The Analysis of Utilization of Government Asset: Riau Mainland Context

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Abstract: This paper aims to analyze the utilization of Riau Province Government assets. Assets that become the object of analysis is the use of post house PON homestead area. The research target provides input to the Government of Riau Province in the utilization of assets to be managed properly. The research was conducted by qualitative method. Stages performed in this study include (1) review existing policies, (2) interviews with some sources who become the reference branch marking, (3) give input to the government from the results of research. Research results shown that the athlete's homestead is used for boarding the athletes with no rental fee. However, for the maintenance cost of Wisma Athletes, it is necessary to optimize its utilization policy by renting out multipurpose rooms such as for meetings, seminars and so forth, renting out kiosks in the Wisma Athletes environment for various businesses and reviving the athlete's homestay area as a sports center.

Keywords: Asset utilization, local policy, Riau Government

1. Introduction

Utilization of assets owned by the government to date is still a polemic in various regions in Indonesia, including in Riau Province. After the implementation of Pekan Olahraga Nasional Riau event in 2012, many assets that have been built were not utilized optimally. One of the assets that is not utilized is the Rumbai Sport Center. Areas that should be used by the general public is becoming neglected. Given the importance of asset management for the government and the amount of regional expenditure associated with the management of these assets, it is imperative for the government to manage the assets / property of the region professionally, effectively and prioritize the economic aspects in order to generate on target expenditures.

This has been done by the Ministry of Religious Affairs in terms of managing Hajj Dormitory. For the management of Dormitory of Hajj as a national asset, the Ministry of Religious Affairs establishes the Board of Dormitory Hajj Management within the Ministry of Religious Affairs, abbreviated as the Embarkation BPAH and the Transit BPAH. BPAH is established in order to secure, and maintain government assets, effectively especially for the Hajj service and arranging the utilization outside of Hajj season by self-managed and self-financed. Outside of Hajj season, Dormitory of Hajj can be utilized by society especially Moslem, social institution, government institution such as for wedding party activity, seminar, congress, training / upgrading, athlete shelter and other activities, including for research purposes from college proportionally. Terms of utilization Hajj Dormitory outside the haj season is technically done by the board of BPAH (Saleh, 2008).

Referring to the policy that has been done by the Ministry of Religious Affairs, this research tries to examine the utilization and the existing rules in Riau Province and later to provide input to the Government of Riau Province on the management of the athlete's homestead. The prior identification
of this research is Siama (2008: 2) conducting research on the management of regional assets in the Revenue Service, Regional Asset Management Finance of Tanah Toraja Regency. This research was conducted to find out the management of regional assets in the Office of PPKAD Tanah Toraja District. The result of the research shows the management of regional assets in the District Revenue, Financial Management and Asset Office of Tanah Toraja Regency in its implementation to the procurement and asset planning, the implementation of asset investment and the implementation of asset control management has not been implemented effectively and efficiently. The research by Hesria with the research that the authors make has an equation in the method of descriptive analysis used.

The difference where the above researchers examine the management of local assets in the Office of PPKAD Tanah Toraja district while the researcher of this research examines the effectiveness of the application of systems and procedures of regional assets in the Office of PPKAD SITARO. La'saeli (2011: 5) conducted a study on the effectiveness of asset management of PPKAD City Office of Baubau City. This research was conducted to obtain information about the effectiveness level of Dinas PPKAD in Baubau City government asset management. The result of the research is that the Office of PPKAD has not been effective in managing the Baubau City government asset. This matter can be seen from the lack of adaptability, low productivity and job satisfaction which is still relatively low. The simmiliarity between the present study and La'saeli is regarding with the descriptive analysis method used. The difference is La'saeli using SWOT analysis technique whereas in this present study, researcher compare the data obtained with related theoretical basis which then held the discussion of the problem and then taken a conclusion about the data related to the system and the fixed asset procedures that become the object of research. Mustika (2012) also sees the suitabilit of the implementation of fixed asset management under Permendagri no. 17 Year 2007 seen from the system and procedure implementation.

2. Review: Local Government System and Procedure

Fixed assets under PP No.71 of 2010 on Government Accounting Standards is defined ad tangible assets that have a useful life of more than 12 (twelve) months to be used, or intended to be used, in government activities or utilized by the general public. Fixed Asset Classification is classified based on similarity in its nature or function in the entity's operating activities. Fixed asset classification includes Land, equipment and machinery, Building and building, Roads, irrigation, networking, library books, periodical publications, library items, art / culture goods, and animals / livestock and plants, and construction in Workmanship.

2.1. System and Procedure of Asset/Regional Government Owned Property Management

Management of assets or property of the state / region based on the Minister of Home Affairs Regulation no. 17 Year 2007 Article 4 Management of regional property is carried out based on functional principle, legal certainty, transparency and openness, efficiency, accountability, and value assurance. Includes: planning needs and budgeting, procurement, receipt of storage and distribution, use, administration, utilization, security and maintenance, appraisal, deletion, alienation, supervision and controlling, financing, and compensation claims.

2.2. The System and Procedure of Fixes Asset Accounting

Mahmudi (2011) states that the accounting system and accounting procedures consist of several parts, among others:

A. Procurement System and Procurement Procedures of Fixed Assets (property of state / region). The provisions concerning procedures for procurement of goods (assets) owned by the state / region are as follows: one, the procurement of goods and services shall be carried out by the procurement team of state / regional goods and coordinated by the function of equipment aimed at orderly administration and optimization of utilization and orderly inventory. Two, PProcurement of goods can be through the
procurement / contractor of work, self-management, grant or donations, lease purchase, loans, and business. Tree, procurement procedure starts from the planning of goods needs by each ministry or institution or SKPD and ends with the implementation of procurement of goods required by procurement committee. And four procurement of state / regional goods must follow the law on procurement of goods and services.

B. Storage and Distribution System and Procedures. Provisions on procedures and distribution of state / regional property are first storage is an activity to manage and organize goods inventory in warehouse, or storage room, while distribution is activity of delivering goods from parent or unit warehouse to unit of work unit of consumer of goods. Second, procedures for the storage and distribution of goods shall be started from the receipt of goods from suppliers or third parties and terminated by the distribution of goods required by the unit or work unit that requires.

C. Utilization System and Procedures. Provisions on procedures for utilization of state / regional property are as follows first the use of goods shall be activities which include lease of goods and business with third parties. And second procedures for the utilization of goods shall be started from the proposal of goods to be leased or utilized from the work unit to the finance minister / head of the region and ends with the implementation of state / regional cash receipt procedures.

D. Maintenance Systems and Procedures. The provisions concerning the maintenance procedures of state / regional property are as follows Maintenance of goods is an attempt to prevent damage that is believed to be better than fix it., and second procedures for the maintenance of this goods include activities so that all goods are always in good condition and ready for use. And the last this procedure starts from planning the maintenance of goods from each unit and ends with the implementation of goods maintenance.

E. System and Procedure of Treasury Demands and Compensation Claims. The provisions concerning the procedure for treasury claims and claims for compensation are first safeguards and rescue of state / regional property shall be supplemented by provisions governing sanctions against the goods managers. And second such provisions may be: a treasury tandem (TP) against the holder of goods if there is a lack of treasury treasury and claims of compensation (TGR) against the civil servants / employees of local companies in the position not as treasurer / holder of goods which because of his actions violate the law and Or neglect their duties properly, to the detriment of the region.

F. System and Procedure of Legal Status Changes. The provisions concerning the procedure of changing the legal status of state / regional property are as follows, one Changes in legal status shall be any legal action of the regional government resulting in the change of ownership status of state / regional property, and second Included in this act shall be the abolition of goods and disposal of land and or building rights.

3. Research Methodology

The implementation of this research is done by qualitative method. This approach is done with the aim to obtain information from resource persons on the management of assets in the institutions they shade. The study approach that is used was a case study approach. Creswell (2015) describes case study research as a qualitative approach whose research explores real life, temporary limited systems or various limited systems (various cases), through detailed and in-depth data collection involving multiple sources of information or multiple information sources (Eg observations, interviews, and audio-visual materials, and documents and reports), and report case descriptions and case themes. The unit of analysis in the case study may be a multiple case (multi-site study) or a single case (in-site study). Based on Creswell (2015) this research using interview method with some people related to research problem. As for some people who are most considered to be able to provide information on the issues to be studied include (1) Head of Disnas Pemuda dan Olahraga Riau Province. The information that is expected is how the utilization of the athlete's home area of Riau Province. (2) Head of Facilities and Infrastructure Disnas Youth and Sports Riau Province. The information
expected is how the management of the athlete's homestead environment and the policies used in the management. (3) Head of Legal Division of the Ministry of Religious Affairs of the Republic of Indonesia. The information that is expected to be obtained is how the regulations are in the Ministry of Religious Affairs for the basis of the management of haj boarding and the environment. (4) Head of Finance Division of the Ministry of Religious Affairs of the Republic of Indonesia. The expected information is how financial management is carried out in the financial management of haj dormitories that have been leased. (5) Head of Technical Implementation Unit of Jakarta Hajj Dormitory. The expected information is the process of implementing the pilgrimage house in Jakarta.

4. Results and Discussions

From the results of visiting the interviewees, there are 3 interviewees who are willing to provide information, while the speakers include Head of Facilities and Infrastructure of Youth and Sports Affairs of Riau Province, Head of Legal Department of Religious Affairs of the Republic of Indonesia, and Head of Finance Ministry of Religious Affairs of the Republic of Indonesia. The result of the interview, obtained is described as follows:

4.1 Head of Facilities and Infrastructure Office of Youth and Sports Riau Province.

The process of interviewing with the Head of Facilities and Infrastructure Office of National Youth and Sports Affairs of Riau Province conducted in The Office of Youth and Sports Affairs. In the process of interviewing the Chief of Facilities and Infrastructure Section accompanied by Section Development Section FacilitySports Youth and Partnership. Based on the interview results obtained information that athlete's dorm has been used as a dormitory of athletes Riau Province. Here's an interview quote

"Homestead athletes at this time has been in use for the residence of the athletes of all branches of Riau provincial sports, based on the rules that apply should the athletes must be rent if you want to live in athletes dormitory. Since the athlete's boarding house is an asset, so DISPORAt should seek retribution from the asset that is the original revenue (PAD). However, because of the use of athletes, it is impossible for us to charge our own "children". So until now we have not been able to receive a levy from the athlete's homestead.

So far, the local regulation has been issued by the Governor on the basis of the proposal from DISPORAt regarding the regulation that regulates the retribution to regulate the amount of retribution, who can use the asset, besides there is another regional regulation on the management of assets, namely the regulation No. 2 of 2012. We are trying to propose local regulations now only to manage room charges, but we have no rules for levies on the use of other rooms, such as hallways, multipurpose rooms and stadiums. This proposal can be spelled out as to how we should rent the rooms. However, we are constrained because there has been occupied by athletes, so the whole room has been used. What we will do is how to attract outsiders to use the assets so that there is a retribution. Well because athlete boarders have been utilized, we try to review the facilities in the area of pilgrimage can be utilized. So it is not focused on the haj pilgrimage levy only. Now we are also reviewing the price to be set in the local regulation on the leasing of empty kiosks and possibly later ATM leases. So that will be utilized well the athlete homestead region. Good for rental of field or stadium in sport center area. For information the cost for the treatment area reached Rp 25 billion per year, while we only receive Rp 500 million per year. Well maybe the step we can do is turn on the sports center area. After that we can rent out the kiosks.

4.2. Head of Legal Section of the Ministry of Religious Affairs of the Republic of Indonesia.

The process of interviewing with the Head of Legal Division of the Ministry of Religious Affairs of the Republic of Indonesia was conducted at the Ministry of Religious Affairs in Central Jakarta. Based on the results of interviews obtained the results that the existence of Technical Implementation Unit also recently formed under the Director General of PAU. Previously the UPT Haj
hostel was poorly managed and not clear for its stewardship. This irregularity then becomes a problem. Because the status is not clear, whether included in the PNBB (Non-Tax State Revenue) or not. Therefore, BPK recommends making the haj as an institution of UPT. Later it is expected that there should be a standard filing of financing and acceptance in accordance with state financial regulations. Here's the result of the interview:

"Formerly haj pilgrimage is only managed unclearly how its position, but now has become UPT under IRJEN PAU, now at the time before becoming UPT haj pilgrims finance with irregular conditions and not standardized, so the income is doubted status, whether as PNBP or Other income. Although in fact the haj is still exist but becomes an issue for the Supreme Audit Board. BPK advises to establish the position / status of haj dormitory, whether UPT or other bodies, then later the unclear mechanism of money status will be clarified whether to become PNB or other, then from the input DIRJEN Hajj and Umroh Handing over proposed to MENPAN (Ministry of Utilization State Apparatus and Bureaucracy Reform) for the pilgrims to become UPT. As for the UPT must have a certain classification, for example must propose financing and acceptance standards. For the regulation concerning this has been entered into the realm of PP PNBP Ministry of Religious Affairs. There are several classification levels of haj passengers, ranging from class A, B, and C, which rent the space and haj hostel hall. I hope that by becoming UPT will be transparent report of its use, because all this money received directly used for maintenance without a clear report. Formerly before becoming UPT haj pilgrims receive funds that are only help from KEMENAG. Now they are able to budget themselves and be given the rights to be able to report activities accountably.

4.3. Chief Financial Officer of the Ministry of Religious Affairs of the Republic of Indonesia.

The process of interviewing with the Chief Financial Officer of the Ministry of Religious Affairs of the Republic of Indonesia is carried out at the Ministry of Religious Affairs in Central Jakarta. Based on the results of these interviews obtained information in the management of Hajj homestead there are two types of activities that is the main tasks and functions and tasks outside the main tasks and functions. The interview result:

"If the use of haj dormitory outside the duties and functions of the ministry of religion, we refer to the Regulation of the Minister of Finance No. 57 of 2016, previously PMK 33 of 2012 on the procedure of execution of the lease if there are people who stay outside the duties and functions of the ministry of religion. For the amount of rent is determined by the Office of State Wealth Service and Auction (KPKNL). Well if for the PMK No. 78 of 2014 used for reference about the use of assets and property of the state, well this PMK can also be used in the area for the utilization of regional assets, depending on what each derivative areas need each.

At the same time, the head of the finance department called one of the staff on the state asset management department of the Ministry of Religious Affairs, from the staff we were informed that the haj is now managed by the agency in the form of a technical implementation unit, so that the necessary rules and budget Required has been implemented by the UPT itself.

"Now it should be all haj pilgrims are set by the UPT, not in the management of BMN Ministry of Religious Affairs. Because the management of BMN of the Ministry of Religious Affairs now only serves as the legality of the proposal of the working unit in applying for the lease of state property on what part it uses and what part it is leased, including who the renters are, how much the tariff is, and how long. For example. ATM leasing, leasing the place of the ATM must have a certificate of rent, because for this may be income from the rental of the ATM has been deposited to the state CAS, but with no rent legal letter. Well our part is just taking care of legal letter. As for the implementation of permanent in the UPT side of each haj boarding house.

From the results of series of interviews that have been done by the Government of Riau Province, especially the Office of Youth and Sports requires a regulation that examines the retribution that can be obtained from the leasing of assets in the area of athlete’s homes or sport center. From the
results of comparative study to Religious Relation can be exemplified by Riau Provincial Government for the manufacture of special technical implementing unit to handle sport center can be a consideration, so that the various facilities and infrastructures are no longer charged by maintenance cost, and how good technical management for athlete homestead area. Because when after becoming a separate unit, the management of the area will be under the control of the unit and only focus on the management of the athlete's homestead area. Thus, units that will be formed must follow the applicable laws and regulations such as Regulation of the Minister of Finance No. 57 of 2016.

From the results of this study also obtained inputs for the utilization of empty space such as kiosks that exist under the stadium and stadium leasing as a common sport facility. The use of this kiosk must of course be supported by the living environment around the athlete's homestead, so that people are interested to exercise in the area. The impact of this environment will be the number of traders who will sell in the area of athletes homestead, which means the increase in fees that will be received by the government to nurse the assets in the area of athlete's homestead. With this the government can still take care of existing assets and public can feel the benefits of government assets residing in the homes of the athlete.

To enjoy the athlete's / sports center the government can hold football matches in stadiums and other sporting events and can attract people to visit the athletes' homesteads. The other thing that can be done is to create playground for children in one place that is in the area of sports center fringe. So that all layers of society can feel the benefits of the area. In addition to reflecting on the habits of the people of Riau today who like to take pictures on beautiful objects, Riau Provincial Government can also provide some photo spots to attract public interest to visit the homestead athletes.

5. Conclusions

This paper aims to analyze the utilization of Riau Province Government assets. The research was conducted by qualitative method. Stages performed in this study include (1) review existing policies, (2) interviews with some sources who become the reference branch marking, (3) give input to the government from the results of research. From the results of visiting the interviewees, there are 3 interviewees who are willing to provide information, while the speakers include Head of Facilities and Infrastructure of Youth and Sports Affairs of Riau Province, Head of Legal Department of Religious Affairs of the Republic of Indonesia, and Head of Finance Ministry of Religious Affairs of the Republic of Indonesia. Based on interviews results, it can be concluded that the use of homestead athletes of Riau Province has not yet been utilized optimally, due to inexistence of regulations. We suggest that Government of Riau Province may create regulation that regulates the utilization of Government Assets. Furthermore, the establishment of a body responsible for managing assets should be considered.

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