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Analysis of goods and services procurement contract management processes

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ABSTRACT

This study aims to analyze the process of managing goods and services procurement contracts through the Surat Perintah Kerja (SPK) mechanism and to identify the effectiveness and challenges of risk control in the Rehabilitation and Renovation Project of the BP2JK South Sulawesi Regional Office under a Pinjam Pakai arrangement. This research employed a descriptive qualitative method using a case study approach. Data were collected through in-depth interviews with the Commitment-Making Officer (PPK), Procurement Officer, Technical Team, and service provider, as well as through a review of direct procurement contract documents valued at less than IDR 200 million. The findings indicate that the contract management cycle implemented through the SPK mechanism and a lump-sum payment method without a performance bond has been conducted in accordance with the applicable procurement regulations. However, the status of the asset as a Pinjam Pakai property owned by the Regional Construction Services Agency VI Makassar presents specific challenges related to the legal certainty of contractual clauses, limitations in maintenance responsibilities, and the synchronization of internal ministerial administration. The study further reveals that this arrangement creates external complexities, including unclear boundaries of long-term maintenance responsibilities and limited flexibility for physical modifications resulting from the separation of ownership rights and usage rights between government agencies. Administrative risk control has been effectively implemented through formal document coordination; however, technical supervision in the field requires intensive coordination with the asset-owning institution to prevent future legal disputes and audit findings concerning State-Owned Assets (Barang Milik Negara [BMN]).

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Introduction

Government procurement of goods and services plays a crucial role in driving national development. To ensure efficiency, transparency, accountability, and value for money, contract management constitutes a critical stage within the entire procurement cycle. Effective contract management is also associated with procurement outcomes and value for money, particularly through appropriate contract formation, monitoring, and quality control (Matto et al., 2021). Errors or negligence in this process may lead to project implementation delays, potential financial losses to the state, and the emergence of legal disputes in the future (Sutedi, 2022; Yasin, 2003). In addition, public procurement involves transaction costs that arise from the preparation, implementation, and management of contractual relationships, making efficient procurement governance particularly important (Balaeva et al., 2020; Petersen et al., 2019). In the Indonesian public procurement context, these principles are embedded within the regulatory framework governing government procurement, including Presidential Regulation No. 16 of 2018 and its subsequent amendment through Presidential Regulation No. 12 of 2021 (P. P. Indonesia, 2021; P. R. Indonesia, 2018).

These governance challenges are particularly evident and complex in government infrastructure rehabilitation projects, including those undertaken by the Regional Construction Service Procurement Agency (BP2JK) of South Sulawesi. As a strategic procurement institution responsible for conducting the selection of construction service providers, BP2JK operates within the organizational structure of the Ministry of Public Works and Housing and is expected to demonstrate effective procurement governance and contract management practices as a model of public accountability. The institutional position and organizational framework of technical implementation units within the Ministry of Public Works and Housing are regulated through the relevant ministerial organizational framework (K. P. U. dan P. R. Indonesia, 2020). The importance of competent procurement management is also reflected in the regulatory framework governing the competency standards of functional procurement officers (L. K. P. B. P. Indonesia, 2019). The quality of procurement performance is further influenced by the capacity of public procurement personnel and their understanding of procurement and contract management practices (Abutabenjeh et al., 2021).

The significance of this study arises specifically from the Rehabilitation and Renovation Project of the BP2JK South Sulawesi Regional Office. This project involves considerable legal and administrative complexity because it was implemented on a building asset operating under a Pinjam Pakai arrangement and owned by the Regional Construction Services Agency VI Makassar. The utilization of State-Owned Assets (Barang Milik Negara [BMN]) through a borrowing or utilization arrangement requires attention to the legal status, authority, and responsibilities of the parties involved, as regulated under the framework for BMN utilization (K. K. Indonesia, 2020). The management of BMN itself has also been strengthened through Government Regulation No. 28 of 2020 concerning amendments to Government Regulation No. 27 of 2014 on the Management of State/Regional Property (P. P. Indonesia, 2020). Effective public-sector asset management requires clear arrangements concerning asset utilization, administration, accountability, and institutional responsibilities (Tirayoh et al., 2021).

This Pinjam Pakai arrangement involves two separate government institutions, resulting in a clear distinction between asset ownership rights and physical usage rights. The differing legal status of the asset creates substantial risks in day-to-day contract management, particularly in relation to authority, maintenance, and accountability. Such issues are closely related to the broader legal dimensions of government procurement contracts, in which clarity of contractual rights and obligations is essential to minimize disputes during and after contract implementation (Sutedi, 2022; Yasin, 2003). From a transaction cost perspective, contractual arrangements involving multiple parties and institutional responsibilities may generate additional coordination and governance costs (Rokkan & Haugland, 2021).

Common issues that frequently arise include unclear boundaries of post-construction maintenance responsibilities, the complexity of synchronizing State-Owned Asset (Barang Milik Negara [BMN]) management regulations across institutions, and potential bureaucratic obstacles in obtaining approval for building modifications or structural alterations. Previous studies have also demonstrated that weaknesses in procurement processes may contribute to procurement failure and contract termination, emphasizing the importance of effective risk identification and contract management throughout the procurement cycle (Hapsari, 2020). Research on public procurement implementation further indicates that adherence to procurement principles is an important determinant of effective procurement governance (Oktaviani, 2024). In the construction sector, the implementation of procurement procedures and the selection of providers also require procedural compliance and administrative accuracy to support accountable procurement outcomes (Mustika Cahya Pertiwi & Gading Gamaputra, 2025). Procurement planning is similarly recognized as a strategic component of procurement effectiveness because inadequate preparation and coordination may negatively affect procurement outcomes (Changalima et al., 2020).

Given these complexities, this case study aims to provide an in-depth analysis of how contract management is implemented through the Surat Perintah Kerja (SPK) mechanism in the Rehabilitation and Renovation Project of the BP2JK South Sulawesi Regional Office under a Pinjam Pakai arrangement. Furthermore, the study seeks to identify the effectiveness as well as the administrative and technical challenges associated with risk control in direct procurement projects valued at less than IDR 200 million that are carried out on assets owned by another government institution. The implementation of procurement through providers must follow the procedures established in the applicable procurement guidelines, including the provisions governing direct procurement and contract implementation (L. K. P. B. P. Indonesia, 2021). The complexity of procurement arrangements can also influence procurement performance, particularly when contract management requires extensive coordination between public institutions and service providers (Changalima et al., 2022; Pettersen et al., 2020).

From a theoretical perspective, the findings are expected to contribute to the body of knowledge on procurement contract management, particularly in the context of State-Owned Assets (Barang Milik Negara [BMN]) managed under a Pinjam Pakai scheme. From a practical perspective, this study is intended to serve as a substantive evaluation and strategic reference for BP2JK South Sulawesi in developing future risk mitigation strategies for direct procurement contracts. The importance of accountability in government institutional management is also consistent with the broader framework for evaluating government agency accountability (Pemerintah, 2021). The study also responds to the need for improved procurement relationship management, as supplier development and contract management difficulties may influence public procurement performance (Changalima et al., 2021, 2022). Administrative accountability is likewise essential to ensuring that government decisions and institutional actions are implemented in accordance with applicable rules and responsibilities (Laelaturramadani, 2026).

To maintain analytical focus, the study is strictly limited to the direct procurement management cycle utilizing the SPK instrument without a performance bond, covering stages from SPK issuance to the implementation of a lump-sum payment mechanism for projects with a budget ceiling below IDR 200,000,000.00 (two hundred million rupiah). The analysis primarily focuses on the implications of the asset's legal status for the flexibility of implementing small-scale physical renovation activities. Data were obtained from key informants, including the Commitment-Making Officer (PPK), Procurement Officer, BP2JK South Sulawesi Technical Team, and the construction service provider appointed through direct procurement procedures.

Method

This study employed a descriptive qualitative approach using a case study method to examine contract management practices within a specific operational context. The qualitative approach was selected because it enables researchers to explore processes, experiences, institutional interactions, and contextual problems in depth rather than merely measuring variables quantitatively (Bungin, 2017; Creswell & Creswell, 2017). The case study approach was considered appropriate because the research focuses on a specific procurement project and seeks to understand the phenomenon within its actual institutional and operational context (Creswell & Creswell, 2017).

The research was conducted at the BP2JK South Sulawesi Regional Office. The research data were classified into two categories: primary data obtained through in-depth interviews with key informants, including the Commitment-Making Officer (PPK), Procurement Officer, Technical Team members, and the Director of the Service Provider Company; and secondary data consisting of Government Goods and Services Procurement regulations (Presidential Regulation No. 12 of 2021), the Pinjam Pakai agreement document, Surat Perintah Kerja (SPK) documents, working drawings, and payment reports.

Data collection was carried out through a triangulation technique that combined semi-structured interviews, field observations of the office renovation outcomes, and a review of contractual documentation. The use of multiple data sources was intended to strengthen the credibility of the findings by enabling comparison between statements from informants, observed field conditions, and documentary evidence (Creswell & Creswell, 2017; Burhan, 2019).

Data were analyzed interactively using the Miles and Huberman model, which consists of three simultaneous stages: data reduction, data display, and conclusion drawing (Miles et al., 2014). Data reduction involved screening interview data relevant to SPK-related risks and Pinjam Pakai assets. Data display involved organizing the contract management process into a systematic chronological narrative. The final stage consisted of drawing conclusions by identifying recurring patterns, relationships, and implications from the collected evidence.

Table 1. Profile of Key Research Informants

Informant Code	Position/Role in the Project	Institution	Main Data Contribution
Informant-I	Commitment-Making Officer (PPK)	BP2JK South Sulawesi Regional Office	Risk mitigation policies, SPK contractual clauses, and validation of State-Owned Asset (Barang Milik Negara [BMN]) administrative requirements.

Informant Code	Position/Role in the Project	Institution	Main Data Contribution
Informant-II	Procurement Officer	BP2JK South Sulawesi Regional Office	Direct procurement process (below IDR 200 million) and SPK issuance procedures.
Informant-III	Payment Order Signing Officer (PPSPM)	BP2JK South Sulawesi Regional Office	Verification of invoice validity, formal compliance of handover documents (BAST/PHO), and validation of expenditure account classifications for capital expenditure and BMN maintenance on assets owned by another institution.
Informant-IV	Expenditure Treasurer	BP2JK South Sulawesi Regional Office	Execution of lump-sum payment transfers to the service provider, withholding and remittance of construction service taxes, and administration of direct procurement accountability documents.
Informant-V	State-Owned Asset (BMN) Officer	BP2JK South Sulawesi Regional Office	Regulations governing Pinjam Pakai status and synchronization of asset value recording.
Informant-VI	Technical Team Member	BP2JK South Sulawesi Regional Office	Field supervision and technical challenges associated with building modifications.
Informant-VII	Service Provider Representative	Service Provider Company	Supporting data regarding contract implementation, work completion, and field-level constraints during project execution.

Results and Discussions

Contract Management Cycle Through the Surat Perintah Kerja (SPK) Mechanism

The direct procurement contract for the rehabilitation of the BP2JK South Sulawesi office, valued at less than IDR 200 million, was managed through the Surat Perintah Kerja (SPK) instrument. The use of an appropriate contract instrument is an important component of government procurement because the contract establishes the rights, obligations, scope, and responsibilities of the parties during contract implementation (Sutedi, 2022; Yasin, 2003). Contract management is also an important determinant of value for money in public procurement because contract formation, monitoring, and quality control influence procurement outcomes (Matto et al., 2021). Under the applicable government procurement framework, direct procurement may be implemented for procurement packages within the prescribed threshold and must comply with the applicable procedures for procurement through providers (L. K. P. B. P. Indonesia, 2021; P. P. Indonesia, 2021).

From a regulatory perspective, the use of an SPK streamlines several bureaucratic procedures because it does not require the construction service provider to submit a performance bond for the procurement category examined in this study. The implementation of procurement through providers is regulated through specific procurement guidelines that establish the applicable contract documents, procurement procedures, and contract implementation mechanisms (L. K. P. B. P. Indonesia, 2021). The relatively simple contractual arrangement may also reduce transaction costs associated with procurement administration, although the level of transaction costs depends on the institutional and contractual complexity of the procurement process (Balaeva et al., 2022; Petersen et al., 2019).

The contract management cycle was implemented through the following formal stages: 1) SPK Issuance: The Commitment-Making Officer (PPK) issued the SPK after receiving the Direct Procurement Evaluation Report from the Procurement Officer; 2) Work Execution: The service provider mobilized labor and construction materials to commence the physical renovation of the operational office space; and 3) Lump-Sum Payment: Consistent with the scope of this study, payment was made in a single lump-sum installment after the completion of 100% of the work volume, as evidenced by the Handover Report (Berita Acara Serah Terima [BAST]) or the Provisional Hand Over (PHO) certificate.

From a procedural and technical standpoint, this process was implemented efficiently due to the relatively simple nature of the contract. The effectiveness of procurement implementation is closely associated with compliance with procurement principles and appropriate management of the procurement process (Permana & Novel, 2024). Previous research on procurement management also indicates that the effectiveness of procurement processes depends not only on procedural compliance but also on the ability of institutions to coordinate procurement activities and manage implementation risks (Riadi & Alamsyah, 2024). Procurement performance may become more difficult when contractual relationships involve higher levels of service complexity and coordination requirements (Pettersen et al., 2020). In addition, contract management difficulties may weaken the relationship between supplier development and public procurement performance (Changalima et al., 2022).

However, the existence of a Pinjam Pakai arrangement necessitated adjustments to the SPK provisions. The PPK was required to attach a copy of the authorization letter issued by the asset-owning institution as supporting documentation for the SPK, thereby ensuring that the service provider possessed the legal authority to undertake demolition, repair, or renovation activities within the building premises. Such authorization is particularly important because the utilization of government assets owned by another institution is subject to specific provisions governing BMN utilization (K. K. Indonesia, 2020; P. P. Indonesia, 2020). From the perspective of public-sector asset management, clear institutional arrangements are important to ensure that asset utilization and accountability remain properly coordinated between the owning and using institutions (Tirayoh et al., 2021).

Table 2. Compliance of the SPK Contract Process with Presidential Regulation No. 12 of 2021

Contract Stage	Regulatory Requirement (LKPP)	Implementation at BP2JK South Sulawesi	Compliance Status
Contract Form	Surat Perintah Kerja (SPK) for procurement below IDR 200 million	Utilized SPK Instrument No. PB.01.04/SPK/2024/10	Compliant
Guarantee Requirement	Performance bond not mandatory	No performance bond required	Compliant
Payment Method	Lump-sum payment permitted	100% payment upon completion of PHO	Compliant
Legal Status of Project Site	Procurement site/location must be legally available	Authorization from the Regional Construction Services Agency VI Makassar attached	Compliant with remarks

Effectiveness and Challenges of Risk Control on Assets Owned by Another Institution

The separation between the legal owner of the building and BP2JK as the user institution creates unique dynamics in procurement risk management. In government procurement, effective risk management requires the identification of potential administrative, technical, financial, and legal risks throughout the procurement cycle (Sutedi, 2022; Hapsari, 2017). In public construction projects, risk allocation between owners and contractors is particularly important because unclear allocation of responsibilities may generate disputes, delays, and additional costs (Hiyassat et al., 2020).

Risk Control Effectiveness

Administrative risk control was considered effective because financial management remained within the maintenance expenditure budget ceiling allocated to BP2JK without violating State-Owned Asset (Barang Milik Negara [BMN]) regulations. The contract value threshold of less than IDR 200 million minimized exposure to potential state financial losses. Financial risks were further reduced through the lump-sum payment mechanism, under which the service provider bore the full risk of construction failure or delay until payment was received upon successful completion. This finding is consistent with the broader principle that procurement contract management should provide clear allocation of responsibilities and risks between contracting parties (Yasin, 2003; Sutedi, 2022). Research on contract management also indicates that effective contract management contributes to value for money in public procurement (Matto et al., 2021).

The use of a lump-sum arrangement may also influence the distribution of financial risk between the contracting parties because the agreed contract price is established for the defined scope of work. Evidence from Indonesian public procurement indicates that differences between unit-price and lump-sum contracts can be examined through a transaction cost perspective (Mikowati & Gultom, 2023).

Administrative and Technical Challenges

The primary challenge identified was the limited flexibility for physical modifications. The Technical Team and the service provider were unable to implement substantial changes to the office layout design, even when operational requirements necessitated such adjustments. Any variation order (change order) involving structural components of the building required formal coordination and approval from the Regional Construction Services Agency VI Makassar as the legal owner of the asset. Change orders are recognized as a significant issue in public construction projects because changes in scope and design may affect project cost, time, and contractual performance (Khalafallah & Shalaby, 2019). Research on the GBK Aquatic Stadium project in Indonesia similarly demonstrates that contract change orders may arise from design-related and implementation factors and require appropriate mitigation to control their effects (Hansen et al., 2020).

Although both entities operate within the same ministerial framework, the approval process involved additional bureaucratic procedures that could potentially affect the implementation period of direct procurement projects, which generally have relatively short execution timelines. Such coordination requirements may increase transaction costs because multiple institutional actors must participate in decision-making and authorization processes (Petersen et al., 2019; Rokkan & Haugland, 2022). The finding reinforces the importance of coordination and procedural clarity in government procurement, particularly when procurement activities involve multiple institutional actors (Permana & Novel, 2024; Riadi & Alamsyah, 2024).

Ambiguity of Post-Contract Responsibilities

Following project completion and the expiration of the maintenance period provided by the service provider, a critical issue emerged regarding the allocation of long-term maintenance responsibilities. From a BMN accounting perspective, the capitalized value of the renovation work was temporarily recorded by BP2JK South Sulawesi as renovation assets on property owned by another institution. Public-sector asset management requires appropriate coordination of asset utilization, administration, and accountability, particularly when assets are used across institutional boundaries (Tirayoh et al., 2021).

The management of such assets requires clear administrative and legal arrangements because BMN utilization involves the relationship between ownership, utilization, recording, and accountability. The applicable framework for BMN utilization provides a legal basis for managing assets utilized by parties other than the owner (K. K. Indonesia, 2020). Furthermore, Government Regulation No. 28 of 2020 emphasizes the importance of orderly BMN management and administration (P. P. Indonesia, 2020).

However, since the building legally belongs to the Regional Construction Services Agency VI Makassar, post-contract coordination through the reconciliation of SIMAK-BMN (Sistem Informasi Manajemen dan Akuntansi Barang Milik Negara) records between the respective work units is essential to prevent duplicate recording (double counting) or discrepancies in asset valuation during future audits. This issue demonstrates that procurement contract completion does not necessarily terminate all administrative responsibilities when the output of the procurement becomes part of an asset owned by another government institution.

Planning and Preparation Stage

Before establishing the Owner's Cost Estimate (HPS) and Technical Specifications, BP2JK South Sulawesi was required to conduct preliminary coordination and obtain written approval from the original asset-owning institution. This requirement was essential to ensure that any physical modifications to the building remained consistent with the original architectural design and functional layout determined by the asset owner. Procurement planning is an important strategic component of procurement effectiveness because inadequate preparation, coordination, and resource planning can negatively influence procurement outcomes (Changalima et al., 2021).

The planning stage is critical in procurement because inaccurate specifications, inadequate preparation, and insufficient coordination may generate implementation problems and increase the risk of procurement failure or contract termination (Hapsari, 2017). The preparation of procurement specifications and implementation arrangements should therefore consider both procurement requirements and the legal status of the object being procured (Sutedi, 2022).

Contract Signing Stage

The contract instrument used was an SPK because the procurement package value was below IDR 200 million. The selection of an appropriate contractual instrument is part of the formal structure of procurement contract management and should provide sufficient clarity regarding the rights and obligations of the parties (Yasin, 2003; Sutedi, 2022). Clear contractual risk allocation is particularly important in construction procurement because inappropriate allocation of responsibilities may increase the likelihood of disputes and implementation problems (Hiyassat et al., 2022).

However, the standard SPK format did not contain specific legal protection clauses designed to safeguard renovation investments in the event that the Pinjam Pakai arrangement was terminated unilaterally by the asset-owning institution before the end of the building's economic life. This finding indicates a potential gap between standard procurement contract documentation and the specific legal circumstances of procurement conducted on assets belonging to another government institution.

Implementation and Handover Stage

Field supervision was carried out jointly by the internal technical team of BP2JK. Upon completion of 100% of the contracted work, a Provisional Hand Over (PHO) process was conducted, marking the formal transfer of completed work from the service provider to the PPK. Effective contract management requires appropriate monitoring and quality control to ensure that contracted outputs are delivered according to the agreed requirements (Matto et al., 2021). Clear management of the relationship with the service provider is also important because contract management difficulties may affect overall public procurement performance (Changalima et al., 2022). The completion and handover stages are important components of contract management because they provide formal evidence that the provider has fulfilled the contracted scope of work. Clear documentation at this stage is also essential for accountability and subsequent administrative verification (L. K. P. B. P. Indonesia, 2021).

Table 3. Contract Management Risk Matrix for Assets under a Pinjam Pakai Arrangement

Risk Cluster	Identified Field-Level Challenges	Project Impact	Control/Mitigation Strategy
Administrative	Bureaucratic coordination involving two different work units (BP2JK and Regional Construction Services Agency VI)	Potential delays in SPK issuance	Synchronization of BMN approval and authorization documents before project commencement
Technical	Restrictions on modifying the primary structural components of a building owned by another institution	Limited flexibility for design changes (change orders)	Restriction of technical specifications to non-structural renovation activities
Legal / BMN	Unclear allocation of maintenance responsibilities following Final Hand Over (FHO)	Risk of audit findings related to duplicate asset recording (double counting)	Reconciliation of SIMAK-BMN records between work units after project completion

Recommendations

For BP2JK South Sulawesi, it is recommended that future procurement projects involving assets under a Pinjam Pakai arrangement incorporate more comprehensive coordination mechanisms with the Regional Construction Services Agency VI Makassar at the planning stage. Coordination documents should not be limited to obtaining authorization for the use of space but should also be explicitly reflected in the General Conditions of the Surat Perintah Kerja (SU-SPK). These provisions should clearly define the scope of renovation activities permitted within the asset, establish responsibilities related to physical modifications, and outline procedures for the transfer and capitalization of renovation assets upon contract completion. Such measures would strengthen legal certainty and improve the management of State-Owned Assets (Barang Milik Negara [BMN]) within the ministry.

For future researchers, further studies are encouraged to explore the public sector accounting dimensions of procurement projects conducted on assets owned by other government institutions. Particular attention should be given to the mechanisms governing grants, asset transfers, and the reconciliation of BMN capitalization values resulting from renovation activities after the expiration of a Pinjam Pakai arrangement. Expanding research in this area would contribute to a more comprehensive understanding of the legal, administrative, and accounting implications of inter-agency asset utilization within the public sector.

Conclusions

The findings indicate that the contract management process implemented through the Surat Perintah Kerja (SPK) mechanism, combined with a lump-sum payment system and the absence of a performance bond requirement, was carried out in accordance with the regulatory framework governing direct procurement. The use of the SPK instrument proved effective in simplifying administrative procedures and accelerating contract implementation, particularly for procurement packages valued below IDR 200 million. The relatively simple contractual structure also contributed to greater efficiency in contract administration and project execution. Furthermore, the study reveals that risk control mechanisms in direct procurement projects of this scale have been reasonably effective, particularly from a financial perspective. The lump-sum payment scheme provided adequate protection for public funds by ensuring that payment was only made after the completion and verification of all contracted work. Nevertheless, the Pinjam Pakai status of the asset introduced several technical and administrative challenges. These challenges primarily involved limited flexibility in modifying the physical structure of the building and the need to obtain additional approvals from the asset-owning institution before implementing certain renovation activities. Such requirements increased administrative complexity and had the potential to delay project implementation despite the relatively short duration of direct procurement contracts.

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