STRENGTHENING REGIONAL ASSET GOVERNANCE: SYNERGY AND INNOVATION IN THE IMPLEMENTATION OF E-BMD IN REJANG LEBONG REGENCY

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Abstract

This study aims to examine how synergy among asset management stakeholders supports the successful implementation of the Electronic Barang Milik Daerah (eBMD) system in Rejang Lebong Regency, and to identify innovations that enhance the accuracy, reliability, and accountability of asset information used in regional financial reporting.

Keywords: *Synergy, Innovation, e-BMD, Asset Management, Regional Financial Reporting*

INTRODUCTION

The governance of regional assets plays a crucial role in ensuring the effectiveness, efficiency, and accountability of public sector financial management. In Indonesia, recurring audit findings issued by the Audit Board of Indonesia (BPK) indicate that many local governments continue to encounter persistent problems in the management and reporting of Barang Milik Daerah (BMD), including incomplete asset records, weak monitoring mechanisms, the absence of updated documentation, and inconsistencies between physical assets and administrative records (BPK, 2024). These issues not only hinder the accuracy of regional financial statements but also weaken transparency and accountability in public asset governance (Pemerintah Republik Indonesia, 2010). Rejang Lebong Regency represents a unique case in regional asset management, as it is the first district in Bengkulu Province to implement the Electronic Barang Milik Daerah (e-BMD) system comprehensively. The e-BMD system aims to strengthen the reliability of asset data by integrating digital documentation, real-time updates, and automated reporting features based on the regulatory framework of (Indonesia, 2021). However, the success of such a system does not rely solely on technological tools. Previous studies have shown that system adoption in public organizations is strongly influenced by human resources, inter-unit coordination, leadership support, and organizational readiness rather than technology alone (Fadhil et al., 2022; Kennedy et al., 2024).

Despite the growing body of research on e-government and asset information systems, studies examining the synergy of roles and managerial innovation among asset stakeholders remain limited. Existing research tends to emphasize the technical operation of e-BMD, system challenges, or administrative compliance (Nur et al., 2024; Goniwala et al., 2024) . Yet, the complexity of public asset governance often requires collaborative action across institutional levels, as explained by the Substantive Theory of Synergy (Benecke et al., 2007) , which highlights that superior outcomes emerge when organizational units engage in coordinated, harmonized interactions (Benecke et al., 2007). In the context of asset governance, synergy among regional leaders, financial management agencies, division heads, and OPD-level asset custodians is essential for achieving consistent and reliable asset reporting. The scope of this study focuses on the management of Regional Owned Assets or Barang Milik Daerah within Rejang Lebong Regency. The study examines the synergy among asset management stakeholders and the various innovations applied in the use of the electronic system for managing Barang Milik Daerah. It explores how different institutions such as the regional government, the Regional Financial Management Agency, and the organizational units work together to support the implementation of the electronic system, and how their innovations improve efficiency, transparency, and accountability in asset management. The study only covers assets that are recorded and managed through the electronic system and does not include assets that are not processed within the system.

To ensure that the research remains focused, several limitations are set. The study is conducted only in Rejang Lebong Regency and does not involve comparisons with other regions. The analysis is restricted to assets that have

already been integrated into the electronic system and does not include assets that have not yet been recorded. The study also concentrates only on the collaboration among the regional government, the organizational units, and other related parties in supporting the implementation of the electronic system. In addition, the study focuses on innovations introduced by the managers of Barang Milik Daerah to optimize the use of the electronic system rather than discussing wider innovations in public sector management. The motivation for this study arises from two important gaps. First, although digital systems such as e-BMD are increasingly adopted, there is insufficient understanding of how stakeholder synergy and innovation influence the system's effectiveness in improving asset reporting. Second, Rejang Lebong's position as a pioneering region offers a rich and underexplored setting for identifying best practices in digital asset governance. Therefore, this research aims to explore how synergy and innovation among asset managers support the effective implementation of e-BMD and contribute to more accurate and accountable asset reporting in regional financial statements.

LITERATURE REVIEW
1. Substantive Theory of Synergy
The Substantive Theory of Synergy, introduced by Benecke et al., (2007) and Liu & Jiang (2018), explains how coordinated interactions among organizational members generate outcomes that exceed the sum of individual contributions. According to this theory, synergy emerges when individuals or units work in a harmonized manner, share common goals, and engage in mutually reinforcing actions. Synergy is therefore not merely cooperation, but a deeper and more integrated form of collaboration in which collective performance becomes significantly greater than separate individual efforts. This theory identifies several core dimensions of synergy. First, synergy is rooted in shared understanding, where stakeholders possess a mutual perception of objectives, needs, and expectations. Second, synergy requires aligned roles and responsibilities, which ensure that each participant contributes in ways that complement others. Third, synergy depends on open communication and trust, which facilitate the seamless flow of information and reduce misunderstandings. Finally, synergy produces collective benefits, such as increased efficiency, reduced errors, stronger organizational cohesion, and improved overall performance.

Within the sphere of public sector asset management, synergy is essential because asset governance involves multiple actors across various administrative levels. No single unit can successfully manage regional assets without strong collaboration from others. BPKD, OPDs, system administrators, and government leadership must work together to ensure accurate data entry, verification, documentation, and adherence to regulatory requirements. The theory suggests that when these actors operate synergistically, outcomes such as improved data reliability, streamlined workflows, and stronger audit readiness naturally follow. The application of the Substantive Theory of Synergy becomes highly relevant to the implementation of the e BMD system. Digital systems require consistent engagement and alignment of actions across organizational units. Without synergy, digital initiatives are vulnerable to incomplete data, inconsistent practices, and administrative delays. This aligns with findings from Kennedy et al., (2024), who argue that e government systems achieve success not because of technology alone, but because of cohesive and committed organizational practices. For this reason, the theory is used in this study to examine how collaborative governance shapes the effectiveness of e BMD implementation in Rejang Lebong Regency.

2. Innovation
Innovation refers to the process of introducing new ideas, methods, practices, or technologies that lead to improvements in organizational performance, effectiveness, or efficiency. It involves the deliberate and creative effort to modify existing procedures or develop entirely new approaches in order to solve problems, address limitations, or enhance outcomes. Innovation is not limited to technological advancements, but also includes managerial, procedural, structural, and behavioral changes that support better organizational functioning. According to Kim & Mauborgne (2019), innovation occurs when an organization breaks away from traditional routines and implements new ways of working that create added value. In the public sector, innovation often takes the form of new administrative procedures, digital documentation systems, workflow redesign, performance monitoring tools, or cross-unit collaboration mechanisms. These innovations help government agencies improve service delivery, increase transparency, and respond more effectively to complex administrative challenges (Alam & Islam, 2017). Osborne (2018) emphasize that innovation in government organizations is essential for modernizing public services and ensuring institutional adaptability. It allows public institutions to move beyond rigid bureaucratic practices and adopt more flexible, responsive, and evidence-based solutions. In the context of asset management, innovation may include the development of internal SOPs, the use of digital systems such as e BMD, the introduction of real-time verification processes, the digitalization of supporting documents, and workflow improvements that enhance

accuracy and accountability. These initiatives represent managerial innovation, which focuses on improving processes rather than technologies alone. Overall, innovation can be understood as a continuous effort to create better ways of working, enabling organizations to enhance performance, reduce inefficiencies, and deliver higher-quality outcomes.

3. Financial Accountability and Transparency in Local Government

Financial accountability in local government refers to the obligation of public officials to manage regional financial resources responsibly, effectively, and in accordance with applicable laws and standards (Widajatun & Kristiastuti, 2020; Jannah, 2025). It involves the responsibility to record, administer, report, and safeguard public funds in a manner that ensures public trust and meets the expectations of stakeholders such as citizens, auditors, and oversight institutions. In the public administration literature, financial accountability is understood as a mechanism that ensures government actions can be evaluated, justified, and sanctioned when necessary. Officials must demonstrate that public budgets, assets, and expenditures have been used appropriately and for their intended purposes. This includes:

a   Accuracy of financial records
b   Compliance with regulations (e.g., Permendagri, PP, and national accounting standards)
c   Efficiency and effectiveness of resource utilization
d   Proper documentation of assets and transactions
e   Responsiveness to audit findings

Financial accountability strengthens governance by ensuring that public resources are protected from waste, fraud, and mismanagement. It also plays a critical role in supporting long-term fiscal sustainability and improving the credibility of local government institutions. Financial transparency refers to the availability, clarity, and accessibility of financial information to the public, oversight bodies, and other stakeholders. Transparent financial management (Pratiwi et al., 2024) requires government entities to disclose relevant financial data in an open, timely, and accurate manner, enabling stakeholders to understand how public resources are planned, allocated, and used. Transparency involves several dimensions:

a   Disclosure of financial statements, including budget realization, asset reports, and audit results
b   Accessibility of financial information to the public
c   Clarity and completeness of data so it can be interpreted without ambiguity
d   Openness regarding decision-making processes related to budgeting, procurement, and asset management
e   Responsiveness to inquiries from auditors, legislators, and citizens

In the digital era, transparency is strengthened through online financial reporting systems, e-government platforms, and digital asset management systems such as e BMD. These tools reduce information asymmetry and help prevent corruption, manipulation, and administrative errors.

4. Regional Government Assets (Barang Milik Daerah – BMD)

Regional Government Assets, commonly referred to in Indonesia as Barang Milik Daerah (BMD), represent all goods purchased or obtained at the expense of the regional budget (Anggaran Pendapatan dan Belanja Daerah or APBD), as well as those acquired through other legitimate sources and designated as property of the regional government (Molidya et al., 2022; Salsabila & Irianto, 2024) BMD forms one of the most critical components of public financial management, as it reflects the economic resources owned and controlled by local governments to support public service delivery. According to Indonesian public asset regulations, BMD encompasses various categories such as land, buildings, infrastructure, equipment, machinery, and other long-term assets used in governmental operations (Tutu et al., 2025). Managing these assets requires systematic processes including planning, procurement, recording, utilization, safeguarding, and reporting (Saputra & Hamdani, 2024). Local governments bear the responsibility to ensure that BMD is documented accurately, maintained properly, and accounted for in accordance with national standards. In this study, BMD is viewed not merely as physical items but as administrative and financial objects that require precise documentation and coordinated management across multiple organizational units. One of the persistent challenges in BMD management involves inconsistencies between physical assets and administrative records, incomplete supporting documentation, and discrepancies that often lead to audit findings. These issues frequently arise due to weak coordination, inadequate monitoring, and limited operational capacity at the organizational unit level.

The implementation of the e-BMD system is designed to address these challenges by digitalizing asset records, enhancing data verification processes, and integrating asset information across regional departments. Through e-BMD, the regional government aims to improve the accuracy, completeness, and reliability of asset data, thereby strengthening accountability and transparency in regional financial reporting. Within this research, BMD serves as the central analytical focus through which the effectiveness of synergy and innovation is assessed. The study explores how collaborative efforts, aligned roles, and adaptive managerial practices contribute to improving BMD data quality, reducing audit discrepancies, and ensuring compliance with national asset management standards. Thus, BMD is positioned as both the operational substance of the study and a key indicator of governance performance in Rejang Lebong Regency.

5. Electronic Regional Asset Management System (e-BMD)

The Electronic Regional Asset Management System, commonly referred to as e-BMD (Warsito, 2025), is a digital platform used by Indonesian local governments to manage Barang Milik Daerah (BMD) or regional government assets in an integrated, systematic, and transparent manner. The system is designed to support the full asset management cycle, including planning, procurement, recording, utilization, safeguarding, and reporting. As a government-mandated digital tool, e-BMD aims to improve accuracy, efficiency, and accountability in managing public assets (Nur et al., 2024; Nurfahmita et al., 2025; Warsito, 2025) At its core, e-BMD functions as a centralized database that stores comprehensive information about regional assets. This includes asset descriptions, acquisition details, supporting documents, usage status, physical condition, asset valuation, and location. The platform enables government agencies and organizational units (OPDs) to input, verify, and update asset data in real time, thereby reducing reliance on manual bookkeeping and minimizing discrepancies between physical and administrative records.

One of the key strengths of e-BMD is its ability to support automated verification and reconciliation. The system provides features that allow asset managers to match inventory data with financial records, detect inconsistencies, and validate asset documentation more efficiently. These capabilities help local governments address recurring audit issues such as incomplete records, inconsistent asset classification, and mismatched asset valuations. The implementation of e-BMD also enhances transparency and audit readiness. Since asset information is stored digitally and can be accessed by authorized users across departments, oversight bodies such as BPK or internal auditors can review asset data more easily and objectively. This contributes to better monitoring, stronger compliance with national regulations, and improved public accountability (Tirayoh et al., 2021). In the setting of this study, e-BMD plays a crucial role as the technological foundation for evaluating how synergy and innovation influence asset management performance in Rejang Lebong Regency.

The system's success depends not only on its technical design but also on the coordinated efforts of stakeholders, including BPKD leaders, asset divisions, system administrators, and asset custodians at the OPD level. Their ability to collaborate, communicate, and adopt innovative practices determines the effectiveness of e-BMD in producing accurate and reliable asset data. Thus, e-BMD is not merely a digital tool but a strategic governance instrument that supports modern public administration by strengthening data quality, accountability, and transparency in regional asset management. The scope of this study focuses on the management of Regional Owned Assets or Barang Milik Daerah within Rejang Lebong Regency. The study examines the synergy among asset management stakeholders and the various innovations applied in the use of the electronic system for managing Barang Milik Daerah. It explores how different institutions such as the regional government, the Regional Financial Management Agency, and the organizational units work together to support the implementation of the electronic system, and how their innovations improve efficiency, transparency, and accountability in asset management. The study only covers assets that are recorded and managed through the electronic system and does not include assets that are not processed within the system.

6. Previous Studies

Previous studies on regional asset governance and the implementation of electronic asset management systems consistently highlight the importance of digitalization, administrative discipline, and human resource capacity in strengthening government asset management. Nur et al. (2024) found that the implementation of the e-BMD system significantly improves efficiency, accuracy, transparency, and accountability in managing regional assets, particularly in processes related to asset recording, procurement, maintenance, and disposal. Their findings confirm that digital systems greatly reduce administrative errors and enable more structured and reliable asset reporting. The results of the study conducted by Warsito (2025) indicate that the implementation of the asset manager

paradigm within the Regional Apparatus Organizations of the Yogyakarta Special Region Government during 2022–2023 showed mixed performance. Empirical findings reveal a decline in three key indicators, namely inventory management efficiency, operational asset optimization, and commitment to maintaining service levels, reflecting growing inefficiencies in inventory control, reduced initiatives in optimizing operational assets, and lower maintenance efforts relative to asset depreciation. Conversely, the effectiveness of Regional Property utilization experienced a slight improvement, indicating modest progress in converting assets into regional revenue. Although several indicators declined, the composite Asset Manager Paradigm Success Index demonstrates that most organizations recorded overall improvement, suggesting a strengthening orientation toward asset manager principles. Nevertheless, the findings emphasize that substantial room for improvement remains, as many organizations have not actively contributed to asset optimization and revenue generation, indicating that the asset manager paradigm has not yet been fully institutionalized in regional asset management practices.

In a broader effort to advance public-sector digitalization, Kennedy et al., (2024) identified various national challenges that hinder e-government initiatives in Indonesia, including digital inequality, limited internet access, high operational costs, low public awareness, literacy barriers, and resistance to organizational change. Although not focused solely on asset management, these obstacles directly affect the feasibility and readiness of local governments to adopt systems such as e-BMD. Several studies have also examined the development and evaluation of asset management information systems. Pebrianto et al., (2019) emphasized that an effective asset information system requires clear asset classification mechanisms and streamlined procedures for planning and asset proposals. In a related study, Dahlan et al., (2024) reported that although regional institutions have begun aligning asset bookkeeping, inventory processes, and reporting practices with the Ministry of Home Affairs Regulation Number 47 of 2021, persistent issues remain, including incomplete documentation, delays in reporting, and transitional challenges resulting from continued reliance on previous systems such as SIMDA BMD.

Research on regulatory readiness further illustrates key organizational factors influencing e-BMD implementation. Muhamad et al. (2022) found that human resource quality and effective use of information technology are significant determinants of readiness for regulatory change, while leadership style and organizational culture show limited influence at the early stages of transition. Similarly, Kurnia et al. (2024) concluded that human resource competence, technology utilization, and adequate administrative procedures collectively have a strong positive impact on optimizing fixed asset management within local government financial bodies. Operational issues in asset inventory management are highlighted in the study by Goniwala et al., (2024), which revealed that despite the adoption of e-BMD in 2023, irregular inventory practices, incomplete documentation, and difficulties in asset disposal continue to occur within the Secretariat of the Regional House of Representatives of Minahasa Tenggara. These weaknesses often lead to audit discrepancies between recorded data and physical asset conditions. Overall, the findings from previous studies indicate that although electronic systems such as e-BMD provide substantial benefits, their success depends on inter-unit coordination, technological readiness, administrative consistency, and compliance with evolving regulations. However, most prior research has focused primarily on technical and operational aspects, leaving limited discussion on how synergy and innovation among asset managers contribute to enhancing the quality of asset information in government financial reporting. This study addresses that gap by examining how synergistic collaboration and innovative practices support the effectiveness of e-BMD implementation in regional asset governance.

METHOD
1 Research Approach
This study employs a qualitative research approach, which is appropriate for exploring complex organizational phenomena that involve human interaction, managerial practices, and contextual influences. A qualitative approach allows the researcher to understand the meanings, perceptions, and behaviors of stakeholders involved in the implementation of the e BMD system. Through in depth interviews, observations, and document analysis, this approach facilitates a rich and nuanced interpretation of how synergy and innovation shape the effectiveness of asset management. The qualitative approach also supports the exploration of processes rather than outcomes alone, enabling the study to uncover how coordination mechanisms, communication patterns, and adaptive practices emerge and influence digital asset governance. This approach is aligned with Creswell's (2018) assertion that qualitative inquiry is ideal for understanding dynamic, context-dependent situations within public sector organizations.

2. Type of Research

The type of research used in this study is a descriptive case study. A case study design allows for an in depth examination of a single bounded system, in this case the implementation of the e BMD system in Rejang Lebong Regency. This type of research is suitable for investigating contemporary administrative practices, institutional processes, and stakeholder interactions within their real life context (Yin, 2018). The descriptive case study approach is chosen for several reasons:

a It captures the complexity of asset management practices. e BMD implementation involves multiple organizational levels, technical processes, and administrative routines that require holistic investigation.

b It allows for the examination of real world challenges and innovations. By focusing on a specific regional government, the study describes how stakeholders respond to audit findings, resource limitations, and system changes.

c It provides detailed insights that cannot be generalized statistically but can be transferred conceptually. The findings illustrate best practices and lessons learned that may be useful for other local governments implementing digital asset systems.

Through this research type, the study documents not only what happens within the asset management system, but also how and why stakeholder synergy and managerial innovation emerge as critical factors in improving data accuracy and governance performance.

3. Research Site Explanation

The research was conducted in Rejang Lebong Regency, a district located in Bengkulu Province, Indonesia. Rejang Lebong serves as the central research site because it is recognized as a pioneer region in the implementation of the Electronic Regional Property System (e-BMD) in Bengkulu Province.

Primary Institutional Locations

he study focuses on several strategic government institutions that play an essential role in the governance, administration, and reporting of regional assets (Barang Milik Daerah—BMD):

a Regional Financial Management Agency (BPKD) of Rejang Lebong. This agency is the core institution responsible for the administration, validation, inventory, and reporting of regional assets. The Asset Division within BPKD handles the technical and managerial functions related to BMD, making it the primary operational site for studying the implementation of the e-BMD system.

b Regional Secretariat (Sekretariat Daerah). As the coordinating body of regional administration, the Regional Secretariat ensures policy synchronization, oversight, and cross-unit alignment in asset governance. It plays a critical role in monitoring how regulations and policies governing BMD are implemented across the region.

c Selected Regional Government Work Units (Organisasi Perangkat Daerah—OPD). Multiple OPDs are included as research locations because they function as asset managers and custodians at the operational level. These units are responsible for recording, maintaining, and utilizing government assets at the departmental level. The selected OPDs include:

- BPKD
- BAPPEDA
- BKPSDM
- Dinas KOMINFO
- DPRD Secretariat
- Dinas Pendidikan Nasional
- Dinas Perindag
- SATPOL PP
- Inspektorat
- Dinas Kesehatan
  These units represent priority asset-managing departments essential to understanding system-wide synergy in BMD management.

d Field Observation Sites. Direct observation was also conducted at several asset locations across Rejang Lebong Regency to examine the tangible practices of asset documentation, asset condition verification, and the operational challenges encountered in the application of the e-BMD system

4. Research Instruments

In qualitative research, the researcher serves as the primary instrument, playing a central role in planning, collecting, analyzing, and interpreting data. To support systematic data collection and ensure the depth and accuracy of findings, several auxiliary instruments were utilized. These instruments were designed to align with the focus of the study, particularly on the synergy of roles and innovations among regional asset managers in the implementation of the e-BMD system in Rejang Lebong Regency.

a   Interview Guide. The interview guide consists of a set of open ended questions that allow informants to express their experiences, perceptions, and insights freely. The guide was tailored to each category of informant, such as regional leaders, BPKD officials, e BMD administrators, and asset officers in government units, while maintaining alignment with the core themes of the study. The interview guide focuses on three essential areas:

- Leadership roles that support collaboration, open communication, and organizational culture transformation toward transparency and cooperation.
- Synergy among actors in the asset management environment, from top level decision makers to operational level asset officers.
- Innovations introduced by asset managers to improve data accuracy, efficiency, and governance quality in applying the e BMD system
  These questions enable the researcher to explore deeper meanings, challenges, strategies, and practices related to regional asset governance in a digital administrative setting.

b   Observation Sheet. A structured observation sheet is used to document field observations related to the actual practices of asset management. The observation focuses on activities such as the use of the electronic asset system, interactions among staff, compliance with procedures, and technical or administrative challenges encountered during asset recording and reporting. These observations help the researcher understand the real context of asset management and validate information obtained through interviews.

c   Field Observation Checklist. A non participatory observation approach was used to observe the daily practices of asset managers and system users within government units. The observation instrument included categories that guided the researcher in examining:

- Direct use of the e BMD application
- Interactions between different asset management roles such as asset custodians, storage managers, and system administrators
- Technical or administrative obstacles encountered in asset recording

5. Interview Instrument

The interview instrument presented in Table 3.1 is designed to guide semi-structured interviews aimed at exploring the perceptions, experiences, and insights of key informants regarding the synergy of roles and innovation in the management of regional assets (Barang Milik Daerah/BMD), as well as the implementation of the e-BMD system in Rejang Lebong Regency. The instrument is structured into two major thematic components: Synergy and Innovation, targeted specifically at high-level officials such as the Regional Head or Regional Secretary who possess strategic authority and comprehensive understanding of asset governance.

Tabel 1. Interview Instrument

Theme	Question Instrument
Synergy	The importance of inter-unit interaction in creating optimal synergy for managing regional assets
	Leadership strategies implemented to foster open communication and collaborative work among units
	Challenges faced in building synergy and how these obstacles are addressed to maintain productive cooperation
	Mechanisms for sharing information, knowledge, and resources across organizational units that contribute to value creation in asset governance
	The role of leadership in cultivating a cooperative culture that promotes efficiency, effectiveness, transparency, and accountability
	Approaches to evaluating the success of synergy especially in the context of implementing electronic systems such as e-BMD
	Expectations regarding coordination mechanisms that encourage creative and innovative problem solving in asset management
	The importance of active participation from all relevant units to achieve shared goals in BMD management
Innovation	The informant's perspective on the importance of innovation, whether in the form of ideas, work processes, public services, or administrative methods
	The extent to which innovation enhances public service quality and the management of regional assets
	How innovation supports organizational adaptation to technological change and evolving administrative needs

RESULTS AND DISCUSSION
1. Results
The object of this study is the management of regional government assets (Barang Milik Daerah or BMD) in Rejang Lebong Regency, with a specific focus on the implementation of the Electronic Barang Milik Daerah (e-BMD) system and the synergy and innovation demonstrated by stakeholders involved in asset governance. More specifically, the research object consists of the following components:

1. The e-BMD System as a Digital Platform for Asset Management
    The e-BMD system is a digital information platform used by local governments in Indonesia to record, inventory, verify, and report regional assets. It is designed to ensure that asset data is accurate, up to date, and compliant with Ministry of Home Affairs Regulation No. 47 of 2021 on Regional Asset Management. In this study, the e-BMD system is examined from several perspectives, including:
a   its effectiveness in supporting asset governance,
b   the accuracy and quality of data it produces,
c   its digital features such as real-time verification and automated reconciliation,
d   and its contribution to the quality of regional financial reporting.
2. Asset Management Stakeholders
    The study also focuses on the stakeholders responsible for managing regional assets, as the effectiveness of e-BMD is strongly influenced by inter-unit collaboration. These stakeholders include:
a   the Regional Financial and Asset Management Agency (BPKD),
b   the Head of the Asset Division,
c   e-BMD system administrators,
d   asset custodians from various local government work units (OPDs),
e   and regional leaders who provide policy direction and institutional support
    The research investigates how coordination, communication, and role distribution among these actors contribute to the improvement of asset governance
3. Managerial Innovations in Asset Governance

Another component of the research object is the managerial innovation implemented by asset managers to address long-standing challenges in BMD governance and to maximize the use of the e-BMD system. These innovations include:

a developing internal standard operating procedures (SOPs),
b digitalizing supporting asset documentation,
c enhancing real-time verification mechanisms,
d streamlining reconciliation processes,
e and adopting new work practices to strengthen data reliability.

These innovations serve as key drivers in improving both the performance of the e-BMD system and the accountability of asset reporting.

4. The Context of Rejang Lebong Regency

Rejang Lebong Regency is selected as the object of study because it is the first district in Bengkulu Province to adopt the e-BMD system comprehensively. The region has also faced recurring audit findings related to asset management, making it an ideal setting to examine how synergy and innovation can improve asset governance. The distinctive characteristics of this research object include:

a its relevance as a model for digital transformation in local government asset management,
b the presence of institutional commitment to improving asset governance,
c and its representativeness as a real-world setting where digital and managerial reforms are actively implemented.

Informants of the Study

The informants in this study consist of individuals who are directly involved in the management, operation, and oversight of regional government assets in Rejang Lebong Regency. They were selected using a purposive sampling technique, based on their expertise, roles, and responsibilities in implementing the e-BMD system. This approach ensures that each informant contributes relevant, accurate, and experience-based insights necessary for understanding asset governance practices. The informants come from key stakeholder groups, including strategic leaders, administrative supervisors, technical system operators, and operational asset custodians. Their perspectives collectively provide a comprehensive view of how synergy, collaboration, and managerial innovation influence the effectiveness of e-BMD implementation. The following description explains each category of informant:

1. Head of the Regional Financial and Asset Management Agency (BPKD). This informant offers strategic insights into policy direction, institutional priorities, and leadership support in regional asset governance.

2. Head of the Asset Division. Responsible for coordinating asset management procedures, monitoring compliance, and supervising asset custodians, this informant provides detailed information on administrative processes and regulatory adherence.

3. e-BMD System Administrator. This informant oversees system configuration, user management, data integration, and technical troubleshooting, contributing essential insights into system functionality and challenges.

4. Asset Custodians from Selected OPDs. These informants handle day-to-day asset recording, documentation, physical verification, and data entry into the e-BMD system. Their experiences reflect the operational realities of asset management in government settings.

5. Supporting Staff in Inventory or Documentation. These individuals assist in physical inspections, documentation updates, and administrative reporting, serving as additional sources for triangulation.

Together, these informants enable the study to capture multi-level perspectives on the implementation of e-BMD, the synergy among stakeholders, and the managerial innovations influencing asset governance.

Table 2. List of Research Informants

No	Informant Position	Institution / Unit	Role in Asset Management
1	Head of Regional Financial and Asset Management Agency (BPKD)	BPKD Rejang Lebong	Provides policy direction and oversight in regional asset governance
2	Head of Asset Division	BPKD Rejang Lebong	Coordinates asset management processes and supervises asset custodians
3	e-BMD System Administrator	BPKD Rejang Lebong	Manages system operations, user access, and technical troubleshooting
4	Asset Custodian (Pengurus/Pengelola Barang)	Selected OPDs (e.g., Health Office, Education Office)	Conducts data entry, inventory, documentation, and physical verification
5	Supporting Staff (Inventory/Documentation)	Selected OPDs	Assists with physical checks, document updates, and asset reporting

Description of Interview Data and Indicators

The interview data in this study were analyzed using a set of predefined indicators that reflect the main dimensions of asset management performance in the implementation of the e-BMD system. These indicators were developed based on regulatory guidelines, prior research, and the conceptual framework of this study, which focuses on synergy among stakeholders, managerial innovation, and the effectiveness of digital asset governance. Each informant provided responses related to their roles, experiences, and responsibilities in asset management. The analysis was conducted by categorizing interview narratives into indicators to identify consistent patterns, variations, and emerging themes. This approach allows the researcher to systematically interpret how synergy, innovation, and system utilization contribute to improving asset data accuracy, administrative compliance, and financial reporting quality. The indicators used in the analysis include:

1. Coordination and Synergy: measures the level of collaboration among BPKD, OPDs, and system administrators.
2. System Utilization: assesses how effectively the e-BMD system is used, including features such as data entry, verification, and reconciliation.
3. Managerial Innovation: reflects the initiatives taken to improve asset documentation, SOPs, and workflow processes.
4. Data Accuracy and Validation: evaluates the reliability of asset data, alignment between physical and administrative records, and processes of verification.
5. Challenges in Asset Management: identifies operational, technical, and human resource obstacles encountered in implementing e-BMD.

These indicators are used to structure and interpret the interview data, enabling a comprehensive understanding of both progress and challenges in regional asset governance.

Table 3. Description of Interview Data by Indicator

Indicator	Description of Interview Findings
Coordination and Synergy	Informants reported regular coordination meetings, shared responsibilities, and improved communication across units.
System Utilization	The e-BMD system is widely used for data entry and verification, though some OPDs still require additional training.
Managerial Innovation	Development of internal SOPs, digital documentation, and adaptation of workflow processes were highlighted by several informants.
Data Accuracy and Validation	Accuracy improved due to real-time verification, reduced errors, and systematic reconciliation between physical and administrative data.
Challenges in Asset Management	Obstacles include limited human resources, incomplete historical documents, and occasional system access issues.

2. Discussion
Forms and Impacts of Role Synergy
The findings of this study reveal that the synergy among stakeholders involved in asset management plays a crucial role in ensuring the effective implementation of the e-BMD system in Rejang Lebong Regency. This synergy is manifested through several forms of coordinated actions that collectively strengthen asset governance and improve the quality of regional financial reporting.

Forms of Role Synergy
First, synergy is expressed through structured coordination mechanisms between BPKD, system administrators, and OPD-level asset custodians. Regular coordination meetings, integrated communication channels, and task-sharing arrangements enable stakeholders to align their responsibilities and maintain consistency in asset management practices. This aligns with Beneke, Schurink, and Roodt's (2007) substantive theory of synergy, which emphasizes that coordinated interactions among organizational actors lead to enhanced performance outcomes. Second, synergy appears in the form of collaborative problem-solving, particularly in addressing recurring issues highlighted in audit findings. Stakeholders jointly identify discrepancies, clarify documentation requirements, and update asset records to meet regulatory standards. This cooperative dynamic reflects the principles of collaborative governance, where inter-unit cooperation becomes essential to overcoming complex administrative challenges. Third, role synergy is demonstrated through shared commitment toward digital transformation. Stakeholders collectively support the adoption of the e-BMD system by encouraging system utilization, standardizing procedures, and ensuring that users at all levels receive adequate guidance and support. Leadership commitment from the head of BPKD further reinforces this synergy, as it provides direction, legitimacy, and institutional backing for system implementation.

Impacts of Role Synergy
The synergy among stakeholders has several significant impacts on asset governance One notable impact is the improvement in data accuracy and reliability. Coordinated verification processes, shared oversight, and collaborative data review reduce errors and inconsistencies between physical and administrative records. This is consistent with Kennedy et al. (2024), who argue that successful e-government initiatives depend not only on technology but also on cohesive organizational practices. Another critical impact is the enhancement of system effectiveness. When stakeholders work together, the e-BMD system is utilized more optimally, enabling real-time data updates, efficient reconciliation, and consistent application of standards. This results in more accurate and timely asset information that supports higher-quality financial reporting. Synergy also contributes to stronger administrative compliance. Through shared responsibilities and coordinated efforts, stakeholders are better able to meet regulatory requirements, reduce audit findings, and maintain alignment with national asset management standards (PP No. 71/2010; Permendagri No. 47/2021). Finally, role synergy fosters an environment that encourages continuous improvement and innovation. Mutual support among stakeholders enables the development of new procedures, digital documentation practices, and adaptive workflows that strengthen the sustainability of asset governance reforms. This mirrors insights from Nur et al. (2024), who highlight that collaborative dynamics are essential for maintaining the long-term success of digital public management systems.

Forms and Impacts of Innovation

First, innovation is manifested through the development of internal Standard Operating Procedures (SOPs) specifically tailored to e-BMD operational needs. These SOPs provide structured guidelines for data entry, verification, documentation handling, and reconciliation processes. By establishing uniform procedures across OPDs, the SOPs reduce variability in practice and ensure that asset management activities align with regulatory standards. This reflects the concept of process innovation, where organizations redesign workflows to improve efficiency and compliance (Kim & Mauborgne, 2017). Second, innovation appears in the digitalization of asset documentation, including the conversion of physical supporting documents into electronic formats. This practice improves documentation accessibility, facilitates real-time verification, and minimizes the risk of document loss or damage. Digital documentation also supports the accuracy of asset data, particularly in verifying asset ownership and condition. Third, stakeholders demonstrate innovation in the optimization of e-BMD system features, such as the real-time verification module, automated reconciliation tools, and data validation functions. Instead of relying solely on basic system operations, asset managers proactively explore advanced features to improve workflow efficiency. This type of technological adaptation aligns with the findings of Nur et al. (2024), who highlight the importance of user-driven innovation in maximizing the benefits of digital public management systems. Finally, innovation is evident in the adoption of adaptive work practices, such as periodic cross-unit review sessions, integrated asset verification activities, and customized reporting formats. These practices illustrate the organization's ability to integrate new approaches into routine operations to address systemic gaps and improve overall performance.

Impacts of Innovation

The innovations identified in this study produce several positive impacts on regional asset governance. One of the most significant impacts is the enhancement of data accuracy and completeness. Through standardized procedures, digital documentation, and optimized system features, asset data becomes more reliable, verifiable, and consistent across units. This contributes directly to reducing discrepancies between physical and administrative records. Innovation also leads to greater efficiency in asset management workflows. Automated reconciliation processes, real-time verification, and structured documentation reduce manual workloads, shorten processing times, and minimize the risk of human error. This is consistent with the view that innovation in public sector organizations strengthens operational performance and service delivery (Osborne & Brown, 2011). Another key impact is the improvement of audit readiness and regulatory compliance. Innovations help address the root causes of audit findings, particularly those related to incomplete documentation and inaccurate asset records. As a result, the local government is better positioned to meet national standards and respond effectively to audit requirements. Moreover, innovation fosters a culture of continuous improvement. As asset managers become more knowledgeable and confident in using the e-BMD system, they are more willing to experiment with new methods, solve problems proactively, and collaborate across organizational boundaries. This behavioral change supports the long-term sustainability of digital governance reforms.

Key Characteristics of the Study

This study possesses several key characteristics that distinguish it within the field of public sector asset management and digital governance. These characteristics reflect the study's methodological approach, research focus, analytical depth, and contextual relevance

1. **Qualitative Case Study Approach**

   A primary characteristic of this research is its use of a qualitative case study design, which enables an in-depth exploration of complex organizational processes within their real-life setting. By focusing on the implementation of the e-BMD system in Rejang Lebong Regency, the study provides detailed insights into stakeholder interactions, managerial practices, and contextual factors that cannot be captured through quantitative approaches alone.

2. **Focus on Synergy and Innovation as Core Constructs**

   Unlike prior research that concentrates mainly on technical system performance or regulatory compliance, this study emphasizes stakeholder synergy and managerial innovation as central constructs. This perspective allows the study to examine the human and organizational dynamics that underpin the success of digital asset management systems. It also highlights the importance of collaborative governance and adaptive behavior in public sector transformation.

3. **Multi-Level Stakeholder Perspective**

The research draws on information from stakeholders representing various organizational levels, strategic, administrative, technical, and operational. This multi-level perspective ensures that the analysis captures a comprehensive understanding of asset governance, including leadership roles, system operations, and day-to-day practices within OPDs.

4. **Use of Thematic and Indicator-Based Analysis**

   Another key characteristic is the use of indicator-based thematic analysis, which structures interview data according to predefined dimensions such as coordination, system utilization, innovation, data accuracy, and operational challenges. This analytical approach enhances the clarity, coherence, and rigor of the findings by ensuring that interview narratives are systematically interpreted.

5. **Contextual Focus on a Leading Digital Governance Region**

   Rejang Lebong Regency serves as a unique and strategic research context because it is the first district in Bengkulu Province to implement the e-BMD system comprehensively. This contextual characteristic makes the study particularly valuable, as it captures early experiences, best practices, and challenges in digital asset transformation within a pioneering regional government.

6. **Practical and Theoretical Contributions**

   The study is also characterized by its dual contribution:

   a   Practically, it provides actionable insights for local governments seeking to improve asset governance, strengthen system adoption, and reduce audit findings.

   b   Theoretically, it enriches the literature by integrating perspectives from synergy theory, collaborative governance, and organizational innovation within the context of digital public asset management.

7. **Emphasis on Real-World Administrative Problems**

   A final characteristic is the study's focus on real administrative issues, such as inaccurate asset records, incomplete documentation, and inconsistencies identified in audit reports. By examining how synergy and innovation address these problems, the study offers evidence-based solutions that are directly relevant to public sector practitioners

CONCLUSION

1. Conclusion

This study concludes that the successful implementation of the Electronic Barang Milik Daerah (e-BMD) system in Rejang Lebong Regency is not solely determined by the availability of digital infrastructure, but is strongly shaped by the synergy and innovation demonstrated by asset management stakeholders. The findings highlight that coordinated actions, collaborative communication, and shared responsibilities among the regional head, BPKD, division leaders, asset administrators, and OPD-level custodians play a central role in strengthening the reliability and consistency of asset data. Such synergy creates an integrated governance environment that supports effective system utilization, accelerates data verification, and minimizes administrative discrepancies that previously contributed to recurring audit findings. The study also identifies several innovations developed by asset managers, including the creation of internal SOPs, optimization of automated system features, real-time monitoring mechanisms, and the digitalization of asset documentation. These innovations significantly enhance data accuracy, reduce human error, and improve the overall quality of asset reporting, thereby contributing to more accountable and transparent regional financial statements. Furthermore, this research contributes to both theory and practice by offering a new perspective on asset governance through the combined lens of collaborative governance and digital innovation. It underscores that technological systems such as e-BMD can only function optimally when supported by strong organizational synergy and continuous managerial innovation. The case of Rejang Lebong provides practical insights that may serve as a reference for other regional governments seeking to improve asset governance and address audit issues related to asset reporting. Overall, the findings reinforce the importance of integrating human, organizational, and technological factors to achieve effective public asset management. Strengthening cross-unit collaboration and fostering innovation among asset managers are essential steps toward sustaining the quality of e-BMD implementation and enhancing regional financial accountability.

2. Limitation

This study acknowledges several limitations that should be considered when interpreting its findings. First, the research adopts a single-case study design focusing exclusively on Rejang Lebong Regency. Although the region represents a pioneering example in the implementation of the e-BMD system, the contextual uniqueness limits the broader generalizability of the results to other local governments that may differ in leadership capacity, technological

readiness, organizational culture, or regulatory enforcement. Second, the study relies primarily on qualitative data collected through interviews, observations, and internal documentation. While triangulation was applied to strengthen data credibility, the findings may still reflect subjective perceptions of internal stakeholders, particularly because asset governance is a sensitive administrative area prone to bias, selective reporting, or self-justification. The absence of quantitative performance measures or comparative system analytics also restricts the study's ability to assess the magnitude of improvements achieved through e-BMD implementation. Third, the research concentrates on exploring synergy and innovation among asset managers without examining external influences such as political dynamics, budget constraints, infrastructure disparities, or provincial-level coordination mechanisms. These environmental factors may significantly affect the sustainability of digital asset systems and the consistency of asset reporting but remain outside the scope of this investigation. Finally, the rapidly evolving nature of digital governance poses an additional limitation. As local governments continue to refine e-BMD features, update regulations, and adopt new administrative practices, some insights from this study may shift over time. Future research incorporating longitudinal analysis or multi-regional comparisons would be valuable for strengthening the robustness and applicability of the findings.

3. Suggestion

Based on the findings and limitations of this study, several recommendations are proposed to enhance the effectiveness and sustainability of regional asset governance. First, local governments should strengthen cross-unit collaboration by institutionalizing coordination mechanisms between BPKD, OPDs, and system administrators. This can be achieved through regular joint evaluations, interdepartmental forums, and structured communication channels that ensure consistent application of e-BMD procedures and timely resolution of asset-related issues. Second, capacity building for asset managers should be prioritized. Continuous training on digital asset systems, regulatory updates, and data validation techniques will help improve the competence and readiness of personnel who play a key role in maintaining accurate and reliable asset records. Incorporating practical simulations and performance-based assessment can further enhance the quality of human resources involved in asset governance. Third, innovation in asset management should be encouraged through the development of standardized SOPs, the optimization of e-BMD features, and the integration of digital documentation practices. Local governments are advised to adopt a more adaptive approach by routinely reviewing and updating these innovations to align with regulatory changes, technological advancements, and findings from audit reports. Fourth, future improvement efforts should consider external environmental factors such as political commitment, infrastructure adequacy, and budget allocations. Strengthening these elements will support the sustainability of digital governance initiatives and reduce the risk of system underutilization. Collaboration with provincial and national authorities may also provide technical support and resource sharing that can further enhance the quality of asset management. Finally, future research is encouraged to adopt multi-case or quantitative approaches to complement the qualitative insights presented in this study. Comparative studies across different regions or the incorporation of measurable system performance indicators would provide a more comprehensive understanding of the factors influencing effective e-BMD implementation and the broader implications for regional financial accountability.

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