

REGIONAL ASSET MANAGEMENT IN SOUTHEAST MINAHASA REGENCY REGENCY FINANCIAL AND REVENUE MANAGEMENT AGENCY

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ABSTRACT

This study aims to analyze the management of regional assets in the Regional Revenue and Financial Management Board of Southeast Minahasa Regency. The research method used in this study uses a qualitative approach. The data used consists of primary data and secondary data. The informants in the study were taken using a purposive sampling technique with a total of 5 people. The research focus is based on management principles consisting of planning, implementation or utilization and supervision. The data collection was carried out by means of observations, interviews and documentation which were then analyzed in three stages, namely data reduction, data presentation and conclusion drawing. The results of the study show that the management of regional assets in the BPKPD of Southeast Minahasa Regency is carried out in advance, namely each SKPD within the Government of Southeast Minahasa Regency submits for the use of the assets needed, in this case the use of regional property which must be accompanied by supporting documents as part of the requirements administration which aims to determine the utilization of regional assets

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INTRODUCTION

With regard to the value of assets in the use of assets, recording the value of assets in the balance sheet, and determining priorities in development, asset management cannot be separated from financial management/management and is generally closely related to regional development administration. Following Government Regulation Number 27 of 2014 concerning Management of State/Regional Property is Minister of

Finance Regulation Number 7/8 of 2014 concerning Procedures for Implementing State Property Management in Ministries and Institutions and Minister of Home Affairs Regulation Number 17/2007 concerning Property Management. The ability to provide acceptable implementation guidelines has been demonstrated by countries/regions whose coverage areas require planning through reporting.

All assets in the area that are owned or controlled by the regional government obtained with funds from the APBD or in other legal ways (such as gifts, donations, endowments, grants, self-help, third-party responsibilities, etc.) are considered regional assets. Planning, determining needs, budgeting for standardization of goods and prices, procurement, storage, distribution of supplies, control, maintenance of security, utilization and change of legal status are all activities and actions that shape the management of regional property. Local government assets play a strategic role in facilitating the implementation of the agency's key responsibilities. The efficiency of local government institutions will increase as a direct result of access to prioritized assets according to their specific demands. Planning, supervision, and control are part of the regional asset management process.

Movable and immovable assets make up the bulk of the regional asset pool. Vehicles and documents are examples of movable assets, while land and buildings are examples of immovable or permanent assets. Infrastructure will be able to provide benefits in service if it is managed or maintained and used for service purposes or interests in service to the community, and government property can be a guarantee for development in areas that are closely related to facilities and infrastructure as completeness and convenience for government officials to provide optimal service to the community (Prasetyowati & Panjawa, 2022).

District Governments have authority over Regional Revenue and Finance Management Boards (BKPPD), which are responsible for managing regional assets. The Regional Secretary reports to the bupati/mayor who in turn has authority over the head of the BPKPD body. The governor, district head, or mayor of an area is responsible for making decisions about how the area's wealth should be used, and it is their responsibility to approve plans to provide shared infrastructure using the area's wealth. Property management in an area should help ensure that regional development and governance initiatives run smoothly, that property is managed in an accountable manner, and that all assets are managed in the most effective and efficient way possible.

The Supreme Audit Agency (BPK) reported the results of studies conducted in 2011 and 2012 regarding regional wealth management in the audit results summary report written in semesters 1 and 2 of 2015 and semester 1 of 2016, where several problems were found in regional asset management, among others as follows: the recording of assets is not carried out or is inaccurate; assets are not supported by reliable data; asset revaluation has not been carried out; and asset revaluation has not been carried out (BPK, 2016).

The management of property assets on a regional scale is very important for several reasons, including the need to account for fixed assets as part of total regional assets and the importance of fixed asset income to regional original income. The management of regional property seeks to increase, improve and maintain the quality of financial information and strengthen the regional budget through steps including increasing PNPB from regional property and preventing fraud.

The success of regional governance, especially regional wealth management, depends on four main aspects. To carry out regional government activities, especially in the management of regional property or assets, there must be four factors, namely the human factor as the driving force; dynamic factors in the implementation of regional wealth management; financial factors as the backbone to do so; equipment factor as a means of support to do so; and organizational and management factors.

Southeast Minahasa Regency, North Sulawesi Province is one of the districts that is responsible for managing regional property. One area that is required to manage assets is the Southeast Minahasa Regency. Given the fact that managing locally owned assets is an important factor in measuring the financial success of local governments, it is

clear that urgent action is needed in this area. Administration of regional property requires preparation in accordance with the principles of sound and efficient financial management.

The data collection and reassessment of the property of the Southeast Minahasa Regency Government in its initial condition was carried out manually by the BPKPD of Southeast Minahasa Regency. As with other manual processes, the results of data collection on assets owned by the region are not uniform or the same because they are directly related to human resources who currently do not have the ability to effectively collect data on regionally owned commodities or assets.

In managing the registration of regional property or regional assets using a management information system application where data must match the application provided by the BPKP. However, in the implementation of regional asset management in Southeast Minahasa Regency, data discrepancies often occur between regional property and data in the BPKP and even data loss often occurs.

Another problem that arises in the management of regional assets is the discrepancy between the data owned by the BPKPD of Southeast Minahasa Regency and related agencies. Among them, agencies that receive grants from the Ministry in the form of assets or goods are only registered at the service but not registered at the BPKPD of Southeast Minahasa Regency, where the data on assets owned by the agency is known when the agency will carry out asset maintenance. This is directly related to the function of the BPKPD in Southeast Minahasa Regency, namely developing regional wealth management policies and changing the legal status and ownership of regional assets in order to build a system of accountability and responsibility for implementing yield management. The implementation of regional asset management in Southeast Minahasa Regency is inseparable from the problems that arise.

Good governance in governmental elements is hampered by the fact that regional-owned assets are usually listed in financial statements, especially in regional government balance sheets, and if not managed effectively and efficiently, this can lead to irregularities and fraud, which is bad for the regions. Planning and budgeting for regional property, as well as management of regional property must be carried out efficiently to support good governance. Government agencies can be harmed by inefficient administration of local resources. Although government asset facilities are essential for the efficient functioning of job operations, challenges are frequently encountered and occur in practice.

The specific assets and circumstances of each location dictate the unique difficulties inherent in managing them. That's why it's so important that the management system is turned into a standardized process that is recognized and supported by all parties involved, from the federal to the local level. In order to have a positive effect on society, regional wealth management must be based on policies and regulations that fully cover the fundamental areas of prudent financial management while at the same time providing space for regions to be creative in finding patterns that best suit local conditions and culture.

Based on the background that has been described, the authors are interested in conducting research with the aim of analyzing regional asset management in the Regional Revenue and Financial Management Agency of Southeast Minahasa Regency.

According to Suwanda (2013), assets are "goods which in the legal sense are called objects, which consist of movable objects and immovable objects, both tangible and intangible, which include assets or property from an agency, organization, business entity or individual individuals". In general, assets are things that have a monetary value, a market value, and an exchange rate.

Assets are anything owned by a company, government organization, or private person that has economic, commercial, or exchange value. There are two types of assets, namely tangible and intangible (Sofwan & Sulastri, 2019).

In accordance with Government Accounting Standard Regulation No. 71 of 2010 assets are monetary or non-monetary resources needed to provide services to the general public or required due to historical or cultural oversight, and controlled or owned by the government as a result of events the past which is expected to obtain economic or social benefits in the future, both by the government and society.

Principles in the Management of BMN/BMD

Wealth management in the regions is very important because it is part of the governance structure and public services. In order to comply with Permendagri Number 17 of 2007, the management of BMN/BMD by regional governments must follow the following principles:

- a. The operating principle, in making decisions and solving problems related to the administration of regional property, the authorized user, user, manager and regional leader must act within the scope of their responsibility and authority.
- b. Security in Law as a Principle. Legal requirements must be followed when managing regional assets.
- c. Disclosure Value. Implementation The community has the right to obtain accurate information regarding the management of regional property.
- d. Efficiency Rule. Regional property is managed in such a way that it can be used optimally to advance the main tasks and responsibilities of the government, in accordance with established guidelines.
- e. Principle of Accountability. Each task of managing regional property must have a clear line of explanation to the wider community.
- f. Principle of certainty. Value Accurate accounting and valuation of regional assets is essential for effective management.

Management is the system that oversees everything that goes into carrying out plans and achieving goals. In a broad sense, management is the process of making things better under pressure, starting with high values. Managing something can also mean adapting it to better meet your needs and making the most of it.

Based on the arguments put forward, it makes sense to conclude that management is the process of shaping something into something good, where the positive values already exist. The term "management" may also refer to the process of customizing an item to better meet certain requirements.

The ultimate goal of management is to maximize productivity by maximizing the efficient use of all organizational resources, whether those resources are people, machines, or other physical objects. Without proper management, an organization's efforts will be fruitless, and achieving its goals will be much more challenging. Some of the goals of management are as follows:

- a. Achieving the vision and mission of the organization
- b. Striving for harmony while pursuing competing goals. The conflicting goals, objectives and activities of an organization's stakeholders require careful management to keep everyone happy.
- c. To maximize productivity and efficiency. The results of organizational efforts can be evaluated in a number of ways. Effectiveness and efficiency are often used.

Aripin & Negara (2021) argues that "the following objectives inform the determination of steps in carrying out management, all of which contribute to the realization of management objectives".

- a. Define strategy
- b. Determine the means and limits of responsibility
- c. Define targets that include outcome criteria, quality and time constraints
- d. Determine the operational measures of tasks and plans.
- e. Determine work standards that include effectiveness and efficiency

- f. Determine the size to rate
- g. Hold a meeting
- h. Implementation.
- i. Make an assessment
- j. Conduct regular reviews.
- k. Implementation of the next stage, takes place iteratively

It is clear from the foregoing that the success of any management plan depends on the efficient and effective deployment of personnel, infrastructure and other assets to achieve the set goals of the company.

RESEARCH METHODS

Research design

This research uses a qualitative methodology, which is a set of techniques to gather information about people and their behavior through interviews and observations, then describes both in words (Moleong, 2018) . Because qualitative research usually uses natural things, this research can be classified as naturalistic research. However, in qualitative research, methods are more important than results because of the inherent nature of research as a source of direct and descriptive data. As a result, inductive analysis is more common in qualitative research, and the resulting interpretation is a basic concept (Moleong, 2018) .

Qualitative research has criteria, namely definite data which means the actual data is in accordance with the circumstances seen, not just data that is only seen, spoken, but data that has a meaning behind what is seen and what is conveyed or spoken from the subject giving the information. (Sugiyono, 2018) . In this study, researchers focused on the field of management processes for regional asset management, namely by collecting data which was carried out by observing or observing first.

Place and time of research

This research was conducted at the regional secretariat of Southeast Minahasa Regency to be precise at the Regional Revenue Finance Management Agency (BPKPD) which will be carried out from the observation or observation stage, preparation of research proposals for research implementation and preparation of research results reports where research is carried out up to exams for approximately 4 months .

Research Data Sources

Data sources are very important in the early stages of research and also in later stages to collect research data to reduce time and costs. In this study, what is meant by "data source" is original information from research subjects. Two types of information are used in this research analysis:

- 1) Primary data sources, data obtained directly and collected by researchers from the first source. The data that is the source of primary data in this study is data obtained from interviews with informants.
- 2) Secondary data sources, data collected directly by researchers as a support for the first data source or primary data source. Secondary data sources are obtained from documents, articles, magazines, and other documents that can support the research carried out.

Research informants

Researchers rely on research informants because they are the most likely to have access to relevant data about the person, object, or institution whose condition is being investigated. To overcome this problem, researchers used research informants through a *purposive sampling process*.

Informants used in this study amounted to 5 informants consisting of:

- 1) Regent of Southeast Minahasa Regency (1 person)
- 2) Regional secretariat as regional property management (2 people)
- 3) BPKPD Kab. Minahasa Tenggara Assistant manager of regional assets or property (3 people)

Data collection technique

For this study, researchers used a variety of methods, including direct interviews, written documentation, and casual observation. Below is an in-depth explanation of the data collection procedure:

1) Observation (Observation)

Observations or observations are made with the aim of collecting data directly where observations are directed at activities by paying close attention to the phenomena that arise and considering the relationships between aspects of existing phenomena. Observations made will obtain data about a subject matter to be studied so that an understanding can be obtained or as a tool for re-checking and proof of the information or information that has been obtained (Syaodih, 2013).

Observations made in this study, researchers observed how the steps or management are applied in the management of regional assets which can later optimize the management of regional assets and can provide an overview of the condition of infrastructure facilities in the area, meaning in Southeast Minahasa Regency.

2) Interview or interview

Moleong (2012) defines "interview is a conversation process with a specific purpose carried out by two parties consisting of the interviewer who asks questions and the interviewee who provides answers to the questions given". The interview technique used in this study is an in-depth interview technique. In-depth interviews intended in this study are steps or efforts to collect data and information directly face to face with research informants who intend to obtain a complete picture of the topic under study, namely regional asset management. The interviews in this study were conducted to obtain data and information about the management of regional asset management at the BPKPD of Southeast Minahasa Regency.

3) Documentation

The next method of collecting information is documentation-based data collection. The documentation-based data collection method is a method that seeks to collect and evaluate pre-existing documents, such as those that have been written, drawn, or entered into an electronic database. Document analysis complements traditional qualitative research techniques such as interviews and participant observation (Syaodih, 2013).

When research findings based on observations or interviews are supported by documents from informants or investigative subjects, they are more credible and credible. Asset data, management, and asset management in Southeast Minahasa Regency can be changed thanks to the documentation collected for this research.

Research focus

In this study the research focus is based on management principles or management based on the theory of Wida et al. (2017) regarding the management of regional assets which consist of accurate planning, implementation or efficient and effective utilization and supervision or monitoring.

- 1) Planning , the process or steps for planning the needs of assets to be used or owned which must be properly recorded and documented in the regional asset database system .
- 2) Implementation or utilization, optimal management with due observance of the principles of efficiency, effectiveness, transparency and public accountability.
- 3) Supervision, carried out from the planning stage to the asset write-off stage in which internal auditors are involved in the monitoring process to assess the consistency between the practices carried out by the local government and the applicable standards.

Data analysis technique

For the purpose of reading and drawing conclusions from the data, data analysis establishes a standard order of data, organizing them in patterns of categories and basic descriptive units (Sarosa, 2021) . This study uses a descriptive data analysis strategy, namely collecting information and explaining it in detail. All of this information was collected through a series of in-depth interviews and document review. After collecting and recording data, the researcher must conduct an interaction analysis which includes data reduction, data presentation, and verification or drawing conclusions. Data analysis for this study was carried out during and after the data collection phase.

The data analysis method from Rijali's theory (2019) was applied in this study. These methods include the following:

1) Data collection

The aim of this data collection procedure is to gather useful information and facts from various sources and informants through tactics such as in-depth interviews, document analysis and photo documentation.

2) Data reduction

In data reduction, the data that has been obtained is then sorted because the resulting data from the interviews is data that has a very broad nature of information and can even be said to be raw data. Therefore, the data reduction process will be able to select reports from interviews and be able to distinguish which data are more important or usable and which data are deemed less important can be discarded and not used as data in conducting research.

The data reduction carried out in this study consisted of several stages, namely the editing stage, the grouping stage and the stage for summarizing the data. In addition, the procedures for collecting records related to the process of managing regional wealth with the data reviewed so that researchers can find group themes and patterns obtained are also examined. Furthermore, the data collected underwent data reduction, which includes the assembly of rough concepts and explanations related to the subject pattern and groups concerned.

3) Data Presentation

Presentation of data in report format aims to show the findings that arise from the process of organizing data. Reports can be presented in an analytical and logical descriptive format that leads to findings. Interview data must be interpreted by researchers before they can report their findings.

4) Conclusion Drawing

Drawing conclusions can also be referred to as verification, which is closely related to the researcher's interpretation, namely about how to develop the meaning of the data that has been displayed. In order to obtain reliable and objective conclusions, it is necessary to verify the conclusions that are still ambiguous during the research process. Researchers can verify their findings by re-evaluating thoughts that come to mind during the recording process or by reviewing field notes later.

RESULTS AND DISCUSSION

Management Agency Regional Finance and Revenue (BPKPD), has amount employee as many as 34 apparatus State Civilian and 35 Freelance Daily Workers (THL). The aim of BPKBD in Southeast Minahasa Regency is to realize good and clean governance, while the target to be achieved from the set goals is to improve the quality of good and clean governance.

Minahasa District BPKPD performance accountability is measured based on achievements performance organization in accordance with Performance Agreement / Determination of BPKPD Performance in 2021. Accountability for this Performance serve results measurement performance towards achievement targets performance organization For every statement performance from target strategy that has set along realization budget that has used For realize performance organization based on document agreement performance Year 2021 .

Evaluation Accountability performance based on results measurement performance to achievements performance BPKPD this year 2021 , obtained through analysis achievements performance For every statement performance from target strategic in agreement performance 2021 , with an analysis process measurement , as following :

- Compare between targets with realization achievements performance year 2021;
- Compare between realization achievements performance Year 2021 with realization achievements performance year before ;
- Analysis and Efficiency use source Power as well as supporting programs/ activities success / failure achievement of performance targets

Measurement results achievements performance For every statement performance from target strategic in agreement performance year 2021, is as following :

- Target Strategic : Its realization Management Accountable and transparent Finance and Assets
- Performance Indicators : Opinion of BPK LKPD

Table 1. Performance Achievements in 2021

2021 targets	Realization 2021	Achievements	Information
WTP	WTP	100%	Measurement based on results CPC inspection

a. Research Informants

The informants used in this study amounted to 5 people consisting of the regent of Southeast Minahasa Regency, head of BPKPD of Southeast Minahasa Regency, Manager of Goods in the Sector of Goods Management, PB Regional Secretariat and Head of Needs Analysis Sub-District in the Sector of Regional Property Management. For more he explained can seen in table 2 .

Table 2 . Research Informants

No	Informant Code	Gender _	Position
1	J.S	Man	District Regent Southeast Minahasa
2	M.T	Man	Head of BPKPD Kab. Partners

3	H.R	Woman	Manager of Goods in the Field of Goods Management
4	V.W	Man	PB Regional Secretariat
5	L.M	Woman	Head of Needs Analysis Sub-Division in the Management of Regional Assets

Informant research obtained using technique *purposive sampling* Where researcher consider informant can give information about Management of Regional Assets at the Regional Revenue and Financial Management Agency of Southeast Minahasa Regency.

b. Interview result

management is synonymous with asset management as a series of activities to manage assets belonging to individual organizations or companies more effectively to achieve a goal. In the management process, you must determine a team that is reliable and trustworthy in managing assets and must know the cycle of the agency or company. Apart from that, you also have to intensely track assets on a regular basis to find out asset depreciation, the asset management process is carried out with automatic management.

The goal of asset management is to protect the value of an organization's assets against damage or loss through wise preparation and maintenance. This means that the value of assets is constantly increasing and the business can survive even the most difficult times. The functional concepts of legal certainty, transparency, efficiency, accountability and certainty of value are applied to asset management from the perspective of state or regional ownership. Effective asset management requires considering that asset management itself is a comprehensive activity that must be linked to factors related to asset use requirements, policies and laws and regulations, management framework and organizational planning, and technical feasibility.

In terms of the asset management process, the government of Southeast Minahasa Regency in 2022 achieved a brilliant achievement, namely by obtaining the seventh consecutive Unqualified Opinion (WTP) from the Supreme Audit Agency of the Republic of Indonesia.

Based on the findings of interviews conducted by researchers and informants JS, the District Head of Southeast Minahasa Regency explained that:

“The asset is closely related to government accounting standards. In government regulation number 24 of 2005 it says that assets are economic resources that are controlled and or owned by the government as a result of past events and from which future economic and or social benefits are expected to be obtained, both by the government and society, and can be measured in units of money, including non-financial resources needed to provide services to the general public and resources preserved for historical and cultural reasons. Therefore Asep is an item or object that has economic value and has an exchange rate that can provide economic and social benefits that are owned by the government through an agency or agency or individual that has the potential to be able to improve performance and achieve the goals set.

This was supported by the Head of BPKPD of Southeast Minahasa Regency, informant M. T, who added that: "In the asset management process, it includes processes starting from the planning or planning process to the elimination or disposal process so that there is a need for supervision of these assets for the duration of their use by agencies, in this case by the government."

In Southeast Minahasa Regency those who become or have duties in the context of managing the regional assets of Southeast Minahasa Regency are handed over to the Regional Finance and Revenue Management Agency of Southeast Minahasa Regency based on the regulation of the Southeast Minahasa Regent number 63 of 2019 regarding

position, organizational structure, duties and functions and work procedures Regional Revenue and Financial Management Agency for Southeast Minahasa Regency. According to the law, the BPKPD of Southeast Minahasa Regency is tasked with formulating technical policies, carrying out technical support tasks, monitoring, evaluating, and reporting on the implementation of technical support tasks, providing technical guidance on the implementation of supporting functions for regional government affairs in the financial sector, and carrying out other tasks assigned by the regent.

The research conducted on the process of managing regional assets belonging to the Southeast Minahasa Regency was carried out on the basis of indicators regarding planning, implementation or utilization and supervision.

1) Planning (*Planing*)

It's important to break down the steps involved in putting the plan into action, which includes things like setting goals, developing strategies to achieve those goals, monitoring results, and making adjustments as necessary. Thorough preparation is required for all stages of planning, including the initial draft of asset requirements, draft implementation of the Musrenbang, formulation of the final design, and final decision. Of course, in planning assets, it must be planned about planning the needs of assets needed as a procedure in regional development planning, which is prepared and made every budget year to facilitate local government facilities and infrastructure.

As is well known, the term "asset management" refers to a certain type of management that seeks to maintain the value of assets for their owners, in this case the government, by minimizing the possibility of loss, loss or damage to value through careful planning.

The Regents of Southeast Minahasa Regency were interviewed by researchers, and their findings regarding the management of goods or assets belonging to the region are as follows:

"Management of regional property or assets must be in accordance with the provisions that have been given which are regulated through a regulation of the Minister of Home Affairs. Where the process of determining the use of utilization, and transfer of signatures must be in accordance with the rules in force in Southeast Minahasa Regency, namely for use must first submit a determination of BMD use status accompanied by documents.

The Regent's statement was supported by the Head of BPKPD of Southeast Minahasa Regency who said that: "The implementation of regional asset management is based on predetermined regulations where the series must be carried out through a plan where agencies submit to the BPKPD for submissions for the use of regional assets, in this case the use of BMD must have supporting documents. The document is used for determining utilization, namely having several administrative requirements such as a NPWP, making an integrity pact, submitting bidding documents along with supporting documents, and having a permanent domicile and a clear address. For example, here from which agency is it located, everything must be clear so that the process of determining the existing assets, in this case the transfer of food, is carried out first by evaluating it to obtain a fair value, so the transfer is carried out after obtaining approval from the DPRD.

The results of the interviews conducted by the researcher together with the LM informant who is the head of the Needs analysis sub-section in the Regional Property Management Sector, said:

"In the planning process for asset management, we must have a strategy called *the asset management strategy*. Where this asset management strategy is a new model and is currently popular in the framework of asset management. This MAS is a model aimed at extracting value from all tangible and intangible assets that are used and utilized in the production or service process. This planning is also carried out."

Also added by HR info who is the manager of goods in the management of BPKPD goods in Southeast Minahasa Regency, said:

"Planning or planning in terms of regional asset management in Southeast Minahasa Regency is carried out so that it can help both individuals and agencies, in this case the SKPD, to carry out tasks systematically and be able to achieve the desired targets. The benefits of this planning can help reduce the uncertainty that occurs in terms of the exchange rate of the assets owned. Of course, planning will be able to focus more and direct the process of carrying out tasks and functions in governance so that the goals that have been pioneered can be achieved in accordance with the targets that have been set.

The same thing was conveyed by the VW informant as PB Regional Secretariat who said:

"the purpose of planning is to provide good guidance on asset management, reduce uncertainty, minimize waste and set goals and standards that are used in the next function, namely the control and evaluation process"

Based on the results of the interviews that have been conducted, it can be concluded that the management of regional assets in the BPKPD of Southeast Minahasa Regency is carried out in advance, namely the SKPD SKPD within the Government of Southeast Minahasa Regency proposes to use the assets needed, in this case the use of regional property which must be accompanied by supporting documents as part of administrative requirements that aim to determine the utilization of regional property.

2) Implementation and Utilization

This study focuses on maximizing the efficiency, effectiveness and public accountability of the process of implementing and using assets. According to Sholeh and Rochmansjah (2010), good urban asset management requires three main functions: proper planning; efficient implementation and utilization; and monitoring.

The results of the discussion between the researcher and the head of the BPKPD in the province of Southeast Minahasa regarding the effective and efficient implementation and utilization of the province's assets and assets are as follows: "Assets or resources that are managed effectively and efficiently will assist government agencies in achieving the goals that have been previously targeted. So that it can be said that the management process is not just managing and recording inventory lists and assets owned by the government. But the management of these assets can be used and utilized as best as possible, of course, to be able to meet the needs of the community and expedite the mobilization process carried out by public servants, in this case the state civil apparatus within the Southeast Minahasa Regency Government.

Also added by the LM informant in the implementation and utilization of regional assets or regional property, said: "In the implementation and utilization of assets, assets need to be optimized especially for operational assets, the condition of the assets must be properly understood. Whether the operational assets are optimal or not their use and utilization. One of the steps taken is to carry out an in-depth study including preparing, identifying assets, taking physical and legal inventories, field surveys, conducting asset analysis, recapitulating results and taking action in optimizing assets so that the implementation and utilization of regional property can be used as best as possible. "

According to the results of interviews with researchers, the process of implementing and utilizing regional assets or property in Southeast Minahasa Regency is carried out efficiently and effectively and optimized as best as possible where in the optimization process the preparatory stages are carried out up to taking action after a summary of the results for optimizing regional property assets is carried out. There is.

3) Supervision

In every organization, including government agencies, the role of individuals who already have duties, authorities, and carry out their implementation must be carried out to ensure that everything goes according to plan and achieves the desired results. In the supervision process, of course, it must be effective and carried out accurately

where information about the implementation of the supervision process must be carried out as accurately as possible. Furthermore, the monitoring process must be carried out in a timely and objective and comprehensive manner.

The results of interviews conducted by researchers together with the head of the BPKPD of Southeast Minahasa Regency, said that:

"The supervision process carried out in this case the management of regional property or assets owned by the region must be carried out effectively, of course, must be accurate and timely and must be objective and comprehensive. In the supervision carried out for the management of regional property or assets owned by the region, internal, external, preventive and repressive active and passive supervision is carried out and especially in monitoring the truth.

Informants LM and HR added that in the process of supervising the management of regional property or assets owned by the region, it was conveyed: "Supervision of the management of regional assets in Southeast Minahasa Regency certainly assists the entire management process in completing responsibilities effectively by carrying out analysis, evaluating recommendations and submitting reports regarding the management of regional property or regional assets in Southeast Minahasa Regency. The supervision process carried out is carried out by setting implementation standards, determining the size of activity implementation, measuring activity implementation and comparing with evaluation standards and taking corrective action if needed.

The HR informant added that: "In the implementation of supervision, especially the management of regional assets in Southeast Minahasa Regency, of course, it must be objective, thorough and in accordance with the standards used. In addition, supervision is also carried out flexibly and must be in harmony with the pattern of existing agencies and most importantly, it must be economic. For self-monitoring, it must be carried out periodically and clearly defined when and control can be carried out at any time so that agencies, in this case the government, can achieve predetermined targets.

Based on the results of interviews conducted by researchers, it can be concluded that in the context of supervising the management of regional assets in Southeast Minahasa Regency, the monitoring process is carried out periodically with a predetermined time frame, where periodic supervision can control if a problem occurs that does not reach the target. immediate adjustments. The supervision process carried out on the regional assets of Southeast Minahasa Regency is carried out by analyzing, assessing and providing a recommendation tempo and submitting a report on the supervision carried out.

Because of the government center and area operate below _ framework same work , change _ policies made in both _ level will affect the others. As a result , though district and city adhere principle decentralized or not use principle deconcentration , however connection between government center and government area No will disturbed . As long as Indonesia is united , relations between government center and government area will still intertwined . Government center operate function in accordance with mandate of the 1945 Constitution, meanwhile government area exists and is given authority For organize government in the region based on legal status .

In running task government , government area according to design principles _ For minimize power area . Good concept decentralization First nor principle deconcentration and tasks assistance second play a role here . In terms of government area , district Southeast Minahasa , one districts in North Sulawesi Province , also followed suit idea this . Regent Southeast Minahasa as guarantor answer maintenance government area , and below is agency government whose job it is carry out duties and responsibilities answer mandated local government as waiter society .

In the Regency Southeast Minahasa , Management Agency Regional Revenue and Finance on duty supervise goods owned by area . They did with obey various laws and regulations , such as :

- a. Constitution Number 23 of 2014 About Regional Government ;
- b. Regulation Government Number 38 of 2008 concerning Management of State/Regional Property;

- c. Regulation Government Republic of Indonesia Number 27 of 2014 concerning Management of State/Regional Property;
- d. Southeast Minahasa Regent Regulation number 63 of 2019 concerning position, organizational structure, duties and functions and work procedures of the Southeast Minahasa district BPKPD.

Cassettes are an important piece of information for the management of a given area, as they can be used to generate revenue that enhances or sustains the local economy in addition to serving as a factor in determining the overall value of fixed assets in the area.

a. Planning

By considering need For carry out tasks and functions Satker and availability goods owned by existing area , then the Regency BPKPD Southeast Minahasa plans stages management goods owned by obtained area _ the commodity . Unit Work Regional Apparatus proposes determination budget For request new and numbers basic , as well prepare plan work and budget , in part based on forecasts need future commodity . _ Application procurement submitted goods _ to Unit Work Regional Devices do not can accepted entirely Because must customized based on peculiarity areas and urgent needs . _

Plan SKPD Annual Work (Renja) is point beginning procurement goods owned by area every the year . Cost acquisition goods owned by area sourced from budget income and spending area (APBD). Treasure owned thing _ or controlled by the Regional Government and obtained entirely or part with APBD funds or other funds obtained in a manner legitimate managed by the BPKPD. Products owned by the Regional Government or diverted to the Agency or agency Local Government for used in accordance with regulation the can also be transferred to agency other . Products that are law considered as riches area alone and controlled or controlled by a company , body, or foundation area . SKPD no supervise management commodity outside _ group departments and services certain areas, such as the Public Works Service and the Health Service (incl House sick). The Department of Finance and Regional Assets handles maintenance all goods owned by area besides commodities handled by SKPD in agencies / services certain . Each SKPD is responsible answer on maintenance light , while the BPKPD handles maintenance big Because damage caused _ goods the No can used .

b. Implementation and Utilization

Effective management is carried out by determining a team that is reliable and trustworthy in managing assets and knowing the asset life cycle in agencies by tracking assets regularly to find out asset depreciation and managing assets using automatic management. Management and utilization must be managed and used properly because for making the right decision so that assets can be more useful is determined by the point of view and dimensions including needs in the field and the availability of human resources who manage and utilize assets owned by the region.

Implementation and utilization management goods owned by area face challenge , especially in matter technical in the field and form source Power humans who don't same between _ various special agencies / services _ handle management goods owned by area . Then , there is difficulty in the administrative process land when try For get items in the form of goods No move like land that has granted .

c. Supervision

Regional Secretary uses inspectorate and Examiner Agency Finance , both at the level area nor national , for supervise How management asset area . In running role as supervisor , BPK also provides instruction For help repair management and conduct adjustment If find something to consider No right .

CONCLUSION

The following is the author's conclusion based on the research and discussion that has been presented:

- 1) The management of regional land assets of the Southeast Minahasa Regency Government is carried out through three management steps, namely the first step is planning for regional asset needs, where at the planning needs and budgeting stage it is carried out by looking at standard requirements which include standard types, types, quantities and sizes of regional property needed. The second step is to record and calculate land assets that belong to the government of Southeast Minahasa Regency. The third is the process of maintaining land owned by the region which is managed by the local government through the BPKPD of Southeast Minahasa Regency.
- 2) In managing assets owned by the government of Southeast Minahasa Regency there are still many unregistered assets so that some are not managed or utilized even for immovable category assets such as land that does not yet have validity in this case land certificates.
- 3) The Regional Government of Southeast Minahasa Regency conducts supervision and assessment of assets and seeks legal audits and conducts inventory of assets as well as improvements in leadership commitment which are carried out through a supervisory process.

Based on the research results and conclusions obtained, the suggestions that can be given in the results of this study consist of:

- 1) The Southeast Minahasa Regency Government through the BPKPD needs to develop a plan so that it is more optimal and effective and efficient in the use of regional assets so that it can save costs every time there is a new project. In addition, the process of procuring assets must determine the right decision whether to buy new assets or use old assets.
- 2) In the implementation and utilization of regional assets, it is better to carry out legal audits and inventory of assets so that they can be more easily traced and assets can be controlled properly so that asset data matches the available physical stock.

The process of supervising asset management must be carried out more intensely or periodically.

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