

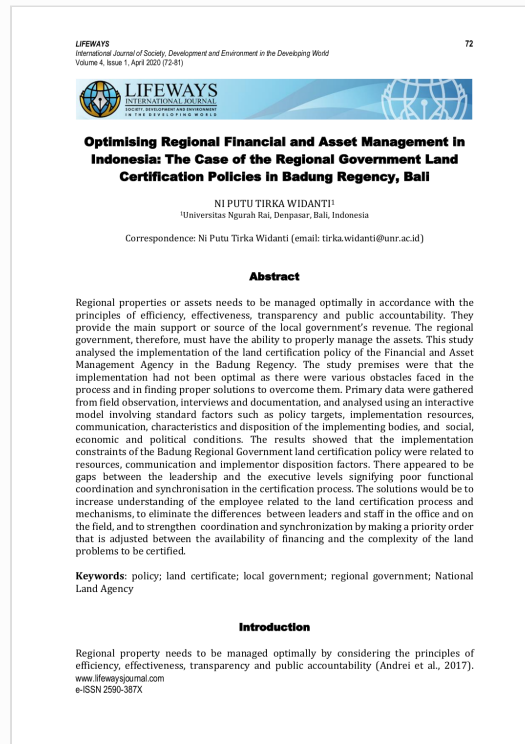


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Optimising Regional Financial and Asset Management in Indonesia: The Case of the Regional Government Land Certification Policies in Badung Regency, Bali

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Abstract

Regional properties or assets needs to be managed optimally in accordance with the principles of efficiency, effectiveness, transparency and public accountability. They provide the main support or source of the local government's revenue. The regional government, therefore, must have the ability to properly manage the assets. This study analysed the implementation of the land certification policy of the Financial and Asset Management Agency in the Badung Regency. The study premises were that the implementation had not been optimal as there were various obstacles faced in the process and in finding proper solutions to overcome them. Primary data were gathered from field observation, interviews and documentation, and analysed using an interactive model involving standard factors such as policy targets, implementation resources, communication, characteristics and disposition of the implementing bodies, and social, economic and political conditions. The results showed that the implementation constraints of the Badung Regional Government land certification policy were related to resources, communication and implementor disposition factors. There appeared to be gaps between the leadership and the executive levels signifying poor functional coordination and synchronisation in the certification process. The solutions would be to increase understanding of the employee related to the land certification process and mechanisms, to eliminate the differences between leaders and staff in the office and on the field, and to strengthen coordination and synchronization by making a priority order that is adjusted between the availability of financing and the complexity of the land problems to be certified.

Keywords: policy; land certificate; local government; regional government; National Land Agency

Introduction

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Regional property needs to be managed optimally by considering the principles of efficiency, effectiveness, transparency and public accountability (Andrei et al., 2017).

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Regional assets are one of the most important properties in the local governments as the main support or source for its revenue. Therefore, the government need to be able to properly manage the assets. As one of the most important elements in the regional governance and development administration, the assets need to be properly managed in an orderly manner and therefore, utilized in order to support the implementation of regional autonomy. The strategic targets to be achieved in the policy of managing assets (assets owned) by the region include the realization of administrative order for regional assets, creating efficient and effective use of regional assets, safeguarding regional assets, and availability of accurate data (information) regarding the amount of regional wealth (Sukmadilaga, et al, 2015: 25).

Regional assets are part of regional wealth which is important for the regional government as the main support for regional revenue so that it is hoped that the government can manage assets adequately. As one of the important elements in governance and regional development, regional assets or assets need to be managed in an orderly manner so that they can be optimally utilized in order to support the implementation of regional autonomy. The provision of autonomy is intended to accelerate the realization of community welfare through improved services, empowerment and community participation and is also expected to increase competitiveness and empower the sources of life in each region for the welfare of society (Simatupang, 2010: 72).

In general, the definition of an asset is an item or something that has economic value that is owned by a business entity, agency or individual. In legal terms, an asset is called a thing which consists of immovable objects and movable objects. Immovable property in the form of land and or buildings, while movable property, tangible or intangible, is included in the assets or assets of a company, business entity, institution or individual (Siregar, 2014: 178).

The definition of assets is generally put forward by Halim who sees assets from the perspective of economic resources, namely assets are economic resources controlled and or owned by the government as a result of past events and from which future economic and or social benefits are expected to be obtained (Halim, 2012: 118). With regard to the definition of Regional Assets, Djumhana defines regional assets as "all the assets of the regional government, both owned and controlled which are tangible, both movable and immovable and their parts or which are certain units that can be valued, calculated, or weighed, including animals and plants" (Djumhana, 2007: 136). As is well known, Badung Regency has many potential natural resources that can be developed by the local government for the welfare of its people.

In general, the leading sectors of Badung Regency are from the tourism sector, then agriculture in a broad sense, small industry and household crafts. This is of course very profitable if these assets can be managed optimally. To manage assets optimally and smoothly, one thing that is needed is proof of asset ownership in the form of a certificate. Regional asset certification is vital and urgent. Land or buildings belonging to the region must also have a certificate. Land certificate is a certificate of proof of ownership of a piece of land or the holder of the right to a plot of land, and which is valid as strong and valid evidence (Kusuma, 2017: 3).

In this case the regional head is the holder of regional financial management power and represents the local government in the ownership of separated regional assets (Pangaribuan and Sumini, 2010: 12-13). The policy for land certification belonging to the

Regional Government of Badung Regency is stated in the Regional Regulation of Badung Regency Number. 1 year 2009 concerning Management of Regional Property. With regard to land certification belonging to the regional government, the Regent together with the Regional Secretary have the task of managing and certifying regional assets in Badung Regency. Thus, it can be emphasized that the land certification policy belonging to the regional government is manifested in the form of legal and legitimate provisions which authorize the Regent of Badung and the Regional Secretary of Badung Regency to certify land belonging to the Regional Government of Badung which has not been certified. Based on preliminary research it is known that the District Secretary Badung together with the asset security team have made efforts to certify regional property, especially government-owned land. This is part of the implementation of the authority of the Regional Secretary of Badung Regency in the context of legal safeguards for regional assets in the form of land.

Data from the Regional Financial and Asset Management Agency of Badung Regency in 2019, shows that the number of regional assets in the form of Badung Regency Government land in 2017-2018 was 844, with the number of land that had been certified as much as 443 (52.49%) while the total land that had not been certified as much as 401 (47.51%). Although the amount of land of the Badung Regency Government that has been certified is relatively higher than the land that has not been certified. From these data it can be concluded that there are still many land assets of the Badung Regency Government that do not have certificates. Even so, the Regional Secretary of Badung Regency has made optimal efforts to certify government-owned land as an effort to safeguard the law on Regional Assets or Regional Property.

Based on preliminary data verification with sources and authorities, it was found that there were obstacles that 47.51% of the lands belonging to the Badung regional government were not yet certified because most of these lands had incomplete or no evidence of ownership. This is because these lands are from the pre-independence era or during the Dutch era. Cooperation with the Land Office, the National Land Agency to certify this land is also experiencing problems in the certification or registration arrangements that require complete proof of ownership. Without complete proof of ownership, land belonging to the Regional Government of Badung Regency cannot be certified. Considering its important and strategic function, the existence of state assets on land must of course be properly administered. Registration of land on state land controlled by the central or regional government is important because it has strategic value in the effort to safeguard state or regional land, considering that the land has an important role as a means of providing community services.

Research Questions and Approaches

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Based on the background of the study described above at the introduction, the research question formulated as follows; why is the implementation of the regional government land certification policy in the financial and asset management agency of Badung regency not optimal? What are the challenges faced in implementing the regional government land certification policy in the financial and asset management agency of Badung regency that was not optimal? How can the challenges encountered in implementing the regional

government land certification policy in the financial and asset management agency of Badung regency that was not optimal be resolved?

Furthermore in this article it is explained that the paper presented uses a qualitative research approach. Qualitative research is essentially observing people in their environment, interacting with them, trying to understand their language and their interpretation of the world around them (Sugiyono, 2017: 64), which in this case is the environment of the Regional Financial and Asset Management Agency of Badung Regency. By using a qualitative approach, the data obtained will be more complete, more in-depth, credible and meaningful, so that the research objectives can be achieved. The use of this approach is carried out considering that what is being studied is related to many factors. If you use a quantitative approach, you will not find data that is a work process, the development of an activity, a broad and deep description, feelings, norms, beliefs, mental attitudes, work ethics and culture that a person or group of people adhere to in their environment (Sugiyono, 2017: 65). The reason for using a qualitative approach is because in essence it is observing people in their environment, interacting with them, trying to understand their language and their interpretation of the world around them. By using a qualitative approach, the data obtained will be more complete, more in-depth, credible and meaningful, so that the research objectives can be achieved. The use of this approach is carried out considering that what is being studied is related to many factors. If you use a quantitative approach, you will not find data that is a work process, the development of an activity, a broad and in-depth description, feelings, norms, beliefs, mental attitudes, work ethic and culture that a person or a group of people adhere to in their environment.

Policy and Certification Conceptual Framework

According to Muhadjir, policy is an effort to solve social problems in the interests of society on the principles of justice and community welfare. Also in policy it must fulfill at least four important things, namely; (1) people's living standards increase; (2) justice occurs: by the law, social justice and opportunities for individual creation and achievement; (3) provided opportunities for active community participation (in discussing problems, planning, decisions and implementation); and (4) guaranteed sustainable development (Muhadjir, 2014: 15).

Monahan and Hengst stated that policy is etymologically derived in Greek, namely "Polis" which means city. This opinion explains that policy refers to the ways all parts of the government direct to manage their activities (Weihrich and Koontz, 2013: 123). In this case, policy is related to the idea of organizational regulation and is a formal pattern that is equally accepted by the government or institution so that they try to pursue their goals.

This means, that the policy based on this opinion is a guide to guide managers in making commitment decisions. For this reason, the policies made can cover both narrow and broad scopes. Therefore Frederick, Davis and Post argue that policy at the public level is aimed at actions taken by the government to promote public concern. Many public policies ranging from taxes, national defense to environmental protection directly affect business. Public policies and these programs make the difference between profit and failure.

Muhadjir further said that policies can be divided into two, namely substantive policies and implemented policies. Substantive policies are decisions that can be taken in the form of choosing alternatives that are considered correct to solve the problem. The follow-up of the substantive policy is implementing policy, namely decisions in the form of efforts that must be made to implement substantive policies (Muhadjir, 2013: 90).

Based on the explanation above, it is known that policies are general guidelines and limitations that become the direction of action taken and the rules that must be followed by actors and implementers of policies because they are very important for processing within an organization and making decisions on plans that have been made and mutually agreed. Thus the policy becomes a means of solving problems for the actions that occur. According to Abidin, the policy is generally divided into 3 (three) levels: general policies, namely policies that serve as guidelines or implementation guidelines, either positive or negative, covering the entire region or agency concerned. Implementation policies are policies that describe general policies. At the central level, government regulations on the implementation of a law. Technical policies, namely operational policies that are under implementation policies (Abidin, 2014: 25).

Winarno (2012: 20-21) states that the policy concept has several implications, namely: the point of attention in public policy is purpose-oriented and not on haphazard behavior. Broad public policy in a modern political system is not something that just happens but is planned by actors involved in the political system. Policy is a direction or pattern of action taken by government officials and is not a separate decision. A policy includes not only decisions to enact laws regarding a matter but also decisions and their executors. Policy is what the government actually does in regulating trade, controlling inflation, or promoting public housing and is not what the government wants.

Thus, based on the aforementioned opinions, it can be concluded that policy is a series of concepts and principles that outline the basis of the problems that become plans for the implementation of a job, leadership and how to act, statements of ideals, principles, or intentions in solving problems as a guideline for management in an effort to achieve goals or objectives. In other words as a guide to act for decision making. Policy is also an effort or action to influence the system to achieve the desired goals. These efforts and actions are strategic in nature, namely long-term and comprehensive.

Meanwhile, the concept of certification referred to here is land certification, which means registration of land to obtain land certificates. Land registration to obtain a certificate according to Harsono (2010: 36) is a series of activities carried out by the state or government continuously and regularly, in the form of collecting information or certain data regarding certain lands in certain areas, processing, storage and its presentation in the interests of the people, in order to guarantee legal certainty in the land sector, including the issuance of evidence and maintenance (Harsono, 2010: 72).

Based on the above definition, land certification through land registration is a state duty carried out by the government in the interests of the people in order to guarantee legal certainty in the land sector. The administration of land certificates for land registration includes:

1. Measurement, mapping and book keeping that produce registration maps and measuring letters, from maps and registration of measuring letters can be obtained certainty of the area and boundaries of the land concerned;

2. Registration of land rights and the transfer of these rights includes registration or recording of other rights (both land rights and guarantees) and other burdens that impose on the registered land rights;
3. Providing certificates of proof of rights in the form of land certificates and acting as strong evidence.

Regarding land title certificates for the first time, of course, it will not be separated from the discussion of land titling for the first time, because land title certificates for the first time are the result of the first land certification activities which aim to guarantee legal certainty of land rights.

The land certification system takes issue with what is registered, the form and storage and presentation of juridical data and the form of proof of rights. According to Harsono (2010: 75) there are 2 (two) types of land certification systems, namely the registration of deeds and registration of title systems. In both the deed certification system and the rights certification system, every grant or creation of new rights, transfer and assignment of other rights must be proven by a deed.

In the act certification system, those acts are registered by the land registration office. In this system his office is so passive that it does not conduct data research listed in the registered act. Each time conduct a research of the data listed in the registered act. Every time there is a change, an act must be made as proof. So in this system the necessary juridical data should be sought in the relevant acts. To obtain the necessary juridical data one must do so-called "titlesearch" which can be time consuming and costly (Harsono, 2010: 76).

In a rights certification system, it is not the act that is registered, but the rights which were created and their changes later. Deed is the source of data. For certification of rights and the changes that occur, a register, or also known as a land book, is provided. This land book is kept in the land office and is open to the public. In this system, land certification officials are active and as proof of rights a certificate is issued which is a certificate of title (Harsono, 2010: 77).

Finding and Discussion

The Implementation of Regional Government Land Certification Policies at the Financial and Asset Management Agency of Badung Regency has not been optimal. Standards and Targets of the regional government land certification policies as stipulated in the laws and regulations both in the national and Badung Regency, mandate that all land owned by the Badung Regency Government is obliged to be certified. However, not all of the Badung Regency Government lands are all certified due to many policies.

Resources for policy implementation cannot be separated from adequate resources, therefore, there must be supplied with sufficient resources because it has a very important position in the successful implementation. When the necessary resources to carry out the policy implementation are inadequate, hence, there will not be effective, even though the instructions are transmitted accurately, clearly, and consistently.

Various actors and individuals are involved in the communication about the certification policy of regional government land policies at the Financial and Asset Management Agency of Badung Regency, for example, between employees and their

central point in the Regional Asset Management Sector. The principle of communication is to carry out effective, productive and informative coordination in the regional government land certification policies at the Financial and Asset Management Agency of Badung Regency.

The characteristics of the enforcement agencies are derived from the ability to understand the problems related to regional government land certification policies at the Financial and Asset Management Agency of Badung Regency, especially the laws and regulations related to land registration as well as certification procedures and mechanisms in conjunction with PPAT (Land Titles Registrar). In this case, the understanding of the staff and leaders related to the Regional Asset Management Division, are on average and quite good.

The enforcement agencies disposition in policy implementation is the tendency of the attitudes/behaviors or characteristics of implementers to play an important role in achieving the policy in accordance with the goals or objectives. The important characteristics that should be possessed by policy implementers are honesty and high commitment, and relating to this, their commitment and honesty are good, but have to be improved.

The social, economic and political conditions also influence the effectiveness of policy implementation. This was due to the systemic perspective, although it is not directly related to President Jokowi's policy title on land throughout Indonesia.

Challenges Faced in the Implementation of Regional Government Land Certification Policies at the Financial and Asset Management Agency of Badung Regency has not been optimal. The implementation resource factor constrains are mainly human resources, land registration resources and funding sources for land certification in Badung Regency, as well as understanding the rules for regional governments land certification, especially the one owned by the Badung Regional Government. However, the concepts includes only standard or procedural, and in the land certification process, many problems are not in accordance with the procedures. For example, any land that is not supported or backed with ownership documents will definitely confused the certification processes.

Many lands controlled or owned by the Badung Government are still not supported by ownership documents, even though the certification requires complete land ownership documents, and without complete evidence, the land cannot be certified. The problem is triggered by the differences in recording method of land assets and the inaccuracy of the data inputted in the information system. Cooperation with the Badung Regency Land Office/National Land Agency is also limited by the fact that Badung Regency's land ownership documents are often incomplete. Furthermore, resource constraints also results from the funding for land certification that have not been integrated with the Badung Regency APBD (Regional Revenue and Expenditure Budget).

The constraints from the communication factors creates gap between the leadership and the executive level. The pattern that separates the leaders and implementers, creates challenges in the land certification processes of the Badung Regency Government. In addition, the communication pattern should not be differentiated, but coordination should be carried out between all the leaders and executives. Therefore, all the bodies involved in the land certification understand the problems or challenges from the beginning, which in turn can accelerate the certification processes.

The Constraints from the implementor disposition factor are weak coordination and synchronization functions in the land certification of the Badung Regency Government. The Leaders have to prioritize the land certification in certain areas because the financing is already available, while the executive level assumes that it cannot be implemented. The reason is that there are still many problems with the land. These differences have an impact on the lack of consistency and integration in the Badung land certification. Solutions to overcome the obstacles faced in the implementation of Regional Government land certification policies at the Financial and Asset Management Agency of Badung Regency that has not been optimal.

1. One of the solution, which is used in overcoming constraints from implementation resources, especially human resources is by increasing the understanding of the employee related to the procedures and mechanisms of the land certification process. The concepts is not just a normal procedure, but when the land to be certified is full of problems, the BPN (National Land Agency) can be invited to provide training courses or short-term internship. When this concept is clearly understood, the land certification owned by the Badung Regency Government with incomplete evidence can be resolved.
2. The solutions to overcome the communication factor is by eliminating the differentiated patterns between leaders and staff in the office and on the field. Therefore, it is better not to differentiate the communication patterns in the land certification process. Furthermore, the communication pattern, should be integrated comprehensively at all levels, and when integrated, the problem in the land certification process of the Badung Regency Government will be quickly resolved.
3. The solution to overcome the implementor disposition factors limitations due to the weak or poor coordination and synchronization function in the land certification of the Badung Regency Government can be carried out by making the leadership and executor a priority order, and this are adjusted between the availability of financing and the issue complexity of the land to be certified. When this order are made, the priority differences and problem between the leader and the executor can be overcome.

Conclusion

Based on what has been discussed above which is also guided by the relevant concepts, finally it can be concluded that; the implementation of the regional government-owned land certification policy at the Financial and Asset Management Agency of Badung Regency has not been optimally influenced by factors of standard and policy targets, implementation, the resources, communication, the implementor agency characteristics, and disposition as well as social, economic and political conditions.

The constraints faced in implementing the regional government land certification policy at the Financial and Asset Management Agency of Badung Regency have not been optimal, due to resources, communication and implementor disposition factors. The Factor Limitations are typically human resources, Badung Regency Land Registry, and Land Certification Funding. In addition, the communication factor are the gaps between the leadership and the executive levels, and the pattern, which separates the leaders and implementers, creates obstacles in the land certification. The limits of the elimination

factor are a poor function of coordination and synchronization in certification of the Badung government's land.

The solution to overcome the challenges faced in implementing the local government land certification policy at the Badung Regency Financial and Asset Management Agency is not yet optimal but includes (a) The implementation resource factors, especially human resources, by increasing the understanding of the employee related to the land certification process and mechanisms. Meanwhile, the financing resources should be proposed to the Badung Regency Government to include the land certification financing in the Badung APBD (Regional Revenue and Expenditure Budget); (b) The solution to overcome the constraints on the communication factor is by eliminating the differentiated patterns between leaders and staff in the office and on the field. Furthermore, Differentiated communication patterns should not be carried out in the land certification process; and (c) a solution to overcome the constraints on the implementor disposition factor due to weak coordination and synchronization function in land certification owned by Badung Regional Government, can be carried out by making a priority order for the leadership and executor. The order is adjusted between the availability of financing and the complexity of the land problems to be certified.

Furthermore, it is advisable to the Regional Government of Badung Regency to accelerate the land asset certification process in a comprehensive and directed manner in order to provide assurance of legal strength and certainty for the Badung Regency Government as the right holder of the assets, as well as for orderly land administration and for the regional development.

The Badung Regency Financial and Asset Management Agency is advised to coordinate with the BPN/Badung Regency Land Office in accelerating the assets certification owned by the Regional Government of Badung Regency by making or referring to laws and regulations related to asset security. Badung community are advised to report to the Regional, Financial and Asset Management Agency or directly to the Badung Regional Government knowing or discovering that the Badung Government land assets have not been certified.

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