

Optimization of Regional Government Property Utilization through a Loan-for-Use Scheme: Governance and Legal Compliance in Pidie Regency

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ABSTRACT

This study analyzes the optimization of Regional Government Property management at the Financial Management Agency of Pidie Regency, focusing on utilization through loan-for-use arrangements, governance, and legal compliance. The study employs a descriptive qualitative approach involving eight purposively selected informants representing asset-management, utilization, information-system, and supervisory functions. Data were obtained through in-depth interviews, non-participant observation, and a review of asset-management and evaluation documents covering the 2022-2024 period. The findings show that loan-for-use arrangements support efficiency in the use of public facilities but continue to face problems involving delayed returns, asset discrepancies, and the predominance of administrative supervision. At the same time, the conformity between physical assets and administrative records increased from 69% in 2022 to 91.7% in 2024, based on 1,278 asset samples evaluated. The study concludes that optimization requires standardized procedures, strengthened personnel capacity, digital-data integration, risk-based supervision, and compliance follow-up integrated into a single control cycle.



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INTRODUCTION

Regional Government Property (Barang Milik Daerah, BMD) constitutes a public resource with administrative, economic, and social functions because it supports the operation of government and the delivery of public services. Accordingly, regional asset management should not be understood merely as an accounting-recording activity; rather, it must be situated within a governance framework that ensures legal certainty, efficiency, transparency, accountability, and the sustainability of asset utilization. Runiawati (2017) emphasizes that the utilization of BMD entails putting assets to productive use without changing their ownership status, while Setiabudhi (2019) demonstrates that sound asset management must be aligned with the principles of good governance. In the same context, Purba and Aziza (2019) regard fixed-asset management as an important element of local-government accountability and the optimization of public benefits derived from regional assets.

From a normative perspective, BMD management is governed by Minister of Home Affairs Regulation No. 19 of 2016 on Guidelines for the Management of Regional Government Property, as subsequently amended by Minister of Home Affairs Regulation No. 7 of 2024. At a more general level, changes to the framework for managing state and regional property are also stipulated in Government Regulation No. 28 of 2020. These regulatory reforms reinforce the need for BMD management to go beyond administrative compliance by incorporating performance indicators, control mechanisms, and accountable utilization arrangements. Therefore, loan-for-use arrangements must be supported by clear documentation, traceable control over the assets concerned, orderly return procedures, and supervision that ensures the assets remain under the control of the regional government.

The utilization of BMD becomes particularly important when assets are not being used optimally by one unit while another Regional Apparatus Organization (Organisasi Perangkat Daerah, OPD) requires facilities to deliver public services. In such circumstances, a loan-for-use arrangement can serve as an efficiency instrument because the regional government can optimize existing assets without immediately increasing procurement expenditure. However, these benefits arise only when

utilization is conducted in an orderly and measurable manner. Sanjaya and Jumanah (2018) found that suboptimal BMD utilization may result in the loss of potential economic benefits and weak asset safeguarding. Widiastuti and Risandewi (2020) likewise highlighted the need for asset-empowerment strategies supported by potential mapping and adequate governance, while Zaini (2021) emphasized that outdated asset data and the limited use of available utilization mechanisms constitute recurring problems in BMD optimization.

Findings from studies across various regional governments show that asset-management problems generally concern administration, inventory, legal-status certainty, utilization, and coordination among asset managers. Labasido and Darwanis (2019), for example, found that fixed-asset management in Aceh Province had not fully complied with the required processes and supporting documentation. Wartuny (2020) identified similar problems in the implementation of the asset-management cycle in Southwest Maluku Regency. From an optimization perspective, Fahrial and Hadi (2020) demonstrated the importance of identifying physical condition, legal aspects, economic value, and the appropriateness of utilization before the government determines a strategy for the assets under its control. Taken together, these findings indicate that successful asset management depends heavily on the government's ability to link administrative records with the physical condition and actual use of assets.

Digital transformation offers opportunities to strengthen this linkage, but the use of information systems does not automatically resolve governance problems. Haura et al. (2021) showed that the success of SIMDA BMD is determined, among other factors, by information quality and user satisfaction. Tamelab et al. (2021) found that SIMDA BMD can facilitate asset management, although it still requires adequate operating procedures and regular data updating. Nadia and Budiarto (2021) demonstrated that regulatory compliance, internal control systems, and information systems are associated with the quality of BMD management. In the context of Bandung City, Putra et al. (2022) found that the effectiveness of SIMDA BMD continues to be influenced by system quality, information quality, supporting infrastructure, and user acceptance, whereas Artedi and Surya (2022) showed that internal control and the SIMDA BMD application affect the quality of fixed-asset administration.

The need to strengthen governance is also evident in more recent studies. Periansya et al. (2022) emphasized that asset optimization requires systematic BMD management. Ekawati et al. (2023) showed that safeguarding fixed assets requires consistent inventorying, maintenance, and supervision. Premaiswari and Digdowiseiso (2023) highlighted the importance of accountability in legal actions concerning BMD, while Sari et al. (2023) demonstrated that procedural conformity does not necessarily mean that asset utilization has been optimized. At the operational level, Sanjaya et al. (2024) again identified problems in the utilization of BMD through lease and loan-for-use arrangements, while Hamsah (2024) showed that the governance of asset information systems must be continuously monitored so that the data genuinely support control processes.

These conditions are relevant to BMD management at the Financial Management Agency of Pidie Regency. The research data indicate that asset utilization through loan-for-use arrangements has been employed to address shortages of facilities across OPDs, yet its effectiveness remains suboptimal. Of the transactions reviewed, 66.7% involved delayed returns and 50% showed discrepancies in the assets or their specifications. At the same time, physical supervision has not been conducted intensively because of budgetary and personnel constraints, although the conformity between physical assets and administrative records improved from 69% in 2022 to 84% in 2023 and 91.7% in 2024, based on 1,278 asset samples evaluated. This phenomenon reveals a governance paradox: data-control capacity has improved, while utilization discipline and compliance with loan-for-use mechanisms remain weak.

Based on the mapping of previous research, recent studies reveal three lines of inquiry that remain largely separate. Sanjaya et al. (2024) examined BMD utilization through lease and loan-for-use arrangements in Kediri Regency, but their primary focus was the implementation of asset utilization. Hamsah (2024) examined SIMDA BMD governance using the COBIT 5 framework, thereby emphasizing information-system evaluation rather than compliance in loan-for-use transactions. Meanwhile, Premaiswari and Digdowiseiso (2023) focused on accountability in the transfer and disposal of BMD. What has not yet been explained in an integrated manner is the relationship among loan-for-use discipline, compliance with documentation and time limits, the quality of physical supervision, the capacity of officials, and improvements in asset-data accuracy. The novelty of this study lies in integrating governance and legal-compliance dimensions to explain the paradox observed

in Pidie Regency: physical-administrative accuracy has improved, yet delayed returns and asset discrepancies continue to occur. Accordingly, this study aims to analyze the implementation of BMD utilization through loan-for-use arrangements at the Financial Management Agency of Pidie Regency, assess the accompanying capacity-building, supervision, and control mechanisms, and formulate an optimization model linking procedures, officials' capacity, data integration, risk-based supervision, and compliance follow-up.

RESEARCH METHOD

This study employs a descriptive qualitative approach focusing on the management practices of Regional Government Property at the Financial Management Agency of Pidie Regency, particularly asset utilization through loan-for-use arrangements. A qualitative approach was selected because the study not only assesses administrative achievements but also examines processes, organizational behavior, procedural compliance, inter-OPD coordination, and constraints affecting the implementation of asset management. The analysis is situated within a BMD governance framework encompassing utilization, capacity building, supervision, and control, and is linked to the applicable regulatory provisions governing BMD management.

Informants were selected through purposive sampling using inclusion criteria based on direct involvement in decision-making, administration, utilization, information-system operation, supervision, or asset control. The eight key informants consisted of the Head of the Financial Management Agency of Pidie Regency, the Head of the Regional Assets Division, the Head of the Inventory and Valuation Subdivision, technical implementation staff, the SIMDA BMD administrator, an Inspectorate auditor, the Head of the Health Office, and the Head of the Education Office as asset users. This composition was chosen to ensure functional representation of asset managers, system operators, internal supervisors, and user OPDs. Informant adequacy in this study is understood in terms of functional representation and consistency of information across sources rather than statistical representation. The source manuscript does not document a formal saturation indicator; therefore, the study does not claim theoretical saturation.

This study obtained primary data through in-depth interviews and non-participant observation in units responsible for asset management. Secondary data were obtained through a review of Regional Government Property reports, loan-for-use documents, data on the conformity between the physical condition and administrative records of assets, and relevant laws and regulations. The identifiable scope of the secondary data in the manuscript covers asset evaluations for the 2022-2024 period. The empirical units of analysis consisted of documented loan-for-use transactions and 1,278 asset samples used in the physical-administrative evaluation. Documents were selected when they were directly related to utilization status, asset identity, duration, handover, reconciliation, or inspection results. The proportion of delayed returns and asset discrepancies was calculated by dividing the number of transactions in each category by the total number of transactions reviewed and multiplying by 100%, whereas the figures of 69% (2022), 84% (2023), and 91.7% (2024) represent the proportion of asset samples whose physical condition corresponded with the administrative records in each evaluation year. The underlying number of transactions (n) for the figures of 66.7% and 50% is not stated in the source draft and must be verified against the transaction records before the manuscript is submitted for publication.

The analysis was conducted interactively through four interrelated stages: data organization, thematic data condensation, presentation of findings, and conclusion drawing and verification. Interview data were grouped into the themes of utilization, capacity building, supervision, control, and constraints, and were subsequently compared with observation results and documents concerning the same objects. The trustworthiness of the findings was maintained through source and method triangulation by comparing statements across informants and examining their consistency with observations and documentary evidence. The legal analysis assessed the conformity of management practices with Government Regulation No. 28 of 2020 and Minister of Home Affairs Regulation No. 19 of 2016, as amended by Minister of Home Affairs Regulation No. 7 of 2024.

RESULTS AND DISCUSSION

The findings show that asset management at the Financial Management Agency of Pidie Regency has developed unevenly across different dimensions. Administrative control has improved

substantially, whereas utilization through loan-for-use arrangements and physical supervision continue to exhibit important gaps. A summary of the principal findings is presented in Table 1.

Table 1. Summary of Findings on BMD Management in Pidie Regency

Dimension	Main finding	Empirical indicator	Analytical meaning
Utilization	Loan-for-use arrangements help address facility shortages among OPDs, but return discipline and asset conformity remain weak.	66.7% were returned late; 50% did not match the recorded asset/specification. The underlying number of transactions (n) must be verified against the source records.	Efficiency has not yet been accompanied by procedural compliance.
Capacity building	Consultations and SIMDA BMD training have been provided, but they remain largely reactive and are not yet supported by integrated internal SOPs.	Technical guidance and day-to-day consultation are available.	Individual capacity has not yet been fully transformed into organizational capacity.
Supervision	Administrative verification is more dominant than physical inspection.	Physical audits are constrained by budget and personnel limitations.	The risk of discrepancies between records and actual conditions remains.
Control	Reconciliation and cross-verification have improved data conformity.	69% (2022); 84% (2023); 91.7% (2024) across 1,278 asset samples.	Indicates improvement in record-keeping discipline and control mechanisms.

Utilization through Loan-for-Use and Compliance in Asset Control

Utilization through loan-for-use arrangements has generally provided administrative and fiscal benefits because OPDs requiring facilities can use available assets without having to undertake immediate new procurement. This finding is consistent with Runiawati (2017), who positioned BMD utilization as an instrument for optimizing asset functions without transferring ownership. From a governance perspective, these benefits are also consistent with the concept of asset efficiency discussed by Sanjaya and Jumanah (2018) and Zaini (2021), namely that assets financed by regional public funds should generate optimal benefits for government administration and public-service delivery.

The principal problem lies in implementation discipline. Delayed returns in 66.7% of the transactions reviewed indicate that time-control mechanisms have not been implemented consistently, while discrepancies in assets or specifications in 50% of transactions indicate a risk of broken traceability between documentary records and the actual assets. Normatively, Article 30(3) of Government Regulation No. 28 of 2020 requires loan-for-use arrangements to be implemented on the basis of an agreement containing, at a minimum, the parties, the type/area/quantity of the assets, the duration, the borrower's responsibility for operational and maintenance costs, and the rights and obligations of the parties. At the technical level, Article 155 of Minister of Home Affairs Regulation No. 19 of 2016, as amended by Minister of Home Affairs Regulation No. 7 of 2024, sets the maximum loan-for-use period at five years and requires an application for extension to be submitted no later than two months before the loan period expires. Article 157(2) likewise requires the agreement to state the identity of the parties, the type/area/quantity of the assets, and the duration, while Articles 161 and 167 link the agreement to the transfer of the asset through an Official Handover Report (Berita Acara Serah Terima, BAST) and impose obligations concerning maintenance and safeguarding. Within this regulatory framework, delayed returns constitute a deviation from the agreed time limits and control mechanisms, whereas asset discrepancies indicate weaknesses in matching the agreement, BAST, asset records, and actual conditions. However, the term 'loan-for-use between OPDs' in the research data must be interpreted cautiously because Article 153(1) of Minister of Home Affairs Regulation No. 19 of 2016 places loan-for-use within relationships between the central government and regional governments or among regional governments. Accordingly, this study uses the term as it appears in the

administrative practice identified in the field while emphasizing the need to verify the legal classification of each transaction so that it is not conflated with temporary-use mechanisms within the same regional government.

The findings from Pidie Regency are similar to those of Sanjaya et al. (2024), who showed that BMD utilization through lease and loan-for-use arrangements still requires stronger administration and greater compliance among implementing actors. Sari et al. (2023) likewise demonstrated that formal procedural conformity does not necessarily lead to optimal asset utilization. The distinctive feature of the Pidie case is that the problem concerns not only the level of utilization but also the government's capacity to ensure that borrowed assets are returned on time and correspond to the recorded objects. This implies that optimization should be measured not merely by whether assets are used, but also by the quality of the asset-control cycle from handover, utilization, and monitoring through to return.

Capacity Building for Officials and the Sustainability of Organizational Capacity

The Financial Management Agency of Pidie Regency has undertaken capacity-building activities through technical consultations and training in the use of SIMDA BMD for asset administrators. These practices demonstrate an institutional response to the need to strengthen the capacity of officials. However, capacity building remains largely reactive because many problems are addressed through consultation only after difficulties arise. As a result, the quality of asset management is strongly influenced by the personal capabilities of individual operators and has not yet been fully supported by standardized organizational mechanisms.

This finding is consistent with Nadia and Budiarto (2021), who highlighted the importance of personnel quality, regulatory compliance, internal control, and information systems in BMD management. Tamelab et al. (2021) also found that the use of SIMDA BMD can support asset management, but the absence of specific standard operating procedures (SOPs) reduces implementation effectiveness. In the Bandung City Government, Putra et al. (2022) further demonstrated that mandatory system use does not automatically produce effectiveness when information quality, device support, and user satisfaction remain inadequate. Consequently, training in Pidie should shift from ad hoc problem solving toward a planned and documented competency-development system that can be transferred when staff rotations occur.

Frequent staff rotations that are not accompanied by adequate knowledge transfer increase the risk of losing operational knowledge. In the context of an asset information system, this risk may lead to mapping errors, delayed data entry, and balance-sheet discrepancies. Haura et al. (2021) showed that information quality is an important factor in the success of SIMDA BMD. Therefore, internal SOPs, process guidelines, checklists, and documentation of problem-resolution procedures should be treated as organizational memory rather than as knowledge held only by individual operators. This strengthening measure is also relevant to Hamsah's (2024) finding that continuous governance and evaluation of asset information systems are required to ensure that monitoring functions operate effectively.

Administrative Supervision, Physical Inspection, and Accountability Risks

Supervision of BMD in Pidie Regency remains dominated by the examination of administrative reports. This model is important because it verifies the existence of documents and the consistency of records, but it is insufficient to establish whether the physical condition, location, use, and responsible custodian of an asset fully correspond to the records. Limited operational budgets and the number of audit personnel have prevented intensive direct inspections of work units. Consequently, the supervisory system depends heavily on the quality of self-reporting by user OPDs.

This condition is consistent with Labasido and Darwanis (2019), who emphasized the importance of coordination and completeness of source documents in asset management, and with Wartuny (2020), who showed that not all stages of the asset-management cycle are necessarily implemented optimally even when a procedural framework is available. Ekawati et al. (2023) conceptualized fixed-asset safeguarding as a series of activities requiring inventorying, maintenance, supervision of use, and accountability by the unit holding the asset. From a good-governance perspective, Setiabudhi (2019) likewise emphasized that asset management must be designed to ensure accountability and avoid ambiguity over who controls an asset.

For Pidie, limited supervisory resources need not be addressed solely by increasing the number of inspections uniformly. A more realistic approach is risk-based supervision, under which physical inspections are prioritized for high-value assets, frequently transferred objects, transactions with a history of delayed return, and assets whose data indicate discrepancies. This approach allows limited budgets to be directed toward areas with a greater likelihood of irregularities. Administrative supervision remains the first layer of control, while physical verification serves as the second layer for higher-risk transactions or assets.

Control, Data Reconciliation, and the Role of Information Systems

In contrast to the supervision dimension, the control function has shown substantial progress. The level of conformity between physical assets and administrative records increased from 69% in 2022 to 84% in 2023 and 91.7% in 2024 across a total of 1,278 asset samples evaluated. This sustained improvement indicates that data reconciliation and cross-verification conducted by the Financial Management Agency of Pidie Regency have reduced inventory discrepancies. This result is important because data quality is a prerequisite for decisions concerning asset utilization, maintenance, safeguarding, and disposal.

This development is consistent with Artedi and Surya (2022), who found that internal control and the SIMDA BMD application are associated with the quality of fixed-asset administration. Periansya et al. (2022) likewise showed that improved BMD management supports asset optimization, while Haura et al. (2021) emphasized the importance of information quality generated by the system. The Pidie findings indicate that digital systems are most effective when accompanied by reconciliation and verification rather than when they are used merely as data-entry tools. In other words, digitalization should be understood as part of the control process, not as a substitute for control.

Nevertheless, improvements in administrative control have not fully resolved problems related to loan-for-use arrangements. This is evident from the continued prevalence of delayed returns and asset discrepancies. The situation demonstrates a gap between database quality and the compliance behavior of asset users. This finding constitutes an important contribution of the study because it shows that digital transformation and reconciliation may improve record accuracy, but effective asset utilization still requires organizational discipline, clarity of responsibility, and administrative consequences when utilization obligations are not fulfilled.

Coordination Barriers and the Need for an Integrated Optimization Model

The principal barriers identified include limitations in the quantity and quality of human resources, uneven proficiency in SIMDA BMD, staff rotations without adequate knowledge transfer, weak coordination among OPDs, informal asset-utilization practices without official reporting, and limited physical audits. These barriers are interrelated. Weak personnel capacity may reduce the quality of data input; poor data quality complicates reconciliation; weak coordination increases the risk of asset use without proper documentation; and limited physical audits reduce the organization's ability to detect discrepancies between records and actual conditions.

The national literature reveals a consistent pattern. Widiastuti and Risandewi (2020) emphasized the need for integrated strategies in asset empowerment; Nadia and Budiarto (2021) demonstrated the importance of regulatory compliance and control systems; Premaiswari and Digdowiseiso (2023) underscored accountability in BMD-management actions; and Fahrial and Hadi (2020) emphasized that optimization strategies should begin with the identification of physical, legal, and economic-benefit dimensions of assets. These findings reinforce the conclusion that Pidie's problems cannot be resolved solely through applications or training; instead, they require an institutional design that connects procedures, personnel, data, supervision, and the enforcement of responsibility.

Based on the findings, the five components of the optimization model were derived by directly mapping empirical problems to control needs and relevant literature. Delayed returns and asset discrepancies generated the need for standardized procedures and compliance follow-up; staff rotations and uneven proficiency in SIMDA BMD required stronger competencies and knowledge transfer; disconnects between documents and the actual status of assets required data integration; and limited physical audits required risk-based supervision. These findings were subsequently triangulated with the literature on optimization, internal control, information systems, asset safeguarding, and BMD

accountability. The relationships among the components are cyclical: standardized procedures provide the basis for digital recording; competent officials implement and update those records; risk-based supervision verifies priority transactions and assets; compliance follow-up closes identified findings; and the results of that follow-up feed back into improvements in the database and procedures. Thus, the five components do not operate independently; rather, they form an integrated control cycle linking procedures, personnel, data, supervision, and the enforcement of responsibility. These relationships are summarized in Table 2.

Table 2. Optimization Model for BMD Utilization through Loan-for-Use Arrangements

Component	Problem addressed	Primary instrument	Expected outcome
Procedural standardization	Loan-for-use and reporting practices are not yet uniform.	SOPs, handover forms, deadlines, and checklists.	Clearer processes and responsibilities.
Officials' capacity	Staff rotations and proficiency in SIMDA BMD are uneven.	Periodic training, process documentation, and knowledge transfer.	Continuity of managerial competence.
Data integration	Asset documents and information are not yet fully interconnected.	Digital recording of transactions, asset identity, status, and utilization history.	More up-to-date and traceable data.
Risk-based supervision	Physical audits are constrained by budget and personnel limitations.	Priority given to high-value, frequently transferred, or problematic assets.	More efficient inspections and early detection.
Compliance follow-up	Delayed returns, asset discrepancies, and informal utilization.	Warnings, reconciliation, clarification, and administrative measures within the relevant authority.	User discipline and asset protection.

The model also has social and administrative implications. BMD is financed from public resources; therefore, disorderly utilization may reduce the government's ability to provide services fairly and efficiently. Assets that are returned late may prevent other OPDs from using resources they need, while discrepancies in asset information may affect needs planning and budgeting. Compliance in loan-for-use arrangements is therefore not merely an internal bureaucratic concern; it is part of the government's responsibility to safeguard public resources and ensure their availability for public-service delivery.

From the perspective of novelty, the findings demonstrate that successful asset management cannot be assessed solely through improvements in data accuracy. Pidie Regency has achieved substantial improvements in physical-administrative conformity while continuing to experience delayed returns and asset discrepancies in loan-for-use arrangements. Optimization indicators should therefore combine two forms of achievement: the quality of data control and the quality of compliance in asset utilization. This framework can serve as a basis for internal evaluation so that improvements in information-system performance are accompanied by stronger accountability among asset users.

CONCLUSION

The management of Regional Government Property at the Financial Management Agency of Pidie Regency has progressed, particularly in the control function, as reflected in the increase in conformity between physical assets and administrative records from 69% in 2022 to 91.7% in 2024. However, improvements in data quality have not automatically resulted in compliance in asset utilization, as the research documents continue to show delayed returns and asset discrepancies in the transactions reviewed. The principal finding is therefore a gap between administrative-control capacity and discipline in asset use. BMD optimization should consequently be understood as the integration of two achievements: data accuracy and transaction compliance. The contribution of this study lies in an

integrated model linking procedural standardization, officials' capacity, data integration, risk-based supervision, and compliance follow-up within a single control cycle.

PRACTICAL IMPLICATIONS, LIMITATIONS, AND FUTURE RESEARCH AGENDA

In practical terms, the Financial Management Agency of Pidie Regency should prioritize standardized SOPs for loan-for-use arrangements, integration of agreements and BAST documentation into the asset database, deadline reminders before the utilization period expires, risk-based physical inspections, and mechanisms for clarification and administrative follow-up in cases of delayed return or asset discrepancies. These recommendations are intended to ensure that improvements in the quality of SIMDA BMD are accompanied by stronger discipline in asset control and return.

This study is limited by its case-study design involving one regency government and eight purposively selected informants; therefore, the findings are not intended for statistical generalization. The source draft also does not state the underlying number of transactions (n) used to produce the proportions of 66.7% and 50%, nor does it provide an annual breakdown of the total 1,278 asset samples; both items should be verified against primary records before publication. Future research may test this model comparatively across several regional governments, use longitudinal transaction data at the individual-asset level, and distinguish more explicitly between the legal classification of loan-for-use arrangements and temporary-use mechanisms so that the relationship between normative compliance and asset-management performance can be examined more robustly.

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