



Research Paper

Regional Owned Goods Administration Strategy in the Government of Mamuju District, West Sulawesi Province

Sasriawan, Rahmatiah, Retno Fitriani

¹(Mamuju District Government)

²(Hasanuddin University Faculty of Economy and Business)

³(Hasanuddin University Faculty of Economy and Business)

ABSTRACT: This research was conducted to formulate strategies and analyze priority strategies in administering BMD in the Mamuju Regency Government. This type of research is mixed-method using data analysis in the form of IFE, EFE, IE, SWOT and AHP analysis. The total number of research respondents was 10 people. The results show that the priority strategies that can be implemented in the administration of BMD in the Mamuju Regency Government are: (1) strategies to improve the quality of asset data through inventorying and optimizing the use of the SIMDA BMD application, (2) strategies to increase the number and increase the competence and understanding of BMD managers through the program DIKLAT and recruitment of technical functional personnel (3) strategy of reward and punishment system enforcement as control of BMD administration (4) strategy of implementing routine reconciliation and special assistance to OPDs that have wide and difficult to reach asset control areas (5) prevention strategies losses and problems in administering regional property through risk mitigation and making Standard Operating Procedures (6) strategies for synchronizing government regulations at the central level and local government policies in support of BMD administration (7) strategies to strengthen cooperation between institutions through mentoring, supervision and security of BMD (8) strategies to strengthen policies and commitment of leaders in the placement of BMD managing apparatus.

KEYWORDS: Regional property, Administration of Regional Property, Strategy.

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I. INTRODUCTION

Management of regional owned goods nowadays has been one of the aspects that needs special attention from the regional government in administering governance. Management of regional owned goods without transparency and accountability could be the cause of not maximizing service to the people and also becomes a valuation towards the fairness of the presentation of financial statements. Mistakes in valuing asset could cause a material mistake due to the value that is invested is relatively significant (Suparman & Sangadji, 2018)

The sensitivity of regional owned goods managers in doing his duty oftentimes is valued as less successful. This is caused by misunderstanding the carried tasks and responsibilities according to the regulations (Hartanto, 2019). The limited number of managers is not balanced with the workloads, and this is one of the causes in managing regional owned goods. Low proficiency of human resources becomes the determinant of success in managing regional owned goods will be more precise, correct, and professional (Maulidiah, 2017).

Regional government is obliged to be able to optimize the function of regional owned goods in administering its rights so that it is expected to be able to overcome various problems in managing regional owned goods. Regional owned goods management has been a classic problem which is still found now in almost every region in Indonesia. Based on the results check of BPK RI 2nd Semester Year 2019 overview report, it states the main problem in regional asset management is caused by weakness in internal control systems and obedience level towards the provisions of the legislation. Reviewed from the internal control system, the existing problem is caused by inaccurate assets recording, implementation of policies that causes the loss of potential regional revenue, weakness of physical assets management, and other SPI weaknesses. Reviewed from the obedience level towards the provisions of the legislation, the main existing problem is caused by deviation

from regulations, asset ownership that is not yet supported by legal proof and assets that are owned by other parties.

Improvement and perfection of the management of regional owned goods administration obliges regional government to administrate orderly asset inventory and revaluation. The implementation of the inventory process is projected to be able to create an accurate database, so that it could be used by every regional owned goods manager as an important information source from the administration process of regional owned goods. Every goods user has an obligation towards asset administration that is mastered and is expected to be able to be the base in making needs, plans and budgeting towards goods and services in an institution (Museliza, 2018).

Administration process has a vital role in managing regional owned goods and affects the opinion that is given by BPK RI. The research result that was done by (Lantemona et al., 2017) states that one of the problems that causes WDP opinion gain is the administration process of BMD that is not yet optimal. This is caused by human resources factor, law enforcement factor, asset ownership proof, asset valuation, leader commitment, and BMD management apparatus' attitude. Other research that was done by Febrianti et al., (2016) states that administration of fixed assets that consists of bookkeeping, inventorying, and reports, simultaneously gives positive and significant effects towards financial statements quality so that it gives ease of access directly towards the user/authority of goods users in recording and registering regional owned goods. Undisciplined administration causes difficulties for regional governments to know assets that are owned as well as the asset utilization becomes less optimal (Mustika, 2015).

BPK RI's discovery towards regional owned goods management materially could become an obstacle on reaching unqualified opinion (WTP). Opinion results of the regional government's financial statement (LKPD) of Mamuju District from the year 2015-2019 experienced a fluctuate. Based on the check results of the internal control system in 2015-2019 generally is an inaccurate presentation of assets, utilization of regional government's assets is still not done based on provisions, many uncertified plots, and administration of regional government's asset lease is not yet disciplined. The complexity of the problem is triggered by the weakness of asset administration in regional governments and becomes the cause of less reliable data presentation, even not in accordance to government's accounting standards. Problem notes that were found by BPK RI become the first step in organizing and fixing the management of BMD.

Another problem towards regional asset management also received attention from KPK RI. Through coordinating and supervising program of corruption prevention (KORSUPGAH), KPK RI monitored the administration of eight areas of intervention, one of them being the regional asset management. Besides that, another thing that became the discovery of the legislature, in this case the DPRD of Mamuju District, is the existence of some regional assets that need to be evaluated related to the condition and existence. The important note that became the attention of various parties became homework that needs to be followed up. The discovery reflects that the implementation of regional owned goods management especially in regional owned goods administration is still not done optimally, therefore it is deemed necessary for a strategy study of the administration of regional owned goods in Mamuju District governance to be done.

II. RESEARCH METHODS

Mixed-method research was used, that is combining two forms of research at once, quantitative and qualitative. The research uses quantitative method as a dominant primary method, while qualitative method is used as a supporting method towards generated quantitative data. The research was done at Mamuju District's Government, West Sulawesi Province. This research took roughly 3 months in total, from October until December of 2020.

Purposive sampling method was used in determining samples. As for the criteria of respondent determination was grouped into two, those are BMD (OPD) user level, totaled 6 respondents, and BMD managers level, totaled 4 respondents. Questionnaire filling towards assessment of internal and external factors was 10 respondents, and questionnaire filling towards AHP method only involves respondents that are considered experts and participates directly in BMD administration, those are the 4 respondents in BMD (BPKAD of Mamuju District) manager level. This research also involves an informant. The chosen informant is an internal informant from BPKAD of Mamuju District, particularly the apparatus that is directly involved in regional owned goods management.

III. RESULT AND DISCUSSION

Internal and External Environment Analysis

Internal and External environment analysis is done to measure strength, weakness, opportunity, and threat in BMD administration. Internal and external factors are obtained from literature study, check reports result from BPK RI towards LKPD of Mamuju District, as well as interview results with the informant, in this case the official who is directly involved in BMD administration. The internal factors are strength, which consists of: 1. Regional regulation towards BMD management, 2. Leader commitment towards BMD

administration, 3. Regional asset system information management (SIMDA application) availability, 4. The administration of supervision functions from Regional Inspectorate and DPRD, and 5. Teamwork and guidance of BPKP team. Another internal factor is weakness, which consists of: 1. Standard operating procedures (SOP) of BMD management, 2. Quantity and quality of human resources, 3. Mitigation of BMD risks, and 4. Implementation of reward and punishment system. The external factors are opportunity factors, which consists of: 1. The commitment to prevent corruption through coordination, supervision, and prevention (KORSUPGAH) programs by KPK RI, 2. Integrated system application (SIPD) from central government towards regional financial and asset management, 3. DIKLAT program of BMD management by government institutions and college, 4. Legislation in the central level, and 5. Regional Incentive Funds (DID) towards regional government with good performance/unqualified opinion (WTP). Another external factor is threat, which consists of: 1. Socio-political condition, 2. Recognition of personal/group/institutional rights towards BMD, 3. Geographical conditions, and 4. Promotion and demotion of ranks.

IFE and EFE Matrices

Based on the internal and external factors analysis that was obtained by interview and check results report of BPK RI towards LKPD of Mamuju District, it is determined that nine internal and external factors affected the administration of regional owned goods.

Internal factors consisted of strength and weakness, then weighted and given rating based on spread questionnaires using matrix (*internal factor evaluation/ IFE*). Total values in IFE matrix could be seen in the following table:

Table 1. IFE Matrix

No.	Internal Factor	Skor
Strength		
1.	Regional regulations towards BMD management	0,421
2.	Leader commitment towards BMD administration	0,397
3.	Availability of regional asset management system information (SIMDA application)	0,352
4.	Administration of supervision function from Regional Inspectorate and DPRD	0,351
5.	Teamwork and guidance of BPKP team	0,322
Weakness		
1.	Standard operating procedures (SOP) of BMD management	0,467
2.	Quantity and quality of human resources	0,365
3.	BMD risks mitigation	0,382
4.	Implementation of reward and punishment system	0,367
Total		3,425

Source: Post-processed Primary Data, (2020)

Same with internal factors, external factors, opportunity and threat, are also weighted and rated based on spread questionnaires by using matrix (*external factor evaluation/ EFE*). Total values in EFE matrix could be seen in the following table:

Table 2. EFE Matrix

No.	External Factor	Skor
Opportunity		
1.	Corruption prevention commitment in regional government through coordination, supervision, and prevention (KORSUPGAH) activities by KPK RI	0,462
2.	Integrated application system (SIPD) from central government towards regional financial and asset management	0,317
3.	DIKLAT program of BMD management by government institutions and college	0,373
4.	Legislation in the central level which organizes and supports the management of regional asset management	0,377
5.	Regional Incentive Funds (DID) towards regional government with good performance/unqualified opinion (WTP).	0,374
Threat		
1.	Socio-political conditions which affects BMD management policies	0,234
2.	Recognition of personal/group/institutional rights towards BMD	0,494
3.	Geographical conditions	0,194
4.	Promotion and demotion of ranks	0,231
Total		3,057

Source: Post-processed Primary Data, (2020)

Table 1 and 2 above shows that the position of The Government of Mamuju District is strong in the administration of BMD. Each respondents gave supporting weighting that also supports that organization position is strong internally and externally with the values above 2,5.

Internal-External Matrix (IE)

The usage of internal-external (IE) matrix is based on internal and external factor analysis which is combined into one analysis model. IE Matrix is based on two criterias, that is the average value of internal factor (IFE) weighting on X axis, and external factor (EFE) on Y axis. IE Matrix is pictured through the determination of strategy based on the meeting of horizontal and vertical lines on the nine cells in IE matrix. From the analysis result of IFE and EFE matrix, a weighted score of IFE that is 3,425 and EFE that is 3,057 are obtained. Internal-external (IE) diagram could be seen in the following picture:

Picture 1. IE Matrix Calculation Result



Source: Post-processed Primary Data, (2020)

From the picture above we could see that the position of BMD administration of Mamuju District’s government is in cell 1. The strategy cell shows that the best strategy to do is grow and develop (*grow and build strategies*). The strategy which is proper to use is an intensive and integrative strategy. Intensive strategy is a strategy which shows the administration of BMD done seriously and continuously. This directly relates towards the improvement of BMD data quality, and numbers and ability of BMD management apparatus. Integrative strategy is a strategy which improves teamwork between BMD administrators, whether it is regional goods manager, nor OPD. Moreover, leader commitment and intensive teamwork with some parties that could help in BMD administration, such as parties from BPN, Internal and external supervisor apparatus, and security element in order to secure regional owned goods, is needed.

SWOT Analysis Results

The strategy generated through the Internal-External (IE) matrix is still not able to picture a strategy that is more technical according to organization needs. The role of SWOT matrix will then complete and able to formulate various strategy alternatives that are concrete steps which are technical according to organization growth and need. SWOT matrix as a device is able to formulate and display four strategy choices, that are *strength and opportunity (SO)* strategy, *weakness and opportunity (WO)* strategy, *strength and threat (ST)* strategy, and *weakness and threat (WT)* strategy. Success in formulating the SWOT matrix is located in the ability to unite the internal and external key factors to form a strategy. The identification of internal and external key factors in SWOT matrix in formulating an alternative strategy in administering regional owned goods in Mamuju District could be seen in the following table:

INTERNAL EKSTERNAL	KEKUATAN (S) 1. Regulasi daerah terhadap pengelolaan BMD 2. Komitmen pimpinan terkait penatausahaan BMD 3. Ketersediaan sistem informasi manajemen aset daerah (aplikasi SIMDA) 4. Pelaksanaan fungsi pengawasan dari Inspektorat Daerah dan DPRD 5. Kerjasama dan pendampingan tim BPKP	KELEMAHAN (W) 1. Standar Operasional Prosedur (SOP) pengelolaan BMD 2. Kuantitas dan Kualitas SDM 3. Mitigasi risiko BMD 4. Penerapan sistem reward dan punishment
	PELUANG (O) 1. Komitmen pencegahan korupsi di pemerintah daerah melalui kegiatan Koordinasi, Supervisi, dan Pencegahan (KORSUPGAH) oleh KPK RI 2. Sistem aplikasi terintegrasi (SIPD) dari pemerintah pusat terhadap pengelolaan keuangan dan aset daerah 3. Program dilat pengelolaan BMD oleh lembaga pemerintah dan perguruan tinggi dalam upaya meningkatkan pengetahuan aparatur 4. Peraturan perundangan di tingkat pusat yang mengatur dan mendukung pengelolaan aset daerah 5. Dana Insentif Daerah (DID) Pusat bagi Pemerintah Daerah yang Berkinerja Baik/ Opini WTP	STRATEGI S-O 1. Sinkronisasi peraturan pemerintah di tingkat pusat dan kebijakan pemerintah daerah dalam mendukung penatausahaan BMD 2. Penguatan kerjasama antar lembaga melalui pendampingan, pengawasan serta pengamanan barang milik daerah
ANCAMAN (T) 1. Kondisi Sosial Politik yang berpengaruh terhadap kebijakan pengelolaan Barang Milik Daerah 2. Pengakuan hak pribadi / kelompok / perusahaan atas BMD 3. Kondisi geografis yang cukup menyulitkan sehingga pendataan sulit dilakukan 4. Promosi dan Demosi Jabatan	STRATEGI S-T 1. Peningkatan kualitas data aset melalui inventarisasi dan optimalisasi pemanfaatan aplikasi SIMDA BMD 2. Penguatan kebijakan dan komitmen pimpinan dalam penempatan aparatur pengelola BMD	STRATEGI W-T 1. Penegakan sistem reward and punishment sebagai kontrol pelaksanaan penatausahaan BMD 2. Pelaksanaan rekonsiliasi secara rutin dan pendampingan khusus terhadap OPD yang memiliki cakupan wilayah penguasaan aset yang luas dan sulit di jangkau

Table 3. SWOT Matrix of BMD Administration in Mamuju District's Government

Source: Post-Processed Primary Data, 2020.

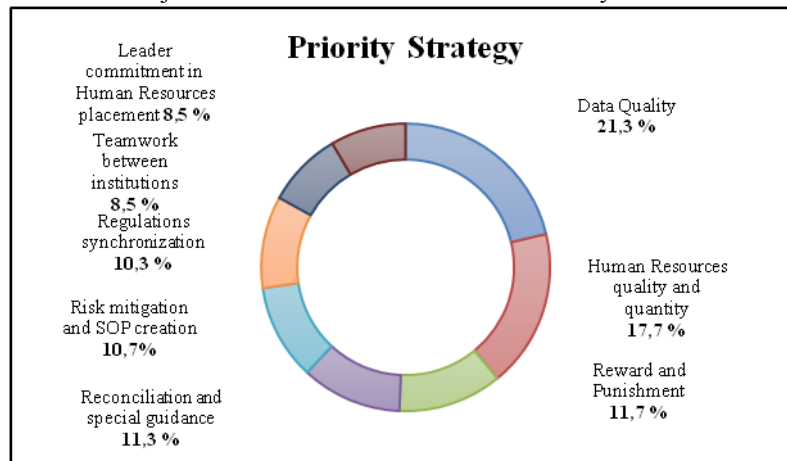
The processing result of internal and external factors in the SWOT matrix resulted in eight alternative strategies. Generated alternative strategies are as following:

1. Government regulation synchronization in central level and regional government in supporting the BMD administration;
2. Teamwork improvement between institutions through guidance, supervision, and security of regional owned goods;
3. Loss and administration problem prevention of regional owned goods through risk mitigation and standard operating procedures making;
4. Increase in number and improvement of competence and understanding of BMD managers through DIKLAT program and the recruitment of technical functional personnel;
5. Quality improvement of asset data through inventorying and usage optimization of SIMDA BMD application;
6. Encouragement of policies and leader commitment in placing BMD management apparatus;
7. Reward and Punishment system enforcement as a control of BMD administration execution;
8. Routine reconciliation and a special guidance towards OPD with a wide and hard to reach area coverage.

AHP Analysis

Based on some strategy alternatives that were generated based on SWOT analysis, AHP analysis was done in deciding the priority strategy that will be implemented in BMD administration in Mamuju District. Before determining a priority strategy, criteria that could become consideration in priority determination is determined, such as: 1. Easy to execute/implement, 2. Budgeting ability, and 3. Contributing in organization goal reaching. After doing data analysis with the Expert Choice 2011 application, the following result was obtained:

Picture 2. Mamuju District's BMD Administration Priority Criteria Percentage

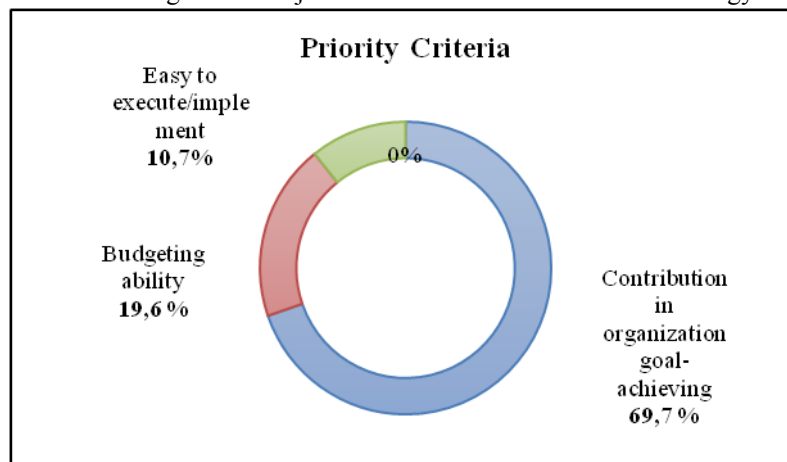


Source: Primary Data Processed through Expert Choice v11, 2020 Application

Picture 2 above shows the size of percentage towards criteria in determining a priority from alternative strategy in BMD administration in Mamuju District. The first criteria that is a priority is the criteria of how far the strategy could give contribution in organization goal-achievement with the score 0,697 or 69,7% in size, second is how far the generated strategy is faced towards the regional funding ability with the score 0,196 or 19,6% in size, and the last criteria is the easiness of the strategy implementation towards program and activity with the score of 0,107 or 10,7% in size.

After determining a strategy priority in every determined criteria, a calculation on determining priority scale based on every strategy alternatives that were produced is done. Based on the data processed with the Expert Choice 2011 application, the following result was obtained:

Picture 3. Percentage of Mamuju District's BMD Administration Strategy Priority



Source: Primary Data Processed through Expert Choice v11, 2020 Application

Analysis towards strategy priority that was generated in BMD administration in Mamuju District's Government could be stated as the following:

1) Strategy of improvement of data asset quality through inventorying and usage optimization of SIMDA BMD.

The implementation of information systems is expected to be able to create asset data that is more complete, effective, and easy in obtaining accurate asset information (Kurniawaty et al., 2018). The data accuracy in inventory management information system and listing of goods must be confirmed periodically. Audit related to physical existence confirmation was done through check and calculation visually (Nama et al., 2020). The effort to improve asset data quality could be done in some ways. Based on the interview result with BPKAD Asset Head of Mamuju District, whom stated: *"the effort to improve BMD data/asset quality is done through evaluation related to the asset value owned, whether it is of value addition by capitalization process, nor asset value reduction which is caused by grant process, partly the regional government owned land assets especially. Moreover, optimization of administrator role and OPD goods users is needed in administering the discipline*

mechanisms of BMD inventory and action plan implementation through BMD census and BMD data reconciliation routinely and follow-up escort on audit discovery by auditor party”.

The interview results stated that the effort in asset data quality improvement has been done, but not optimal yet. Some research related to information system role and inventorying in data asset quality improvement has been done by some researchers before. Yuswanita et al., (2018), Syaifudin et al., (2020), and Suwanda, (2015) obtained the research result that the information system has a positive effect towards performance, management effectivity, regional asset administration, and regional government financial statement quality. The asset inventory process effects significantly towards asset optimization, from administrative aspect and recording, data gathering and codification (Arifuddin et al., 2019)

2) Strategy of number and competence improvement and understanding of BMD managers through DIKLAT program and technical functional personnel recruitment.

Human resources is a determining pillar in achieving organizational goals. In government organizations, human resource is the component which serves society and is obliged to have adequate quality in doing its tasks and functions (Ekayanti et al., 2018). Regional owned goods managing apparatus truly needs asset management competence such as appropriate knowledge, skills, experience, behavior, attitude, and characters (Hastings, 2015). Based on the data from BPKAD Asset Field of Mamuju District, the education level of goods managers in OPD level is still dominated by senior high school graduates with the percentage of 52%.

The effort in number and quality improvement of goods managers is still being done by Mamuju District's government. Based on the interview result that was done with BPKAD Asset Head of Mamuju District, whom stated: *“the effort that will be done in numbers and quality improvement of goods manager in Mamuju District's Government is through the improvement in goods manager's understanding related to BMD management procedures, improvement of application operation and input procedures, administering socialization of accounting policies and BMD management system/procedures, and also the administration of BMD management DIKLAT, goods and services procurement DIKLAT, regional asset administration DIKLAT, regional goods/assets report preparation DIKLAT, regional budget and asset supervision DIKLAT, BMD management application DIKLAT, and asset evaluation DIKLAT”.*

Based on the interview above, the existence of obstacles in BMD managers' human resources quality and quantity increase by Mamuju District's Government becomes a separate note that has to be done. Some research related to the role of human resources quality and quantity in regional owned goods management has been done by some researchers before. (Kurniawaty et al., 2018) stated that the human resources limiting factor causes a problem in asset report creation and accountability. Other research results that were done by Arifuddin et al., (2019), Eliza et al., (2019), and Syaifudin et al., (2020) stated that human resources quality affects positively towards regional owned goods management effectiveness. Limited human resources both in terms of number and qualification affects significantly towards regional government financial statement (Suwanda, 2015)

3) Strategy of the enforcement of *reward and punishment* as a control of BMD administration execution

The image related to low professionalism, culture and ASN work ethics is a problem that we often meet in regional government. The enforcement of *reward and punishment* in BMD management especially BMD administration is important to note and to enforce. The most relevant form of appreciation that could be given is actually has been arranged clearly in regional owned goods management rules, such as incentives giving and/or allowance to officials or employees that did BMD management.

Based on interview results with Mamuju District's BPKAD Head, who stated that: *“Mamuju District Government is not yet able to implement and give rights such as incentives towards goods manager and caretaker. As for the additional income that was given is only extras in forms of monthly/quarterly honor, depending on budgeting ability that is managed by OPD. This has not yet displayed related to workloads between goods caretakers. OPD which manages regional assets with big values and in big numbers receive the same amount of honor to OPD which has less values and asset numbers”.*

Based on the interview results above, the regional government should open opportunities in making technical rules in regions that are guided by regulation of the Minister of Interior no.63 Year 2020. Apart from incentives, for BMD managers functional personnel, they are given special allowance which is given to functional ranks in the BMD management section who have done the routine task of BMD management. Apart from *reward* giving, the regional government is also obliged to enforce punishment in the process of BMD administration. Many disputes related to regional asset ownership should become the attention and responsibility of the goods caretaker in each OPD. Based on the research that was done by Waris et al., (2020) stated that direct incentive giving affects positively and significantly towards work satisfaction and employee performance. Other search result that was done by Lestari & Firdausi, (2016) and Zeb et al., (2014) stated that the giving of *reward and punishment* is able to increase employee discipline and bring positive effects towards employee work regularity, and also there is a significant relationship between appreciation and recognition towards employee satisfaction.

4) Strategy of routine reconciliation and special guidance towards OPD with wide area coverage and hard to reach

One of the solutions that could be done by the regional government to prevent regional asset validity problems is by doing the inventory process. Undone reconciliation will worsen the regional asset data report on the regional government financial statement. One of the obstacles in BMD administration oftentimes found when facing the goods user unit (UPB) which is in the hard-to-reach geographical condition. This UPB is located in the Education Department and Health Department which are schools and healthcare units such as public health center and auxiliary health center (PUSTU). Implementation of special strategy in facing this problem could be done through follow up plans that are routine BMD reconciliation, guidance, and census.

Based on the interview result that was done with Asset Inventory Subfield Head, whom stated: *"Implementation of strategy that could be implemented in OPD which has wide area coverage in making use of regional asset is by doing the BMD data reconciliation and internal socialization, in this case the goods caretaker in Education and Health Department as an OPD parent. The implementation of reconciliation is meant so that the validity of BMD data is in accordance with the real condition in the fields. Moreover, scheduling a periodic visit with the goods caretaker to directly visit/check the conditions in the field, and to do the BMD census at one time"*.

Based on the interview result above, the effort to fix the data quality towards OPD is still being done, both in special guidance and reconciliation and consulting with the goods caretaker. Some research results that are related to this have been done by some researchers before. Kusnawati et al., (@019) and Atikoh et al., (2017) stated that the reconciliation process towards BMD administration is done through monitoring and evaluating, other than that, the making of one door asset consultation clinic which will give ease of service and role improvement in BMD security and verification is hoped to increase security and data quality of BMD (Rokhmadi et al., 2018).

5) Strategy of loss and regional owned goods administration problem prevention through risk mitigation and creation of Standard Operating Procedure.

Implementation of effective risk mitigation could give confidence in organization in reaching the goal that has been set. Risk mitigation is done through integrated controlling activity (Jokowinarno, 2011). Besides risk mitigation, organization achievement-getting effort could be done through firmness and clarity in procedure implementations, especially in BMD management. Standard operating procedure is a guideline for carrying out duties in accordance with function as a device to value performance based on technical, administrative, and procedural indicators, in accordance with working procedures, and the work system in the work unit concerned (Buchori, 2019). The government of Mamuju District until now does not have standard operating procedures related to BMD management.

Based on the interview result with BPKAD Mamuju Asset Section Head, whom stated: *"Effort in loss and problem prevention in BMD administration related to risk mitigation and standard operational procedures creation could not be done in the form of inventory towards asset that still does not have legit ownership proof and effort of speed-up in readying the regional government asset ownership proof. Besides that, inform the OPD head to make a letter of statement of the goods user in every OPD periodically if employee mutation happened as a control towards BMD usage that is controlled in their work field"*.

Similar to the interview result with the Asset section head, Subfield head of inventory stated that: *"Effort in preventing loss in the region especially towards regional asset lost could be done through the creation of SOP towards every kind of service in BMD management with the hope of public service quality will be more professional, faster, and easy. SOP is also used as a performance control of BMD managing apparatus in carrying out their duties, whether it is in accordance with the set procedures by government or not"*.

Some research results related to the effort of BMD administration fixing through risk mitigation has ever been done by some researchers before. Research result that was done by Syahputra et al., (2019) and Wijayanti et al., (2016) stated that BMD risk mitigation takes an important role through clear legal status ownership towards owned fixed assets and affects accountability level of regional asset administration. The implementation of standard operating procedures in every service technique in BMD management has to be realized as soon as possible by every regional government. Research result that was done by Ali et al., (2017) said that the creation and implementation of standard operating procedure could give ease in implementation of duties and responsibilities, ease of control in reporting time management, and organization commitment towards regional asset management effectiveness.

6) Strategy of synchronization of regional government in central level and regional government policies in supporting BMD administration.

Regulation synchronization in central level and regional level is meant so that a clear and updated legal protection towards existing policies is created. Regional government that was formed is obliged to fulfill the position as *local legislation and subordinate legislation* (Setiabudhi, 2019). The perception similarity and comprehensive step integration in managing regional wealth will really help in BMD discipline implementation (Darise, 2008). Some regulations on the central level should be followed up with regulations in the regional level.

Based on the interview result with Mamuju District BPKAD Asset Section Head, who stated: *"Regulations in regional level in BMD management are still limited. The Government of Mamuju District only has Regional Regulation No.3 Year 2016 and Regent Regulation No.3 Year 2018. As a follow up action from regulations in the central level, making of some regulations will be noted such as regional regulation making about equity capital in form of land and/or buildings according to government regulation mandate No.27 Year 2014. Region Head Regulation about incentive giving and/or allowance to officials or employees who did BMD management. Region head regulation making related to regional owned goods system and procedures according to the regulation of the minister of interior No.19 Year 2016 about BMD management, and region head regulation making about the determination of the useful life of fixed asset according to the regulation of the minister of interior No.1 Year 2019 about BMD shrinkage"*.

Regulation implementation aspect plays a crucial role in BMD administration. This is in accordance to the research that was done by Mutiah et al., (2017), Sumarajaya et al., (2020), and Pekei et al., (2014) where the research results showed that regulation aspect affects positively in BMD administration improvement. This research result is able to picture that regulation synchronization and apparatus ability in following up central government regulation is a challenge that has to be overcome.

7) Strategy of improvement of teamwork between institutions through guidance, supervision, and BMD security.

Problem towards the vagueness of existence and weak accuracy level of asset recording is a chance of loss in regional owned wealth. Improvement of teamwork between institutions especially towards BMD supervision is needed so the utilization is effective and efficient (Jilmau et al., 2019).

Based on the interview result with Mamuju District BPKAD Head, whom stated: *"some weakness that has to be solved in teamwork with other parties is to establish intense coordination in application usage guidance and understanding increase and BMD report making with BPKP parties, coordination and guidance by KORSUPGAH KPK team, teamwork with prosecutor's office parties through the making of MoU and special letter of attorney (SKK) related to asset status as a court evidence, coordination with State Defence Agency (BPN RI) related to speeding up the process of land certification, and improvement of coordination with regional inspectorate as an internal supervisor and BPK RI party in effort to follow up towards BMD administration audit discovery/result"*.

Besides coordination and teamwork with government internal and external institution parties, BMD administration improvement also can be done by strengthening coordination and consolidation together between goods manager and user in OPD level. Based on the research that was done by Ekayanti et al., (2018) and Yuswanita et al., (2018) stated that the internal control system affects positively and significantly towards regional asset management and administration effectiveness. The implementation of internal control systems affects regional asset management effectiveness means the more adequate the internal control system is, the more effective the regional asset management will be.

Improvement of teamwork between institutions is an effort in improving BMD administration. Based on the research that was done by Rokhmadi et al., (2018) and Mulyani et al., (2019) stated that improvement of teamwork between institutions in forms of coordination and guidance could improve performance of asset control, administration, and security performance.

8) Strategy of strengthening leader policies and commitment in BMD managing apparatus placement.

A leader's commitment towards an organization is not only passive loyalty, but also emphasizes active relationship in contributing with owned apparatus. Leader commitment is very potential in effecting regional asset management effectiveness (Robbins, 2006). Stronger leadership commitment not only receives input, but also to realize the solution of existing problems (Simamora & Halim, 2012).

Research results that were related to the leader commitment role towards BMD management has been done by some researchers before. Ekayanti et al., (2018), Suwanda (2015), and Syaifudin et al., (2020) concluded that organizational commitment affects positively towards asset management effectiveness and regional financial statements. A leader who understands organization's apparatus complexity or skill diversity, behavior, and attitude, potentially could carry out its strategy in influencing subordinates in goal achieving. Human resources preparation is a vital thing in BMD administration. The process of ASN mutation is hoped to be the regeneration of BMD managers in maintaining the continuity of BMD data (Bokingo & Yusnita, 2017)

BMD managing apparatus placement must be based on owned will and skills. ASN placement on an appropriate rank will be able to improve work spirits (Martini, 2017). ASN placement should be done based on *merit system*, an effort of career guidance development to obtain skilled employees. *Merit system* is a suitability between skills and the rank that is trusted by calculating formal and nonformal education, technical DIKLAT, work experience, and level of assignment (Supriatna, 2020). Enforcement of policies and leader commitment in administering rank mutation must be oriented and consider the owned skills aspect. Regional government should solve problems related to job analysis quickly so that the rank description and specification, goods manager is no exception, is displayable.

IV. CONCLUSION

1. Strategy that can be formulated based on internal and external factors of Mamuju District Government in regional owned goods administration is as follows: (1) Synchronization of regional government in central level and regional government policies in supporting BMD administration (2) Improvement of teamwork between institutions through guidance, supervision, and BMD security of regional owned goods (3) Loss and regional owned goods administration problem prevention through risk mitigation and creation of Standard Operating Procedure (4) Number and competence improvement and understanding of BMD managers through DIKLAT program and technical functional personnel recruitment (5) Improvement of data asset quality through inventorying and usage optimization of SIMDA BMD (6) Strengthening leader policies and commitment in BMD managing apparatus placement (7) Enforcement of *reward and punishment* as a control of BMD administration execution (8) Routine reconciliation and special guidance towards OPD with wide area coverage and hard to reach.

2. Based on the determined criterias, that are easy to execute/implement, budgeting abilities, and contribution in organization goal-achieving, then the priority strategy alternative that should be implemented are (1) Strategy of Improvement of data asset quality through inventorying and usage optimization of SIMDA BMD (2) Strategy of Number and competence improvement and understanding of BMD managers through DIKLAT program and technical functional personnel recruitment (3) Strategy of Enforcement of *reward and punishment* as a control of BMD administration execution (4) Strategy of Routine reconciliation and special guidance towards OPD with wide area coverage and hard to reach (5) Strategy of Loss and regional owned goods administration problem prevention through risk mitigation and creation of Standard Operating Procedure (6) Strategy of Synchronization of regional government in central level and regional government policies in supporting BMD administration (7) Strategy of Improvement of teamwork between institutions through guidance, supervision, and BMD security (8) Strengthening leader policies and commitment in BMD managing apparatus placement.

V. RECOMMENDATION

Based on the research results, the recommendation that could be given in BMD administration in Mamuju District are:

1. Mamuju District Government, in this case the Regional Secretary and all BMD administrators should intensely do coordination towards recording and securing regional owned goods, remembering there are a lot of potentials of problems in transfer of asset ownership due to the many numbers of regional asset that are not utilized and the weakness of recording and administrative proof that is owned by regional government;

2. Establish cooperation in the form of Letter of Attorney (SKK) with parties from District Attorney as an effort in saving regional assets;

3. Doing a guidance and reconciliation related to the process of data input of regional owned goods in the BMD administration application, so the information related to specification and other details are recorded clearly based on existing procurement documents, goods condition, as well as addition and extraction mutation in every OPD;

4. Election of goods manager in OPD level has to be selective based on skills and work experience that is owned by BMD managing apparatus.

5. Opening opportunity for BMD managing apparatus in skills development through formal education and DIKLAT, also new personnel recruitment as well as inpassing technical functional personnel of BMD managers for willing ASN.

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