

INFLUENCE OF ADMINISTRATION, SUPERVISION AND CONTROL LOCAL PROPERTY AGAINST SECURITY REGIONAL PROPERTY OF PALEMBANG CITY

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ABSTRACT

This study aims to analyze the influence of administration, supervision and control of regional property on the security of regional property. The subjects in this study were managers of Palembang city property totaling 62 people. The research was conducted in 29 regional apparatus organizations in Palembang City in April-July 2021. Data analysis using multiple linear regression. The results of the multiple linear regression equation obtained the results $Y=51,340+0,361X_1-0,912X_2+0,298X_3$, showing that if the administrative and regulatory variables are improved, it will have a positive effect on the success of securing regional property, but on the contrary, if the supervisory variable is increased, it will negatively affect the success of securing regional property. Respondents came from 29 regional apparatus organizations consisting of agencies and agencies under the Palembang City Government and by adding variables for regulating regional property.

Keywords : Administration; Supervision; Control, Security; and Regional Property

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh penatausahaan, pengawasan dan pengendalian barang milik daerah terhadap pengamanan barang milik daerah. Subjek dalam penelitian ini adalah pengelola barang milik daerah kota Palembang yang berjumlah 62 orang. Penelitian dilakukan pada 29 organisasi perangkat daerah di Kota Palembang pada bulan April-Juli 2021. Analisis data menggunakan regresi linier berganda. Hasil persamaan regresi linier berganda diperoleh hasil $Y=51,340+0,361X_1-0,912X_2+0,298X_3$, menunjukkan bahwa jika variabel penatausahaan dan peraturan ditingkatkan maka akan berpengaruh positif terhadap keberhasilan pengamanan barang milik daerah, namun sebaliknya jika variabel pengawasan ditingkatkan maka akan berpengaruh negatif terhadap keberhasilan pengamanan barang milik daerah. Responden berasal dari 29 organisasi perangkat daerah yang terdiri dari dinas dan badan di bawah Pemerintah Kota Palembang dan dengan menambahkan variabel pengaturan barang milik daerah.

Kata Kunci : Penatausahaan; Pengawasan; Penertiban; Pengamanan Barang Milik Daerah

INTRODUCTION

Today the demands for public administration management continue to increase (Kryshtanovych, et al, 2023). There is a shift in participant decision-making oriented to community needs (Shandryk, V, 2023; Saeh SIH, 2023). The application of *good governance* principles desired by the public is in the form of a qualified, informative,

transparent and responsible regional wealth asset management system. Benefits must be able to be distributed equally, the principles of Good Governance must be obeyed and public services become a top priority (Aneta Y, 2024). Management of regionally owned assets requires optimal system performance (PMDN, 2016; Amadi AP, 2023; Aneta Y, 2024) and security controls and system assets (Khalaf M, 2020). Management of regional property is a principle in regional financial management (PMDN, 2016). Local governments have autonomous rights, authorities and obligations to regulate and manage their regions whose purpose is to improve the quality of public services, and encourage community empowerment and participation (Prabowo H, 2019). In the audit report of the Audit Board (BPK) stated that the management of regional property (BMD) became a critical (Firmansyah A, 2020) and urgent (Anisykurlillah, 2020) record.

The basic problems are inaccurate BMD administration, the absence of fixed assets, and unclear asset mutations (Firmansyah A, 2020). Another problem faced by local governments is the lack of optimal regulation and security of regional property (Rahmayadi A, 2023). Regional property is all goods obtained or obtained using the regional budget (APBD) or derived from other legitimate acquisitions (PP Number 27, 2014; Susanto H, 2022; Pattawe A, 2022; Kartini, 2023), including goods obtained from donations/grants or the like, goods obtained as the implementation of contracts/agreements, goods obtained based on court decisions and goods obtained following the provisions of laws and regulations (Firmansyah A, 2020; Mandala, 2023).

Regional property can be a guarantee of development in the region (Mandala, 2023). Utilization of local property such as vehicles, which are optimized by local governments to provide services to the community (Mandala, 2023). Local property is an economic resource owned by local governments that is expected to provide economic and social benefits in the future (Pattawe A, 2022). To prevent misuse of regional property management, it is the main thing to use effectively and efficiently public resources (Aneta Y, 2024).

Accountability for the management of regional property is one of the efforts to realize regional autonomy and good governance (Pattawe A, 2022). The purpose of managing regional property is to attain a adjust between costs, openings and dangers utilizing resource execution administration (Aneta Y, 2024). The administration of goods and/or the the control of utilize of products is anticipated to be able to ensure

territorial property (Rahmayadi, 2023). Regional property has implications for the progress of a region, as a form of resource development and regional development (Sumual, 2017). Regional property administration policy aims to professionally manage state/regional wealth (Jaya HS, 2021) so as to form a climate of great administration, efficient organization and bolster deliberate administration of state propertyproperty (Jaya HS, 2021; Isaac J, 2022). There is a need to guarantee good regional governance processes (Elim I, 2020) and the importance of developing network systems in synergy from stakeholders (Aneta Y, 2024). The function of supervision and control of territorial property carried out by territorial budgetary and resource directors who are subjects of open law (Susanto H, 2022).

It is the responsibility of local governments to guarantee the security of nearby property counting physical, regulatory and lawful security (PMDN, 2016; Kartini, 2023). The lack of skilled human resources and the implications of related legislation that have not been running well are common problems faced by local governments in efforts to initiate security of regional property (Ishak J, 2022). Administrative security guarantees require the administration of regional property which is a type of commitment to make regional property management data available as a control system that complies with utilitarian standards, lawful certainty, openness and straightforwardness, responsibility, effectiveness, and esteem certainty (Kartini 2023).

The regional property administration system aims to safeguard local government assets through a series of consistent and standardized recording, processing and reporting processes (Elim I, 2020). Ensure the availability of relevant information by providing accurate and reliable information (Elim I, 2022). Proof of ownership of regional property is the responsibility of the regional property manager to be stored in an orderly and safe manner (PMDN, 2016).

Research conducted by Kartini (2023) concluded that the security of regional property is influenced by good administration and regulation of regional property. To prevent damage and loss of regional property, continuous efforts need to be made by increasing supervision, maintenance and control and security of regional property (Arnan D, 2023). Local governments as policymakers need to optimize bookkeeping, inventory and reporting systems as a form of accountability for the amount and value of wealth owned by their regions (Atarwaman, 2021).

An extraordinary achievement made by the Palembang City Government for its success in obtaining the Unqualified Fair Opinion (WTP) award for 10 consecutive times from 2010 to 2020. However, the success was not followed by efforts to secure regional property. This was conveyed by the Coordinator of the Corruption Eradication Commission (KPK) Region II, that there are still problems with regional assets in Palembang City. In 500 assets owned by the Palembang City Government, based on the findings of the BPK, approximately 4% of the new ones have proof of ownership in the form of certificates and the majority of assets in the form of land and vacant land (sumsel.idntimes.com, 15/10/2020).

The urgency of this research is that the Palembang City Government to immediately regulate regional-owned goods/assets. As a form of protection for land / land owned by local governments so that they are not arbitrarily claimed by irresponsible parties. Efforts that can be made are to inventory fixed assets and movable assets that are the responsibility of the Palembang City Government. As a form of administrative reform in the management of regional property, BMD inventory and assessment efforts are the trigger for the realization of an accurate BMD database, so that it can be used for budgeting for goods expenditure and/or capital expenditure at state institutions. The latest of this study is that the respondents involved in this study came from 29 regional apparatus organizations consisting of agencies and agencies under the Palembang City Government and by adding variables for regulating regional property. The purpose of this study is to determine the effect of administration, supervision and control of regional property on the security of regional property.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Local Property

The definition of Regional Property is the entire goods obtained or obtained whose financing comes from the Regional Revenue and Expenditure Budget or other legitimate acquisitions (Permendagri Number 19 of 2016),

Security of Local Property

It is the full responsibility of the user of goods, the manager of goods or the power of attorney of the user of goods to ensure the security of regional property under his control. Guarantee of security of regional property in the form of physical security of goods, administrative security and legal security. There is a guarantee of the

sustainability of regional property to be used / utilized optimally. So that attempts at expropriation, expropriation or claims can be avoided. Orderly administration is to store and archive proof of ownership of mandatory regional property which is the responsibility of the regional property manager (Permendagri Number 19 of 2016).

The Effect of Administration on the Security of Regional Property

Orderly administration in the administration of regional property is by taking inventory of regional property, archiving by recording in a bookkeeping system or computerized system to then periodically make reports of regional property (Permendagri Number 19 of 2016). The bookkeeping system (recording) is a systematic administrative process that involves manually recording regional property on the user's list of products, the inventory card of goods, and the list of regional property. The reporting system is a process in the preparation of periodic and periodic reports of goods every semester and every year. According to the explanation, a hypothesis was proposed, namely:

H1 : Administration has a positive effect on securing regional property

The Effect of Supervision on the Security of Local Property

What is meant by supervision of regional property is a continuous process in monitoring efforts, monitoring activities to ensure that there is harmony and conformity in the implementation of laws and regulations. In supervision of regional property security carried out by regional property management officials, actions can be taken that can support the achievement of expected results by predetermined performance (Permendagri Number 19 of 2016). According to the explanation, a hypothesis was proposed, namely:

H2 : Supervision has a positive effect on securing regional property

Control of Local Property

The regulation of regional property referred to in the Minister of Finance Regulation No.109/PMK.06/2009 is all inventory activities, conformance assessment of regional property, result reporting, and field follow-up initiatives. The regulation of regional property aims to ensure the realization of optimal management of regional property management as a form of follow-up to the findings of the BPK. According to the explanation, a hypothesis was proposed, namely:

H3: Regulation has a positive effect on securing local property

RESEARCH METHODS

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020:229). This research is a quantitative analytical research. The subjects of this study were Regional Property Managers totaling 62 respondents from 29 Regional Apparatus Organizations of Palembang City with respondent criteria taken based on duties and functions in basic services. The study was conducted for 4 months in April-July 2021. The sampling technique uses purposive sampling. The source of data is primary data from questionnaires distributed to respondents, which have been tested for validity and reliability. The variables in this study consist of independent variables, namely the administration of regional property, supervision of regional property and control of property property. While the dependent variable is the security of regional property. Data analysis using multiple linear regression. Data processing using SPSS application version 26.

RESULTS OF RESEARCH AND DISCUSSION

In Table 1. it was found that the most respondents were male as many as 40 respondents. The highest age of respondents was at the age of 41-50 years, which was 26 respondents. The highest level of education is Strata 1, which is 30 respondents. Validity tests were carried out for questionnaires distributed to respondents using the *Corrected Item Total Correlation* Technique, including questions about the administration of regional property consisting of 19 question items with the results of r-count values $> r\text{-table}$ (0.250). Questions on the supervision of regional property consisting of 5 question items with r-count values $> r\text{-tables}$ (0.250). Questions about the regulation of regional property consisting of 7 items of r-count questions $> r\text{-table}$ (0.250). Questions about security consisting of 16 items of regional property r-count $> r\text{-table}$ (0.250). So it is concluded that the question / statement on the questionnaire to measure the four variables is declared valid. Followed by a Reliability Test on question items / statements that are declared valid.

In Table 2. It is known that *the value of Crosbach's Alpha* for the question item / statement about the administration of regional property obtained a result of 0.752 $>$ 0.60 then it was declared valid, the question item about the supervision of regional

property obtained a result of $0.762 > 0.60$ then it was declared valid, the question item about the regulation of regional property obtained a result of $0.756 > 0.60$ then it was declared valid and the question item about securing regional property with a value of $0.752 > 0.60$ then it is declared valid.

Table 3. It shows that the average value for regional property administration is 78.2581, the average value of regional property supervision is 21.8065, the average value of regional property control is 29.9839 and the average value of regional property security is 69.4194. Data normality test was carried out using the Kolmogorov Smirnov test obtained results of $0.172 > \alpha = 0.05$ then it was stated that the data was normally distributed.

Table 4. Showing that the tolerant value for regional property administration is $0.608 > 0.10$ and the VIF value is $1.644 < 10$, this result shows that regional property administration does not occur in multicollinearity. The tolerance value for supervision of regional property is 0.596 and the VIF value is 1.679, this result also shows that supervision of regional property does not occur multicollinearity. The same thing happened to the regulation of regional property which was declared not to have multicollinearity with a tolerance value of 0.968 and a VIF value of 1.033.

Furthermore, an autocorrelation test was carried out with a value of 2,120 < 2,309 with a dU value of 1.6918, dW of 2,120 and 4-dU of 2.29, so it was concluded that no autocorrelation occurred. The heteroscedasticity test shows that heteroscedasticity does not occur in the results of scatterplots and is not problematic, so this regression model is feasible to be used to predict the success of regional property security variables.

In Table 5. it can be seen that the administration of regional property has a t-count value of $2.108 >$ a t-table value of 2.001 with a *P-value* of $0.039 < \alpha = 0.05$, then the null hypothesis is rejected, which means that the administration of regional property has a positive influence on efforts to secure regional property. The supervision of regional property has a t-count value of $-1.631 <$ a t-table value of 2.001 with a *P-value* of $0.108 > \alpha = 0.05$, then H_0 failed to be rejected which means that the supervision of regional property does not have a significant effect on the security of regional property. The regulation of regional property has a t-value of $2.679 >$ t-table 2.001 with a *P-value* of $0.026 < \alpha = 0.05$, H_0 is rejected so it can be concluded that the regulation of regional

property has a significant effect on the security of regional property.

Table 6. shows the F-value of the count is $4.826 > F\text{-table}$ with a *P-value* of $0.005 < \alpha=0.05$ which means that efforts to administrate, supervise, and regulate regional property have a significant effect on the security of regional property.

In Table 7, the results of the multiple linear regression equation in this study are as follows:

$$Y = 51.340 + 0.361X_1 - 0.912X_2 + 0.298X_3$$

The regression constant value is 51,340, this proves that the administration, supervision, and control of regional property with constant conditions or $X = 0$. Then the security of regional property at a value of 51,340. The variable of regional property administration with a regression coefficient of 0.361 shows that regional property administration has a positive effect on the success of securing regional property, this shows the assumption that if the administrative variable is improved, it will increase the success of securing regional property by 0.361.

The variable of supervision of regional property with the result of the regression coefficient of -0.912 shows that the variable of supervision of regional property harms the success of securing regional property. This means that if the supervisory variable is increased, it will reduce the file of security of the regional property by 0.912. The value of the regression coefficient of regulating regional property is 0.298, indicating that the variable of regional property control has a positive effect on the success of securing regional property. If the variable of regulating regional property is increased, it will increase the success of securing regional property by 0.298.

Table 8. shows that the *Adjusted R-square* result is 0.23.9 or 23.9%. This means that efforts to administrate, supervise, and regulate regional property have a positive influence on the security of regional property.

The results of the analysis test found that administration, supervision, and control affect the security of regional property. This result is in line with Ishak's research (2022) and Sumual AC's (2017) research that the management and supervision and management of regional property affect the security of regional-owned assets. Local governments by Government Accounting Standards Number 71 of 2010 must make detailed financial statements on the value of regional wealth assets, especially regional fixed assets (Witriyani, 2023). According to the Law on Regional Government, it is

stated that local governments have autonomous rights, authorities, and obligations to regulate and manage their government affairs and their regional interests (Agustina R, 2021). The autonomy authority provides opportunities for local governments to advance their regions by utilizing natural and human resources that are more measurable (Agustina R, 2021; Goddess M, 2022). In the accountability report on the implementation of the regional budget (APBD), local governments accountably convey in detail the presentation and recognition of the value of regional assets (Witriyani, 2023).

According to Ishak (2022), the orderly and good implementation of regional-owned asset administration can produce an accurate and reliable database. There is a match between the reported asset value and actual data in the field. Supervision is a management control activity by setting supervisory standards/indicators, measuring work results, comparing work results with predetermined standards, and finally taking corrective actions (Engkus, 2019). Supervision of local property is carried out based on laws and regulations which are useful as indicators of compliance assessment and compliance with facts (Ishak J, 2022). The purpose of supervision of regional property is to prevent and correct errors, irregularities, discrepancies in the management of regional property and so that the implementation of regional property management can be efficient and successful in accordance with planning (Susanto H, 2022). The supervision in question is in accordance with article 43 paragraph 2 of Law No. 1 of 2004 concerning State Treasury that the Head of the Regional Financial Management Work Unit (Satker) is by policies set by local governments (Susanto H, 2022).

The implementation of public policy is intended as the implementation of a process that ensures harmony between planning and implementation in the community (Arnan D, 2023). The management of local property requires public policy. Local property is closely related to the wealth and ownership of local governments. Therefore, regional property requires administration, supervision and control to ensure sustainability and security as part of the assets that must be maintained (Arnan D, 2023). Administration and control of regional property is carried out by taking inventory of regional property scattered throughout the regional apparatus organization (Arnan D, 2023). For efficiency and effectiveness, the administration of regional property must be managed properly with supervisory instruments by related parties in the government so

that there is a guarantee of security, transparency, and accountability (Arnan D, 2023). In managing regionally owned wealth, the application of systems and knowledge from regional property management staff must continue to improve (Huang, 2021).

Human resources need to continue to be improved because a government institution cannot run on autopilot (Musdalifah, 2021). The implementation of regional property management by local governments requires clarity on the objectives and basic dimensions of the policy (Saeh AIH, 2023). It is necessary to compile a bureaucratic structure for the management of regional property in the form of standard operating procedures (SOPs), which are used as guidelines for the alignment of steps and actions of each work unit (Saeh AIH, 2023).

The security of regional property referred to in Article 297 of the regional regulation on the management of regional property includes security of land, buildings, official vehicles, and official houses (Firman, 2022). The security of regional property is intended to create control over fixed assets, local government actions for the control and management of regional property in the form of administrative management, physical security and legal security (Witriyani 2023).

CONCLUSION AND ADVICE

Based on the results and discussions, it can be concluded that the administration and regulation of regional property partially has a significant effect on the security of regional property. Partial supervision of local property does not significantly affect the security of regional property. Simultaneously, the administration, supervision and control of goods have a positive and significant effect on the security of regional property. It is recommended to conduct further research on the utilization of regional property as an addition to regional income.

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TABLES AND FIGURES

Table 1. Characteristics of Respondents

Variable	N (62)	%
Gender		
-Man	40	64.52
-Woman	22	35.48
Age (years)		
- 21-30	8	12.90
- 31-40	23	37.10
- 41-51	26	41.94
- >50	5	8.06
Education Level		
- High School/equivalent	1	1.61
- Diploma III	10	16.13
- Strata 1	30	48.39
- Strata 2	17	27.42
- Strata 3	4	6.45

Table 2. Results of Variable Reliability Test of Administration, Supervision, Control and Security of Regional Property of Palembang City

Variable	Cronbach's Alpha	N of items	Result
Administration	0.752	19	Valid
Supervision	0.762	5	Valid
Control	0.756	7	Valid
Security	0.752	16	Valid

Source : Primary Data in 2021

Table 3. Description of Research Variables

Variable (Regional Property)	N	Min	Max	Mean	SD
Administration		75.00	85.00	78.2581	2.67309
Supervision	62	19.00	25.00	21.8065	1.32861
Control		27.00	34.00	29.9839	1.75080
Security		62.00	79.00	69.4194	4.64316

Source : Primary Data in 2021

Table 4. The Relationship between Administration, Supervision and Control Local Property (Multicolonicity Test)

Variable	Unstandardized Coefficients		Standardized Coefficients	t	P-value	Collinearity Statistics	
	B	Std	Beta			Tolerance	VIF
Administration	0.361	0.171	0.341	2.108	0.039	0.608	1.644
Supervision	- 0.912	0.559	-0.267	-1.631	0.108	0.596	1.679
Control	0.298	0.138	0.387	2.679	0.026	0.968	1.033
Constant	51.340	16.548		3.102	0.003		

Source : Primary Data in 2021

Table 5. Influence of Administration, Supervision and Control Against the Security of Regional Property (t-Test)

Variable	Unstandardized Coefficients		Standardized Coefficients	t	P-value
	B	Std	Beta		
Administration	0.361	0.171	0.341	2.108	0.039
Supervision	- 0.912	0.559	-0.267	-1.631	0.108
Control	0.298	0.138	0.387	2.679	0.026
Constant	51.340	16.548		3.102	0.003

Source : Primary Data in 2021

Table 6. Influence of Administration, Supervision and Control Against the Security of Regional Property (F-Test Anova)

Type	Sum of Squares	Df	Mean Square	F	P-value
Regression	314.014	3	138.005	4.826	0.005
Residue	1206.905	58	220.809		
Total	1320.919	61			

Source : Primary Data in 2021

Table 7. The Relationship between Administration, Supervision and Control Local Property (Multiple Linear Regression Analysis)

Variable	Unstandardized Coefficients		Standardized Coefficients	t	P-value
	B	Std	Beta		
Administration	0.361	0.171	0.341	2.108	0.039
Supervision	- 0.912	0.559	-0.267	-1.631	0.108
Control	0.298	0.138	0.387	2.679	0.026
Constant	51.340	16.548		3.102	0.003

Source : Primary Data in 2021

Table 8 Effects of Administration, Supervision and Control Local Property (Coefficient of Determination Test)

Type	R	R Square	Adjusted R Square	Std
1	0.498a	0.28,6	0.23,9	4.562

Source : Primary Data in 2021