



# Bureaucracy Transformation in Management of Regional Assets in East Kutai Regency

# Marsuq

Universitas 17 Agustus 1945 Samarinda, Faculty of Social and Political Sciences
INDONESIA
Email: mrsq0959@yahoo.co.id

DOI: 10.6007/IJAREMS/v6-i4/3435 URL: http://dx.doi.org/10.6007/IJAREMS/v6-i4/3435

### **ABSTRACT**

This study aims to find out about bureaucracy transformation in the management of regional assets covering administrative reform, transparency, and professionalism of apparatus in the management of regional assets. The method of this research is qualitative with descriptive type. Data collection was done by observation and interview. The results showed that the asset management is centralized to be easily monitored. Moreover, asset has many types, ranging from moving goods to the immovable, while Perfection of performance is done by monitoring function by leader to activity or program of asset management of area which is being implemented. The government's responsibility to provide accurate information about local assets still takes time for inventory through the asset census because of the many local assets it has. Transparency of asset management is important to do because without the existence of transparency of management hence difficult to succeed in improving performance management of local property become WTP (Wajar Tanpa Pengecualian). Then to improve the professionalism of the apparatus of the asset area then there will be held a training for goods committee so that rules related to the utilization of regional property can be understood. Keywords: Transformation, bureaucracy, Asset Management.

### INTRODUCTION

Bureaucratic transformation is characterized by administrative reforms that occur in the scope of local government organizations, transparency that exists between government, private, and society and the professionalism of the apparatus in the provision of public services. The bureaucratic transformation is related to how government roles and functions are redefined in restructuring (Temizel, 2015).

A bureaucratic transformation is required by local governments, as public sector organizations are required to have performance that is oriented towards the interests of society and encourage the government to always be responsive to its environment by trying to provide the best services in a transparent and qualified manner (Putra, 2014).

Transparency is built on the freedom of access to information applicable to the public interest directly to those in need (Renyowijoyo, 2008). The existence of the concept of transparency will reduce the occurrence of abuse of authority and waste or leakage of budget



which is often done by government apparatus. The existence of accountability is so vital to the creation of good governance, democratic and trustworthy (Nahruddin, 2014).

However, the phenomenon of the lack of government transparency is reinforced by research (Ahuluheluw, 2013) indicating the weak role of government in providing public services is considered to be closed to the working mechanism of governance and the management of development programs / projects.

Apart from transparency, another aspect of bureaucratic transformation is professionalism but problems are also identified from this aspect. Where one of the indications of low quality of region civil servants is a violation of discipline that many carried out by local civil servants. The ongoing development in Indonesia often encounters many obstacles and complex problems. It can cause disorder in the life of nation and state. Increasing discipline in the state apparatus environment is one effort to overcome the disorder (Haydah, 2012).

In addition, the negative stigma about the lack of ASN professionalism in the region begins with the appointment system of an ASN in a position sometimes does not follow the rules set by the government. Existing structural officials who are placed are not in accordance with the background of ability, expertise, experience, and education. The appointment of structural officials is often appointed based on primordial considerations or the person has a relative or proximity relationship with the leader. This view is reinforced (Saleh, et al, 2012) shows the growing reality that the placement of apparatus in office is still largely not guided by or ignoring some of the provisions of the prevailing policies.

Departing from the discourse of transparency and professionalism of the apparatus, the concrete first step of a bureaucratic transformation is the administrative reform which according to Hahn Been Lee and Samonte quoted from Nasucha (2004), suggests that bureaucratic reform is a change or innovation deliberately created and applied as an agent of social change for ensuring political equality, social conditions and economic growth more effective. Zauhar (2007) defines administrative reform as a conscious and planned effort to change bureaucratic structures and procedures.

Especially for the bureaucracy of regional asset management, it is expected that a bureaucratic transformation aimed to create order of management of regional property that bring significant effect to the perfection of regional balance presentation prepared for the purpose of BPK-RI examination every the end of the current budget year Kolinug et. (2015). The management of local assets should be handled properly so that these assets can be the initial capital for local governments to develop their financial capabilities Mulalinda & Tangkuman (2014). Therefore, transparency and professionalism become an emphasized aspect of this research in addition to the perspective of administrative reform as a first step in the discussion of this research.

Several previous studies have reviewed the transformation of bureaucracy as practiced by Soendoro (2010), the transformation of bureaucracy recommends that the government should recognize the importance of the existence and role of business groups in the economic structure, the development needs to be implemented in an integrated, comprehensive, and sustainable. All elements should have the same perception.



Ihsani (2015), reviewed the transition process of government that occurred from the historical background of the transformation of bureaucracy in Sumene, eventually leads to the social and economic transformation of society. Furthermore, Rusdan (2017), showed that one of the efforts that must be done by the bureaucracy is to transform the functions and tasks of service through transforming the bureaucracy both individual aspects, namely through changing attitude and perspective of bureaucratic apparatus about their functions and duties professionally.

This study differs from previous research, especially in the variables used, where the transformation of bureaucracy is seen from the aspects of administrative reform, transparency, and professionalism that become the emphasis aspect of this research. This research was required to gain an understanding of the transformation process of bureaucracy that occurred in East Kutai Regency, especially in terms of the asset management. This research was needed since the asset management in East Kutai did not include the unqualified category from the financial auditing institution. Moreover, it can also describe the reform process, transparency, and professionalism of the regional asset management apparatus.

# **RESEARCH METHOD**

This research is a qualitative approach. The meaning of qualitative research is research that intends to understand the phenomenon of what is experienced by the subject of research holistically, and by way of description in the form of words and language, in a special context that is natural and by utilizing various scientific methods (Moleong, 2012). The type used in this research is descriptive research type. Descriptive research is limited to an attempt to express a problem or situation or event as it is so as to reveal facts and provide an objective picture of the true state of the object under study. Data collection was done by observation and interview. Then the data analysis techniques are *data reduction*, *display data*, and *conclusion drawing / verification*.

The research will answer a number of research questions related to bureaucratic transformation of asset management of East Kutai Regency, namely:

- 1. How is administrative reform in the management of local assets?
- 2. How is transparency in the management of regional assets?
- 3. How is the professionalism of the apparatus in the management of regional assets?

### FINDING AND DISCUSSION

# **Administrative Reform in The Management of Local Assets**

Management of Regional Assets is regulated in Government Regulation No. 27 of 2014 on Management of State / Regional Property. Where the Management of State / Regional Property is implemented based on functional principle, legal certainty, transparency, efficiency, accountability, and certainty of value.

The Management of State / Local Property includes: Planning of Needs and Budgeting, Procurement, Usage, Utilization, Security and Maintenance, Assessment, Transfer, Destruction, Removal, Administration, and Coaching, Supervision and Control. Based on the results of interviews, the East Kutai Government has a lot of assets, the assets owned by the East Kutai www.hrmars.com



regency government covers various things, such as buildings, roads, irrigation, bridges and soil. Including movable assets such as four-wheeled vehicles and two-wheeled. The assets are scattered throughout the territory of Kutim in 18 districts, from coast to inland.

The data on regional assets has been managed by the Regional Asset Management Finance Board (BPKAD). In accordance with the main tasks, and the function of the organization of each regional device including BPKAD in it. Asset management is centralized to be easily monitored. Moreover assets have many types, ranging from moving goods to those not. Explained, since its establishment, BPKAD is ready to manage its assets in cooperation with other regional apparatus organizations. Tidy up correspondence and other administrative arrangements including the storage of goods, to make it easier to be inventoried and monitored. Including state assets handed over or awarded by the Ministry of Energy and Mineral Resources (ESDM) to the Kutai Timur regency some time ago also recorded. Everything is recorded in BPKAD.

The grant aid from the Ministry is spread in the South Sangatta and Teluk Pandan subdistricts. As for the maintenance of assets has been programmed since the Regional Asset Management Finance Agency was formed. Through coordination with related institutions. Starting from maintenance and security and in the future more intensified cooperation to all Organization of regional Devices. Jump to field validate data of Regional Property (BMD).

The purpose of the administrative reforms in the Regional Asset Management Board is stated in 3 things: Improved Order, Improved Method and Perfection. Based on the results of interviews can be obtained the picture that the completion of the order starts from employees who must work with the main tasks and functions provided, in addition discipline becomes an important thing in the daily activities of employees.

Based on the results of the interview can be seen that the order in a good bureaucracy that is able to change the mindset of a rigid employee only refers to the command and direction but now orientation is based on the services provided to the community. This indicates that the division of labor in this way is one of the refinements of methods in the effectiveness of work to avoid overlapping of individual basic task and functions within the organizational unit and the results of work that can be measured based on indicators reports, documents and activities.

Based on the results of the interview also can be seen that the improvement of performance is done with the monitoring function by the leadership of the activities or programs of asset management area that is being implemented. On the aspect of this performance improvement can be obtained the understanding that improving the performance of regional asset management employees of East Kutai regency requires the mastery of online connected applications in addition to the monitoring function undertaken by the leadership is done to keep the performance of employees remain maximal and perform tasks according to their main tasks and functions.

# **Transparency Management of Regional Assets**

Based on the results of interviews can be seen that the community expect the management of local assets can be inventoried by conducting census data validation as a stage www.hrmars.com



for the value of regional assets can be determined. This means that information about the value of regional assets can not be obtained by the overall picture because the census data validation results have not been completed yet.

Based on the results of interviews can be seen that for political pressure on the management of regional assets does not occur precisely external pressure that affects the transparency of asset management of East Kutai Regency is the examination of BPK that audits every government asset in East Kutai Regency. Based on the results of the interview can be seen that external pressure in the form of community action has not been done because there is still a belief that asset management is still done without any diversion of assets therefore it is expected that transparency in asset management will be able to guide the East Kutai regency government to achieve the goal of obtaining the results of the examination of BPK Wajar Tanpa Pengecualian (WTP).

Based on the results of interviews it can be seen that no information is presented to the public openly, the data assets owned are used for local government financial reports addressed to the Supreme Audit Board of the Republic of Indonesia.

Based on the results of the interview can be known that the information submitted is about the development of the asset census does not explain in detail about the responsibility of asset management and the value of the asset itself. The responsibility of the government in the management of regional assets that is in administrating the delivery of local property and management of documents of the district government assets. Then it can be seen that the government's responsibility to provide accurate information about local assets still takes time for inventory through the asset census because of so many local assets owned.

Transparency of asset management is important to do because without the existence of transparency of management hence difficult to succeed in improving performance management of local property become WTP (Wajar Tanpa Pengecualian). Because it is related to the budget problem, the fulfillment of the needs of BMD (Barang Milik Daerah) in every Satuan Kerja Perangkat Daerah (SKPD) condition is very limited. Not all local property needs can be fulfilled within one budget year. Therefore, it is necessary SKPD leadership ability to be able to manage the resources of the existing property of East Kutai regency that exist to be able to fulfill the demands of the implementation of basic tasks and functions with the allocation of limited resources of local property. The ability to lead by SKPD leaders is required to act as efficiently and effectively as possible in the use of Resources, especially regional assets. Besides, SKPD Leaders should also be able to supervise and control the use of local property so that it is effectively used to support the performance of related SKPD.

Based on the results of the interview can be seen that the agency authorized to provide information if there is misuse of regional assets is the BPK (Audit Board) if found misuse of assets then the Commission may follow up on these findings. To ensure the orderly use of local assets, the use of local assets should be reported to the manager of regional property. Carry out management of facilities and infrastructure and maintenance of regional assets, equipment for movable and immovable property, including movable and immovable property.



# **Professionalism of Regional Asset Management Apparatus**

Based on the results of interviews can be seen that there is enthusiasm of employees in responding to innovation or new ideas in the bureaucracy, especially on administrative methods that add financial administration in each field, this matters can be assessed to facilitate and the duties of the employees. Besides, it can be seen that the employee's response to job rotation imposed on the employees of the Regional Secretariat, especially on the part of the blood asset management, received a positive response because the saturation level is very likely to occur in jobs that tend to be monotonous so that the rolling or rotation of work provides refreshing on any employee who can provide a challenge on the job received after the rotation.

Based on secondary data obtained shows that each position has a performance expectation that is used as an indicator of work performance, can be seen that from the positions presented have the work expected to be completed in addition described in detail the time needed to complete the work.

Based on the results of the interviews show that the performance of the employees of the Regional Supplies and Assets Division Planning operations, dividing tasks, supervising, organizing, evaluating and reporting the implementation of the affairs of equipment and asset areas in accordance with applicable procedures and regulations.

From the employee observation, the asset part of the region has the measurement in the employee position analysis then employment data related to the employee performance is given to the appraisal officer to give the assessment once in a year. Then in the equipment and asset area in the regional secretariat organization of East Kutai Regency is possible rotation for employees whose work presentation is considered bad.

From observed document shows that the accountability of the apparatus viewed from the work that has been mandated based on the responsibilities given the work is seen based on the number of units in the form of outputs done such as documents, activities, reports, concepts, files and letters this is the findings on this research indicator is the accountability of the employees of the equipment and asset area of East Kutai Regency seen in the output of work that has been mandated in addition there is control from the leadership so that the work is done well.

Based on the results of the interviews indicate that the loyalty of the employees who are sued are the employees of the regional secretariat, especially the equipment and assets of the East Kutai Regency, while for civil servants not to engage in practical politics because it is certainly contrary to the government regulations governing the professionalism of Civil State Apparatus. that the ability of apparatus to see from the training, experience, and knowledge there is a correlation between the position where they work with the training and experience they have.

Based on the results of interviews of the parties who know the property belonging to the area is good or not necessarily the unit of work of each region. To know the condition of goods is still good or not, the inventory card will be monitored Asset Field through the regional census team owned by the region. Furthermore, to strengthen the governance of the property of the area then in the not-too-distant future, held the training of goods management In order www.hrmars.com



for rules related to the utilization of regional property can be understood. Knowledge obtained can be directly applied to perform data collection. For the sake of orderly administration of asset management, it is necessary to cooperate between all parties. Especially the organization of the regional scope of East Kutai Regency in order to maintain and report the property of the region on a regular basis. Especially if there are problems, damage and repair.

Finally, this research contributed in providing inputs to the local government of East Kutai Regency in order to strengthen the management of the regional asset, especially in asset inventory through asset census. It was because so many local assets owned but asset management responsibility and asset value not yet accurate. Moreover, it needs to strengthen the local property management through training activities on the management of goods for the asset management apparatus of East Kutai regency.

### CONCLUSION

Asset management is done centrally so that it can be easily monitored by asset of many types, from moving goods to non-moving while the improvement of performance is done by monitoring function by the leader of the activity or program of asset management of the area that is being implemented. Especially for the development of the asset census does not explain in detail about the responsibility of asset management and the value of the asset itself. The responsibility of the government in the management of regional assets that is in administrating the delivery of regional property and management of documents of the district government assets. Then it can be seen that the government's responsibility to provide accurate information about local assets still takes time for inventory through the asset census because of so many local assets owned. Transparency of asset management is important to do because without the existence of transparency of management hence difficult to succeed in improving performance management of local property become WTP (Wajar Tanpa Pengecualian). The ability to lead by SKPD leaders is required to act as efficiently and effectively as possible in the use of Resources, especially regional assets. Besides, SKPD Leaders should also be able to supervise and control the use of local property so that it is effectively used to support the performance of related SKPD. to strengthen the governance of regional property and improve the professionalism of the apparatus then held the training of goods committee so that rules related to the utilization of regional property can be understood and applied in the form of data collection.

### **REFERENCES**

- Ahuluheluw, S. S. (2013). Pentingnya Transparansi Pemerintah Dalam Pelaksanaan Pembangunan Di Distrik Sorong Timur Kota Sorong. Governance, 5(1).
- Haydah, T. N. (2014). Kendala Dan Solusi Dalam Peningkatan Disiplin Pegawai Negeri Sipil Daerah (Studi Di Badan Kepegawaian Daerah Kabupaten Malang). Jurnal Mahasiswa Fakultas Hukum, 1(10).
- Ihsani, A. (2015). Transformasi Birokrasi di Sumenep (1883-1929), (Doctoral dissertation, Fakultas Ilmu Sosial).



- Kolinug, M. S., Ilat, V. I., & Pinatik, S. (2015). Analisis Pengelolaan Aset Tetap Pada Dinas Pendapatan Pengelolaan Keuangan Dan Aset Daerah Kota Tomohon. Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi, 3(1).
- Moleong, L.J. (2013). Metode Penelitian Kualitatif. Edisi Revisi. Bandung: PT. Remaja Rosdakarya.
- Mulalinda, V., & Tangkuman, S. J. (2014). 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(1).
- Nahruddin, Z. (2014). Akuntabilitas dan Transparansi Pengelolaan Dana Alokasi Desa di Desa Pao-Pao Kecamatan Tanete Rilau Kabupaten Barru. Otoritas: Jurnal Ilmu Pemerintahan, 4(2).
- Nasucha, C. (2004). Reformasi Administrasi Publik: Teori Dan Praktik. Gramedia Widiasarana Indonesia (Grasindo).
- Putra, H. G. (2014). Pengaruh Akuntabilitas, Transparansi, Dan Partisipasi Publik Terhadap Kinerja Organisasi Layanan Publik (Studi Empiris Pada Badan Penanaman Modal Dan Pelayanan Perizinan Terpadu Kabupaten Pasaman Barat). Jurnal Akuntansi, 2(3).
- Renyowijoyo, M. (2008). Akuntansi Sektor Publik Organisasi Non Laba. Mitra Wacana Media: Jakarta.
- Rusdan, R. (2017). Upaya Transformasi Birokrasi Pemerintah Sebagai Unit Pelayan Publik. Sosialita, 9 (2).
- Saleh, G.S., Bailusy, M. K., Haning, T. (2012). Prinsip-Prinsip Good Governance Dalam Penempatan Aparatur Dalam Jabatan Struktural Di Sekretariat Daerah Kabupaten Pohuwato. Tesis, Makassar: Universitas Hasanuddin.
- Soendoro, H. (2010). Transformasi Birokrasi Pelayanan Publik Dan Peningkatan Profesionalisme Aparat Pemerintah. Dialogue, 1 (2), 245-251.
- Temizel, M. (2015). Transformation Of Public Administration And The Approach Of Governance. European Scientific Journal, Esj, 11(10).
- Zauhar, S. (2007). Reformasi Administrasi. Jakarta: Bumi Aksara.