

Optimization of Regional Assets in Aceh Province (Study on SKPA Aceh Province)

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ABSTRACT

This study aims to determine the relationship between regulatory understanding, asset management, asset knowledge, internal control standards (SPI) and apparatus behavior on the optimization of regional assets in the Aceh Province SKPA. The population in this study were District Working Units/Regional Working Units (SKPK / SKPA) with 4 fields / sub-fields and 2 employees in the asset sector. The analytical method used is qualitative and the results of the research show that understanding of regulations, asset management, asset knowledge, internal control standard (SPI) and apparatus behavior has a positive impact on the optimization of regional assets of the Government of Aceh.

Keywords: *regulatory understanding, asset management, asset knowledge, internal control standards and regional apparatus behavior*

1. INTRODUCTION

Regional assets are an important element in the financial management of local governments. Regional asset management must be handled properly so that these assets can become initial capital for local governments to develop their financial capacity. Regional asset management as a continuous process improvement strategy to increase the availability, safety, reliability and life value of assets which constitute a system, facilities, equipment and processes.^[1] Implementing an appropriate asset management process in the public sector will increase the effectiveness of the same performance in all sectors, because asset is the second largest investment of other expenses so that an optimal asset management process will be able to increase the effectiveness and efficiency of service delivery to the public.^[2] In its implementation, Government Regulation No.27 of 2014 becomes the legal basis for asset management for both local and central government.^[3] 27 of 2014 has undergone several changes to PP. 6 of 2006, PP. 38 of 2008 because it is no longer in accordance with the development of State / Regional Property management so it

needs to be replaced. The presence of Permendagri No. 19/2016 on Guidelines for the Management of Regional Assets will further strengthen the rules for managing state/regional assets. Various asset problems occur in various districts / cities, this condition is caused by weak asset inventory, asset appraisal has not been fully carried out, possession of assets by third parties, asset ownership status and weak coordination and supervision of regional financial management.^[4] The presence of Government Regulation No. 27/2014 Article 3 paragraph 1 explicitly regulates the management of state/regional property carried out based on functional principles, legal certainty, transparency, efficiency, accountability and value certainty. Whereas article 3 paragraph 2, there are 11 stages of management of state/regional property including: planning on prerequisites and budgeting, procurement,, usage, utilization, security and maintenance, assessment, transfer of ownership, destruction, elimination, administration and guidance, supervision and control. Furthermore, the Minister of Finance Regulation No. 111/PMK.06 / 2016 concerning Procedures for Implementing the Transfer of State / Regional Property to further strengthen regulatory references

regarding regulations in the implementation and management of regional assets.^[5] Looking at the legal derivation, Government Regulation No. 27 of 2014 is more complete than Government Regulation. Government Regulation No. 6 of 2006, because Article 3 Paragraph 2 Letter h regulates the destruction of assets, where if the regional assets are no longer suitable for use, they should be destroyed to reduce maintenance costs. Asset management regulations are supported by Aceh Governor Regulation No. 15 of 2015 which regulates the Technical Guidelines for the Inventory of Aceh's Owned Property (BMA) - regulations on the mechanism for managing regional goods, although these regulations do not guarantee and give significant influence on regional management to be more effective and efficient.⁶ Special autonomy provides opportunities for regional governments to formulate their own regulations regarding regional assets namely Aceh Regional Regulation (Qanun) No. 14 of 2013 concerning the management of Aceh's Owned Property is a derivative of the rules governing the management of regional assets and Qanun No. 14 of 2017 with the consideration that the management of property belonging to the Aceh region is increasingly developing and complex so that it needs to be managed optimally by adhering to the principles of Aceh's Owned Property (BMA) Management Article 2, namely legal certainty, functional, efficient, effective, accountable, value certainty and local wisdom then strengthened by the presence of Aceh Governor Regulation No. 66 of 2018 concerning the position, organizational structure, duties, functions and work procedures of regional financial management agencies further strengthening asset regulation, although in the implementation of regional asset management, there have been many problems due to poor regional financial management (<http://www.bpk.go.id/news>) and chaotic regional asset management (<http://liputanrakyat.com/2018>).^{[7],[8],[9],[10],[11]} The form of poor financial management is such as the application of accrual-based regional financial reports that have not been fully implemented and the lack of compliance of regional apparatus with existing regulations and weak internal supervision of various government agencies/institutions. Meanwhile, in terms of regional asset management, it is caused by the low responsibility of asset managers (apparatus

behavior), limited knowledge and adequate resources in the field of assets and weak supervision so that the problem of regional asset management continues to be a problem that has never been resolved (Audit Report (LHP) of Financial Audit Board (BPK):2018).¹² The 2018 Audit Report of Financial Audit Board of Aceh Province found various problems related to the management of local government assets, this was stated in the audit results of the Financial Audit Board of the district/city government financial reports in the form of the Internal Control Standard Report and the Regional Government Compliance Level Report Regarding the various rules and policies in managing regional assets in the Aceh Regional Government (Audit Report of Financial Audit Board: 2018), of the 23 districts/cities, 18 districts/cities have various asset problems and require serious handling so that asset utilization can be optimized. The remaining 5 (five) districts such as Pidie, West Aceh and Southwest Aceh, Northern Aceh and Lhokseumawe have no problems in handling regional assets because the implementation of adequate internal control standard and compliance with rules (regulations) is better than asset management in other 18 districts/cities (Audit Report of Financial Audit Board: 2018).^[12] Based on the description above, the researcher is interested in examining problems regarding regional asset management and the factors that might have impact on the optimization of regional assets, namely understanding asset regulation, asset management, asset knowledge, internal control standards (SPI) and the behavior of regional apparatus.

2. LITERATURE REVIEW

Optimization according to the Great Indonesian Language Dictionary ^[13] is a process, means and actions to optimize (activities) to be the best, the highest, etc. Meanwhile, asset optimization is a process of managing assets as best as possible according to established procedures and supported by various supporting facilities so as to provide the best and maximum benefits. The normative prerequisite needed for asset reports to be used and accounted for as an indicator for the preparation of regional government financial reports refers to Government Regulation No. 27/2014 Article 3 Paragraph 1 which explicitly regulates the management of state/regional property carried out based on functional principles, legal certainty, transparency, efficiency, accountability and value certainty. In Article 3 Paragraph 2, there are 11 stages of management of

state/regional property including: planning for needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration and development, supervision and control. Based on the Big Indonesian Language Dictionary, understanding is defined as a way, the process of providing or giving understanding or having knowledge/understanding.^[13] Meanwhile, ^[15] asserts that regulation is a provision used in regulating human relations in a society or a country.^[14] Government Regulation Regulation No. 27/2014 Article 3 paragraph 1 explicitly regulates the management of state/regional property carried out based on functional principles, legal certainty, transparency, efficiency, accountability and certainty of value. Special autonomy provides an opportunity for regions to formulate their own regulations that are more specific about asset regulation in the form of Regional Regulation (Qanun) No. 14 of 2017 with the consideration that the management of property belonging to the Aceh region is increasingly developing and complex so that it needs to be managed optimally as well as the Aceh Governor Regulation No. 66 of 2018 concerning the Position, organizational structure, duties, functions and work procedures of regional financial management bodies. A clear and systematic institutional and legal framework in the form of regulations regarding asset management is needed in the management of public assets, this is to limit the misuse of assets for various interests freely,^[16] because it is believed that the use of public assets does not impose sanctions that harm the government as managers and state apparatus as executors of duties in serving the community. Management or governance is intended as a series of activities to achieve certain goals by using people as the executor.^[17] Whereas regional assets/goods are all regional assets, either purchased or obtained at the expense of the Local Budget of Revenue and Expense (APBD) or originating from other legitimate acquisitions which is movable or immovable as well as its parts or certain units which can be valued, counted, measured or weighed including animals and plants, except money and other securities.^[18] Therefore, regional assets are part of state's assets that must be managed optimally by taking into account the principles of efficiency, effectiveness, transparency and accountability. Knowledge is something that is obtained from the power of knowing and the ability to think which can be in the form of information. The process of knowing, such as seeing, hearing, feeling, and thinking, is the basis for human beings and attitudes and actions. In the Big Indonesian Language Dictionary explains knowledge means everything that is known, cleverness or everything that is known with respect to things (subject).^[13] Regional asset management also requires specific knowledge about regional assets which are very varied and complex. According to the analysis of a knowledge-based development perspective, knowledge is the driver of regional development and must therefore be managed.¹⁹ The concept of knowledge is meant to refer to individual skills, relationships with regional

stakeholders and the formal mechanisms of a region for knowledge creation for the development of an area.²⁰ The basic assumption built refers to the role of knowledge assets as one of the drivers of sustainable national development. The internal control system, according to Government Regulation No. 60 of 2008 concerning the Government Internal Control System, is "an integral process of actions and activities carried out continuously by the leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliable financial reporting, safeguarding state assets, and compliance with laws and regulations".²¹ In addition, the enforcement of the internal control system is very important, because it is the foundation for all good asset management processes so that every local government agency must create and maintain an environment within the organization in order to generate positive behavior and a good working climate. Meanwhile, apparatus means all state/regional officials or government organs in charge of carrying out an activity related to their duties and obligations as responsibilities borne by the state on them.²² All state/regional officials mean that the regional apparatus is the main resource to move the wheels of government which are now termed the State Civil Apparatus (ASN). In government organizations, to achieve predetermined goals, it cannot be separated from the elements of having human resources (apparatus) with good behavior and are responsible as the driving force of the organization. Human resources determine whether an activity runs or not, in addition to the availability of facilities and infrastructure. Organizations need qualified human resources who have responsible behavior to achieve predetermined goals. In order for qualified and effective human beings to exist, it is necessary to have human resource management.^[23]

3. RESEARCH METHODS

This research is a case study at the Regional Government of Aceh province in Indonesia, which was conducted using structured interview techniques and examination of existing data and documents with Regency Working Units/Local Government Working Units (SKPK/SKPA) in charge of the assets section consisting of 4 fields, namely the Head of the Asset Division, the Head of the Sub Division of Asset Transfer, Head of Sub-Division of Asset Administration and Head of Sub-Division of Legality and Asset Security. The Government of Aceh as the provincial capital has 23 regencies/cities (Statistics Indonesia/BPS, Aceh in Figures 2017). Aceh Province was chosen as the research sample because Banda Aceh as the provincial capital is the center of government that has complete information/data on the management of government assets in districts/cities in Aceh province. Document retrieval is carried out at the Aceh Financial Management Agency (BPKA) in the field of regional

asset management. 4 (four) Division Heads/Sub Heads are selected based on their responsibilities and 2 (two) employees who are directly responsible for assets. Interviews were conducted to reveal various kinds of information related to regional asset management which were supported by various important documents to be analyzed so that they were easier to understand. There are 2 (two) groups of analyzed documents, first: Legal regulations related to public asset management, both central government legal regulations and regional government regulations in the form of regional regulations (Qanun) and Governor Regulations (Pergub) (the implementation of Special Autonomy). Second: Regarding the asset management process carried out by the provincial government, the documents are in form of reports, records, asset inventory lists and other supporting documents such as employee data and various other information that is in accordance and relevant with the research. All collected data were then analyzed qualitatively.

4. DATA ANALYSIS AND DISCUSSION

Asset management in local governments is important in supporting the smooth development and provision of services to the community. Regional governments cannot solve various problems and the chaotic management of assets from year to year. This is caused by several problems as described in the previous background. Government Regulation No.27 of 2014 concerning State/Regional Owned Property Management is the legal basis for asset management for both local and central government and various regional regulations in the form of Qanun No. 14 of 2017 and Governor Regulations (Pergub) Aceh No. 66 of 2018 has not been fully implemented, this is indicated by the number of asset problems that have arisen to the public, even though each existing regulation serves as a guide in implementing asset management in the region and is expected to contribute to the effectiveness and efficiency of asset management. The existing regulations are expected to be able to guarantee the implementation of an orderly administration and management of regional owned property, there is also need for an integral and comprehensive commitment and steps from related elements to the management of regional property.²³ Based on the analyzed data, it can be clearly stated that the problem of assets requires optimal handling. Banda Aceh, the capital city of Aceh province, has 2 (two) main problems related to asset management, namely: 1) Unorganized Intangible Asset Management which shows that the E-Plan information system at Regional Development Planning Board (Bapeda) has not been registered as Intangible Assets (ATB), a license for a goods period of 12 months is recorded as Intangible Assets and the Regional Government have not followed up on the findings of the previous academic year assessment. 2) The management of Aceh's Owned Assets (BMA) has not been orderly

related to the implementation of accounting policies related to extra comptable fixed assets that are inconsistent and in accordance with Government Accounting Standards (SAP), capital expenditures are recorded into inventory, the transfer of fixed assets between Regional Working Units is not yet orderly in administration, transfer of user of goods status is not accompanied by a statement letter determining the status. The value of the goods stated in statement letter of determination of status is not in accordance with the record and there are still various problems related to machine tools and other fixed assets. Based on the two main problems of asset management in the Aceh local government, it shows that the asset management really depends on the quality of education and existing human resources. Based on the analysis of the characteristics of the respondents, it can be explained as follows: high school graduate is 4 people (13.79%), Bachelor of Accounting is 4 people (13.79%), Bachelor of Governance Science is 6 people (20.69%), Bachelor of Sociology/ Social Science is 2 people (6.90%) and other positions is 1 person (4.45%). Meanwhile, for the Masters in Economics/Accounting, there are 4 people (13.79%), Asset Management Master are 2 people (6.90%), Masters in Engineering (3.45%) is 1 person and 2 other positions (6.90%). It can be concluded that the educational backgrounds of employees in the asset field are relatively varied, wherein the accounting fields for bachelor and master are relatively small when compared to the existing workload and responsibilities. This is in line with the opinion, which suggests local governments to develop comprehensive policies for asset management and accounting to take a big role for regional asset management policies because assets must be managed and utilized properly regardless of the value ascribed to them.^{[24],[25]} The data analysis also shows that there is no specific standard that is applied to government employees working in the asset sector, this is indicated by their level of basic education which is relatively incompatible with the workload and responsibilities for which they are responsible for. Bachelor and master of accounting categories was 27.58%, asset specialist was 6.90% and the rest was dominated by other majors. This figure is very low when compared to the load and performance that is aimed to be achieved. Some of the views and existing literature are general in nature, however, in practice, asset knowledge is an important element in managing public assets in every region of regional local governments so that the economic value utilization of asset management can be optimized. Asset knowledge should be juxtaposed with national development theory which is directed at understanding the procedures for asset knowledge for regional planning and management activities and various national interests. Regional asset management also requires specific specialized knowledge about regional assets which are very varied and complex.^[26] According to knowledge-based development perspective, knowledge is the driver of regional development and therefore must be maintained.

^[27] The concept of knowledge is meant to refer to individual skills, relationships with regional stakeholders and a region's formal mechanisms for knowledge creation for the development of an area.^[20] On the other hand, management of the asset sector is still one door under Financial Audit Board of Aceh (BPKA), making it difficult to develop and improve in the asset sector, especially increasing asset knowledge through various short education on assets (appraisal), special training, and various other specific asset knowledge that can be applied in optimizing regional asset management. Then the implementation of Internal Control Standards (SPI) has not been fully implemented, this is shown by the same problems which always occur in the management of regional assets in Aceh arising from year to year without any concrete action from regional government asset management sector. For instance, several findings from the previous year were unable to be resolved, such as management of intangible assets and other machine tool assets. Weak supervision and coordination between District Working Unites/Regional Working Units (SKPK/SKPA) is a form of low responsibility on the management of regional assets, this is as result that failures or mistakes arise in the field of asset management do not have an impact on managers and government employees in the asset sector because assets are public goods whose existence is underappreciated. Another problem which is not less interesting to be highlighted is the notion of a non-profit principle of using public assets and treating public assets as public goods and as non-resource income so that they do not recognize any income generated from infrastructure assets.^{[28],[29]} The regional apparatus is the executor and is fully responsible for the management of assets in the region and this is an assessment indicator of quality and performance on the effective and efficient optimization of regional assets. However, in its implementation there are many problems and misuse of regional assets for personal or group interests (LHP BPK: 2018).³⁰ The use of official vehicles for personal gain is mostly carried out by regional apparatus in Aceh, the use of office equipment such as laptops and various other findings that can be disadvantageous for state due to waste of expenses that are not used for public interest. Misuse of assets is a form of fraud and this often occurs in public institutions due to weak supervision and unclear policies in the procurement of public goods and services. Another issue in the misuse of assets also occurs because there is no separation of duties so that penalties for crimes against government employees are ineffective.^[32] Therefore, to prevent various frauds and misuse of assets, regional officials must be given responsibility and carry out tight and strict supervision in order to establish an ethical environment, because ethical behavior can reduce a culture of corruption.

6. RESEARCH LIMITATION AND RECOMMENDATION

This research, in addition to confirming previous research, has limitations that this research cannot necessarily be generalized to institutions other than that have similar characteristics such as government agencies/institutions, therefore it is recommended to re-test by combining different types or characteristics of organizations or institutions with this research. Another limitation is in the variety of respondents - which only consist of state civil apparatus in one institution and the number is also limited, so further research is recommended to be able to vary research respondents with more varied professions and larger work units.

7. CONCLUSION

Regional asset management is absolutely necessary to support the smooth development and provision of services to the public. The various problems of asset management are inseparable from the roles and support of all elements - both central and local government regulations, asset management that refers to standardized procedures, strengthening in the field of asset knowledge that is more specific and integrated, the application of more intensive and comprehensive Internal Control Standards as well as realizing the behavior of the regional apparatus more responsible in optimizing regional assets effectively and efficiently. Based on analysis and information from related parties, it shows that the understanding of the existing regulations is still lacking, this is indicated by the overlapping asset management in the regional government that has never been resolved. Lack of understanding of existing regulations has an impact on inefficient asset management because the existing regulations do not become the main guideline for government apparatus. Meanwhile, from the aspect of assets knowledge are still very low when compared to the existing burdens and responsibilities. The solution that can be taken and applied is to equip regional managers/apparatus with specialized and specific knowledge in the field of assets such as knowledge of government asset appraisal (appraisal) and special education on assets in order to be able to provide added value for regional asset management. Internal control standards have been carried out properly and integrated in the form of SOPs, but the management of regional assets in the provincial level government has not been maximally resolved due to low compliance level. Meanwhile, the aspect of regional apparatus behavior is more dominant in the management of regional government assets because they are the main driver - as human resources, in realizing the optimization of regional assets. Finally, despite of organized regulation, asset management, asset knowledge and internal control carried out and applied to regional asset management, it

will not have any effect if the particular apparatus has unethical behavior.

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