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Public Sector Asset Management in the Government of Indonesia

A Case Study in Minahasa Regency

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Abstract: Asset management in the public sector is important to provide quality public services. One of the important public assets is the regional property that manages by the regional government. Various problems often occurred related to asset management in Indonesia's public sector, especially the management issue that follows regulations. The research aims to examine the management of public sector assets in The Government of Indonesia, especially regional property, which refers to Indonesia's prevailing laws and regulations, namely Government Regulation number 27 of 2014. The research was conducted in Indonesia at the Minahasa District government of North Sulawesi Province. The research method used descriptive qualitative, focusing on investigating the use and utilization of regional property and locus at the Regional Financial and Asset Management Agency (BPKAD) in Minahasa Regency. The data collection method in this research is an interview with several key point informants. The informants consist of top-level management, middle management, and staff of BPKAD, with a total of nine informants. The research findings indicate that Regional Property Management by the Minahasa Regional Financial and Asset Management Agency has been carried out under applicable regulations, namely Government Regulation Number 27 of 2014. Several suggestions were given to interested parties. The limitations of this research were limited to specific objects, only general discussion, and only one case study.

Keywords: public sector; government of Indonesia; asset management; regional property; BPKAD; Minahasa regency; Indonesia

1. Introduction

Public sectors around the world are currently implementing reforms rapidly (Robinson, 2015). This public sector reform took place from developed countries to developing countries (Kusnawati et al., 2019). In Asia, one of the countries that are aggressively carrying out reforms in the public sector, especially government, very quickly, is Indonesia (Mahmudi, 2010). The Government of Indonesia (GoI) must carry out reforms in the public sector to prepare itself to become the five major countries that dominate the world economy, according to Indonesia's 2045 vision (Hongliang, 2019). This cannot be achieved without reforming the public sector from the center to the regions.

When Ir. Joko Widodo, as President of the Indonesian Republic, offers the concept of Nawa Cita (Bakri et al., 2017), which is aimed at providing welfare for all Indonesians (Narutomo, 2017). One of the nine agendas of Nawa Cita is to build governance that is clean, effective, democratic, and reliable. This policy aligns with the transparency of bureaucratic reform in Indonesia (Subhan, 2016) in the New Public Management (NPM). Some examples that are the focus of governance reform include the development of e-government systems in Indonesia (Huda & Yunas, 2016), special autonomy management such as Aceh and Papua (Ali, 2019), fiscal decentralization (Delen et al., 2019), building a government accountability system (Rahmatunnisa, 2018), encouraging social innovation in public services (Sartika, 2018), as well as optimization of regional financial and asset management (Koeswara, 2016).

Governance reform, one of them is Public Sector Asset Management (PSAm) become an emerging aspect. Public sector asset management (PSAm) is an emerging discipline (White, 2011). This concept has only developed in the last few decades. The UK (White, 2011), and Malaysia developed in the early 1980s (Abdullah et al., 2011), and Canada in the mid-1980s and Australia in the late 1990s and early 2000s (Mahmood et al., 2014). This concept arises because of the needs and changing times to create and support efficiency in the public sector that was previously very bureaucratic, not transparent, and not accountable, leading to everything in activities in public sector organizations that are more visible to society and easy to account (Hajar, 2015).

According to Hanis et al. (2011), Public Sector Asset Management (PSAm) is a crucial tool in managing effective and efficient government organizations. Asset management is concerned with providing the most cost-effective level of service received by the user community for present and future results (Ngwira et al., 2012). In addition, asset management, such as real estate, is important in allocating beneficial and crucial government assets for many people in an area (Abdullah et al., 2011), for example, providing schools, hospitals, police stations, government offices, even sports fields and centers, and other community activities.

Research on the public sector asset management in Australia has found an interconnection from several states to this, while other states have not carried out comprehensive and integrated asset management (Mahmood et al., 2014). Another study in Scotland with councils being property asset management managers found that councils were less successful in effectively and efficiently managing asset management in the country. Still, these councils successfully used capital receipts to support capital projects (Ngwira et al., 2012).

In Indonesia, total government assets in 2020 are estimated at IDR10,467.53 trillion (US\$716.95 billion), an increase of 65 percent from 2016 of IDR6,325.28 trillion (Idris, 2020). The size of government assets must also be supported by managing these assets, both from the central and down to the autonomous regions. The government faces various problems in managing government assets, especially at the local government level. The difficulties faced by local governments in Indonesia include not having a comprehensive asset management system (Hanis et al., 2011). The challenges faced by local governments in Indonesia include not having a

comprehensive asset management system (Hanis et al., 2011). The problems faced by local governments in Indonesia include not having a comprehensive asset management system (Hanis et al., 2011).

In Indonesia, public sector asset management is particularly marked by Government Regulation No. 6 of 2006, derived from Law No. 1 of 2004 concerning State Treasury. The management of public sector assets in Indonesia, which refers to the New Public Management (NPM), which aims to promote good governance, is expected to create trust in managing state finances from stakeholders, especially the entire Indonesian people and nation. Furthermore, this management also refers to Government Regulation No. 27 of 2014, which guides the management of public sector goods both at the central and regional levels.

Several empirical studies have been conducted related to public asset management in local government in Indonesia. For example, research in South Sulawesi found various challenges in implementing public asset management, such as the absence of formal institutions and regulations to support it (Hanis et al., 2011). Research in the Talaud Islands Regency in Indonesia (Elim et al., 2019), a district located on the border between Indonesia and the Philippines. The focus of research on regional property management with qualitative methods reveals that asset management has been carried out under applicable laws and regulations. Another study was conducted in Jayapura City, Indonesia (Pekei et al., 2014), Papua. This study examines the effectiveness of local asset management. The associative method reveals the relationship between asset management implementation, public accountability, and monitoring and evaluation of the effectiveness of local asset management moderated by human resources.

Broader studies need to be carried out to research local asset management. It is necessary to continue looking for and finding various things related to government management in The Government of Indonesia (GoI) in reforming public organizations as New Public Management (NPM) (Gruening, 2001). Regional goods management is still an issue for local governments in Indonesia, due to indifference to the irregular management and maintenance of the regional property, orderly in implementing the provisions for the management of the regional property as seen from the opinion notes of the GoI Audit Agency on regional government finances which still annually dominate the problem in presenting regional asset management (Syahputra et al., 2018). This study has a novelty compared to previous studies, particularly from the chosen research location in Minahasa District, North Sulawesi Province.

This research's main objective is to analyze how the regional property is part of government asset management in The Government of Indonesia. The research was conducted in a local scope, which is in autonomous regions in Indonesia's eastern region, which is vast and often considered to be left behind compared to western Indonesia (Kawung et al., 2019). This article's structure is divided into several parts. First, an introduction discusses the background of conducting the research and theoretical study that examines supporting theories. The second methods section discusses the methods, data, and analysis used. Third, the results and discussion contained the research results and a brief discussion about the research. Finally, the discussion and conclusions include a brief discussion, conclusions, implications, and limitations.

Several theoretical studies became supporting theories in this research. Some of these theoretical studies, which are: (a) public sector management, (b) public sector asset management, (c) regional government accounting, also (d) local government property, are discussed in supporting research theories. The basis of understanding the focus and locus investigated in this study is discussed in a separate section below.

According to Shafritz et al. (2017), public sector management is defined as someone's effort to run an organization and utilize resources (people and machines) to achieve organizational goals. According to Overman, public sector management is not "scientific management," although heavily influenced by "scientific management." Public management is not a "policy analysis," nor is it public administration, reflecting

the pressures between the political orientation of policies on the other (Overman et al., 1984).

Public management is an interdisciplinary study of the general aspects of an organization. It is a combination of management functions such as planning, organizing, and controlling on the one hand, with human resources, finance, physics, information, and politics on the other. The increase in the idea of public sector management has increased since UK Prime Minister Thatcher and US President Reagan stated that the focus of the government is on simplification of the bureaucracy, reducing government spending, effective management processes, and assisting in the formation and development of "Flexible state" ideas, then New Public Management (NPM) (Kikutadze, 2015).

This concept emerged due to problems in the old public administration management such as (Sarker, 2006):

- Government management is too large and uses too many resources.
- Government involvement in various activities.
- The emergence of inflation.
- Massive costs.
- Bureaucracy is too large less lean due to various government interventions.

Public sector asset management is a continuous improvement process to increase the availability, security, reliability, and longevity of public sector assets, systems, facilities, equipment, and processes (Davis, 2007). Implementing public sector asset management in central and local governments can encourage public services' effectiveness and efficiency (Hanis et al., 2011).

Regional Asset Management is to carry out the management of assets/Regional Property (BMD) based on the basic principles of asset management of assets/BMD by following the basic policies regulated by laws, government regulations, presidential decrees, ministerial decrees, and other decrees related to regulation/management of regional assets. The following is the classification of regional assets based on usage (Budisusilo, 2005):

- Government—Regional Government Offices—Fire Offices—Police Offices—Hospital
- Social—Park—Home Office
- Surplus and Investment—Land—Parking—Investment Property.

The scope of public sector asset management includes (Aira, 2015): (1) asset inventory, physical approach, legality; labelization; asset grouping; development of asset registers development. (2) Asset valuation, review of inventory results; inspection, value according to asset group; records of unvalued assets and potential assets. (3) Optimization of assets: a review of the list of potential assets; analysis of the highest and best use potential assets; recommendations and further steps for assets that can be optimized for their utilization; Asset solution recommendations that cannot be optimized. (4) Development of management information systems: manual; computerized. (5) Supervision and control: one-stop supervision and control; developing rules or policies for strategic decision making regarding the acquisition, ownership, and disposition of asset management; human Resource Development.

Regional Government Accounting includes a series of procedures starting from the process of data collection, recording, classifying, and summarizing financial transactions or events as well as financial reporting in the context of accountability for APBD implementation, which can be done manually or using a computer application (GOI, 2010). To carry out local government accounting, the regional head establishes a regional government accounting system by referring to regional regulations on the principles of regional financial management, compiled based on the principles of internal control of government accounting standards (Nordiawan, 2012).

The Regional Government Accounting System consists of two main parts, namely (GOI, 2010): (1) The regional General Treasurer accounting system in the Regional Financial Management Work Unit (SKPKD); (2) The accounting system for agencies in regional work units (SKPD). The Agency Accounting System at SKPD includes: (a)

Regional Revenue Accounting Procedures; (b) Accounting Procedures for Cash Disbursements; (c) Asset Accounting Procedures.

The Regional Government Accounting System (SPAD) objectives include (1) Safeguarding Assets; so that government assets can be maintained through a series of recording processes. Consistent financial processing and reporting according to standards. (2) Provide relevant information; provide accurate and timely information on government budgets and financial activities as a basis for performance appraisals to determine compliance with budget authorization and accountability objectives. (3) Providing reliable information on the government's financial position. (4) Providing financial information useful for planning, managing, and controlling activities and government finances efficiently.

Government property assets are a key resource (Zailan, 2001) for government organizations. These property assets include land and buildings, and this is because no entity can run without land or buildings (Balch, 1994). According to the Government Regulation of the Republic of Indonesia No. 27 of 2014 concerning the Management of State/Regional Property, defines State Property as all goods purchased or obtained at the expense of the State Budget or other legitimate acquisitions. Meanwhile, Regional Property is all goods purchased or obtained at the Regional Budget's expense or from other legal acquisitions.

Regional property management began to receive attention among academics and government when data such as The Gershon Report emerged (Gershon, 2004). The Gershon Report shows excellent benefits to the public sector, such as efficiency and cost reduction in the long run when this local government property is managed with effective and efficient management (White, 2011).

In the Management of Regional Property, some systems and procedures must be implemented to manage the Management of Regional Property properly. In Government Regulation No. 27 of 2014 the articles in it are systems and processes, as technicalities in managing the regional property. The articles in it are systems and procedures, as technicalities in managing the regional property. Following are some descriptions of the systems and processes according to Government Regulation No. 27 of 2014: planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration, guidance, supervision, and control.

Asset management in the public sector is still facing many obstacles, such as in the research and results of the BPK RI examination (Lukito, 2017): assets controlled by other parties, asset use is not under regulations, including obstacles to implementing regional asset management frameworks as well as asset management, assets that are not following laws, especially Government Regulation No. 27 of 2014. In addition, related to government accounting theory (Glynn, 2003), the recording of government assets is often not appropriately recorded and does not comply with the established framework (Hanis et al., 2011). The state of the art of this study is to evaluate the practice of regional asset management with the existing framework and the conformity of its implementation with the applicable laws and regulations with a qualitative study.

2. Methods

The research uses descriptive qualitative research with the case study. Descriptive data are generally collected through a list of questions and surveys, interviews, or observations (Miles et al., 2014). Qualitative is an iterative process that increases a deeper understanding of a certain phenomenon (Aspers & Corte, 2019). This descriptive qualitative study is also used to explain whether the use and utilization of Regional Property at the Minahasa Regional Financial and Asset Management Agency has been running under Government Regulation Number 27 of 2014 concerning Guidelines for Regional Property Management. The data collection method in this research is an interview with several key point informants from BPKAD Minahasa

Regency. The informants consist of top-level management, middle management, and staff of BPKAD, with nine informants, one head office, two head of section, three head of subsection, and three related staff.

The object in this research is the Minahasa Regional Financial and Asset Management Agency in 2020. The data analysis method used in this research is to use descriptive analysis method, which serves to describe or describe the object under study (Sekaran & Bougie, 2016) where; this method begins with the identification of the process of use and utilization of Regional Property at the Regional Financial and Asset Management Agency of Minahasa Regency.

3. Results and Discussion

Regional asset management in public sector accounting is a crucial factor in new general management (White, 2011) to achieve an effective, efficient, accountable, and oriented public sector towards improving the quality of public services (Cuadrado-Ballesteros & Bisogno, 2021). Implementing the new general manager in the public sector is carried out by the government, either the central government or local governments. One of them is in the government of the Minahasa Regency. Minahasa Regency is one of the fifteen regencies in North Sulawesi Province, located in Sulawesi, Republic of Indonesia. The regency was formally inaugurated on July 4, 1959, but from a historical perspective has been since 1428 and November 5, 1428, to commemorate the anniversary of the establishment of this regency (Wigboldus, 1987). Before the era of regional autonomy, the district was very broad. However, after the division, which began in 2003, this district was expanded and produced several new regencies and cities such as North Minahasa, South Minahasa, Southeast Minahasa, and Tomohon City. Currently, the capital of this district is located in the city of Tondano. According to the Minahasa Central Bureau of Statistics (2021), the Minahasa Regency, with an area of 1,025.85 km², is dominated by Protestant Christians from 342,110 people.

Minahasa Regency is an area that has large assets so that it needs to be recorded and managed effectively and efficiently by the public sector accounting information system. The importance of optimizing existing local government assets and encouraging bureaucratic reform refers to the Nawa Cita of the Indonesian President Joko Widodo (UNDP, 2015), namely clean and reliable governance. It relates to bureaucratic reform and a new public management concept. The management of these regional assets requires a framework, regulations, and strong, clean, and reliable institutions to the synergy between vision and implementation in the field.

The Regional Apparatus Organization (OPD) or Regional Apparatus Work Unit (SKPD) in Minahasa Regency consists of thirty levels of regional apparatus which are divided into four main structures, namely:

1. Minahasa Regency Secretariat.
2. Minahasa Regency DPRD Secretariat.
3. Regional Inspectorate of Minahasa Regency.
4. Regional Office (24 offices).
5. Regional Bodies (4 agencies).

The SKPD focused on research is the agency that handles asset management in this district, namely the SKPD of the Regional Financial and Asset Management Agency of Minahasa Regency, which is included in the type A organization in regional government organizations.

The Regional Financial and Asset Management Agency of Minahasa Regency has several main tasks and functions. The Regional Financial and Asset Management Agency is a supporting element of government affairs in the financial sector, which is the authority of the regions. The Regional Financial and Asset Management Agency is chaired by the Head of the Agency, who is domiciled under and responsible to the Regent through the Regional Secretary. The Regional Financial and Asset Management Agency assists the Regent in carrying out supporting functions of

government affairs in the financial sector that fall under the region's authority and assigned assistance tasks. This agency carries out functions: (1) preparation of technical policies in the field of regional financial and asset management; (2) implementing technical support duties in the area of regional financial and asset management; (3) monitoring, evaluation, and reporting on the implementation of technical support tasks in the area of regional financial and asset management; (4) technical guidance for the implementation of supporting functions of regional government affairs in the field of regional financial and asset management; (5) the administration of the Regional Financial and Asset Management Agency; (6) the implementation of other functions given by the Regent concerning his duties and functions.

Using regional property begins with SKPD proposing to procure the goods needed to support SKPD activities and propose using these goods to the manager. After receiving suggestions about the goods to be procured and suggestions from the users of the goods, the manager checks the items proposed by the SKPD to examine their use. Furthermore, the manager asked for approval from the Regent as the Regional Head. After obtaining approval from the regional head, the Regent of Minahasa, the SKPD as the user of the goods shall receive the user's status of the goods of the proposed item.

Meanwhile, from other valid acquisitions, at least it is in the form of a handover document (BAST). Regional property that does not yet have ownership documents must still complete the management of ownership documents even though the status of the use of the regional property has been determined. Property Manager research applications to determine the status of the use of regional property from Property Users. The research was conducted on the completeness and suitability of the required documents. If the research results are insufficient, the Property Manager can request additional information or data from the Property User who applies to determine the status of the regional property's use or conduct field checks.

Based on the research results, the Regent determines the regional property's status, determined by a Regent Decree. If the Regent does not approve the Property User's application, then the Regent, through the Property Manager, issues a rejection letter to the Property User along with the reasons. After that, the regional property can be used by the SKPD. Regional property assigned the status of its use to the Property User can be used temporarily by other Property Users within a certain period without changing the status of the area's property after first obtaining the Regent's approval.

The Minahasa Regional Financial and Asset Management Agency utilizes regional property using Lease and Borrow-Use procedures and collaboration: (1) The Minahasa Regency Regional Financial and Asset Management Agency carries out regional leasing property. (2) Borrow and Use. The Minahasa District Regional Financial and Asset Management Agency carries out the process of borrowing and using the regional property as follows: (a) As is the case with the rental of regional property, Managers to be able to borrow and use property belonging to this region must obtain approval from the head of the region, namely the Regent. (b) After obtaining approval from the regional head, a borrow-to-use agreement is drawn up for goods belonging to the region, which will later be used for borrowing. (c) The follow-up to the loan-use agreement is the delivery of regional property. The delivery of regional property for borrowing must be explained in the handover report. (3) Utilization Cooperation. The Minahasa District Regional Financial and Asset Management Agency carries out a utilization process in cooperative utilization of regional property. (4) Build to deliver or build to deliver. The Regional Financial and Asset Management Agency of Minahasa Regency has not yet carried out the utilization process in the form of a building to hand over or transfer goods belonging to the region. Due to the lack of usable buildings and facilities.

In the cooperation for the provision of infrastructure, it was found that the Minahasa Regional Financial and Asset Management Agency had not yet carried out the utilization process in the form of cooperation in the provision of regional property

infrastructure. Due to the lack of infrastructure, there is not enough usable infrastructure.

The process of using regional property carried out by the Regional Financial and Asset Management Agency of Minahasa Regency has been running according to the stipulated regulations compared to the research results. It can be seen from the procedures for the use of the regional property that has been carried out under the rules starting from the proposed channel for the use of regional property, continuing with the regional head who approves the use of the regional property until obtaining user status of these items and using them for tasks and functions. It is under what is stipulated in Government Regulation Number 27 of 2014. Even though regional property in the Minahasa District Financial and Asset Management Agency has been running according to established procedures, its use has not been fully used effectively to support its main tasks and functions. The government in the Minahasa Regency, the utilization of regional property in the form of leases has been carried out well, where the current flow is under the rules that have been prepared, starting from the proposed rental proposal accompanied by data on the goods to be leased. After obtaining approval from the Regent, followed by the signing by the manager on behalf of the Minahasa Regent and the lessee who in the agreement letter includes data on the rented goods, the rights and obligations of both parties, the amount to be paid, the lease period, existing sanctions and other provisions that are considered needs to be added.

Utilization of regional property in the form of borrow and use has been running well according to applicable regulations. Therefore, the current flow in the form of borrow and use utilization is under its implementation. Before borrowing and using property belonging to the area, the manager asks the Regent's approval as the regional head. After the Regent approves the application, a loan-use agreement is drawn up, contains the type, area, and quantity of goods to be used, the borrow-to-use period, the borrower's responsibility for existing costs, and other requirements deemed necessary. After completing the letter, the regional property to be lent is submitted, as stated in the handover report.

The utilization of regional property in the form of joint utilization has been running well under applicable regulations. The current flow in terms of utilizing regional property with joint utilization is already by its implementation. Before utilizing the area's property, the manager asks the user for approval from the Regent as the regional head. After the Regent approves the application, a utilization cooperation agreement is drawn up, which contains the type, area, and the number of goods to be used by the KSP partners, the duration of the collaboration for use, the borrower's responsibility for existing costs and other requirements deemed necessary. After completing the letter, the regional property used by KSP partners is handed over, which is stated in the handover report.

Utilization of regional property in the form of buildings for handover or building for handover is not implemented. The use of regional property in collaborative infrastructure provision was not implemented because the existing infrastructure in the Minahasa district was not sufficiently usable.

This study is different from previous studies ([Hanis et al., 2011](#)), wherein a study conducted in South Sulawesi Province found significant challenges in implementing public sector asset management due to a lack of support from existing regulations. However, in this study referring to Government Regulation No. 27 of 2014, it was found that the management of public sector asset management carried out by agencies in Minahasa Regency, namely the Regional Financial and Asset Management Agency, has been able to be implemented properly, namely effectively and efficiently referring to the applicable regulations.

4. Conclusion

The results obtained from this research include: (1) Regional Property Management by the Minahasa District Financial and Asset Management Agency has been carried out

under applicable regulations, namely Government Regulation Number 27 of 2014 concerning Management of Regional Property. (2) The use of Regional Property in the Regional Financial and Asset Management Agency of the Minahasa Regency has been running well under Government Regulation No. 27 of 2014. lease, borrow-use, and joint utilization are under Government Regulation Number 27 of 2014. Furthermore, the use of Build for Handover and Build for Handover, Cooperation for the Provision of Infrastructure, has not been done.

The conclusions obtained from this research are: (1) The implementation that has been determined can be carried out better so that in the use and utilization of regional property, all employees understand how to carry out the implementation of use and utilization properly. (2) To the head of the Minahasa Regency Regional Financial and Asset Management Agency, it is necessary to improve human resources, in this case, technical training for existing employees and staff, so that the implementation of the use and utilization of regional property can be under Government Regulation No. 27 of 2014.

The main novelty of this research is to reveal the management of asset management in Indonesia, especially the study in Minahasa Regency as one of the regencies in Eastern Indonesia. This study investigates the public sector accounting management practice in terms of the qualitative paradigm in the Minahasa Regency. The main novelty of this study is to reveal the practice and implementation of regional asset management by the local government management framework in Indonesia and refers to the legal regulations in the Republic of Indonesia.

Several limitations of this study can be described. First, limited research is carried out on particular objects. In this study, the object used as the research focus is limited to the Regional Financial and Asset Management Agency in Minahasa Regency. It is necessary to research different objects in other districts or cities in North Sulawesi Province or regencies or cities in Indonesia's territory. Second, this study only discusses public sector asset management in general, especially in the context of the Republic of Indonesia. This research focuses on public sector asset management referring to the prevailing regulations, namely Government Regulation of Indonesia number 27 of 2014. Third, this research was only qualitative in one case study. More in-depth analysis was needed, for example, research with qualitative phenomenological methods or other qualitative methods such as grounded theory or historical research in the asset management of the public sector in Indonesia.

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