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THE EFFECT OF REGULATION, TRANSPARENCY, ACCOUNTABILITY, AND MONITORING EVALUATION ON THE OPTIMIZATION OF LOCAL GOVERNMENT ASSETS OF THE MEUSERAYA CENTER OF ACEH PROVINCE

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Abstract
This study aims to analyze the effect of regulation, transparency and accountability, as well as evaluation and monitoring on the optimization of regional government assets, with a case study of the Balai Meuseraya building in Aceh Province. The research is motivated by the low utilization of regional assets, which has resulted in idle assets that do not contribute optimally to Local Own-Source Revenue (PAD). A quantitative approach was employed using a survey method involving 97 civil servants of the Aceh Provincial Government engaged in asset management. The data were analyzed using multiple linear regression. The results indicate that regulation has a significant effect on asset optimization, transparency and accountability also shows a significant influence, while evaluation and monitoring have the strongest effect. Simultaneous testing confirms that all three variables jointly have a significant impact on the optimization of the Balai Meuseraya asset. These findings highlight that effective asset optimization depends on consistent regulatory implementation, transparent accountability systems, and continuous evaluation and monitoring mechanisms. This study recommends strengthening technical regulations, implementing digital asset management systems, and enhancing public participation in oversight to ensure strategic and sustainable utilization of regional government assets.

Keywords: Asset optimization, regulation, transparency, accountability, evaluation and monitoring.

INTRODUCTION

Local government asset management is a strategic element in supporting regional financial performance and realizing good governance. Regional assets not only function as a means of supporting public services but also possess economic potential that can be optimized to increase Regional Original Income (PAD). However, in practice, many local government assets are not optimally utilized and tend to become idle assets, resulting in budget inefficiencies and reduced asset value for the community.

Various regulations have been issued to govern the management of regional government assets, such as Law Number 23 of 2014 concerning Regional Government, Government Regulation Number 28 of 2020 concerning the Management of State/Regional Assets, and other technical regulations at the regional level. These regulations emphasize the importance of effective, transparent, and accountable asset utilization. However, the existence of relatively comprehensive regulations does not fully guarantee the achievement of asset optimization at the implementation level. Inconsistent regulatory implementation, weak oversight, and low apparatus capacity remain major obstacles to regional asset management.

In addition to regulatory aspects, transparency and accountability are crucial factors in ensuring the responsible management of public assets. Open information regarding the legal status, utilization, and performance of assets allows for public oversight and minimizes the risk of misuse. However, in many local governments, information regarding assets remains limited and not fully accessible to the public. This situation has resulted in low public trust and weak social oversight of regional asset management.

Evaluation and monitoring also play a crucial role in the asset optimization process. Regular, performance-based evaluations enable local governments to assess the effectiveness of asset utilization and identify unproductive assets. Unfortunately, regional asset evaluation and monitoring practices are often administrative in nature and not results-oriented. As a result, strategic assets that should be contributing to the economy are left in a suboptimal condition.

These issues also arise in the management of the Aceh Provincial Balai Meuseraya, a strategic asset belonging to the regional government. Despite its large capacity and significant economic potential, Balai Meuseraya's utilization fluctuates and has not yet maximized its contribution to the Regional Original Revenue (PAD). This situation indicates structural issues in asset management, particularly those related to regulations, transparency and accountability, and evaluation and monitoring mechanisms.

Several previous studies have examined local government asset optimization, but most have focused on technical and administrative aspects or only partially examined a single variable. Research that simultaneously examines the influence of regulation, transparency and accountability, and evaluation and monitoring on asset optimization, particularly in the context of monumental assets in a region with specific characteristics like Aceh, is still relatively limited. Therefore, this study is crucial in filling this gap.

Based on this background, this study aims to analyze the influence of regulation, transparency and accountability, as well as evaluation and monitoring on the optimization of local government assets, using a case study of Balai Meuseraya in Aceh Province. The results of this study are expected to provide empirical contributions to the development of public asset management studies and form the basis for policy recommendations to improve the effectiveness of local government asset management in a sustainable manner.

LITERATURE REVIEW

Regional Government Asset Governance

Local government asset management is an integral part of good governance. Public assets serve not only as a means of providing services but also as strategic resources that can support regional fiscal independence. From a governance perspective, asset management must adhere to the principles of transparency, accountability, effectiveness, efficiency, and regulatory compliance. Implementing these principles aims to ensure that regional assets are optimally utilized and provide economic and social benefits to the community.

Optimizing government assets requires a planned, integrated, and performance-based management system. Assets that are not optimally managed have the potential to become idle assets, incurring maintenance costs without making a significant contribution to regional revenue. Therefore, regional asset management must be understood as a strategic process, not simply an administrative activity.

Optimization of Government Assets

Government asset optimization is defined as a systematic effort to maximize the utility, economic value, and social benefits of government-owned assets. Optimization encompasses aspects of physical utilization, legality, economics, and cost efficiency. Assets are considered optimal when they are used according to their intended purpose, have a high utilization rate, and contribute to achieving organizational goals and increasing Regional Original Income (PAD).

In the context of public assets, optimization does not necessarily mean full commercialization but rather emphasizes a balance between service function and economic potential. Optimization strategies can be implemented through direct utilization, utilization collaboration with third parties, repurposing, or asset revitalization. The success of optimization depends heavily on clear regulations, management capacity, and a continuous evaluation system.

Regulations in Government Asset Management

Regulation is the primary foundation for local government asset management. Regulation serves as a normative guideline governing asset planning, utilization, maintenance, and oversight. Clarity and consistency of regulation provide legal certainty for officials in asset management and prevent irregularities or conflicts of interest.

However, the existence of regulations does not automatically guarantee asset optimization. Problems often arise during the implementation phase, such as poor understanding of technical regulations by officials, overlapping authority, and poor enforcement of administrative discipline. Therefore, the effectiveness of regulations is determined not only by the completeness of the rules, but also by the consistency of their implementation and accompanying oversight.

Transparency and Accountability of Public Assets

Transparency and accountability are key principles in public asset management. Transparency requires the public to disclose information regarding the legal status, physical condition, utilization, and performance of assets. This transparency allows the public and oversight bodies to exercise social control over government asset management.

Accountability emphasizes the obligation of local governments to be accountable for asset management administratively, legally, and performance-wise. Accountability is reflected not only in financial reports but also in the extent to which assets provide tangible benefits to the community. Weak transparency and accountability often lead to low asset utilization and increase the risk of misuse of public assets.

Asset Management Evaluation and Monitoring

Evaluation and monitoring are control instruments aimed at assessing the effectiveness and efficiency of asset management. Good evaluation should be based on performance indicators, such as asset utilization rates, contributions to regional revenues, and cost-benefit ratios. Continuous monitoring allows local governments to detect problems early and take appropriate corrective action.

In practice, regional asset evaluation and monitoring are often administrative in nature and not results-oriented. This situation results in strategic assets not being identified as problematic even though they have low utilization rates. Therefore, systematic, performance-based evaluation and monitoring are essential prerequisites for optimizing regional government assets.

The Relationship between Regulation, Transparency, and Evaluation to Asset Optimization

Regulation, transparency, accountability, and evaluation and monitoring are interrelated variables in shaping an effective asset management system. Regulation provides the legal framework, transparency and accountability ensure openness and accountability, while evaluation and monitoring serve as mechanisms for control and continuous improvement. Without clear regulations, optimization is difficult to achieve. Without transparency, accountability is weakened. Without evaluation and monitoring, asset management lacks direction and performance metrics.

Based on this theoretical foundation, it can be concluded that optimizing local government assets is the result of the interaction between effective regulations, an open system of transparency and accountability, and ongoing evaluation and monitoring. This theoretical framework serves as the basis for analyzing the asset optimization of the Aceh Province Meuseraya Center in this study.

METHOD

This research uses a quantitative approach with an explanatory research design. This approach was chosen to examine the relationships and influences between the variables of regulation, transparency and accountability, and evaluation and monitoring on the optimization of local government assets. The explanatory design allows researchers to empirically explain the relationships between variables through hypothesis testing based on numerical data.

The research was conducted at the Balai Meuseraya in Aceh Province, a strategic asset belonging to the local government. The research focused on the management and utilization of Balai Meuseraya assets, relating to regulatory aspects, transparency and accountability, as well as evaluation and monitoring.

The study population included all Aceh Provincial Government officials directly involved in regional asset management. The sampling technique used purposive sampling, with respondents having duties and authority in the planning, management, or supervision of regional assets. The sample size for this study was 97 respondents.

The data used consists of primary data and secondary data.

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1. Primary dataobtained by distributing a structured questionnaire to respondents. The questionnaire was structured using a five-point Likert scale to measure respondents' perceptions of each research variable.
2. Secondary dataobtained from official local government documents, asset management reports, laws and regulations, and scientific publications relevant to the research topic.

This study involved one dependent variable and three independent variables. These variables were operationalized into several measurement indicators as presented in Table 1.

Table 1. Research Variables and Measurement Indicators

Variables	Code	Key Indicators
Regulation	X1	Clarity of rules, consistency of application, compliance with regulations
Transparency and Accountability	X2	Information disclosure, asset reporting, performance accountability
Evaluation and Monitoring	X3	Periodic evaluation, internal supervision, follow-up of evaluation results
Asset Optimization	Y	Utilization rate, PAD contribution, asset cost efficiency

Data analysis is carried out in stages with the help of statistical software.

1. Validity and reliability test
   Validity tests are conducted to ensure that each indicator is able to measure the research variables accurately, while reliability tests are used to test the consistency of the research instruments.
2. Classical assumption test
   This test includes normality, multicollinearity, and heteroscedasticity tests to ensure that the regression model meets statistical assumptions.
3. Correlation test
   The Pearson correlation test is used to determine the closeness of the relationship between each independent variable and the dependent variable.
4. Multiple linear regression analysis
   This analysis is used to test the influence of regulation, transparency and accountability, as well as evaluation and monitoring on asset optimization, both partially and simultaneously.
5. Hypothesis testing
   Hypothesis testing was carried out using a t-test to determine the partial effect and an F-test to determine the simultaneous effect between variables, with a significant level of 5 percent.

The relationship between variables in this study is depicted in a conceptual model as shown in Figure 1.

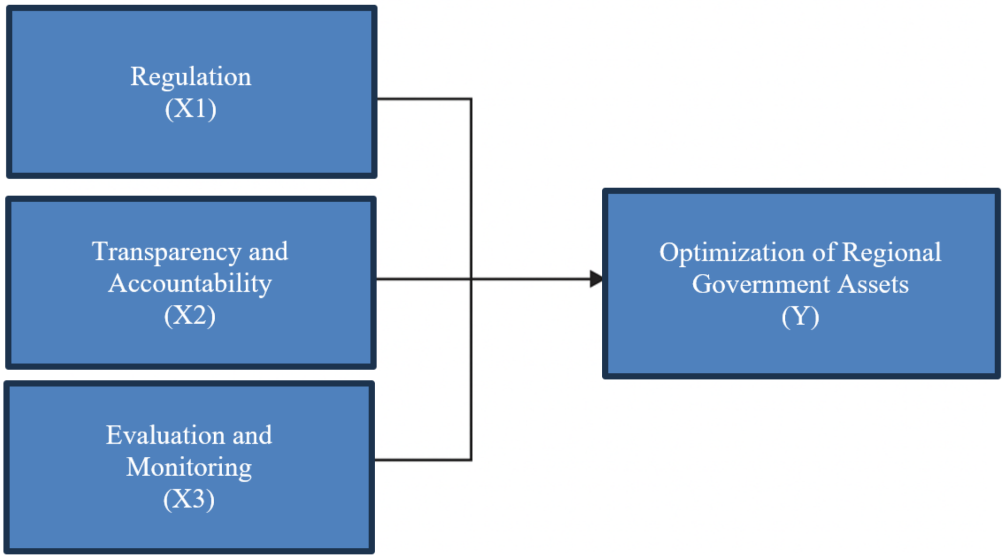

Figure 1. Conceptual Research Model

RESULTS AND DISCUSSION

Descriptive Analysis Results

Descriptive analysis was conducted to illustrate the tendencies of respondents' responses to the variables of regulation, transparency and accountability, evaluation and monitoring, and asset optimization. The results indicate that respondents generally gave a positive assessment of Balai Meuseraya's asset management, although there is still room for improvement in utilization and oversight.

Table 2. Descriptive Statistics of Research Variables

Variables	Mean	Standard Deviation	Category
Regulation (X1)	3.78	0.62	Good
Transparency and Accountability (X2)	3.65	0.67	Good
Evaluation and Monitoring (X3)	3.84	0.59	Good
Asset Optimization (Y)	3.52	0.71	Pretty good

The highest average scores were found in the evaluation and monitoring variables, while asset optimization had the lowest average score. This finding indicates that although the oversight mechanism is relatively effective, optimal asset utilization has not yet been fully achieved.

Correlation Test Results

The Pearson correlation test was used to determine the closeness of the relationship between the independent and dependent variables. The results of the correlation test are presented in Table 3.

Table 3. Pearson Correlation Test Results

Variables	Asset Optimization (Y)	Sig. Value
Regulation (X1)	0.562	0,000
Transparency and Accountability (X2)	0.601	0,000
Evaluation and Monitoring (X3)	0.684	0,000

The correlation test results show that all independent variables have a positive and significant relationship with asset optimization. Evaluation and monitoring have the strongest correlation, indicating that the more intensive the evaluation and monitoring, the higher the level of asset optimization.

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to test the influence of regulation, transparency and accountability, and evaluation and monitoring on asset optimization.

Table 4. Multiple Linear Regression Test Results

Variables	Coefficient (β)	t-count	Sig.
Regulation (X1)	0.214	2,463	0.016
Transparency and Accountability (X2)	0.287	3,012	0.003
Evaluation and Monitoring (X3)	0.365	4,198	0,000
Constant	1,214	–	–

The regression results show that all three independent variables have a positive and significant effect on asset optimization. Evaluation and monitoring have the highest regression coefficients, indicating that these variables are the most dominant factors in driving Balai Meuseraya's asset optimization.

Simultaneous Test Results (F Test)

The F test is used to determine the influence of independent variables simultaneously on the dependent variable.

Table 5. F Test Results

F-count	F-table	Sig.	Information
32,415	2.70	0,000	Significant

The F-test results indicate that regulation, transparency and accountability, and evaluation and monitoring collectively have a significant influence on asset optimization. Thus, the research model is deemed suitable for explaining the phenomena studied.

The research results show that regulations significantly influence the optimization of Balai Meuseraya's assets. This finding aligns with public asset governance theory, which states that regulatory clarity and consistency are key prerequisites for government asset management. Well-understood and implemented regulations provide legal certainty and encourage officials to manage assets in a more focused and responsible manner.

Transparency and accountability have also been shown to significantly influence asset optimization. These results reinforce the concept of good governance, which emphasizes the importance of information transparency and public accountability in managing state assets. Transparency of asset data and accountable reporting encourage internal and external oversight, thus optimizing asset utilization and preventing potential misuse.

Evaluation and monitoring have the most dominant influence on asset optimization. This finding supports performance management theory, which states that results-based evaluation and ongoing monitoring play a crucial role in improving the effectiveness of resource management. Regular evaluations enable local governments to identify unproductive assets and take appropriate corrective action.

Overall, the results of this study confirm that optimizing local government assets cannot be achieved in isolation. Strong regulations must be balanced with strong transparency and accountability, supported by ongoing evaluation and monitoring. These findings enrich empirical studies on public asset management and provide a strong basis for formulating policies to optimize local assets, particularly for strategic assets such as the Aceh Provincial Meuseraya Hall.

CLOSING

Conclusion

Based on the results of data analysis and statistical testing, it can be concluded that regulation, transparency and accountability, as well as evaluation and monitoring have a significant relationship and influence on asset optimization in the Aceh Province Meuseraya Center. Correlation tests show that all three independent variables have a positive relationship with asset optimization, indicating that improving the quality of management in these aspects is followed by an increase in the level of asset utilization.

The results of the regression test demonstrate that regulations play a role in providing certainty and direction for asset management, transparency and accountability foster accountability and oversight, while evaluation and monitoring are the most dominant factors in increasing asset optimization. Simultaneous tests also show that all three variables contribute significantly to explaining variations in asset optimization levels. Thus, local government asset optimization is the result of an integrated, effective regulatory system, open and accountable management, and ongoing evaluation and monitoring mechanisms.

Suggestions and Thanks

Based on the research findings, local governments are advised to strengthen the implementation of technical regulations for asset management, increase public disclosure of asset information, and develop a performance-based evaluation and monitoring system to ensure optimal and sustainable utilization of regional assets. The authors would like to thank the Aceh Provincial Government and all respondents who participated and provided data support, enabling the successful completion of this research.

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