

ASSET MANAGEMENT ANALYSIS AFTER EXPANSION BAUBAU CITY

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Abstract : *The research objective was to analyze the impact of regional asset management policy on regional expansion Baubau City. This research was conducted in the City Baubau Southeast Sulawesi Province. The research approach using qualitative research with quasi experimental method. Data collection technique used observation and interviews. Analysis of data through data reduction, data presentation and verification. The results showed that as a result of regional expansion that is less prepared and driven by the interests of power politics and temporary, then the regional division of Baubau impact expansion policy is problematic, especially in the asset management area that is less expensive inventory of assets, legal, audit, asset valuation, asset optimization as well as the supervision and control of assets that make it an Baubau City government has not entirely been handed over by the government Buton as a parent. This is because, due to the impact of a less expensive expansion of asset management application area before doing the division.*

Keywords : *Public Policy, Asset Management*

I. INTRODUCTION

The basic principle of regional expansion based on the Constitution of the Republic of Indonesia Year 1945, the territory of the Republic of Indonesia is divided into provincial regions consist of districts / cities that have regional governments to carry out the widest possible autonomy. Regional autonomy is the right, authority, and duties of the autonomous regions to set up and manage their own affairs.

Problems regarding regional assets, in line with Government Regulation on the division into main reason put forward splitting regions, because not all districts / cities are able to meet the prerequisites are technically related to consideration economic capacity and potential areas to govern the area, because usually the district / city is not will hand over its assets to the local area parent, so do their own regional expansion.

Such as the current condition of the Baubau City confronted by the unresolved policy issues related to regional assets, particularly as stipulated in Government Regulation No. 6 of 2006 on Regional Property Management. The problems of regional assets that are often contradicted or less implemented is related to the problem asset inventory unclear allocation, legal audits that are not transparent in reporting, asset valuation areas that do not match reality, optimization of assets that do not fit the attainment and lack of authority in conducting surveillance and control area property. Consequently does not materialize asset management in accordance with the utilization and facilitate their use in public service for the public welfare.

Understand the problems described above with the phenomenon faced by Local Government Baubau on regional expansion, it is necessary to comprehensively analyzed the case after the local asset management division Baubau City area. This study aimed to analyze the impact of regional asset management policy on regional expansion Baubau City.

II. RESEARCH METHODS

This study used qualitative research methods research that provides an explanation based focus observed as a comprehensive study, which gave birth to a detailed and in-depth explanation of various statements is disclosed in accordance with the generalization of the study. Data was collected through observation and interviews. Data collected and analyzed by the steps namely data reduction, data presentation and verification. Data collected through the data validation checks performed by triangulation (proof of observations involving an element of researchers, methods and objects observed), according to data validity checking that utilize something else beyond the data relevant for the purpose of checking or as a comparison. Triangulation technique used is triangulation and triangulation methods.

III. RESULTS AND DISCUSSION

Based on observations, the impact of policy on the management of regional assets on regional expansion, the implementor of policies causing asset problematic areas in terms of determining the inventory of assets, it is difficult to perform legality audit, asset valuation are less valid, asset optimization is not reached, and the low activity monitoring and control. Understanding this, the researchers conducted observations and interviews with informants in accordance with the data, facts and reality are found in the study. Baubau City regional assets can be described as follows :

a. Regional Asset Inventory

According to Siregar (2004: 178) is an asset goods (thing) or for something (anything) that have economic value (economic value), its commercial value (commercial value) or exchange (exchange value) owned by a legal entity, institution or individual (individuals). An inventory of assets is an activity that consists of two aspects, namely the physical inventory and the juridical / legal. The physical aspect consists of the shape, size, location, volume / quantity, type, address and others. While the juridical aspect is tenure, which is owned legal problems, the deadline for mastery.

City Government Baubau often constrained by problems of asset ownership status and location of the land area that is not clear position. This problem can not be separated from the process of transferring assets that have not been completed between Buton as main district to the City Baubau as autonomous regions. The foregoing occurs because of poor management of local government assets, thus not obtained a valid database on the extent and limits of the actual area. The expansion process is done merely to meet the demands of society without preparing the data are valid and accurate asset well over the size, boundaries and the number of local assets that will be submitted, which must be the result of a proper inventory process. According to Britton, Connellan and Croft (1989) define good asset management is asset management in terms of measuring the value of properties (assets) in monetary terms and Employing the minimum amount of expenditure on its management.

Hartayo (2010) states that it is important for local governments to be able to manage assets adequately and accurately. In terms of asset management, local governments need to use aspects of demand planning and budgeting, procurement, receipt, storage and distribution, usage, administration, utilization or use, security and maintenance, assessment, removal, transfer, guidance, monitoring and control. Interviews showed that the inventory of assets that has been done has not been followed up in accordance with the operational condition, in which the Government of Buton there are some assets that have not been submitted to the Government of Baubau City. It is given that the use of the area is still productive assets or operations to earn income or income for the use of the asset. Course this is a protest that is often carried out by the City Government Baubau because the regional asset allocation does not provide revenue or input for Baubau City Government.

b. Legal Audit

Legal audit as the scope of work in the form of an inventory asset management asset tenure systems and procedures for the control or transfer of assets. Further identification and seek solutions to legal problems, and strategies to solve a variety of legal issues related to the acquisition and transfer of assets (Siregar, 2004). Legal audit or commonly called legal due diligence (LDD) is a thorough examination of the activities of the law in terms of legal consultant to a transaction object to the purpose of the transaction, to facilitate information or material facts that can describe the condition of the transaction object. Including various government and corporate activity areas found in Baubau City. Halim (2009), states that the reporting of assets of the area principle to discuss the activities of financial management derived from revenues Budget and Expenditure (APBN) and income-source revenues are being made to achieve the targets set in accordance with the level of realization that is listed in the balance sheet appropriate financial recording of the financial statements.

The results showed that the Government Baubau City in implementing policies related to the impact of regional expansion associated with the region's assets, always based on the legal assessment audit. The results of observations found in the region's assets in the Government Office are legality audit that does not have a certificate of ownership of land, buildings, building work and the building, so that regional assets legality audit is difficult to determine the cost of procurement of local assets because they do not have a legal audit of the legal and administrative.

c. Regional Asset Assessment

Asset valuation is unity advanced work in the form of asset management activities in an effort asset valuation assessment of assets controlled by the government and usually the activity is performed by an independent valuation consultant (Siregar, 2004). Results of observations researchers find details of asset valuation area Buton Baubau submitted to the city, which the area is zoned asset valuation less valid. More specifically indicated asset valuation area as follows :

Table 1. Details of Asset Valuation Buton regency submitted to the Baubau City

Regional Asset	budget Assets	value Price (Rp)	Asset assessment
Fixed assets			
Building land, workplaces, buildings	APBD, Development Assistance and the Autonomous District	73.694.000	Less Valid (It is recorded and unrecorded)
Building land, workplaces, the building for the Office of the Government	APBN, APBD ,Development Assistance and the Autonomous District	23.270.922.450	Less Valid (It is recorded and unrecorded)
Moving assets			
Four-wheel drive and two-wheel	APBN,, Assistance District, SAADP TK, JICA assistance, SPL OECF Project	96.064.000	Less Valid (It is recorded and unrecorded)
Office and household appliance	-	-	Invalid

Source : Government Baubau City, 2015

Asset valuation details table area Buton Baubau City submitted to show that the region's assets consist of two assets, namely fixed and mobile assets. A parcel of land buildings, workplaces and building assets with funds from the State Budget and Expenditure (APBD) district and the autonomous development assistance worth Rp. 73.694 million which indicates asset valuation less valid (there were recorded and there were not recorded). Similarly, fixed assets such as land buildings, workplaces and government offices building assets with funds from the State Budget and Expenditure (APBN), Budget and Expenditure (APBD), development aid and the autonomous districts is worth the price of Rp. 23,270,922,450 which shows the valuation of assets that are also less valid (there were recorded and there were not recorded). Furthermore, movable assets in the form of four-wheeled vehicles and two-wheel with funds from the state budget assets, county assistance, SAADP kindergarten, help JICA and OECF SPL worth Rp. 96.064 million which indicates asset valuation less valid (there were recorded and there were not recorded). Movable assets such as office equipment and household, have no visible source of the budget and the amount of the price value that indicates invalid

d. Regional Asset optimization

According to Siregar (2004) that an asset optimization activities to optimize the physical potential, location, value, quantity / volume, legally and economically owned the asset. In this activity, the assets controlled by the local government identified and classified assets that have potential and which does not have

potential. handing up to who is responsible to respond. This is expected to minimize corruption, collusion and nepotism (KKN) in service delivery by local government

Determination of optimization of local assets as a result of the expansion of Baubau were separated from the District Parent Buton, then in reality the local asset optimization never optimized. Determination of regional asset optimization that occurs during the delivery of an asset is the area, so that regional asset allocation is used not optimal in providing services to the public.

Results observation that researchers do that optimize existing assets of the Government Baubau City not experience significant optimization, particularly in the area of asset additions budget amount, increase the value of the asset price, number of units and the percentage of achievement asset allocation service. It can be seen from the optimization of regional assets within five years shows the percentage is not optimal because it does not achieve the optimal target of 70% - 90%. Year 2010 looks asset area that includes the addition of the budget, asset prices, the number of units of assets, asset allocation and asset achievement shows the percentage of handover between 20.8% to 27.1%. The year 2011 looks percentage handover between 30.4% to 34.7%, in 2012 the percentage of handover between 29.8% to 31.8%, in 2013 the percentage of handover between 30.8% to 32.5% and in 2014 the percentage of handover between 22.9% to 24.8%.

The above data shows that regional asset optimization nothing optimally reach the target. This means that the level of absorption and utilization of assets handover of government Buton to the Government Baubau City do not contribute greatly to public service activities, due to the asset given area is generally an asset transition less productive or assets of the former that utilization can not produce optimal productivity for the service to the public.

e. Regional Assets Supervision and Control

Supervision and control of assets in the area of implementation based on the organizational structure of asset management area directly supervised and controlled by the Regional Head, then run by the Secretary as manager of regional asset in assisting the regional heads. Asset management activities in the operational area addressed by the head of the auxiliary equipment as manager, then the work carried out by the Head of Unit (SKPD) as the region's assets and forwarded to the head of the technical implementation unit area as the authorized user.

Percentage of supervision and control of local assets that can not reach the target for the realization by the management of regional assets in this case the Mayor, Secretary, Head of Equipment, Head of Unit of work (SKPD) and the head of the head of the technical implementation unit area (UPTD) because there unexpected costs that are non-technical, operational costs are leaking, the utilization of the budget which is not in accordance with compliance requirements and public service activities as well as the estimated costs have swollen or lower the deficit in the budget absorption is used or exploited. On that basis, the supervision and control plays an important role in the asset management area.

Based on the research issues such as the impact of the new regional division Baubau City expansion has given the implications of the implementation of decentralization policies can be seen in two ways, first, through the decentralization established as a territorial autonomous regions were granted autonomy. Second, the autonomous region is then given the authority to regulate and manage part of government affairs submitted by the central government known as regional autonomy. Regional autonomy is the right, authority, and duties of the autonomous regions to set up and manage their own affairs and interests of local communities in accordance with the legislation. Availability of opportunities for the regulation of the autonomous region expansion or establishment of new autonomous regions, is actually not new in the history of local government in Indonesia (Putra, 2006).

These symptoms most often occur when the town administrative upgraded into an autonomous region and the ownership of assets of its parent district, located in the city began to be questioned. This problem occurs in the city of Baubau, Southeast Sulawesi Buton as the main area that is not fully willing to hand over government assets districts in the City Baubau to the Government Baubau City, especially with regard to issues of regional assets and boundaries are still claimed by local parent and has not been handed over to the city expansion.

Implications of the division that also stands out is about boundaries. In the autonomous regions of Baubau turns after bloomed, some people do not agree that the area incorporated into new areas established. This leaves the issue of horizontal conflict due to border conflicts. Besides the issue of the location of the new regional capital also colored the formation of new autonomous regions. Because of the new capital is not ready infrastructure administration, it was agreed moreover to use the other's capital. But due to lack of attention to building infrastructure in the new capital, instead of development is centered in the capital while, then the reluctance to move the capital of the government to the new capital is, however influenced it more related to conflicts of interest among the local elite when the proposed location of the capital related to the establishment of new autonomous regions.

Implications of the establishment of the autonomous region of Baubau can conclude there has been a variety of weaknesses in determining the criteria to be a prerequisite formation of new autonomous regions. The criteria used in Government Regulation No. 78 of 2007 on Procedures for the Establishment, Removal and Merger Regions too "loose" or loose. Technical prerequisites to be too easy to meet, since scores for the formation of new areas are cumulative overall. Can also occur irregularities in the scoring potential of the region. Untapped potential is often used as a factor of "balancing" to finally produce a high score when economic and regional funding is actually "not worthy bloom" to "decent bloom".

These conditions have led to the formation of new autonomous regions is driven by consideration of the interests of politicians in the sense of fulfilling the desire of local elites rather than consideration of the real ability of the region to improve the welfare of the community through the provision of public services. Indeed, the goal of regional autonomy in order to achieve political objectives achieved the closer relative of local government to the people. The local government is formed is expected to be more accountable to the public than when they joined the main area.

On the other hand, the impact of regional division has affected the legality cornerstone asset audit areas of former local assets Buton as the parent rule, and after the expansion of the Government Baubau City find many asset areas that do not have a legal audit. This proves that after scrutiny accurately found some local assets that have not been legally-audit in accordance with the legality of the use of the budget, the document regional asset that is not complete, agreement that does not conform to deal with various third parties, archives licensing issues document resources not according to the standards, the legality of the insurance audit, taxation and issues a certificate of unresolved dispute.

Another important thing is the area related to asset valuation of assets. During the expansion of new areas likely to impact the asset management area is not in accordance with the assessment of the region's assets. Regional Expansion Baubua City showed that the assessment of regional assets tend deficit and less valid in the valuation of assets. Particularly those related to fixed assets and movable assets. Assessment of fixed assets tends to be less valid in asset budgeting and good price value budget comes from the state budget, the budget, the district relief and self-government which the value of asset prices vary. Similarly, asset valuation mobile use budget resources and value prices tend deficit and less valid, especially with regard to the state budget, county assistance, SAADP kindergarten, JICA assistance, SPL OECF and projects. Even asset valuation areas for office and household appliance of loss and is not valid. Sabarguna (2010) states that a good asset valuation is the value of benefits and valid experience in budgeting and large asset values reported.

Furthermore, the impact of the expansion also affects the region's assets from the aspect of asset optimization is the ability for expansion to areas that do are able to optimize the value of assets in accordance with the percentage of submission and optimization potential of the asset excavation. For the expansion of the Government Baubau City, asset optimization run is determined by the activities of the budget increase, the price of assets, number of units of assets, asset allocation and the achievement of an asset that is still in the percentage of delivery reaches the range of 20% to 35% within five years. While asset optimization region can not achieve the optimization of over 70%.

Obviously the impact of regional expansion also provides the ability for regions to conduct surveillance and control of regional assets. Conditions regional expansion Government Baubau City in monitoring and control of regional assets implementation is largely determined the existence of Regional Head who is in charge responsible for the asset, which is assisted by the Regional Secretariat as an asset manager to appoint the head of the gear as the auxiliary manager to perform referring to the head of the unit of local work (SKPD) as an asset manager and chief technical implementation unit area (UPTD) as the proxy of the assets that must be monitored and controlled in proposing or make application requests assets. Supervision should be carried out according to the format field and controlled based on the needs and budget availability to be known, approved and endorsed by the head of the region and the head of work unit (SKPD) each work unit.

CONCLUSION

Based on the results of research and discussion, it was concluded that as a result of regional expansion that is less prepared and driven by the interests of power politics and temporary, then the expansion of the Government Baubau City impact expansion policy is problematic, especially in the asset management area that is less expensive inventory of assets, legal audit, asset valuation, asset optimization, as well as the supervision and control of assets that make it an area of the Government Baubau City not entirely be handed over by the Government of Buton as a parent as a result of the impact of the expansion is less expensive implementation of the asset management area before doing the division.

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