonegoro Regency. (Creswell, 2007) This approach is grounded in the context of the phenomenon being studied, emphasizing the moral principles, behavior, and practices of bureaucratic organizations in preparing the Unit Price Standard (SSH). The primary focus of this study is to determine the extent to which values such as trust, loyalty, integrity, and responsibility are realized in the execution of tasks by employees involved in preparing the Unit Price Standard (SSH) (Sugiyono, 2019).

The research informants were determined through a *purposive sampling strategy*, namely the selection of informants based on their specific roles and understanding of the research topic. The primary informants consisted of the Head of the Development Administration Section, chosen because his main task is to coordinate the planning, implementation, and control of development programs, including the preparation of the Unit Price Standard (SSH) as a basis for the effective use of regional budgets. The Head of the Development Administration Sub-Section, chosen as informants because they were directly involved in the technical process of developing, verifying, and evaluating the Unit Price Standard (SSH) documents, allowing them to offer operational perspectives on how the principles *of Stewardship Governance* are used to ensure accountability. Furthermore, several staff of the Development Administration Section were also included to learn more about how the values of trust, commitment, collectivity, and responsibility are practiced in the implementation of daily tasks. Additionally, staff of the Regional Inspectorate were selected as additional informants because their task is to conduct internal supervision of the regional apparatus, including assessing accountability and compliance with the principles of good governance.

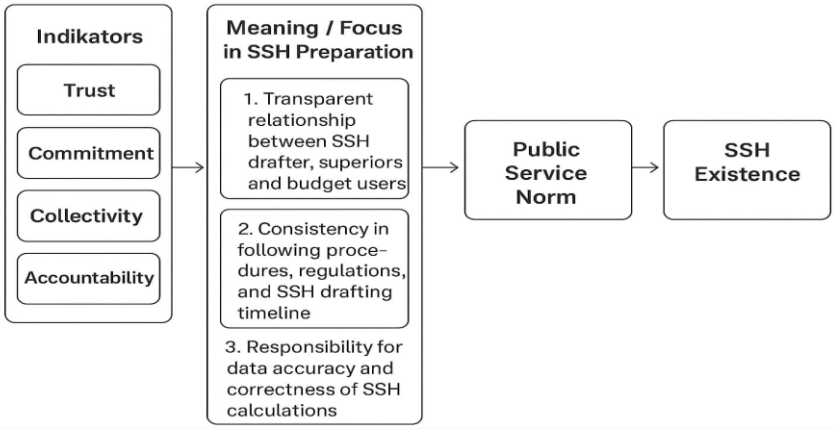
Data were collected through in-depth interviews, direct observation, and documentation analysis of the 2025 Unit Price Standard (SSH) document, price verification reports, and local construction administration guidelines. The data analysis technique refers to the model (Huberman, 2014), that involves three main steps: data reduction, data presentation, and conclusion drawing. Data validity was maintained through the use of various sources and methods, as well as *member checks* to ensure the accuracy of the interpretation of interview results.

3. RESULTS AND DISCUSSION

To illustrate how stewardship governance operates in the SSH preparation process, this study maps the stages of accountability from initial data collection to final validation. The stewardship-based accountability framework used in this study reflects interactions among OPDs, the technical drafting team, and the Inspectorate as the internal supervisory body.

The framework shown in this study illustrates stewardship-based accountability in the preparation of Unit Price Standard (SSH) in Bojonegoro Regency, highlighting interactions among OPDs, the technical drafting team, and the Inspectorate as the internal supervisory body. To facilitate understanding of the process flow and the interactions among the actors involved, this section first presents a visual illustration of the stewardship-based accountability mechanism in SSH preparation.

Figure 1. Process in Stewardship Governance-Based Accountability in the Preparation of Unit Price Standards in Bojonegoro Regency



Source: Data Processed From Research Results, 2025

The implementation of Stewardship Governance principles in the preparation of the Unit Price Standard (SSH) in Bojonegoro Regency has not been fully implemented, although the local government has made various efforts to strengthen the values of public accountability as stipulated in (Keputusan Bupati Bojonegoro, 2025). The stages of preparing the Unit Price Standard (SSH), which are carried out annually, serve as an essential guide for all Regional Apparatus Organizations (OPD) in planning and implementing regional development programs (Riani et al., 2022).

The application of the stewardship principle in this situation requires officials involved to demonstrate thoroughness, honesty, and moral responsibility, ensuring the proposed unit prices truly reflect fair, transparent, and efficient market conditions. Officials are expected to act as stewards of the public interest, not merely as administrators, so that the results of preparing the Unit Price Standard (SSH) can be accounted for professionally and ethically.

However, various obstacles remain in its implementation that hinder the optimal application of the stewardship principle, such as delays in collecting price information from each regional government agency (OPD), a lack of cooperation and communication between sectors, and poor technical coordination during the price data verification process (Porda et al., 2024). This situation indicates that, although the policy objectives emphasize accountability and transparency, the implementation of the Stewardship Governance principle still requires strengthening coordination, administrative order, and the moral integrity of implementing officials.

Based on the findings, stewardship governance has begun to shape accountability in the preparation of the Unit Price Standard (SSH) in Bojonegoro Regency. Practically, the Bojonegoro Regency Government needs to continuously optimize the basic sectors that serve as the foundation for establishing the SSH, as these sectors function as the main reference for Regional Apparatus Organizations (OPDs) in preparing the Work Plan and Budget (RKA), ensuring uniformity of unit prices for expenditures, and enhancing the efficiency, effectiveness, and accountability of regional budgeting (Maulidah & Arisanti, 2025).

3.1 Trust

A key aspect of Stewardship Governance implementation relies on the application of the principle of trust. In general, a foundation of mutual trust has been established among Bojonegoro Regional officials during the collection and verification of price data. Internal transparency and open lines of communication between departments, particularly between the Development Administration Section, the primary actor in the development of the Unit Price Standard (SSH), and the Bojonegoro Inspectorate, the internal supervisor in the Unit Price Standard (SSH) development process, are responsible for building this trust. This aligns with findings (Amanda & Henny, 2022) suggesting that

working relationships built on trust can strengthen steward behavior that focuses on organizational rather than personal interests.

In Bojonegoro Regency, trust in the process of preparing the Standard Unit Price (SSH) serves as a moral and social foundation that maintains employee integrity.

> "*Principles such as honesty, transparency, and fairness are consistently instilled throughout the development of the Unit Price Standard (SSH). Employees view trust not simply as a relationship between individuals, but rather as a moral obligation to maintain the credibility of the data compiled.*" (AN, Head of Development Administration)

These ethical values are embedded in the work culture, fostering a sense of personal and collective responsibility. Trust is evident in daily work practices. During Desk activities, employees from various Regional Apparatus Organizations (OPDs) openly present supporting evidence, including market survey results, purchasing documents, and technical notes. There is no tendency to hide data or manipulate information, as all parties recognize that developing the Unit Price Standard (SSH) requires complete transparency.

However, trust in Bojonegoro is not implemented unthinkingly. The discovered mechanism demonstrates a *"Trust But Verify" pattern*, indicating mutual trust in employee integrity while still requiring concrete evidence to support decisions. In the Desk forum, employees readily interrogate data sources and demand comprehensive clarity regarding the price survey methodology. This attitude makes trust not only moral but also technocratic. This means that trust is valued, but verification remains mandatory.

The Inspectorate is further strengthening systemic trust through a supervisory approach that prioritizes coaching over punishment alone. Interviews indicate that the Inspectorate emphasizes.

> *"Employee integrity and transparency are essential components of oversight. This approach ensures employees feel supported, not repressively supervised."* (PT, Internal Supervisor)

This coaching pattern fosters mutual trust and ensures that the SSH preparation process is supervised in accordance with professional standards, while still allowing room for improvement.

However, observations also indicate that trust has not fully bridged the gap in documentation inconsistencies between Regional Apparatus Organizations (OPDs). Some regional apparatus organizations (OPDs) submitted documents without providing sufficient evidence, hindering verification. In such situations, other employees continued to maintain trust, but discussions became less effective. This indicates that trust needs to be strengthened with uniform standards of evidence to prevent data quality disparities.

In general, trust in Bojonegoro has developed robustly, serving both as a moral value and a work culture. However, to maintain the validity of SSH, trust requires systemic strengthening through standardized evidence, Standard Operating Procedures (SOP), and enhanced internal audits, ensuring that moral integrity remains aligned with the technical accuracy of data.

From the explanation above, it can be concluded that trust in the process of developing the Unit Price Standard (SSH) in Bojonegoro Regency was created through a combination of employee moral values and technical data verification mechanisms. Employees demonstrated openness in sharing information, acted honestly in conveying survey results, and were willing to provide input for improvement. The application of the *"trust but verify"* principle illustrates that trust is not simply given, but is built through openness of information and the provision of strong supporting evidence from each Regional Apparatus Organization (OPD). The Inspectorate's role, which prioritizes coaching, also helps strengthen systemic trust among work units. However, trust remains hampered by differences in data quality across OPDs, so uniform standards of evidence are still needed. Overall, trust has become an ethical and social foundation, but it still requires technical improvements to ensure data quality.

3.2 Commitment

The level of dedication demonstrated is also a crucial element influencing the successful implementation of accountability in the preparation of the Unit Price Standard (SSH). Employees demonstrate their commitment by meeting deadlines when completing tasks and by upholding honesty regarding the price data they process. However, price data updates that occur concurrently with the regional budget planning cycle create work-related stress. This situation reinforces the perspective offered by (Hernandez, 2012), who states that stewardship requires substantial intrinsic drive and a sense of ownership of the organization's goals, especially when faced with a heavy administrative workload.

Employees demonstrated their commitment to preparing the Unit Price Standard (SSH) through their high level of dedication to completing all stages of the process, despite encountering various obstacles.

> *"Employees are willing to work outside of normal business hours, quickly correct data errors, and pay full attention to any corrections proposed by the Inspectorate."* (AR, Head of the Development Administration Sub-Section)

This commitment is more than just administrative compliance; it is an internal motivation grounded in a sense of responsibility for the quality of the data produced. This commitment reflects the principle of stewardship: serving not out of coercion but out of moral awareness.

Staff members' prompt response to corrections also indicates that commitment is not limited to the initial stage but continues throughout the document improvement process. Observations show that staff members quickly follow up on revisions, adjust documents, and gather additional evidence as needed. This proactive behavior demonstrates that staff members are focused on quality outcomes rather than simply completing administrative tasks. This ongoing commitment is crucial to maintaining consistent SSH data quality.

Interviews with the Inspectorate, which acts as an internal oversight body, reinforce this picture. The Inspectorate observed that employees within the Regional Apparatus Organization typically demonstrate prompt and diligent action when addressing identified corrective actions.

> "*When we provide feedback, Regional Apparatus Organizations (OPDs) typically resolve the issue promptly, often within the same day. This demonstrates their genuine desire to achieve a satisfactory resolution."* (PT, Internal Supervisor)

This statement highlights that employee dedication is not only evident in their actions but is also recognized by supervisors as a demonstration of their commitment to maintaining data quality.

However, this dedication faces substantial structural obstacles. The tight regional budget cycle often results in the development of Unit Price Standard (SSH) under tight deadlines. This situation leads to extraordinary, hastily conducted verification sessions, which, in turn, reduces the thoroughness of data audits conducted by Regional Apparatus Organizations (OPD). Observations indicate that some pricing decisions are made through brief discussions rather than fully articulated analysis. This situation creates a conflict between the need for quality and the pressure of time constraints.

Besides time pressures, limited human resources (HR) also impact the effectiveness of commitment. In some cases, a single employee is responsible for managing multiple tasks simultaneously, including field surveys and data entry. The heavy workload means that strong commitment doesn't always translate to final data quality. Employees maintain their moral obligation, but technical skills and resource constraints prevent them from consistently maintaining peak verification quality.

From the data above, it can be concluded that employee commitment was strong throughout all stages of the SSH development process. This commitment was evident in their willingness to work overtime, respond quickly to feedback, and demonstrate accountability for data accuracy. This level of commitment was shown from the initial stage and persisted through document revision and

refinement. Internal monitoring also confirmed that employees responded promptly and thoughtfully to correction notices, demonstrating significant intrinsic motivation. However, this dedication faced challenges due to organizational pressures, including tight deadlines and limited human resources, leading to an unbalanced workload. Thus, while employee personal commitment was relatively high, institutional support remained crucial to ensure that this dedication translated into optimal, consistent SSH results.

3.3 Collectivity

The main issue identified was the challenge of collaboration among the Development Administration Section, the Inspectorate, and other technical units, which is often out of sync due to differences in data-collection timing and varying perceptions of market prices. Nevertheless, initiatives to improve synergy are underway, using cross-sector technical meeting forums that foster a spirit of collective work. These results align with findings (Schillemans & Bjurstrøm, 2020) that confirm the effectiveness of stewardship governance in public organizations depends on the strength of networks and collaboration between bureaucratic units.

Figure 2. Physical and Non-Physical Report Desk Activities 2025

This image shows a joint desk activity between the Bojonegoro Regency Regional Secretariat, specifically the Development Administration Section, and various Regional Apparatus Organizations (OPDs). This desk activity is a crucial step in the data verification and validation process for the preparation of the Standard Unit Price (SSH). In this forum, each OPD submits physical and non-physical reports related to the proposed prices of goods and services as a basis for preparing the Unit Price Standard (SSH) for the current budget year.

The desk implementation is carried out in a coordinated and participatory manner, where a team from the Development Administration Section clarifies, confirms, and checks the conformity of price data with supporting evidence such as market survey results, proof of purchase, and other technical documents submitted by each OPD. The goal is to ensure that all data entered into the SSH system is valid, reasonable, and accountable from both administrative and accountability aspects.

This desk also serves as a means of inter-sectoral communication, bringing together various bureaucratic elements, including representatives from regional government agencies (OPD), the Inspectorate, and the technical team compiling the SSH. This forum facilitates open discussions regarding questionable data, price differences between OPDs, and the compliance of unit price components with regulatory guidelines. Thus, the desk serves not only as an administrative process but also as a tool for internal control and the creation of collective transparency.

From a Stewardship Governance perspective, the desk's activities reflect the values of collectivity, accountability, and integrity within the local government apparatus. Implementers work not individually but collaboratively to ensure the accuracy and credibility of the SSH preparation results.

This collaboration demonstrates a shared commitment to transparent, efficient, and public-interest-oriented governance.

Therefore, the implementation of desk reports on both physical and non-physical in Bojonegoro Regency is a real example of the application of the principle of accountability in the preparation of SSH, where each step can be traced, accounted for, and carried out openly through collaboration between the Development Administration Section and all related OPD.

The interview results showed that collectivity was the main driving factor in the success of compiling the Unit Price Standard (SSH) in Bojonegoro Regency.

> *"The formulation of the Standard Unit Price (SSH) was achieved through collaborative efforts across various agencies, one of which was the Regional Inspectorate. Each phase, from price data collection to final validation, was carried out through collective coordination, managed in technical forums or joint Desk Evaluation Session (DES) meetings. This demonstrates a sense of unity that is essential in achieving organizational goals."* (WH, Development Administration Staff)

However, challenges arose when some regional government agencies (OPDs) failed to provide comprehensive supporting documentation. This lack of preparedness hampered the dynamics of discussions. Ultimately, some resolutions were reached through administrative negotiations, rather than based on robust evidence analysis. This demonstrates that despite a strong sense of unity within the group, technical preparedness was inconsistent across all areas.

Differing views on pricing among OPDs pose another challenge. Some agencies rely on recent field surveys, while others still use outdated purchasing records. Lengthy discussions often ensue, but they highlight how group dynamics serve as a mechanism for aligning perceptions.

> *"Collaborative action is also reflected in the openness between agencies in exchanging information and jointly correcting errors. Strong coordination between the development administration and the inspectorate prevents data replication or price variations between units. Through effective communication, each party feels equal responsibility in maintaining the quality of the Unit Price Standard (SSH) results. This collective value also strengthens the principle of Stewardship Governance, where personnel operate not only for their own units, but also for the benefit of the entire organization."* (PT Staf Inspektorat).

More broadly, the spirit of collectivism is also reflected in the relationship between local governments and communities. Through public consultation, outreach, and community involvement in providing input on pricing information, the process of developing the Unit Price Standard (SSH) has become more inclusive and open. Thus, the value of collectivism in this context extends beyond inter-departmental coordination to include collaboration between the government and the public as a form of shared accountability.

From the explanation above, it can be concluded that collectivity is built through an incentive coordination mechanism in a desk forum, which brings together the Development Administration Section, Regional Apparatus Organizations, and the Inspectorate. This forum serves as a space for data synchronization, price clarification, and alignment of technical perceptions, ensuring that the preparation of the SSH is carried out through cross-sector collaboration. The value of collectivity is clearly visible in the open exchange of information, the ability to resolve differences in price perceptions through dialogue, and the willingness to improve data collectively. However, challenges arise when several Regional Apparatus Organizations present without complete evidence, which hinders the rhythm of discussions and reduces the effectiveness of togetherness. Overall, collectivity is a major strength in the preparation of the SSH, but its effectiveness depends on the technical readiness and discipline of all Regional Apparatus Organizations involved.

3.4 Accountability

The accountability element stands out as a key indicator for upholding transparency in the preparation of the Unit Price Standard (SSH). Interviews demonstrate their recognition of the need for greater transparency regarding unit prices, although achieving full access remains a work in progress.

Reporting mechanisms and documentation of the results of how the Unit Price Standard (SSH) was prepared are readily available through the regional financial information system. Still, there has been no comprehensive public communication about it (Rudolf, 2024). This suggests that accountability relies not only on administrative reporting but also on public involvement in monitoring how things develop. This method reinforces the notion of stewardship governance, which functions as a value system emphasizing moral duty and ethical public service.

The existence of a formal document that serves as a legal basis, technical guideline, and control mechanism at each stage of preparation demonstrates accountability in preparing the Unit Price Standard (SSH) in Bojonegoro Regency. The SSH document for the 2025 Fiscal Year, established by a Regent's Decree, is one of the most critical instruments. This document includes thousands of unit-price items, organized by account codes, technical specifications, and job classifications that apply nationwide. The completeness and detail of the document demonstrate that the SSH preparation process is more than just an administrative task; it is a public accountability process with well-defined standards, mechanisms, and calculation bases. This 2025 SSH document ensures that all Regional Apparatus Organizations (OPD) have the same reference for submitting price proposals, thereby minimizing subjectivity and increasing the transparency of the process.

The Regent's Regulation establishes a Standard Operating Procedure (SOP) for preparing the Unit Price Standard (SSH), which plays a crucial role as a measure of procedural accountability. This SOP outlines the work stages, from proposal submission and survey data collection to file review, clarification, revision, and final determination. This workflow provides an orderly framework that allows each action to be tracked and accounted for. Observations during the file review process revealed that the drafting team adhered to this SOP, such as consistently requesting survey evidence from Regional Apparatus Organizations (OPD) before prices could be verified. The SOP also serves as a control tool, ensuring that pricing decisions are not made solely by the drafting team but rather through standardized steps. Thus, accountability is demonstrated not only through the final output of the SSH document but also through a work process that consistently adheres to official guidelines.

Interviews with the drafting team revealed that accountability is often challenged by changes in the quality of data provided by Regional Apparatus Organizations (OPDs). *"There are still several OPDs that attach survey evidence that is incomplete or does not comply with the established format standards."* (AR, Head of the Development Administration Sub-Division). This situation prompted the drafting team to seek clarification and request corrections before pricing could be established. This process became a practice of deep accountability because the team did not immediately trust the existing data; instead, it evaluated the logic and accuracy of the data before including it in the Unit Price Standard (SSH) document.

> *"There are times when some OPDs provide values that are too low or too high when compared to the previous year's standards, so a more detailed examination is needed."* (H.E., as staff of the Development Administration Section).

These findings demonstrate that accountability serves as an internal quality control mechanism for the accuracy of data submitted by regional government agencies (OPDs). Accountability is also impacted by the extensive technical work involved in the verification process. The 2025 SSH file comprises thousands of detailed values that the drafting team must individually examine. The verification burden increases because each item must be verified with survey evidence attached by the OPD.

> *"These details required the team to work overtime at several stages to ensure that no details were missed in the research."* (AF, as Development Administration Staff).

This demonstrates that responsibility stems not only from documents or Standard Operating Procedures (SOP), but also from workers' commitment and thoroughness in carrying out complex

technical processes. This significant burden also underscores the importance of organizational support, including equitable task distribution and employee technical capacity building.

From the Inspectorate's perspective, which serves as an internal supervisor, accountability is an important factor in preparing the SSH.

> *"Additional clarification is needed on certain price items due to the discovery of differences between the survey evidence provided by the Regional Apparatus Organization and the fair market price standards."* (PT, as Internal Supervisor).

The Inspectorate provides corrective notes on these specific items and directs the team to revise the document accordingly. This internal oversight mechanism ensures that the SSH preparation not only adheres to formal standards but is also scrutinized by independent oversight mechanisms within the local government. The Inspectorate's notes are then forwarded to the Regional Apparatus Organization (OPD) for correction, forming a complete accountability cycle: the OPD compiles the data, the team verifies it, the Inspectorate makes corrections, the OPD corrects, and the team sets the price.

Based on the desk results, accountability is indeed implemented in practice, as evidenced by comparisons with the Standard Operating Procedures and SSH documents. The use of the 2025 SSH document as a price-comparison tool, the implementation of Standard Operating Procedures as a workflow guideline, and the involvement of the Inspectorate as a supervisor all demonstrate that the SSH preparation process is not carried out haphazardly. Every pricing decision can be traced back through survey documents, evidence of clarifying communications, and records of data revisions made by Regional Apparatus Organizations (OPD). Thus, accountability in the preparation of the SSH is not only administrative but also substantive and procedural. It includes accuracy, transparency, multi-layered verification, and strong documentation.

Broadly speaking, the explanation above can be concluded that accountability in the preparation of the Unit Price Standard (SSH) is evident in the existence of official documents such as the Standard Operating Procedure for preparing the Standard Unit Price and the SSH document for Fiscal Year 2025. The Standard Operating Procedure ensures that each section has a definite, traceable procedural basis. At the same time, the 2025 Unit Price Standard (SSH) document serves as an official result that can be checked and as a comparative measure for all Regional Apparatus Organizations. Accountability measures are also evident in the layered verification of the Regional Apparatus Organization survey evidence, the drafting team's data corrections, and the Inspectorate's observations that provide notes for improvement. This method embodies a comprehensive chain of accountability starting from the Regional Apparatus Organization, the drafting team, and the Inspectorate. Although accountability has been running well, its quality is still affected by the inconsistent data completeness of Regional Apparatus Organizations and the significant burden of technical verification. Thus, accountability in Bojonegoro is substantive and in accordance with procedures, but still requires strengthening in terms of administrative order and support for a better data collection system.

The findings of this study indicate that all data collected through observations, interviews, and document analysis are complementary in explaining accountability practices in the preparation of the Unit Price Standard (SSH) in Bojonegoro Regency. Observational data show that desk forums function as the primary arena for identifying inconsistencies in price data, clarifying expenditure specifications, and adjusting units to ensure alignment with program needs and budgeting regulations. These findings confirm that SSH preparation is not merely an administrative process but involves intensive interactions and repeated technical assessments.

Interview data with drafting actors and internal supervisors reinforce these observations by revealing dynamics of trust, commitment, and moral responsibility throughout each stage of the process. Public officials do not merely comply with formal procedures but also demonstrate openness to correction, willingness to revise data, and commitment to maintaining price accuracy. Nevertheless, the interviews also reveal challenges, including the unpreparedness of some OPDs in providing

supporting documents and time pressures arising from tight budget cycles, which affect the depth and intensity of technical verification.

Meanwhile, documentary data in the form of the SSH preparation Standard Operating Procedures (SOP) and the SSH document for the 2025 Fiscal Year illustrate both formal and substantive dimensions of accountability. The SOP serves as a procedural guideline that ensures each stage of the process is traceable and auditable, while the SSH document represents tangible evidence of the final output reflecting layered verification, correction, and internal supervision. The linkage between the SOP and the SSH output underscores that accountability lies not only in regulatory compliance but also in the quality of the outcomes produced.

Overall, the data consistently demonstrate that accountability in the preparation of SSH in Bojonegoro Regency is shaped by a combination of formal mechanisms and stewardship governance values. Trust, commitment, collectivity, and accountability interact in practice, although their effectiveness is still influenced by the readiness of OPD data, the technical capacity of public officials, and time constraints. These findings highlight the importance of strengthening data management systems, enhancing inter-organizational coordination, and providing institutional support to ensure more sustainable public accountability in SSH preparation.

4. CONCLUSION

This study demonstrates that stewardship-based accountability has been implemented in the development of the Unit Price Standard (SSH) in Bojonegoro Regency. However, it has not yet reached the ideal level of performance. The four stewardship indicators, namely trust, commitment, collectivity, and accountability, are essential components that shape the operational characteristics in the Unit Price Standard (SSH) development process. The results of this study explain how moral values, integrity, and public responsibility form the fundamental basis for the technical stages of cost standard development.

In terms of trust, this study indicates that transparency of information, integrity in conveying survey results, and the practice of mutual review in desk forums serve as moral foundations that strengthen synergy between staff and regional government agencies (OPD). However, this level of trust is not yet fully stable due to persistent inconsistencies in the survey evidence submitted by several regional government agencies. Therefore, technical validation procedures are still needed to ensure data accuracy.

From a commitment perspective, officials demonstrated strong loyalty through their willingness to work outside of regular working hours, their responsiveness to corrections, and their thoroughness in examining documents through to the final stages of correction. Internal supervisors from the Inspectorate also acknowledged these positive indications of dedication. However, this dedication was often hampered by pressing deadlines, heavy workloads, and limited human resources, resulting in lengthy validation processes that were not always completed.

Indicators of collectivity are evident in the collaborative efforts across local government agencies and the active role of the Desk forum, which serves as a platform for dialogue, clarification, and alignment of perceptions. However, the collective work of this team depends on the readiness of Regional Apparatus Organizations (OPDs) to provide comprehensive supporting documentation. Incomplete preparation by certain agencies slows down the data harmonization process and the preparation of the final document.

Regarding accountability, research shows that formal and procedural elements are emphasized. The Standard Operating Procedure (SOP) document for the preparation of the SSH and the SSH document for Fiscal Year 2025 serve as accountability instruments, ensuring that all stages are carried out in a standardized, transparent, and auditable manner. Furthermore, substantive accountability is strengthened through data correction practices, multi-layered verification, and Inspectorate oversight.

However, the varying quality of agency data and the high technical demands on the preparation team remain significant challenges in ensuring the accuracy of thousands of price components.

Overall, this study confirms that stewardship governance principles have begun to be integrated into the process of developing the Unit Price Standard (SSH) in Bojonegoro Regency. However, their implementation is not yet uniform across all actors and stages. Strengthening the digital system for price data collection, improving staff technical skills, ensuring complete documentation from local government agencies, and improving timelines are necessary to ensure continued public accountability. These findings provide theoretical value by broadening the understanding of how stewardship is applied in the technocratic context of cost standard development, while also offering practical implications for strengthening governance in future regional budget planning.

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