

# EFFECTIVITY REGULATION OF THE MINISTER OF HOME AFFAIRS IN THE MANAGEMENT OF REGIONAL ASSETS IN BATU CITY

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## **Abstract**

*Regional assets are regional wealth earned from spending using APBD and grants. Therefore, regional asset management must be professional and modern oriented towards good government. Technically asset management in each region refers to Regulation of The Minister of Home Affairs No. 16 Year 2019 On the Management of Regional Assets. This research discusses the asset management of Batu City area using sociological juridical research methods that raise the issue of asset management barriers and the effect of asset management in Batu City. This research shows that; First, there are barriers in terms of human resources, both in understanding the rules as well as on the understanding related to administration that impacts on the disorder of the administration until now. Second, asset management in Batu City has not been effective because there has not been a clear measure that is used as a guideline for the assessment of effectiveness but only based on compliance with the rules.*

**Keywords:** *Effectivity; Assets; Human Resource; Management.*

## **A. INTRODUCTION**

Regional asset is often a problem in the implementation of local government.<sup>1</sup> The cycle of asset management is a reference for the Local Government in managing the wealth of the Region, namely the assets it owns to have an impact on the increase in the benefits of the wealth, both in terms of the amount and value of the wealth owned. Since the regulation of the management of Regional Asset and various other forms of applicable regulations began to be implemented administration or logging of Regional Asset.

Administration or logging is carried out aimed at professional and modern management of state assets by promoting *good governance*<sup>2</sup> on the one hand is expected to increase the confidence of the state financial management of the community/stakeholders. The Management of Regional Asset refers to Law No. 1 of 2004 on the state treasury, then regulated in Government Regulation No. 6 of 2016 on the Management of State or Local Asset as amended

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<sup>1</sup> Steven Tangkuman and Veronika Mulalinda, "Efektivitas Penerapan Sistem Dan Prosedur Akuntansi Aset Tetap Pada Dinas Pendapatan, Pengelolaan Keuangan Dan Aset Daerah Kabupaten Sitaro," *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 2, no. 1 (2014): 521–31, <https://doi.org/10.35794/emba.v2i1.4169>.

<sup>2</sup> Donna Okthalia Setiabudhi, "Pengelolaan Aset Pemerintah Daerah Dalam Perspektif Good Governance," *The Studies of Social Sciences* 1, no. 1 (2019): 7, <https://doi.org/10.35801/tsss.2019.1.1.25014>.

in Government Regulation No. 38 of 2008 then stipulated in Government Regulation No. 27 of 2014 on The Management of Regional Asset Assets has given rise to new optimism of best practices in the structuring and management of state assets that are more orderly, accountable, and transparent in the future.

Besides technically the management of Regional Assets is regulated in Regulation of the Minister of Home Affairs No. 17 of 2007 on Technical Guidelines for The Management of Regional Asset then revoked by Regulation of the Minister of Home Affairs No. 19 of 2016 on the guidelines for the management of Regional Asset. In Regulation of the Minister of Home Affairs No. 19 of 2016 article 3 states that Regional Asset is goods obtained from the burden of APBD and legitimate acquisition, valid acquisition as referred to in article 6 Regulation of the Minister of Home Affairs No. 19 of 2016, among others obtained from grants, agreements, provisions of the law, court rulings, and regional investments managed by local administration officials (SKPD) through mayoral decisions if at the regional level.<sup>3</sup>

The management of regional asset itself there are several provisions so that it is referred to as the management of goods, in Regulation of the Minister of Home Affairs No. 19 of 2016 On the Management of Regional Asset including: 1) Planning the needs of Regional Asset including the standard of goods, standards of need and price standards; 2) Procurement based on the principle of effective, efficient, transparent, competitive, open, fair, and accountable; 3) Use that includes status determination status, provisional use, determination of user status operated by others ; 4) Utilization by means of rent, borrowing, KSP, BGS or BSG, and KSPI; 5) Use and maintenance by physical use, administrative use, and legal use; 6) Assessment which includes government assessment and public assessment; 7) Transfer by means of sale, exchange, grant, and inclusion of local government capital.<sup>4</sup>

Thus, technically the guidelines for the management of Regional Asset refer to Regulation of the Minister of Home Affairs No. 19 of 2016, in addition specifically the local government of Batu City in the management of Regional Asset has issued Regional Regulation of Batu City No. 3 of 2019 on the Management of Regional Asset but has not been socialized to be implemented.

Batu city on the other hand as one of the autonomous city areas is obliged to conduct asset governance because Perda Number 3 Year 2019 cannot be implemented eat the government of Batu city until now in the management of Regional Asset still refers to Permendagri Number 19 Year 2016. By looking at the provision stipulated that the management of Regional Asset is one of the important elements of the assessment of the financial performance of the local government. The principle of financial management effectively and efficiently needs to be done in handling the management of Regional Asset namely moving goods and un-mobile goods.

Since the formation of Batu City Government in 2001 through the Regional Financial and Asset Management Agency in the Asset Field has carried out the logging of Batu City Regional

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<sup>3</sup> Kamarullah, Gerliyansyah Basrindu, and Muhammad Jamili, "Implementasi Peraturan Menteri Dalam Negeri Nomor Pada Dinas Kesehatan Kabupaten Banjar," *Administraus: Urnal Ilmu Administrasi Dan Manajemen* 3, no. 1 (2019): 65–88, <https://ejournal.stiabinabanuabjm.ac.id/index.php/administraus/article/view/67/44>.

<sup>4</sup> Yuyus Yudistria, "Analisis Pengelolaan Aset Milik Daerah Di Kota Bandung Berdasarkan Penerbitan Peraturan Permendagri Nomor 19 Tahun 2016," *Jurnal ISEI Accounting Review* 1, no. 1 (2017): 39–44.

Assets in 2005 by manual. The problem in manual logging is that first, Human resources capability is still low so the data collection of Regional Asset is still not appropriate, the second, there is no Local Regulation (Peraturan Daerah/Perda) as a follow-up to Government Regulation (Peraturan Pemerintah/PP) No. 27 of 2014 on the Management of Regional Asset, so the fact that there are still many assets/Regional Asset that are still problematic include batu sub-district service house on Bromo Street, Comb Village which numbered 4 units of service house inhabited by retired State Civil Apparatus (Aparatur Sipil Negara/ASN).

Until now, in the management of Asset owned by the Batu City Government Is still guided by the Regulation of the Minister of Home Affairs No. 19 of 2016 on Guidelines for The Management of Asset of Batu City Area is still in the socialization stage. The above problem occurs also in the local government of Batu City, namely the number of managers and administrators of goods who lack awareness to carry out their duties from several SKPDs, one of which is due to the caretaker of goods that often change.

One of the efforts made by the Batu City government to improve the management of regional fixed assets by drafting the Batu City Regional Regulation on the processing of Regional Asset. The plan aims to obtain the exact value of the assets held so that they can be managed more optimally. Based on the background, the investigation is carried out related to the efforts made by the Batu City government in the management of regional assets with the title "Effectiveness of Regulation of the Minister of Home Affairs in the Management of Regional Asset in Batu City." A formula of problems to be reviewed in this study are as follows: 1) What are the obstacles in the management of assets of batu city government area; and 2) How to Effectively Manage Regional Assets by Batu City Government

## **B. RESEARCH METHOD**

This study uses sociolegal research methods,<sup>5</sup> i.e. researchers want to see the legal condition intrinsically, so that the results that are to be achieved are to provide a prescription that is while the conclusion produced by the researcher is still lacking then it is necessary to put forward recommendations. Based on the method of the study, researchers focused on legal issues<sup>6</sup> related to the effectiveness of the management of Batu City Asset with issue. *First*, the quality of human resources is still win the inventory of regional goods so that there are still many incompatible data collection of Second Regional Asset, there is not yet an adequate local regulation governing the management of Regional Asset so that it still uses Regulation of the Minister of Home Affairs No. 19 of 2016 on Guidelines for The Management of Regional Asset. As a result of this study, researchers can recommend to the Kora Batu government about the management of Regional Asset related to the above legal issues.

Sources of this research include: 1) Primary legal materials are authoritative legal materials namely, legislation. It is a written regulation that contains legal norms that are

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<sup>5</sup> Herlambang P. Wiratraman, "Good Governance Dan Pembaruan Hukum Di Indonesia: Refleksi Dalam Penelitian Sosio-Legal," *Jurnal Hukum Dan Peradilan* 2, no. 1 (2013): 1–22, <https://doi.org/http://dx.doi.org/10.25216/jhp.2.1.2013.21-34>.

<sup>6</sup> Peter Mahmud Marzuki, *Penelitian Hukum* (Jakarta: Kencana Prenada Media Group, 2014).

generally made and determined by state institutions or officials who have authority through the procedure of determining the laws and regulations; and 2) The secondary legal material in this study is the interview of the subject due to the meaning of the secondary legal material in the form of all publications about the law that are not official documents. This means that interviews that are asked in writing and answers obtained in writing and not spoken are secondary legal materials.<sup>7</sup>

The collection of legal materials is carried out to look for legal materials relevant to the issues at hand. So, researchers use legal material collection techniques that include interviews and documentation.<sup>8</sup> In this research conducted an interview with Widyanti Lena Porwanti, ST. Head of Assets of Batu City Financial Agency. Interviews are conducted using interview guidelines where all forms of questions have been systematically arranged by the interviewer and then asked, before conducting an interview asking permission and introducing themselves and asking about the readiness of the informant, then installing a recording device and starting the interview. The informant will listen carefully and then record what the informant has to say. Meanwhile, documentation is done by shooting while conducting the interview process with people who can provide information for research and also at the time of direct observation at the location of the research.

The study used analysis data conducted by collecting the data obtained during research both primary data and secondary data which was then described and illustrated according to the problems examined by the authors of the grouping of Asset Belongings of Batu City Area.

## C. DISCUSSION

### 1. Obstacles to Regional Asset Management of Batu City Government

According to the legal theory of the development of obstacles in the law is the difficulty of determining the purpose of the development of the law itself, the least empirical data used to conduct analysis in both descriptive and predictive form, and the difficulty of determining objective measures in measuring legal success. While asset management is a series of activities and asset management processes both in the form of moving or non-moving goods, this has an impact on the increasing functionality of the asset itself, both in terms of the amount and value of the asset.

So, the obstacle to management is the difficulty of determining the purpose of the series of activities and the process of managing assets both in the form of moving goods or not moving.<sup>9</sup> Before entering on the management barriers based on the information of the source is explained first discussed the principle of regional asset management.

Asset management in line with the rules applies in PP Number: 27 Year 2014, Regulation of the Minister of Home Affairs Number:19 Year 2019 and Perda Kota Batu Number: 3 Year 2019 management of Regional Asset based on functional

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<sup>7</sup> Soerjono Soekanto, *Penelitian Hukum Normatif: Suatu Tinjauan Singkat*, Rajawali Press (Jakarta: Rajawali Press, 2018).

<sup>8</sup> Johnny Ibrahim, *Teori Dan Metodologi Penelitian Hukum Normatif* (Malang: Bayumedia, 2007).

<sup>9</sup> Selvina Sitorus, Lintje Kalangi, and Stanley Khou Walandouw, "Analisis Kesiapan Penerapan Standar Akuntansi Pemerintah Berbasis Akrua Berdasarkan Pp. No. 71 Tahun 2010 Pada Dinas Pendapatan Pengelolaan Keuangan Dan Barang Milik Daerah Kota Tomohon," *Jurnal EMBA* 3, no. 1 (2015): 941-49, [https://doi.org/10.18907/jjsre.37.3\\_343\\_4](https://doi.org/10.18907/jjsre.37.3_343_4).

principles, legal certainty, warranty, effectiveness, efficiency, accountability, and certainty of value.

So, to know the obstacles of regional asset management the Batu City government makes the principle of managing Regional Asset as its barometer. The obstacles in the management of regional assets in Bota Batu lie in the quality of human resources with the first category, understanding of the use of rules and secondly, understanding of administration itself. It is based on the information of the source:

*That there is still a lack of human resources knowledge in managing BMD in the batu city government environment, and still often use the old rules and do not understand it fully related to the administration of regional asset management.*

Based on the above finding's researchers found the obstacles to managing Batu City Regional Assets lie in the quality of human resources that manage regional assets so that until now still adjusted asset recording based on SKPD recording. Asset Management of Batu City Area after analysis using the theory of effectiveness found that the obstacles in the management of Batu City Regional Assets lies in the weak human resources quality so that it is not professional in managing the Asset of Batu City Area.

The lack of quality is seen from two sides namely First, the lack of updates to the rules of management of Regional Asset, so it is true from the analysis results on the above points that the Regulation cannot be made a backup that the management of Regional Assets has been effective. Second, the understanding of administration is very lacking in the impact of human resources in managing the Asset of Batu City Area, especially in terms of analysis on management. One of the evidences found in the field is that until now the asset recording process has not been completed and still following the SKPD manual as a result cannot be assessed whether the management of The Asset of Batu City Area has been effective or not.

## **2. Effectivity of Asset Management of Batu City**

Effectiveness is always associated with the relationship between expected results and actual results achieved.<sup>10</sup> Then in the viewpoint of different theories about the effectiveness that the law is said to have been effective if after the study, analyzed, known failures, and influence factors in the implementation and application. From the above theory description that there are three main key focuses of the study of the theory of legal effectiveness so that is used as an analytical knife in examining the effectiveness of the law itself among others: 1) Success in the implementation of the law ;2) Failure in its implementation; and 3) Affecting factors.

According to the results of the interview, the asset management of Batu City Area is said to be effective when meeting the standardization of regional asset management based on article 2 of Domestic Trustees Regulation No. 19 of 2016 on Guidelines for The Management of Regional Asset with the level of planning needs and budgeting, procurement, use, utilization, security and disarming, assessment, transfer, removal, and administration as well as coaching, supervision, and control. It is based on the exposure of the source "Asset management in accordance with the prevailing rules, especially Regulation of the Minister of Home Affairs Number: 19 Year 2016."

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<sup>10</sup> Annafia Utami and Yeni Priatna Sari, "Analisis Efektivitas Penggunaan Sistem Informasi Manajemen Daerah (Simda) – Barang Milik Daerah (Bmd) Pada Dppkad Kabupaten Pematang," *Jurnal Monex* 6, no. 1 (2017): 224–29.



At the planning stage of batu city government conduct procurement planning, planning of disharing, utilization planning and transfer planning set out in the document of the plan of needs of Regional Asset (RKBMD). The management of such assets is the acquisition (procurement) stemming from the purchase using the budget, from grants or donations or the like, from agreements or contracts, based on the provisions of the legislation, based on the court's ruling stipulated in the permanent legal force, and derived from the divestment of the capital investment of the local government. From the various acquisitions above, Batu City has various types of assets in the form of: 1) Land; 2) Machine and machine; 3) Building; 4) Roads, networks, and irrigation; 5) Other fixed assets; and 6) Construction in the works.

Based on the information provided by the source of the assets of Batu City Area is classified in the form of "Land, equipment and machinery, buildings and buildings, roads, networks, and irrigation, other fixed assets, and construction in the works."

The asset in its use shall establish the status of use of the Regional Asset, transfer the status of use of the Regional Asset, and establish the status of temporary use as well as the determination of the status of use operated by the other party. In addition, in the utilization of assets the government of Batu imposes a rental system in the form of office houses, shops, resorts with a determined rate of land area and buildings multiplied by the selling value of tax objects (NJOP) in the current year multiplied by 5%. Furthermore, from the above asset types based on audited BPK in 2019 regional assets of Batu City carried out assessment with details:

Types of assets and balances as of December 31, 2019 with types and values including: land worth 533,716,069,946.00, equipment and machinery worth 416,679,999,631.66, buildings and buildings worth 559,961,768,663.54, roads, networks, 672,218,315,295.97, other fixed assets amounting to 32,559,913,367.70, construction 11,718,858,074.97, accumulated depreciation value (659,970,097,399.22).

Then the last is the maintenance of batu area assets, in the maintenance of batu assets when using the utilization partner of asset maintenance meal is burdened to the benefit partner. However, if not utilized by the asset-keeping partner is charged to the regional income. Departing from the theory of effectiveness as described at the beginning of the discussion in this section and the study of the theory that has been done in the previous chapter, that a rule can be said to have been effective after the assessment and in the analysis of known inhibitory factors in the implementation.

The management of asset owned by Batu City Area cannot be said to be effective if only based on the evidence has followed the existing regulations (Local Regulation No. 19 of 2016 On Guidelines for The Management of Regional Asset), because no real data is shown as a report of management results showing the management of Regional Asset has been effective. This means that there is no data on the recap of the management of Regional Asset from year to year which shows an increase in the results of the management of existing Regional Asset. Then in terms of claiming assets in Batu City Area itself there are still some Assets of Batu City Area that are still mast urged in its management such as service houses, shops, resorts. For example, the service house that should be after the official has finished his or her tenure, then the service house will be returned to the Batu City Local Government as a Regional Asset.

As solution, the Batu City Government has made efforts by holding socialization and opening communication forums. The socialization in question is to conduct cooperation between the batu city government and the ministry of interior specifically the management of Regional Asset with the aim of managing regional asset management, regional asset business managers, and users of Regional Asset. Then open a communication forum with the intention of the Batu City government always receive input in the management of Regional Asset.

#### D. CONCLUSION

Based on the analysis, then the conclusion that can be taken is that management assets of Batu City to this day have not been effective. This is in the absence of a clear measure related to achievement in management so it is said to be effective. In addition, the lack of human resources quality both in understanding the management of asset owned by the region and understanding of the rules (less updates) related to the management of Regional Asset. There are obstacles in asset management in Batu City, namely related to the quality of human resources, as well as to the administrative order that is still being adjusted asset listing based on SKPD listing.

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