



Analysis of Utilization of Regional Assets Against Regional Original Income (Case Study of Road and Bridge Maintenance UPTD)

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Abstract

This study aims to analyze the utilization of Regional Property (BMD) in the Regional Technical Implementation Unit (UPTD) of Road and Bridge Maintenance to increase Regional Original Revenue (PAD). BMD utilization in the use of heavy equipment has a low contribution to West Sulawesi PAD. However, when viewed from the current phenomenon, it should have a high contribution with road improvements from 2022 to the present. As for how to utilize regional property by leasing, borrowing, cooperative utilization, building for handover, building for handover and cooperation in providing infrastructure. The research method used in this research is to use quantitative research methods. The results of this study are that currently the form of asset utilization carried out by the UPTD Maintenance of Roads and Bridges is rent, the results received from asset utilization have not made a significant contribution to increasing PAD, asset management that is less than optimal due to there are still damaged tools. However, the budget for BMD maintenance costs at the UPTD of Road and Bridge Maintenance is still low so that the use of heavy equipment has not made a significant contribution to the PAD of West Sulawesi Province.

Keywords: Utilization of Regional Property, Regional Original Revenue.

INTRODUCTION

The implementation of regional autonomy in Indonesia has been carried out since 1999 with the issuance of Regional Autonomy Law No. 22 of 1999 and has undergone several changes. The implementation of regional autonomy in Indonesia has resulted in changes in a government system that has an influence on people's lives in various fields (Syahputra et al, 2018). In the concept of regional autonomy, the government in a region has the opportunity to demonstrate its ability and capability in running the government and providing services to the community (Sanjaya, 2018). In implementing regional government autonomy, where the regional government must be able to regulate and manage financial resources to finance regional development and must gradually increase their own independence. In order to realize the concept of regional autonomy above, the regional government is expected to be able to manage its own assets (Anshari & Syofyan, 2016).

Broader authority provides opportunities for regions to improve financial performance in supporting their local potential so that regional financial capabilities will be better and regions will be more independent and without dependence on central government funds (Tamboto et al., 2014). This independence can be achieved by optimizing the Regional Original Income (PAD) which is sourced from regional taxes, levies, results of managing separated regional assets and other legitimate PAD, as regulated in Law Number 34 of 2004, Article 6 (Atmaja, 2012).

In running the government, the regional government must pay attention to how to manage and optimize the regional assets owned to increase regional original income. The regional government must also be observant of the irregularities and misuse of regional assets that still occur to this day, causing losses. This must be overcome by increasing control over the use of regional assets owned (Belo et al, 2018). In addition to irregularities, many regional assets are idle, increasing the APBD, especially in maintenance costs. To overcome this, the government must think about steps to optimize the regional assets it owns. Asset utilization techniques include renting out assets owned by the regional government, which can increase regional income in the future (Kurniawan, 2021).

According to Government Regulation (PP) No. 28 of 2020, regional assets or goods are goods obtained through the burden of the Regional Revenue and Expenditure Budget (APBD) or from other acquisitions that are considered legitimate. Regional assets must be recorded, maintained, managed, secured and utilized as well as possible. In addition, regional assets can function as a potential source of regional income and can improve the regional economy (Runiawati, 2017). Regional assets or goods are all regional wealth purchased or obtained from the burden of the Regional Revenue and Expenditure Budget (APBD) or from other acquisitions that are considered legitimate, whether movable or immovable, which are certain units that can be assessed, measured, calculated or weighed, including animals or plants except money or other valuable documents (Soleh & Rochmansjah, 2010). Therefore, from the many assets owned, the regional government must be clever in managing assets or goods owned by the region and is required to improve the regional asset management system by referring to the applicable regulations and laws (Mokodompit et al, 2017).

Local government assets must be managed properly so that they can become initial capital for local governments to increase their financial capabilities. If assets are not managed properly, then the maintenance of these assets will provide additional cost burdens because some of these assets require maintenance or upkeep costs, and their value will decrease or decrease over time (Mulalinda & Tangkuman, 2014). The importance of proper and efficient asset management is

expected to provide strength to the government's ability to finance regional development and will be improved through proper and useful asset management based on the principles of efficient and effective management (Aira, 2014).

Awareness of the importance of asset management regulations for local governments is increasingly providing new innovations that are increasing along with improvements in asset management regulations at the central and regional levels, demands for financial reporting, and demands for regional autonomy. Regional autonomy has required a region to independently manage its own funding, including optimizing sources of Regional Original Income (PAD). In terms of managing regional assets, it can determine the fate of a region because a region can become a region that has adequate resources and in regional development that depends on the process of managing regional assets (Wonggow et al., 2014). Utilization of assets provides opportunities for regions to increase their original regional income and improve public facilities. However, in fact, many assets owned by local governments that are expected to provide opportunities do not generate profits in accordance with the realization of regional income. So through this asset utilization mechanism, it is hoped that it can provide quite large opportunities in encouraging and increasing original regional income (Runiawati, 2017).

The government in maintaining the regional assets it owns requires a binding regulation in a regulation in this case what is meant is a regional regulation regarding the management of regional assets. The West Sulawesi Provincial Government Regional Regulation regarding the management of regional assets has been (West Sulawesi Provincial Regulation Number 3 of 2018) that the management of Regional Assets includes: Planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration. Guidance and supervision or control of regional assets (Minister of Home Affairs, 2016). Management of Regional Assets must be carried out optimally with budgets and planning reported more transparently so that the use of regional assets can support the operational activities of the regional government properly (Inayah et al., 2022).

The West Sulawesi Provincial Government is one of the provinces that has implemented regional autonomy by managing these assets and developing them according to its financial capabilities. However, if you look at the West Sulawesi Provincial Budget, the Regional Original Income is very small when compared to the Transfer Income from the center. Seeing this, the level of regional asset management in increasing Regional Original Income greatly contributes to regional income. When viewed from the West Sulawesi Provincial Road and Bridge Maintenance UPTD Asset Database from 2021 to 2023, the types of fixed assets owned by the West Sulawesi Provincial Road and Bridge Maintenance UPTD that are rented out to encourage the use of regional assets to increase the Regional Original Income (PAD) of West Sulawesi Province are laboratory testing to test one of the concrete qualities and rent for the use of heavy equipment owned by the UPTD. Therefore, this is a challenge for the regional government to be able to manage the Regional Assets it owns properly. When Regional Income is good, it has reduced dependence on fund transfers from the center so that it can improve better public services (Utami et al, 2019).

According to the Regulation of the Minister of Home Affairs (Permendagri) Number 19 of 2020, the types of fixed asset utilization are in the form of rent, loan, utilization cooperation, build-transfer, build-operate-transfer and infrastructure provision cooperation. From the types of fixed asset utilization, the Road and Bridge Maintenance UPTD is expected to be able to determine the

most profitable asset utilization in order to encourage increased PAD. The results of the investigation in the field show that there are many fixed assets in the form of Heavy Equipment and Laboratory equipment, land, buildings that can be utilized in order to increase the original regional income of the Road and Bridge Maintenance UPTD. Based on the information obtained, there are several Heavy Equipment Rental Income that have been rented such as Stamper Equipment, Dam Trucks and Laboratory Equipment that are not rented because they are damaged and reduce PAD at the Road and Bridge Maintenance UPTD. Because the Bapenda (Regional Revenue Agency) itself stated that it did not receive money for the rental. So it is very unfortunate, so the author wants to explore further the utilization of regional assets, especially Heavy Equipment Rental and Laboratory Testing in order to increase PAD. This idea is also supported by the Governor's Regulation (Regional Regulation on Changes to Service Tariffs Number 13 of 2021) which states in Article 38 paragraph 1 that regional property, both movable and immovable property that has not been utilized by the regional government, can be rented to third parties as long as it is beneficial to the region (Wartuny, 2020).

Based on the data obtained, the value of the original regional income of the Road and Bridge Maintenance UPTD from the Utilization of Heavy Equipment Rental and Laboratory Testing in 2021 - 2023 has increased. Where in 2021, it was IDR 343,275,000; PAD increased in 2022 to IDR 651,910,000, and in 2023, it increased again by IDR 749,305,000. For this reason, the government of the Road and Bridge Maintenance UPTD of West Sulawesi Province must strive to encourage regional assets to increase PAD and support regional development financing by utilizing fixed assets owned by the Road and Bridge Maintenance UPTD. Based on this, the government needs a special strategic planning that can implement it right on target so that this regional asset becomes one of the sources of economic income and local revenue (PAD) for the regional government. The wealth owned by a government can guarantee the level of prosperity of a region the greater the level of regional wealth, the better it will be in managing and utilizing the wealth owned (Marfiana & Kurniasih, 2013).

The income from the utilization of rental of regional property of the UPTD for Road and Bridge Maintenance of West Sulawesi Province is an exciting thing to study further because it can be seen how much the contribution of BMD rental in Regional Original Income has potential for the development of this region where this regional property is one of the government's fixed assets that is rented to third parties with a fee according to the rates that have been determined and regulated in the regulations. The interest of writing to conduct this research is to see a maintenance budget for using heavy equipment specifically for the UPTD for Road and Bridge Maintenance each year. However, the realization of income from the use of heavy equipment is still far compared to laboratory testing, even though if seen from the current conditions, the use of heavy equipment should increase with the repair of roads that are carried out again to support mobility between Trans Sulawesi roads (sulbar.tribunnews.com). This road repair has been carried out since 2022 from the landslide that resulted in the severance of trans-Sulawesi land mobility seen from the many damage phenomena that resulted in the urgency to carry out repairs as soon as possible so that it supports the contribution of heavy equipment use (regional.kompas.com).

One of the benchmarks of regional capacity utilizes regional rental assets that contribute to regional revenue, mainly Regional Original Income (PAD), which can be used to finance relevant regional spending needs. In other words, regional original income can function as a source of financing for regional governments. Therefore, regions must continue to explore all sources of

their finances that can be used as regional income but still based on applicable laws and regulations. The novelty in this study is the location of the study, namely focusing on the UPTD for Road and Bridge Maintenance, which, as is known, the West Sulawesi Provincial cross-country road is currently undergoing a repair process involving a lot of heavy equipment from 2021 to the present. It is a field for local governments to continue to improve heavy equipment maintenance and equipment rental for parties involved to encourage regional development and the financial capacity of the West Sulawesi Province.

Many studies related to regional property have been conducted previously, such as those undertaken by The Story of the Two Brothers (2017) research on Optimizing BMD for PAD (2018), which found that Denpasar City was not yet optimal in managing BMD to increase the PAD of Denpasar City. Research related to the contribution of utilizing regional assets studied Sari et al. (2023) entitled Analysis of Regional Property Management in Increasing the Original Regional Income of Bulukumba Regency. Another study on the utilization of regional holdings in East Java Province found that the utilization of BMD was not optimal for increasing PAD. In contrast, the research Sofyan et al. (2021) examines the Analysis of the Utilization of Regional Property Rental (BMD) Against the Increase in Regional Original Income (PAD) of West Sumbawa Regency in 2017-2019, which found that West Sumbawa Regency has a development in the contribution of regional property rental to PAD in 2017 to 2019. The difference in this study is only in the research area, which wants to see how the analysis of the utilization of BMD owned by the Road and Bridge Maintenance UPTD can increase PAD. In the process of utilizing regional property obtained from data from the Road and Bridge Maintenance UPTD of West Sulawesi Province based on the information received, there are several Heavy Equipment Rental Income that are no longer operating, so they are not rented out due to damage, and reducing income against the realization of income at the UPTD. So, this study aims to analyze and describe the utilization of regional assets, in this case, heavy equipment rental and laboratory testing, to encourage an increase in regional original income for road and bridge maintenance UPTD.

METHOD

The method used in this study is a quantitative research method with research that will obtain data in the form of numbers by referring to data, utilizing existing theories as supporting material, and producing a theory. So, this study can provide an objective picture related to the utilization of regional assets of the Road and Bridge Maintenance UPTD in increasing Regional Original Income as one of the drivers of regional income in West Sulawesi Province. Analyzing quantitatively is a study that requires a lot of data, starting from data collection and interpretation of data obtained from informants related to the contribution of BMD utilization.

In this study, the author determined informants using purposive sampling techniques: people who understand and are capable. Notoatmodjo (2010) Explains that the purposive sampling technique is carried out based on the researcher's consideration of the population, considering that nature and characteristics support the population. Informants who support this study based on stakeholders at the Road and Bridge UPTD who can utilize BMD consist of 1) Head of the Road and Bridge Maintenance UPTD Division, 2) Staff of the Registration and Recording and Reporting Section of Assets, 3) Treasurer of the Road and Bridge Maintenance UPTD Recipients and other related officials who are considered competent and responsible in the field being studied. The data collection techniques used are observation and interviews. Observation where the research goes directly to the related location using semi-structured interview techniques, and the researcher's

documentation investigates from library sources and document analysis including the Republic of Indonesia Law, Government Regulations, Ministerial Decrees, Regional Regulations concerning the Utilization of Regional Assets and Receipts of Regional Original Income obtained from the Road and Bridge Maintenance UPTD. The sample of this study is a report on the realization of BMD utilization at the Road and Bridge Maintenance UPTD in West Sulawesi Province.

RESULTS AND DISCUSSION

According to the Utilization of State/Regional Property (BMN/BMD) carried out by PP Number 28 of 2020 concerning the management of BMN/BMD, it is explained that the utilization of state/regional property in the form of land and/or buildings needed to support the implementation of the main tasks and functions of the user of goods/authorized user of goods is carried out by the user of goods with the approval of the manager of goods. The results of interviews conducted by researchers with informants related to the types of utilization that have been carried out at the Road and Bridge Maintenance UPTD obtained the results that the utilization of Heavy Equipment and Laboratory Testing assets of the Road and Bridge Maintenance UPTD that is currently being carried out is the utilization of rent and borrowing. From the interviews conducted, it was found that there were assets utilized in terms of rent and borrowing that should have the potential to increase PAD at the Road and Bridge Maintenance UPTD. However, from the results found, the management of asset utilization still needed to be more optimal. In addition, the information asked of the informant was related to whether there were regional regulations (Perda) that regulate the utilization of regional assets and the Rental Price Perda. Utilization of regional assets is a component that supports increasing regional original income, in addition to income obtained from regional taxes or regional levies (Nobleman, 2024).

From the results of interviews with the Head of Division and Treasurer of the Receiving UPTD for Road and Bridge Maintenance, it can be described the regional targets and realizations for laboratory testing and heavy equipment usage from 2021 to 2023, namely:

Table 1
Target and Realization of Utilization of BMD UPTD Road and Bridge Maintenance 2021 to 2023

No	Year Budget	BMD Rental	Income	
			Target	Realization
1	2021	Laboratory Testing	Rp. 250,000,000	Rp. 274,275,000
		Use of Heavy Equipment	Rp. 120,000,000	Rp. 69,000,000
2	2022	Laboratory Testing	Rp. 400,000,000	Rp. 411,910,000
		Use of Heavy Equipment	Rp. 200,000,000	Rp. 240,000,000
3	2023	Laboratory Testing	Rp. 400,000,000	Rp. 499,055,000
		Use of Heavy Equipment	Rp. 220,000,000	Rp. 250,250,000

Source: Processed data (2024)

A research method will be used to analyze the data described in the table above: contribution analysis, effectiveness ratio analysis, and efficiency ratio analysis of asset utilization at the road and bridge maintenance UPTD.

- a. Contribution of Utilization of Regional Property to Regional Original Income
Utilization of regional assets is one of the components of regional retribution that encourages a significant increase in Regional Original Income for regional governments.

Utilization of regional assets from the Road and Bridge Maintenance UPTD consists of Laboratory Testing and Use of Heavy Equipment. To find out how much contribution the Road and Bridge Maintenance UPTD has made to the PAD of the West Sulawesi Provincial Government, using the ratio between the amount of BMD rental and PAD multiplied by 100%, with the more significant percentage value of the contribution of regional asset rental to regional original income, the better it is considered.

The contribution of BMD to local revenue in West Sulawesi Province can be calculated using the following formula:

$$P_n = \frac{QX_n}{QY_n} \times 100\%$$

Information :

Pn: Contribution of PAD sources to PAD

QX: Amount of BMD utilization receipts

QY: Amount of Local Original Income receipts

N: Specific year or period

Laboratory Testing

$$\text{Year 2021} = \frac{274,275,000}{342,408,482,652} \times 100\% = 0.08\%$$

$$\text{Year 2022} = \frac{411,910,000}{446,309,666,552} \times 100\% = 0.09\%$$

$$\text{Year 2023} = \frac{499,055,000}{464,733,668,758} \times 100\% = 0.11\%$$

Heavy Equipment Rental

$$\text{Year 2021} = \frac{69,000,000}{342,408,482,652} \times 100\% = 0.02\%$$

$$\text{Year 2022} = \frac{240,000,000}{446,309,666,552} \times 100\% = 0.05\%$$

$$\text{Year 2023} = \frac{250,250,000}{464,733,668,758} \times 100\% = 0.05\%$$

Table 2
Contribution of BMD Rental to PAD of UPTD Road and Bridge Maintenance of West Sulawesi Province

No	Year Budget	BMD Rental	Income Target	Criteria
1	2021	Laboratory Testing	0.08%	Very less
		Use of Heavy Equipment	0.02%	Very less
2	2022	Laboratory Testing	0.09%	Very less
		Use of Heavy Equipment	0.05%	Very less
3	2023	Laboratory Testing	0.11%	Very less
		Use of Heavy Equipment	0.05%	Very less

Source: Processed data (2024)

From the calculation results of Table 2 above, it can be seen carefully that the contribution of BMD rental to the Regional Original Income (PAD) at the UPTD Maintenance and Bridges of West Sulawesi Province has never even reached 0.20% in laboratory testing rentals or heavy equipment rental usage. The lowest contribution to heavy equipment usage in 2021 was 0.02%. However, laboratory testing in 2023 experienced an increase in contribution by reaching 0.11% due to the rise in regional original income. The use of heavy equipment in 2022 increased from 2021 by 0.05%, and so did 2023, which had yet to grow in contribution.

Based on table 2 shows that the contribution of the utilization of regional assets in the Road and Bridge Maintenance UPTD to the PAD of West Sulawesi Province still needs to be improved. This is because there are still some damaged tools that cannot be rented because they are not included in the usable category, so they cannot be used to optimize the Regional Original Income (PAD) for the West Sulawesi Provincial Government. This strongly supports the opinion that regional assets require a management process to help improve regional governments' performance in maximizing the use of regional fixed assets to increase regional original income.

- b. Analysis of the Effectiveness Ratio of Utilization of Regional Assets to Regional Original Income of Road and Bridge Maintenance UPTD.

The level of effectiveness of BMD utilization at the UPTD Road and Bridge Maintenance of West Sulawesi Province is calculated by comparing the realization of Regional Property Rental (BMD) with the target of the rental of the goods which has previously been set as an assumed target to achieve a realization of Regional Original Income (PAD). Suppose the calculation results of the effectiveness of the utilization of regional property rental will approach 100%. In that case, the performance within the UPTD Road and Bridge Maintenance scope will be better. The Target for BMD Utilization of the UPTD Road and Bridge Maintenance of West Sulawesi Province from 2021 to 2023 can be seen in Table 3.

Table 3
Target for Utilization of Regional Property of UPTD Road and Bridge Maintenance 2021-2023

No.	BMD Rental	Year		
		2021	2022	2023
1	Laboratory Testing	Rp. 250,000,000	Rp. 400,000,000	Rp. 400,000,000
2	Use of Heavy Equipment	Rp. 120,000,000	Rp. 200,000,000	Rp. 220,000,000
	TOTAL	Rp. 370,000,000	Rp. 600,000,000	Rp. 620,000,000

Source: Processed data (2024)

Based on Table 3, it can be seen that the target for renting regional property from 2021 to 2022 has increased both from laboratory testing and heavy equipment usage. In 2023, the rental of heavy equipment usage remained the same; only the rental increased by Rp. 220,000,000.-

The ratio of effectiveness of utilization of regional property rental can be determined using the following formula:

$$\text{BMD Rental Effectiveness Ratio} = \frac{\text{BMD Rental Realization}}{\text{BMD Rental Target}} \times 100\%$$

The following is calculating the effective value of renting regionally owned goods.

Laboratory Testing

Year 2021	=	$\frac{274,275,000}{370,000,000}$	x 100% = 74.12%
Year 2022	=	$\frac{411,910,000}{600,000,000}$	x 100% = 68.65%
Year 2023	=	$\frac{499,055,000}{620,000,000}$	x 100% = 80.49%

Heavy Equipment Rental

Year 2021	=	$\frac{69,000,000}{370,000,000}$	x 100% = 18.64%
Year 2022	=	$\frac{240,000,000}{600,000,000}$	x 100% = 40%
Year 2023	=	$\frac{250,250,000}{620,000,000}$	x 100% = 40.36%

Table 4
Effectiveness of Utilization of Regional Property (BMD) UPTD Maintenance of Regional Property 2021-2023

No	Year Budget	BMD Rental	Effectiveness (%)	Criteria
1	2021	Laboratory Testing	74.12	Less Effective
		Use of Heavy Equipment	18.64	Ineffective
2	2022	Laboratory Testing	68.65	Less Effective
		Use of Heavy Equipment	40	Ineffective
3	2023	Laboratory Testing	80.49	Quite Effective
		Use of Heavy Equipment	40.36	Ineffective

Source: Processed data (2024)

From the calculation of Table 4, it can be seen that the level of effectiveness of the rental of Regional Property (BMD) at the UPTD for Road and Bridge Maintenance of West Sulawesi Province in the use of heavy equipment from 2021 to 2023 has increased in the ratio but is still in the ineffective category. Meanwhile, the rental of laboratory testing has decreased, with an effectiveness level in 2022 of 68.65%, and has increased quite drastically in 2023, reaching 80.49%, so the level of effectiveness in 2023 is quite adequate.

c. Analysis of the Efficiency Ratio of Utilization of Regional Assets to Regional Original Income

The efficiency level of utilization of Regional Property (BMD) can be calculated by comparing routine expenditures on BMD maintenance with the realization of BMD utilization revenue at the Road and Bridge Maintenance UPTD. If the calculation shows that it is smaller, it is more efficient. With the increasing efficiency of BMD rental

utilization, the performance in obtaining BMD rental realization at the Road and Bridge Maintenance UPTD of West Sulawesi Province is improving. Seen in Table 5 are the utilization costs related to the Regional Property (BMD) of the Road and Bridge Maintenance UPTD.

Table 5
Regional Asset Utilization Fee (BMD) UPTD Regional Asset Maintenance 2021-2023

No	Shopping for Goods and Services	Year		
		2021	2022	2023
1	Grade D (Heavy equipment maintenance only)	Rp.500,000,000	Rp. 250,000,000	Rp. 250,000,000

Source: Processed data (2024)

Based on Table 5, it is known that maintenance expenditure is only budgeted for heavy equipment maintenance in encouraging the use of regional assets (BMD) in Regional Government Revenue, which is still lacking in terms of income from the use of heavy equipment, so the cost of maintaining heavy equipment in 2021 is IDR 500,000,000, - in 2022 there was a decrease of the expenses of IDR 250,000,000, - and in 2023 the cost of preserving BMD utilization is the same as the previous year of IDR 250,000,000, -

The level of efficiency in the use of renting Regional Property (BMD) can be seen as follows:

$$\text{BMD Rental Efficiency Ratio} = \frac{\text{BMD Maintenance Expenditure}}{\text{BMD Rental Realization}} \times 100\%$$

The following is the calculation of the efficiency value of regional assets.

$$\begin{aligned} \text{Year 2021} &= \frac{500,000,000}{69,000,000} \times 100\% = 724.63\% \\ \text{Year 2022} &= \frac{250,000,000}{240,000,000} \times 100\% = 104.16\% \\ \text{Year 2023} &= \frac{250,000,000}{250,250,000} \times 100\% = 99.9\% \end{aligned}$$

Table 6
Efficient Utilization of Regional Property (BMD) UPTD Road and Bridge Maintenance of West Sulawesi Province 2021-2023

Fiscal year	Efficiency (%)	Criteria
2021	724.63%	Not efficient
2022	104.16%	Not efficient
2023	99.9%	Less Efficient

Source: Processed data (2024)

From the calculation of Table 6 above, it can be seen that the level of efficiency of the use of Regional Property (BMD) at the UPTD Road and Bridge Maintenance of West Sulawesi Province in 2021, the efficiency level of 724.63% is still shallow. Furthermore, in 2022, the percentage level started to decline by reaching 104.16%, but it is still at a low-efficiency level. In 2023, the efficiency level will be lower, namely 99.9%, with the efficiency level entering the less efficient category. So, it can be seen that the lowest efficiency level is in 2021. The highest level of efficiency is in 2023, so the efficiency of maintenance on the use of heavy equipment has been running well with improvements that are gradually being carried out by the management, which can be seen in Table 5 with the budget issued for the maintenance of the regional property in encouraging regional original income towards a more efficient level.

Discussion

The utilization of regional property (BMD) must be appropriately managed to be the initial capital for the regional government to increase its financial capacity by renting the BMD to other parties so that the management of regional property can be appropriately managed. If assets are not handled properly and correctly, they incur additional maintenance or care costs that continue to drive the value of the goods. This is in line with the results of research from Aira (2015) which concluded that the importance of proper and efficient asset management is expected to provide strength to the government's ability to finance regional development and will continue to be improved through appropriate and valuable asset management based on the principle of efficient and effective governance. This study focuses on the analysis of the contribution of the utilization of regional property to Regional Original Income, the effectiveness ratio of regional property, and the efficiency ratio of regional property at the UPTD Road and Bridge Maintenance of West Sulawesi Province.

Based on data from the results of the study on the analysis related to the contribution of the use of Regional Property (BMD) in increasing Regional Original Income (PAD), it was found that from 2021 to 2023, the contribution of the Road and Bridge Maintenance UPTD in Regional Income was still very minimal in contributing to PAD. In 2023, the highest contribution level compared to the previous year was seen in laboratory testing, reaching 0.11%, and the use of heavy equipment at 0.05%. So, encouragement and tactics are needed from the regional government to increase the BMD rental yield strategy at the Road and Bridge Maintenance UPTD. Which currently

plays a vital role in the construction of inter-provincial roads. As explained in previous research conducted by Sofyan et al. (2021), there are still many regional assets that have not been optimally managed and have not been utilized to optimize regional income, as is still experienced by the UPTD for Road and Bridge Maintenance of West Sulawesi Province, where BMD has not been optimal for PAD income in West Sulawesi Province.

An analysis based on the effectiveness ratio of regional assets to regional original income in West Sulawesi Province needs to be more practical. It can be seen from the results of the study that the utilization of heavy equipment rental in 2021 to 2023 is still in the ineffective category, while for laboratory testing from the results of the survey in 2023, it was already in the somewhat effective category with an effectiveness level of 80.49%. To encourage the effectiveness of the utilization of Regional Assets (BMD) at the Road and Bridge Maintenance UPTD, the regional government should adjust the target and realization of BMD rental. This is to explain the research from Kurniawan (2021), which explains that the government must think about strategic steps to optimize the assets of a region that they have.

The method is by renting assets that can boost regional income in the future. Suppose the West Sulawesi Provincial Government utilizes BMD assets with effective management, especially in terms of the use of heavy equipment, by providing good maintenance and care. In that case, the economic value of the price tariff of the heavy equipment can be increased so that the value of the realization of income will be far from the target income assumed in the current budget year at the Road and Bridge Maintenance UPTD so that the use of heavy equipment can increase and provide a high contribution to regional income.

For the analysis of the efficiency ratio of the use of Regional Property to Regional Original Income based on the calculation between routine expenditures on BMD asset maintenance and BMD rental realization. Based on the data in Table 5, the West Sulawesi Provincial Government has also budgeted for the Maintenance of heavy equipment with Grade D specifications from 2021 to 2023. This is to encourage an increase in income from the use of heavy equipment, which is still lacking, so special attention is needed for heavy equipment, which until now is estimated to contribute to the Regional Original Income of the West Sulawesi Provincial Government. However, from the results of the research analysis, in 2021, it was 724.63%, while in 2022, it was 104.16%, still in the inefficient category, but in 2023, it had entered the less efficient category with a value of 99.9%. Where the lower the level of efficiency, the better the performance in collecting regional original income. So, the lowest efficiency level is in 2021, and the highest is in 2023. The results of this research analysis show that due to the use of heavy equipment from 2021 to 2023, the level of efficiency and effectiveness is still shallow, so it has yet to be able to contribute significantly to Regional Original Income (PAD). This is in line with previous research. This aligns with research from Mokodompit et al. (2017), which states that local governments must be competent in managing assets or regional property and improve the regional asset management system by referring to applicable regulations and laws. The higher the contribution of heavy equipment use, the performance of the Road and Bridge Maintenance UPTD is

by the statutes and rules that have been set.

CONCLUSION

Based on the contribution of the utilization of Regional Property of Road and Bridge Maintenance, UPTD from 2021 to 2023 still needs to be improved. The contribution of the utilization of regional property has increased every year, both in laboratory testing and for the use of heavy equipment. In the analysis of the ratio of the level of effectiveness of the utilization of regional property of the Road and Bridge Maintenance UPTD, there was fluctuation for laboratory testing. In 2023, there was a drastic increase, so the rental of laboratory testing had entered the stage of sufficient effectiveness, while the tenant of the use of heavy equipment still had an ineffective ratio from 2021 to 2023. In the analysis of the efficiency ratio of the utilization of Regional Property (BMD) of the Road and Bridge Maintenance UPTD of West Sulawesi Province in 2021-2022, there was a drastic decline, and it was stated that it was still inefficient in its receipts while in 2023 it was categorized as less efficient. This is because the lower the efficiency level, the more efficient the performance in utilizing regional property in increasing the level of contribution, effectiveness, and efficiency of the use of regional assets to encourage the original regional income of the West Sulawesi Provincial Government by providing new rates for several heavy equipment that have undergone asset maintenance so that the realization of Original Regional Income increases and has a reasonably high contribution to the Original Regional Income of the West Sulawesi Provincial Government.

SUGGESTION

Based on the discussion and conclusions above, the suggestions that the Road and Bridge Maintenance UPTD must consider are to record and document assets regularly and cooperate with the community and third parties in utilizing assets that impact regional income. Not only that, it is also necessary to determine the New tariff for the use of regional holdings so that they can be used as a reference when rented to the Community and third parties and the Utilization and Use of Regional Property at the Road and Bridge Maintenance UPTD is good and must continue to follow government regulations related to the Management of Regional Property which is always dynamic following the situation. And continue to maintain the Predicate that was obtained from the BPK RI.

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