Governance of State Owned Assets in the Regional Government of Takalar District

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ABSTRACT

In the current development of regional agencies, institutions, or organizations, there will be an increasing number of assets and goods needed to support the smooth running of the tasks and functions of regional apparatus organizations and also support the competence and performance of government employees. This research is qualitative research using a descriptive approach. The data collection techniques used are observation, interviews, and documentation. The technique of checking the validity of the data used is the triangulation technique. The data analysis technique used in this study is an interactive model. The results of research on State-Owned Asset Management in the Regional Government of Takalar Regency show that asset management starting from asset planning has been carried out in accordance with established systems, mechanisms, and procedures. Organizing assets has been carried out through the process of collecting data on ownership of state-owned fixed assets, the process of grouping state-owned assets, and a system of classifying state-owned assets that have potential and do not have the potential to be utilized. Actuating (movement) of assets has been carried out through the process of identifying and optimizing assets. Then, controlling (supervision) has been carried out by monitoring, investigating, and controlling by Users and Managers of Goods, as well as by looking at supporting and inhibiting factors in asset management within the scope of the Takalar Regency Government.

Keywords: Assets, governance, State Property

INTRODUCTION

The government is a variety of stakeholder elements that manage various forms of policies that have been set by the state and require the readiness to realize various aspects of the process of administering government that will be implemented or are currently running in society (Mustafa et al., 2022; Radjab et al., 2019; Rahman et al., 2022; Sanjaya et al., 2022). In the current development of regional agencies, institutions, or organizations, there will be an increasing number of assets and goods needed to support the smooth running of the tasks and functions of regional apparatus organizations and also support the competence and performance of government employees. Through the procurement of State-Owned Assets greatly influences the Government's work factors in providing services to the community. In supporting and guaranteeing the smooth implementation of service tasks and various other government tasks that must always run in the life cycle of the country, it is necessary to pay attention to all forms of supporting aspects that can be used in implementing the wheels of government both at the center and in the regions, one of which is the implementation of these tasks is supported from State-Owned Assets managed by the government in improving the performance of employees in

providing public services to the community so that management of work facilities is needed in accordance with the guidelines and duties and functions of each part and agency in the Government.

Based on this, the Regional Government always manages State-Owned Assets by referring to the Government Regulation of the Republic of Indonesia Number 27 of 2014 concerning the Management of State/Regional Property and Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 concerning Guidelines for the Management of Regional Property whose management is carried out based on the principle functional, legal certainty, transparency, efficiency, accountability, and value certainty, (Hasibuan, 2018; Peraturan Pemerintah, 2014). State-Owned Assets can be in the form of inventories in the form of buildings, land, weapons, networks, tools, vehicles and other equipment that support the implementation of Government both at the center and in the Regions, (Kuntadi et al., 2022; Putra, 2022). However, the management of State-Owned Assets managed by Regional Governments is still not carried out effectively and maximally in the implementation of Governance in the Regions so regulations are needed as guidelines in implementing the management of regional Government assets and goods as stipulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 concerning Guidelines for Regional Property Management. According to the Decree of the Minister of Home Affairs Number 29 of 2002 concerning Guidelines for Management, Accountability and Supervision of Regional Finances as well as Procedures for Preparing the Regional Revenue and Expenditure Budget, Regional Assets are all assets belonging to the Region, both tangible and intangible goods. Meanwhile, Regional Goods are all tangible goods belonging to the Region originating from purchases with funds sourced wholly or partly from the APBD and or originating from other legitimate acquisitions.

The Takalar Regency Government, which is tasked with managing Regional Assets and Goods, namely the Assets of the Takalar Regency Regional Financial Management Agency as stipulated in Takalar Regent Regulation Number 63 of 2016 concerning Position, Organizational Structure, Duties and Functions, and Work Procedures of the Takalar Regency Regional Financial Management Agency, where the Asset Agency plays an important role in Planning Needs and Administration of Assets as well as Utilization and Write-Off of Assets so that each implementation of tasks and functions in each Regional Apparatus Organization can be supported by the fulfillment and management of regional assets and property used in carrying out all forms of implementation of public services within the scope of the Government Takalar District. The main problem experienced by the Takalar Regency Government in managing regional assets and property is that there is an administrative disorder in managing regional assets and a number of problematic assets such as land and official vehicles. This problem is a legacy of asset problems that have been passed down from generation to generation and became the findings of the Supreme Audit Agency (BPK). In fact, the inventory of regional assets and goods is an important component in supporting the implementation of the duties and functions of Regional Apparatus Organizations in carrying out public services to the community. This causes the Regional Government to have difficulty knowing in detail the number of assets owned and which assets have the potential to provide high investment opportunities and can advance the regional economy. Based on the statement of the

Takalar Regent, the demands and efforts to manage state-owned assets of the Takalar Regency Government are also related to the realization of accountable and clean governance in accordance with our vision. Not only that, this is an assessment of the performance of each OPD and its subordinates because our ranking in the LPPD is still far away.

METHOD

The type of research in this study is qualitative with a descriptive approach. that qualitative research is research in the form of words, sentences, schemes, and descriptions (Creswell & Clark,2017; Emzir, 2014; Suyitno, 2018). Data sources consist of primary data and secondary data obtained from observation, documentation, and interviews. Primary data comes from information, statements, and information from informants. Secondary data comes from documentation review. The main instrument in this study was the researcher himself with the help of a cellphone recorder; observation sheet; and interview sheet.

Data collection techniques used, namely observation, interviews, and documentation with reference to research objectives with research indicators based on the opinion of George R. Terry (Sukarna, 2011) governance, namely planning, organizing, actuating, and supervising. The collected data is checked by triangulation, namely checking the validity of data that uses something other than the data concerned for checking purposes or as a comparison. The data analysis technique uses an interactive analysis model from (Huberman & Miles, 1994). The stages in data analysis taken in this study include data reduction; presentation of data; validation test; and verification.

RESULT AND DISCUSSION

The assets of the Takalar Regency Regional Financial Management Agency are a field that has the main task of preparing guidelines and technical instructions for formulating standardization programs, planning, procurement, write-off, auctions, inventory, and control/supervision of asset management as well as fostering the administration of goods and investment management both in cash and other assets as well as cooperation with other parties in the utilization and management of assets. Based on the focus of the research, it will be described in detail regarding the results of research on the governance of State-Owned Assets in the Regional Government of Takalar Regency with theoretical indicators of management principles as proposed by George R. Terry (Sukarna, 2011) as follows:

Management of State-Owned Assets in the Regional Government of Takalar Regency

Planning

Asset planning is the planning of all forms of state/regional-owned assets within the scope of the Takalar Regency Government which are owned, managed, and utilized both in physical inventory and in juridical/legal form. Based on the research results, it is known that in the asset planning process, the user of the goods collects RKBMD proposals for procurement submitted by the goods user's power of attorney within the SKPD they lead

(no later than the second week of May) for further review (in the third week of May). In carrying out this review, the user of the goods includes administration officials of the goods user and the administrator of the user of the goods to conduct a review of the correctness and completeness of the RKBMD Procurement proposal. The review is prioritized to ensure the correctness of the input data for the preparation of the RKBMD Procurement proposal which at least takes into account the suitability of the planning program and standards (goods standards; requirements standards; and/or price standards) as well as the availability of regionally owned goods within the environment of the user of the goods. The results of the review are used by the Property User in preparing the RKBMD for the Procurement of regional property at the Goods User level. Furthermore, the results of the study are signed by the Property User, to be used as a basis by the Proxy of the Property User in compiling the RKBMD for the Procurement of regional owned goods to be subsequently collected by the Property User (no later than Sunday fourth month of May) and proposed to the Property Manager (no later than the first week of June). RKBMD proposals for the procurement of regional property are submitted to the Property Manager for a joint review. In conducting a joint study with the Property Users, the Property Manager includes the Property Administration Officer and the Property Manager to prepare and give consideration to the correctness and completeness of the Procurement RKBMD proposal (no later than the second week of the month June). RKBMD Study Results for Procurement of regional property from the Property User as referred to are signed by the Property Manager to be used as a basis by the Property User in preparing the Procurement RKBMD, to then be submitted back to the Property Manager (no later than the third week of June) as material for determining the Regional Government RKBMD by the Property Manager.

In addition, the research findings show that in planning the inventory of state-owned assets within the scope of the Takalar Regency Government, preparation, implementation, reporting of inventory results, and follow-up of inventory results begin. The preparation stage consists of forming an inventory team and preparing initial data. Preparation of data prior to the implementation of the inventory, which includes the preparation of source documents and the preparation of inventory implementation documents. Furthermore, for the process of recording physical state-owned fixed assets at the Takalar Regency Government, based on research results, it is known that users register and record regional property into the User Goods List (DBP)/User Authorized Goods List (DBKP) according to the classification and codification of goods. The registration of the regional property is included in Inventory Cards A, B, C, D, and Crazy F. The assistant manager performs a recapitulation of the recording and registration of regional property in the Regional Property Register (DBMD). To facilitate the registration and recording and reporting of the regional property accurately and quickly, use the Regional Goods Management Information System (SIMBADA) application. The direct superior of the goods depositor/caretaker is obligated to periodically inspect the implementation of the duties of the depositor of the goods once every 6 (six) months, namely bookkeeping/recording inspection and warehouse inspection. The results of the inspection must be recorded in an inspection report and recorded in the inspection book for the relevant item. The results of the inspection are sent to the Manager and a copy of each to the Head of the SKPD concerned, Assistant Manager and Functional Supervisor of the Regency. In the event that

the direct supervisor of the depositor of the goods is absent, the Manager or authorized official shall appoint another official as the direct superior of the goods depositor/manager.

Organizing

Organizing assets is a working mechanism in organizing inventories, systems, and procedures for controlling or transferring, identifying and finding solutions to problems, and formulating strategies to solve various problems that occur related to the control or transfer of State/regional-Owned Assets so that all forms and types of assets belonging to the state-controlled and managed by the Government of Takalar Regency can be managed and utilized properly according to its function. The research findings show that in organizing state-owned assets in the Takalar Regency government, in the process of collecting data on ownership of state-owned fixed assets in the Takalar Regency Government, document storage of ownership of state-owned goods is carried out, apart from land and building documents, where all ownership documents belonging to the Takalar Regency Government, both in the form of land and buildings and other assets that are permanent in the name of the Government of Takalar Regency.

Furthermore, the process of classifying state-owned assets in the Takalar Regency Government is carried out by coding each item with its respective level so that all assets owned by the Takalar Regency Government can be identified through inventory data that has been labeled or given an item code and location code. In addition, there is a system of grouping state-owned assets that have potential and do not have the potential to be utilized by the Takalar Regency Government, namely in terms of assets that have the potential to be utilized through the form of utilization of State/Region-Owned Assets in the form of Rent, Borrowing, Utilization Cooperation, Build for Handover or Build for Handover or Infrastructure Provision Cooperation. In addition, the system of grouping state-owned assets that do not have the potential to be utilized is carried out by recording Inventory Working Papers that will be auctioned or assets will be written off.

Actuating

Actuating is the implementation of various State/regional Owned Assets owned and controlled by the Government of Takalar Regency. The implementation of this asset is a work process that must be carried out by the Takalar Regency Government in assessing State-Owned Assets/areas under their control.

Based on the research results obtained, it is known that in the systems and procedures carried out by the Takalar Regency Government in implementing the optimization of State-Owned Assets, namely the simplification of business processes in the management of State-Owned Assets where it is necessary to simplify the rules in managing these State-Owned Assets, revaluation of State-Owned Assets as well as mapping State-Owned Assets. Through these things, increasing the validity or accuracy of the value of State-Owned Assets presented in the Financial Statements will increase the leverage of the Takalar Regency Government's State-Owned Assets as underlying assets and build a better database of State-Owned Assets. The next step taken by the Takalar Regency Government is to improve the quality of supervision and control of State-Owned Assets which are managed and controlled by the Takalar Regency Government by encouraging increased compliance in the management of State-Owned Assets and

preventing irregularities in the management of State-Owned Assets which can cause potential losses to the State.

Then related to the procedure for identifying state-owned assets that have the potential to be optimized in the Takalar Regency Government, it is carried out by 1) compiling a legal umbrella in the form of a Regent's Regulation concerning technical instructions for the utilization of regional property/assets, 2) carry out socialization efforts to parties who use land and/or buildings owned by the Takalar Regency Government; and 3) re-collecting land and/or buildings in the form of offices, vacant land, official residences, etc. which are currently being used by third parties.

Controlling

Supervision is the governance of State/regional-Owned Assets in the Takalar Regency Government which is an important factor in maintaining accountability of State/regional-Owned Assets owned by the Takalar Regency Government. Based on the results of the research in the supervision and control of the management of assets owned by the region, the Takalar Regency Government is carried out by the Property User through monitoring and control, the Property Manager through monitoring and investigation, and the Property User monitoring and controlling the use, utilization, transfer, administration, maintenance, and securing regional assets under their control. Furthermore, asset users and asset user proxies can request the government's internal control apparatus to conduct a follow-up audit on the monitoring and control results. Property Users and Asset Users Proxies follow up audit results in accordance with statutory provisions. The asset manager monitors and investigates the implementation of the use, utilization, and transfer of regional-owned assets, in order to control the use, utilization, and transfer of regional-owned assets in accordance with statutory provisions. Monitoring and investigations can be followed up by the asset manager by asking the government's internal control apparatus to conduct an audit of the implementation of the use, utilization, and transfer of regional property. Then the results of the audit are submitted to the asset manager to be followed up in accordance with the provisions of the laws and regulations.

Supporting and Inhibiting Factors of State-Owned Asset Management in the Regional Government of Takalar Regency

Supporting and inhibiting factors are various determinant factors that can arise in the implementation of state/regional-owned asset governance in the Takalar Regency Government. Based on the results of the study, it shows that there are supporting factors in managing assets belonging to the Takalar Regency area, namely a) in terms of human resources from ASN elements and non-ASN personnel who are adequate; b) Regulations or rules that have governed the Management of State/Regional Property; c) there is an Asset Monitoring and Control mechanism that is carried out in each Regional Apparatus; and d) support from the leadership that supports the performance of asset management. While the inhibiting factors in managing state-owned assets, namely the recording of assets is not yet accurate; Assets are not backed up with reliable data; The report preparation process is not in accordance with the provisions; There are several assets that

have not been optimized (underutilized); Standard operating procedures (SOP) have not been prepared; Several assets in the form of uncertified land; Assets whose whereabouts are unknown; and The mechanism for writing off assets is not in accordance with the provisions. In addition, inhibiting factors were also found in the management of state-owned assets, namely the lack of integrity and ethical values that were not optimal; Commitment to competency not optimal; Management philosophy and operating style is not optimal; Delegation of authority and responsibility is not optimal; Policies and practices related to Human Resources are not optimal; and Information and Communication is not optimal.

Discussion

Management of State-Owned Assets in the Regional Government of Takalar Regency

Planning

Asset Planning seen from the Asset Planning Procedures, inventory of state-owned assets and the process of recording physical state-owned fixed assets has been carried out in accordance with the System, Mechanisms, and Procedures that have been established and managed by taking into account each stage starting from preparation, implementation, Reporting of results Inventory and follow-up on inventory results and use the Regional Goods Management Information System (SIMBADA) application in recapitulating the recording and registration of state property within the Takalar Regency Government. This is as stated by George R. Terry (Sukarna, 2011) Planning is choosing facts and connecting facts and making and using estimates or assumptions for the future by describing and formulating the activities needed to achieve the desired results.

Planning for all forms of State/regional-Owned Assets within the scope of the Takalar Regency Government which are owned, managed, and utilized both in physical inventory and in juridical/legal form. The physical inventory consists of shape, area, volume/amount, and location, while the juridical aspects are in the scope of the status of tenure and legal issues over ownership of the State-Owned Assets. So that a well-managed administrative process is needed starting from the process of data collection, codification/labeling, grouping, and bookkeeping in accordance with the objectives of managing the State/regional-Owned Assets. According to (Harkeni & Syaputra, 2022; Kuntadi et al., 2022; Umbora et al., 2018) that asset inventory consists of two aspects, namely physical inventory, and juridical/legal. Physical aspects consist of shape, area, location, volume/amount, type of address, and others. While the juridical aspect is the status of tenure, legal issues owned, the deadline for mastery, and others. The work processes carried out are data collection, codification/labeling, grouping, and bookkeeping/administration in accordance with asset management objectives.

In asset planning within the scope of the Takalar Regency Government, there is a procedure for proposing assets which are carried out with the requirement to prepare Procurement and Maintenance Procurement and Maintenance RKBMD data from the Program Subdivision which then goes through the systems, mechanisms, and procedures, where JFU collects Procurement RKBMD proposal data and RKBMD Maintenance from the Program Subdivision. The Head of Finance Subdivision receives from the JFU the RKBMD proposal data and reviews the correctness and completeness of the RKBMD proposal and submits it to the operator to be inputted in the RKBMD proposal format. The

Head of the sub-division examines (related to Program/Activity suitability, availability of regional property at the Service) and gives initials of the final RKBMD Proposal. If it is appropriate, the Secretary accepts the RKBMD proposal to be initialed and forwards it to the Head of Service as the Goods User. The Head of Service/Property User accepts the RKBMD proposal, if it is complete it is signed and if it is not complete it is returned to be corrected and completed. Furthermore, the RKBMD proposal is submitted to the BPKAD (Asset Sector) for research. RKBMD completion time to be examined by BPKAD (Asset Sector) for 3 weeks.

Organizing

Asset organization is seen from the process of collecting data on ownership of state-owned fixed assets, the process of grouping state-owned assets, and the system of classifying state-owned assets that have potential and do not have the potential to be utilized which are managed and carried out according to existing procedures so that assets can be grouped and utilized in an organized manner. properly and in accordance with the applicable system. As stated by George R. Terry (Sukarna, 2011) that Organizing is the determination, grouping, and arrangement of the various activities needed to achieve the goal, the placement of people (employees), for these activities, the provision of suitable physical factors for work requirements and the appointment of the relationship of authority, which is delegated towards everyone in relation to the implementation of each expected activity.

The management of State/regional Owned Assets within the scope of the Takalar Regency Government, is carried out through a working mechanism for inventorying the status of control, systems, and procedures for control or transfer, identifying and finding solutions to problems, developing strategies to solve various problems that occur related to the control or transfer of State-Owned Assets/ area. So that Organizing (Organizing) assets are needed to identify problems that arise related to problems of state-owned assets within the scope of the Takalar Regency Government. According to (Harkeni & Syaputra, 2022; Umbora et al., 2018) the work processes carried out are data collection, codification/ labeling, grouping, and bookkeeping/administration in accordance with asset management objectives.

Actuating

The movement of assets is seen from various potential assets starting from physical potential, location, value, legal amount/volume, and economic value owned by the State/regional Owned Assets of the Takalar Regency Government. The first identification procedure draws up a legal umbrella in the form of a Regent's Regulation on technical guidelines for the use of regional property/assets, the second carries out socialization efforts for parties who use land and/or buildings belonging to the Takalar Regency Government and the third carries out a re-data collection of land and/or buildings in the form of offices, vacant land, official residences, and others that are currently being used by third parties. Then in implementing the optimization of State-Owned Assets, namely the simplification of business processes in the management of State-Owned Assets where it is necessary to simplify the rules in the management of State-Owned Assets, revaluate State-Owned Assets as well as map State-Owned Assets. Through these things, increasing the validity or accuracy of the value of State-Owned Assets presented in the Financial

Statements will increase the leverage of the Takalar Regency Government's State-Owned Assets as underlying assets and build a better database of State-Owned Assets. As stated by George R. Terry (Sukarna, 2011) that Mobilization is arousing and encouraging all group members so that they will and try hard to achieve goals sincerely and in harmony with the planning and organizing efforts of the leadership.

Controlling

Asset Supervision seen from the Supervision and control of the management of regional assets owned by the Takalar Regency Government is carried out by Property Users through monitoring and control, Property Managers through monitoring and investigation, and Property Users monitoring and controlling the use, utilization, transfer, administration, maintenance, and security regional property under his control. There is a separation of functions between the procurement, receipt, storage, recording, and reporting of fixed assets, both design, and implementation, there is an internal verification procedure to ensure that each procurement of assets has been recorded in the books. There are additions and reductions in fixed assets followed by standard procedures. There is an adequate transaction recording procedure. Besides that, there are various problems in controlling state-owned assets owned by the Takalar Regency Government such as fixed assets whose whereabouts are unclear; Assets that are in a severely damaged condition are still recorded as fixed assets; Assets have not been attributed to parent assets; Assets are recorded jointly even though they consist of different types of assets and locations; Assets used by third parties; and There is no source document for recording assets. George R Terry (Sukarna, 2011) argues that Supervision can be formulated as a process of determining what must be achieved, namely standards, what is being carried out, namely implementation, assessing implementation, and if necessary making improvements so that implementation is according to plan, namely in accordance with standards (sizes)...

Supporting and Inhibiting Factors of State-Owned Asset Management in the Regional Government of Takalar Regency

Supporting and inhibiting factors are various determinant factors that can arise in the implementation of state/regional-owned asset governance in the Takalar Regency Government. Based on the results of the study, shows that there are supporting factors in managing assets belonging to the Takalar Regency area, namely a) in terms of human resources from ASN elements and non-ASN personnel who are adequate; b) Regulations or rules that have governed the Management of State/Regional Property; c) there is an Asset Monitoring and Control mechanism that is carried out in each Regional Apparatus; and d) support from the leadership that supports the performance of asset management.

While the inhibiting factors in managing state-owned assets, namely the recording of assets is not yet accurate; Assets are not backed up with reliable data; The report preparation process is not in accordance with the provisions; There are several assets that have not been optimized (underutilized); Standard operating procedures (SOP) have not been prepared; Several assets in the form of uncertified land; Assets whose whereabouts are unknown; and The mechanism for writing off assets is not in accordance with the provisions. In addition, inhibiting factors were also found in the management of state-owned assets, namely the lack of integrity and ethical values that were not optimal; Commitment to competency not optimal; Management philosophy and operating style not

optimal; Delegation of authority and responsibility not optimal; Policies and practices related to Human Resources are not optimal; and Information and Communication are not optimal. As explained by (Bent'Tampanatu et al., 2018; Raharja, 2015) whereas in the management of regional assets, human resources are the main factor in regional financial and asset management. The human resources within the scope of the regional government are sufficient in terms of quantity, but not yet in terms of quality of the human resources. The coordination in regional financial and asset management Coordination and cooperative relations both between individuals and with other agencies related to regional financial and asset management must be further improved in order to realize good regional financial and asset management.

CONCLUSION

Asset management in the Takalar Regency government in terms of asset planning has been carried out in accordance with established systems, mechanisms, and procedures. Organizing (organizing) assets have been carried out through the process of collecting data on ownership of state-owned fixed assets, the process of grouping state-owned assets, and a system of classifying state-owned assets that have potential and do not have the potential to be utilized. Actuating (implementation/movement) of assets has been carried out through the process of identifying and optimizing assets. Controlling (Supervision) has been carried out by monitoring, investigating, and controlling Users and Property Managers. In addition, the supporting factors in managing state-owned assets, namely integrity and ethical values, commitment to competence, management philosophy and operating style, organizational structure, information, and communication. While the factors in managing state-owned assets, namely the recording of assets are not yet accurate, assets are not supported by reliable data, the report preparation process is not in accordance with regulations, there are several assets that have not been optimized (underutilized), standard operating procedures (SOP) have not been prepared, several assets in the form of uncertified land, assets whose whereabouts are unknown, and the mechanism for writing off assets is not in accordance with the provisions.

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