

## Analysis Of Regional Property Management According to Government Regulation Number 27 OF 2014 In The Government of Meranti Islands

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### ABSTRACT

This research aims to determine the implementation of regional properties management according to The Government Rule Number 27 in 2014 and find out what causes the problems of management of regional property in Meranti Islands Regency. This research is qualitative research using the Soft System Methodology approach, which explores real life with a limited system through collecting data in the form of interviews with twelve participants, observing and from documents or report. The results of the study show that Meranti Islands Regency does not implement the Government Rule Number 27 in 2014 thoroughly yet, and the problem is because SOP (The Standard Operating Procedure) is not done and renewed yet in accordance with The Government Rule Number 27 in 2014. Beside that, the results of this study also show that there is weakness and deficiency on the human resources and not yet obedient towards the valid rules. In order to overcome the problems, this research recommends to The Government of Meranti Islands Regency to arrange SOP in line with the law and in the case of managing regional properties, give education, and training, to the human resources involved in the management of regional properties and conducting activities related to the management of regional properties in accordance with law and regulations. Effective and efficient management of local property has a positive impact on public services. By optimizing the use of goods and ensuring the availability of necessary goods, local governments can provide better services to the community.

Keywords: The Management of Regional Properties, Soft System Methodology

### Open Access

## 1. Introduction

Law No. 17 of 2013 in article 3 paragraph 1 indicates that state finances must be managed in an orderly, transparent, effective, efficient and accountable manner with a sense of fairness and decency. State financial management has been regulated in Law No. 1 of 2014 concerning the State Treasury, one of which regulates the management of state/regional property. The management of state property is a very important element and one that the government should pay attention to. This is because state-owned goods are goods that are obtained or purchased from the expense of the State Revenue and Expenditure Budget or originating from other legitimate acquisitions. To regulate the management of regional property, the government issued government regulation no.

Regional property management is a form of asset management in local government. Regional property consists of regional fixed assets and inventories (Adibrata, 2016). Accountability for regional property becomes so important when the government is required to submit accountability

for the implementation of the APBD in the form of financial reports consisting of financial transactions, assets, debts, equity funds, revenues and expenditures as well as financing transactions and calculations. Information on regional property is one of the most strategic and vital factors in regional financial reports (balance sheets), namely those related to inventory items, fixed assets and other assets. The existence of regional property greatly influences the smooth running of government and development.

Therefore, the internal control system for the management/management of regional property must be reliable to prevent irregularities that can be detrimental to regional finances. Based on data obtained from SSAR (Summary of Semester Audit Reports/*Ikhtisar Hasil Pemeriksaan Semester*) I of 2017, the Audit Board of the Republic of Indonesia (AB RI/*Badan Pemeriksaan Keuangan Republik Indonesia*) still has several problems and obstacles faced by local governments, namely:

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- Deviations in regulations in the field of equipment management or BMD occurred in 348 local governments.
- Asset ownership has not been supported by valid evidence in 247 local governments .
- Fixed assets in 136 local governments, including land assets, buildings and structures, equipment and machinery, as well as roads, irrigation and networks, have not been recorded or recorded inaccurately and their whereabouts are unknown.

Like wise in Meranti Islands Regency, SSAR I of 2017 for Meranti Islands Regency said that there were still problems with administrative irregularities in the management of regional property, namely Land Assets, and Service Vehicles owned by the Meranti Islands Regency Government which had not been equipped with certificates and Motorized Vehicle Owner Books.

The management of regional property in the local government starts with Law no. 32 of 2004 which regulates regional autonomy which was later replaced by Law No. 23 of 2014 concerning regional government. This law describes the regions that are given power and authority by the central government to regulate their government affairs and manage their own regional resources for the welfare of the community. Regional property management is one of the authorities owned by the region and this authority is an inseparable part of regional financial management.

## 2. Theoretical study and development of research hypotheses

### 2.1 State/Regional Property

The definition of goods according to Presidential Regulation Number 54 of 2010 is every object, both tangible and intangible, movable or immovable, which can be traded, used, utilized or exploited by users of the goods. Even so, the definition of goods in the management of BMN/BMD is in accordance with Government Regulation Number 27 of 2014.

State/regional property in this government regulation refers to the definition of state/regional property based on the formulation in Article 1 number 10 and number 11 of Law Number 1 of 2004 concerning the State Treasury. The regulation regarding the scope of state/regional property in this government regulation is limited to the notion of tangible state/regional property, but as long as it has not been regulated otherwise, this government regulation also covers state/regional property that is intangible as a group of state/regional property. Areas other than land and/or buildings.

## 3. Research Methods

This research is a case study with a qualitative approach. Case study research with a qualitative approach is research by exploring real life, contemporary limited systems (cases) or various limited systems (various cases) through the collection of multiple detailed and in-depth data (such as observations, interviews, audiovisual materials, documents and reports), and report the results of a case description (Creswell, 2013).

This study uses a SSM (Soft System Method) approach. According to Checkland (1999) in Hardjosoekarto (2012), states that SSM is described as a seven-stage analysis process using the concept of human activity in understanding the surrounding situation to determine the actions that need to be taken to develop the existing situation. The standard cycle in the SSM process consists of seven stages of activities which are grouped into two domains, namely the realm of the real world and the realm of all-system thinking about the real world. The seven SSM stages include the following systematic stages:

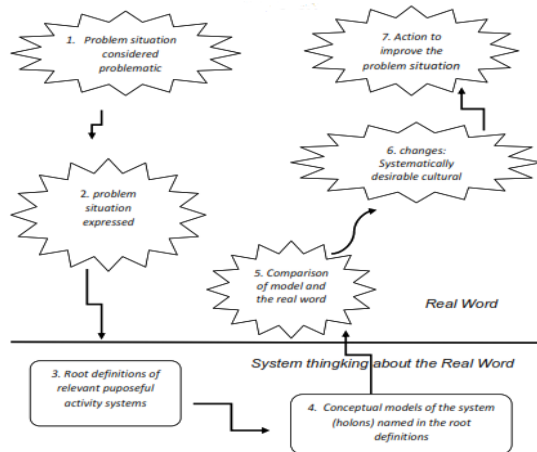


Figure 1. Seven Stages of SSM  
(Source: Checkland and Scholes 1990)

- Identification stage of the problem situation
- The stage describes the problem in the form of a rich picture
- Mapping stage of the root of the problem (root definition)
- The conceptual model analysis stage of the relevant system
- The stage of comparing the conceptual model and the realworld model
- The stage of formulating recommendations is based on a comparison of the conceptual model and the real world
- The stage of implementing the change process this research was conducted at the Government of the Meranti Islands Regency, Riau Province.

This research was conducted in the Meranti Islands Regency government environment, namely 5 SKPD offices of the Meranti Islands Regency which are located in the Meranti Islands Regency office complex.

## 4. Research Results and Discussion

In several interviews, several problems were found that must be resolved. including there are still invalid data on regional property, lack of understanding of employees about the management of regional property, making inventory code numbers that are not in accordance with the rules.

### 4.1 Problem Situation Identification

To obtain information about existing problems, this research uses document review. The document review was carried out on the AB RI. Based on the 2012-2016 AB RI, there were find-

ings of management of regional property in the Meranti Islands Regency Government, including inventory administration is not in accordance with the provisions, the handover of assets from Bengkalis Regency has not been presented in each RWU (Regional Working Unit/Satuan Kerja Perangkat Daerah), some of the procurement of goods to be donated to the public is budgeted from capital expenditures, the management and administration of fixed assets is not in accordance with the provisions.

**4.2 Description of the Problem in the Form of a Rich Picture**

**4.2.1 Analysis One (Intervention Analysis)**

At this stage the researcher identifies interested parties and is involved in research according to the topic under study. The parties involved are grouped into:

- a. Clients (C): Meranti Islands Regency
- b. Problem Solvers (P): Researcher
- c. Problem Owners (O): BPKAD of Meranti Islands Regency, goods administrator in every SKPD of Meranti Islands Regency

**4.2.2 Analysis Two (Social Analysis)**

At this stage the analysis carried out is:

- a. Analysis of the Social Role of the Problem Owner Analysis of the role of the problem owner. In accordance with the Regulation of the Meranti Islands Regent Number 31 of 2016 concerning Toseat, Organizational Structure, Main Duties and Functions, and Working Procedures of Meranti Islands Regency Meranti Islands Regency.
- b. Analysis of Social Norms of the Problem Owner Analysis of the norms of the problem owner uses laws and regulations related to the Government's Internal Control System.
- c. Value Analysis of the Problem Owner Based on Government Regulation No. 27 of 2014 concerning the Regional Property Management System, it must be implemented properly and in accordance with statutory regulations.

**4.2.3 Triple Analysis (Political Analysis)**

From a political point of view, problem owners have powers that interact with each other. The strengths are:

- a. BPKAD Asset Sector Meranti Islands Regency has the power to develop mechanisms, procedures and formulate policies related to the management of regional property management.
- b. Accounting Sector BPKAD Meranti Islands Regency has the power to regulate the accounting activities of regional property management, develop mechanisms, reporting, asset accounting systems and procedures and develop accounting policies in the management of regional property management.
- c. The manager of goods and the assistant to the manager of goods have the power to manage and make reports on the management of regional property.

**4.3 Rich Picture**

Making a rich picture aims to be able to describe the problem situation in a more structured

real world which is illustrated in Figure 2 the following rich picture:

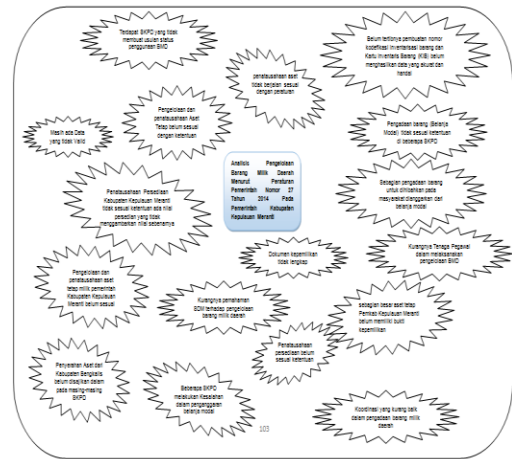


Figure 2. Problem Rich Picture

**4.4 Mapping the Root of the Problem (Root Definition)**

**4.4.1 Standard Operating Procedure (Root Definition 1)**

To run the government, the application of SOP is a must with the issuance of the Minister of Government and State Apparatus regulation Number 35 of 2012. The preparation of SOP is useful to assist government performance to be more effective and efficient in public service.

The problem that arises is the use of regional property that has not made a good contribution to local government revenues. SOPs that have not been implemented properly, and have not been adjusted to laws and regulations, will have an impact on the implementation of regional property management, so that it is not implemented properly.

According to the Regulation of the Minister of Home Affairs number 3 of 2017 says that in order to improve quality information and documentation services, it is necessary to have guidelines for managing information services in Regional Government.

From the explanation above, this study can assess that the most relevant and most appropriate thing to solve the problem is the preparation and implementation of an SOP, because in properly implementing Government Regulation number 27 of 2014 one must have and implement SOPs that are in accordance with these Regulations. Therefore, the SOP for regional property management was chosen as RD 1.

**4.4.2 Human Resources (Root Definition 2)**

The weak quality of competent human resources has an impact on the management of goods in the Meranti Islands Regency such as the procurement of grants for the community which should be budgeted as goods and services expenditure, but the Regional Government budgets it as capital expenditure.

Organizational readiness for employee competence is part of the internal control environment mandated in Government Regulation no. 60 of 2008 (Government of the Republic of Indonesia, 2008). To realize the acceleration of BMD administrative improvements, competent employees

are needed in managing regional assets (Yusuf, 2013). Because, employee competence is the basis that influences organizational performance (Sedarmayanti, 2014 in Ricardo, 2017).

Based on the explanation above, this study assessed that human resources were chosen as Root Definition 2 (RD 2) because they have an impact on the implementation of regional property management in accordance with Government Regulation Number 27 of 2014 in Meranti Islands Regency.

#### **4.4.3 Compliance with Regulation (Root Definition 3)**

Every organization, especially in the government, in carrying out activities must comply with applicable laws and regulations. In Government Regulation Number 27 of 2014 concerning guidelines for the Management of Regional Property, it must be managed in an orderly manner by observing functional principles, legal certainty principles, transparency principles, and efficiency principles. Compliance with laws and regulations as intended means that the management of regional property must be guided by regulations governing the management of regional property in the form of laws and regulations or other regulations related to the cycle of regional property management.

From several findings made by AB RI Next, problems regarding regulatory compliance such as Inventory Administration are not in accordance with the provisions and there are inventory values that do not reflect the true value, this is in addition to the existence of an SOP and more competent human resources must also be addressed. also supported by compliance with regulations, so that the management of regional property can be more optimal and structured.

### **4.5 Conceptual Model Analysis of Relevant Systems**

#### **4.5.1 Model Conceptual Standard Operating Procedure (SOP)**

This model contains activities that describe the ideal system of the changed system. In compiling the SOP for the management of regional property, it must consider the functions and related documents, policies and procedures that have been implemented and what reports will be produced (Hidayat, 2012). In accordance with the principles of preparing an SOP, in compiling an SOP there are procedures that start from the cycle of preparation, needs assessment, development, implementation and monitoring and evaluation of SOP (Hartik, 2014).

#### **4.5.2 Human Resources Conceptual Model**

This model contains activities that describe the ideal system of the system being transformed. That is, this conceptual model describes an ideal activity to increase competency through education and training programs as well as development of human resources who actively participate in managing regional property and then are expected to improve quality in carrying out regional property management tasks.

The activity of organizing the training program and developing human resources involved in the management of regional property management

was developed according to what was suggested by Sedarmayanti (2014) in Ricardo (2017).

#### **4.5.3 Regulatory Compliance Conceptual Model**

Conceptual model of compliance with regulations in the management of regional property. This conceptual model contains activities that describe the ideal system regarding the system being transformed.

Inayah (2010) revealed that in order for the implementation of a regional property management policy to be successful effectively and efficiently, implementers must know what must be done and have the ability to carry out the policy, and have the will to implement the policy. One of the important characteristics of any good piece of legislation is its ability to integrate the hierarchies of implementing agencies.

### **4.6 Comparing the conceptual model with the Real World and formulating recommendations**

#### **4.6.1 Comparison of the conceptual model with Real World and recommendations for SOP (Root Definition 1)**

In the conceptual model, the activity proposed to update the SOP consists of 13 (thirteen) stages. Of all these activities, there are several steps that have not been carried out by the Meranti Islands District Government, namely analyzing the tasks and functions related to the management of regional property. In the results of the discussion, analysis of tasks and functions as needed. The SOP drafting team must analyze what functions are related and the parties involved and what tasks are needed in the process of managing regional property in order to determine the scope of the SOP.

The next activity is analyzing the procedures to be standardized, including those that have been implemented but have not been standardized. This analysis includes all procedures in the administration of regional property management, both those that have been implemented but have not been standardized, as well as the procedures required but not yet implemented.

Furthermore, activities Develop procedures and activities for each procedure needed in the management of regional property management. In preparing the procedures and activities that make up these procedures, it is also necessary to consider the principles of SOP preparation which consist of ease and clarity, efficiency and effectiveness, alignment, measurability, dynamic, user-oriented, compliance and legal certainty (Hartatik, 2014).

The next activity is to test the feasibility of the SOP for the management of regional property. The purpose of this activity is to see how far the ease, suitability and accuracy of the SOP is. If there is a discrepancy, identification and re-analysis is carried out.

The last activity and proposal that has not been implemented is to periodically evaluate SOPs according to needs, capabilities and related to changes in laws and regulations. In addition to the proposal in root definition one (RD 1) above, it is also recommended to improve the

Standard Operational Procedure (SOP) for the management of regional property management to make a Regional Regulation concerning the management of Regional Property (BMD) in accordance with Government Regulation no 27 of 2014 concerning Property Management State/Regional Milk Article 105 which reads Further provisions regarding the management of Regional Property are regulated by Regional Regulations guided by the Regional Property Management policy, thus the SOP is made more updated.

#### **4.6.2 Comparison of models conceptual with Real World and recommendations for Human Resources (root definition 2)**

The proposed conceptual model activities to improve the quality of human resources consist of 12 (twelve) activities. Of all these activities, there are several stages that have not been carried out by the Meranti Islands Regency Government, this can be seen from the results of discussions with officials and managers of goods as well as observations made in Meranti Islands Regency. Comparison for Root definition 2 which shows that Improving the quality of human resources is preceded by the activity of analyzing what tasks are needed in the process of managing regional property. This activity has been carried out by the Meranti Islands District Government.

The second activity is in determining the criteria for carrying out tasks in the management of regional property. for this activity in the Government of the Meranti Islands Regency, in carrying out the task of managing regional property there are no special criteria. This activity is recommended by determining indicators of the successful implementation of each task in carrying out asset management having specific criteria. For example, the goods manager has at least been an assistant to the goods manager at least one year before.

Furthermore, the third activity is determining the competencies needed by employees to meet the criteria for carrying out the task of managing regional property. To meet the criteria for employees in managing regional property, it requires the competence of employees who have a background in knowledge of regional property.

The next activity that has not been carried out is the eighth activity, namely selecting participants. In this eighth activity it is suggested to choose the participants to follow training has the ability and experience in the management of regional property. For example, each participant understands the tasks related to managing regional property and can operate a computer properly to achieve the goal of better regional property management. targeted training.

The last activity that has not been carried out is to evaluate the results of the training and development of participants towards the required competencies. From the results of discussions and observations, after the training was carried out there was never an assessment and development of the results of the training. This activity is suggested in order to get a reference for training that was implemented effectively or not, and to

carry out a test/evaluation by comparing the results of the training to the criteria used.

#### **4.6.3 Comparison of the conceptual model with the Real World and recommendations for Regulatory Compliance (root definition 3)**

The conceptual model activity shows that there are several activities that have not been carried out, including the third activity. Analyzing the tasks and functions related to regulations in the management of regional property, this has not been carried out by the Meranti Islands Regency government. This activity aims to know well the duties and functions related to regulations in the management of regional property. by creating a special team to analyze the tasks and functions related to regulations in the management of regional property.

The next activity is knowing the readiness of what must be done in implementing regulations. This is carried out by making plans regarding preparations for carrying out activities regulated by regulation. Further in the suggested activities and proposed changes is Assessing the extent of ability to implement regulations. HR must be able to carry out tasks in accordance with applicable regulations, this can be done by setting standards in carrying out activities related to the management of regional property, so that it can determine whether the human resources have reached the standards or have not reached the standards set.

After that the sixth activity is Generating a sense of responsibility and self-will to carry out regulations seriously. This has been implemented, it's just that the implementation has not been maximized, what can be done is to provide special responsibility in implementing the management of regional property and supervised by authorized officials so that it is more focused.

The latest activities and proposed changes in compliance with regulations are conducting evaluations related to the implementation of regional property management. Make stages of evaluation of work related to the management of regional property so that it can determine which work must be improved for the future to be carried out so that the implementation of regional property management is carried out continuously and sustainably.

#### **4.7 Implement the change process**

After going through the six stages, the final stage of the soft system methodology is carrying out the change process (Action To Improve The Problematic Situation). At this stage action should be taken in the form of concrete actions from recommendations for problem solving interests that have been produced in the previous stages. Real action from these recommendations cannot be carried out by researchers because researchers are not the problem owner. Researchers can only carry out the stage of preparing recommendations and not to become implementers of recommendations.

## 5. Conclusions and Recommendations

### 5.1 Conclusions

Based on the previous discussion in accordance with the seven stages of the soft system methodology, that Meranti Islands Regency has not fully implemented the management of regional property in accordance with Government Regulation Number 27 of 2014. The reasons for not implementing regional property management in the Meranti Islands Regency Government are:

- a. SOP are not fully in accordance with Government Regulation Number 27 of 2014 concerning Management of State/Regional Property.
- b. There is still a lack of and weak human resources involved in managing the management of regional property and there is still a lack of responsibility in carrying out the management of regional property.
- c. Compliance with regulations in the Meranti Islands Regency Government has not been fully implemented. This can be seen from the lack of proper implementation of regulations relating to regional property management.

### 5.2 Saran

Based on the results of the discussion analysis, the Meranti Islands Regency Government is advised to implement recommendations related to the management of regional property so that it is in accordance with PP 27 of 2014 as follows:

- a. Form a team to prepare Standard Operating Procedures (SOP) for regional property management, regional head regulations in accordance with Government Regulation Number 27 of 2014 and conduct outreach to parties involved in regional property management.
- b. Propose education and training programs as well as the development of human resources involved in the management of regional property.
- c. Carry out existing regulations by carrying out applicable regulations.

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