

ANALYSIS OF IMPLEMENTATION OF REGIONAL PROPERTY MANAGEMENT IN INCREASING REGIONAL ORIGINAL INCOME IN NORTH GORONTALO DISTRICT

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ABSTRACT

The research objectives are: (1) Knowing and analyzing the management of BMD in increasing PAD. (2) Knowing and analyzing the factors that determine the management of BMD in increasing PAD.

This study uses a qualitative descriptive approach, which is to examine, analyze and describe the data. The number of informants in this study was 9 people.

Research Results: Management of BMD: (a) Planning; The regional government RKBMD is determined by the Property Manager (b) Utilization; utilization cooperation has not been carried out; (c) Administration; in general it has been done but there are still unclear origins of BMD goods (d) Control; it has been done but there are still findings from the BPK regarding some missing items. Conclusion: (1) The regional government has carried out BMD management, although there are still shortcomings, this can be seen in the BPK recommendations. (2) The most prominent determining factors in the management of BMD are, government policies, human resources, and the budget will be overcome if the policies that regulate it are strong and can be implemented.

Suggestions: (1) In order to optimize PAD revenue, it is recommended to use BMD through rental and KSO, daily or hourly rental, and KSO with BUMdes for the management of tourist attractions; (2) It is deemed necessary to conduct an inventory of BMD every year, to find out the existence of the BMD.

Keywords :Management, Regional Property, PAD

INTRODUCTION

In the context of the form of the state, although the Indonesian people chose the form of a unitary state, there is a mechanism that allows the growth and development of diversity between regions throughout the country. Natural and cultural wealth between regions should not be uniformed within the structure of the Unitary State of the Republic of Indonesia. In other words, the form of the Unitary State of the Republic of Indonesia is carried out with the guarantee of the widest possible autonomy for the regions

to develop according to the potential and wealth of each, of course with encouragement, support, and assistance provided by the central government [10].

The delegation of autonomous authority is basically a signal that reflects the soul, spirit, and enlightenment so that it is more capable of spurring the improvement of various forms of public services more independently, in the sense that it is in accordance with the demands and aspirations of the community [20]. Localgovernment(Province/Regency/City) is the determinant in regional

development. In the implementation of regional autonomy related to the implications of the BMD policy, the regional government has an important role in managing the BMD. In this case, the North Gorontalo Regency Financial Agency is an SKPD mandated by law to be responsible for managing BMD.

The realization of PAD revenue for North Gorontalo Regency in 2020 can be seen as follows:

Tabel 1. *Realization of PAD Kab. Gorut Fiscal Year 2020*

| No | Locally-generated revenue | Amount (Rp) |
|----|-----------------------------------------------|--------------------------|
| 1 | Local Tax Revenue | 8.258.698.366,65 |
| 2 | Regional Retribution Results | 5.293.287.328,17 |
| 3 | Segregated Regional Wealth Management Results | 3.100.000.000,00 |
| 4 | Other Legitimate Regional Original Income | 12.018.921.765,60 |
| | Total | 28.670.907.460,42 |

Source: BK North Gorontalo Regency (reprocessed)

Based on the table above. it can be seen that the largest revenue is Regional Tax, thus it is hoped that the optimization of BMD management can contribute to PAD revenue every year. In the context of optimizing BMD management in North Gorontalo Regency, the following BMD is presented which has the potential to increase PAD.

Tabel 2. *BMD Kab. Gorut which has the potential to increase levies on the use of regional wealth*

| No | Name BMD | Value (Rp) |
|----|----------|------------|
|----|----------|------------|

| | | |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| 1 | Building / Building : The building belongs to the North Gorontalo district government | 5,215,283,687.00 |
| 2 | Equipment and Machinery: 1 Purchase : a. Wheel Excavator + Attachment b. Asphalt equipment lainnya (dst) 2 Hiba : a. excavator lainnya (dst) b. Bulldozer c. Bulldozer d. Backhoe Loader | 1,216,140,000.00 15,675,000.00 631,612,924.00 1,860,079,694.00 2,339,370,000.00 1,305,700,000.00 |
| | Amount | 11,352,046,305.00 |

Source: BK Kab. North Gorontalo Year 2020 (reprocessed)

The initial observations made by the researcher turned out that the North Gorontalo Regency Government has not yet had regional regulations related to the use of BMD: Lease, Borrow and Use, Utilization Cooperation, namely Build-Operate-Transfer (BOT), Build Handover or Build-Operate Transfer (BOT). Transfer-Operate (BTO), Build-Transfer (BT) and Joint Operation (KSO).

In North Gorontalo Regency, with the existing BMD condition, the most suitable use is Lease and Joint Operation. However, in this study, researchers focus on the management of related goods: planning, utilization, administration and control. One of the uses that the researcher

proposes is optimization of BMD rental, for this reason it is necessary to prepare a Regional Regulation related to this, to increase the acceptance of user fees for BMD.

In North Gorontalo Regency, user fees for BMD are managed by the General Section and the Public Works Department. The management of retribution by the General Section includes: (a) Charges for building use services; (b) Charges for the use of lodging rooms/rooms; (c) Retribution for the service of using the tent; (d) Retribution for seat use services; (e) Retribution for land use services. The management of user fees by the Public Works Department includes: equipment rental (heavy equipment).

Definition of Administration

Administration is all a series of implementation processes of a policy that has been decided and its implementation is basically carried out by two or more people to achieve the goals they have determined [8]. Administration is a series of regulatory activities for the main or main work carried out by a group of people who work together to achieve predetermined goals [13].

Administration is a series of activities with a group of people systematically in order to carry out the wheels of an organizational effort or mission so that it can be carried out according to a plan, organized, moved, controlled, and supervised so that predetermined goals are achieved [7]. Administrative activities will basically be more effective if they are supported by good management.

There are several things related to the definition of administration, namely: 1) Groups of people (humans), namely the gathering of two or more people in an organization, whether large or small organizations, military or civil organizations, and public or private organizations. 2) Activities, namely a

collection of activities that must be done either individually but still related to activities carried out by other people, or together to achieve the goals to be achieved. 3) Cooperation, namely between individuals in groups to complete a job because the work cannot be completed / completed alone. 4) Goals, namely everything that a group of people wants to achieve and is usually a collective need that cannot be achieved by working alone. 5) Efficiency, which is the best ratio between input and output [13].

Definition of Public Administration

The public is a number of people who have the same mindset, expectations, attitudes, and actions that are good and right according to the values and norms they have. Population is a group of people who only live in a certain area [12].

Public are (1) People (people); (2) The general body or totality of members of the community, nation, or society (all members of a communication, nation or society); (3) A non-caontiguous and transitory mass-individuals with a common or general interest [13].

Public administration is a group effort in cooperating with a state organization related to the legislative, executive, and judicial branches so that it is inseparable from a political process related to the private sector in providing services to the public [13].

Definition of Regional Property

In general, it can be said that assets are goods or goods that contain economic value, commercial value and exchange value owned by a business entity, agency or individual. This definition essentially applies also to assets controlled or owned by the state or region in accordance with the requirements stipulated in the law [9].

Assets can be divided into two categories: 1) Asset :Thingwich belongs to a company or person, and wich has a value. Or anything having commercial or

exchange value that is owned by a business, institution, or individual. This definition is taken from the Dictionary of Finance and Investment Terms by John Downes and Jordan Elliot Goodman. Or something of value based on the Dictionary of Real Estate Terms. Examples are land, houses, cars, furniture, etc. 2. Asset value : value of a company accumulated by adding together all its assets. This definition is taken from the English Law Dictionary published by Patter Collin Publishing. The definition of assets basically also applies to assets controlled or owned by the state/region based on certain conditions [9]

Assets are strategic assets for local governments. Assets or assets are resources or can be called wealth that exists in business entities that can be clearly measured in units of money and the ordering system is based on how liquid the changes are when converted into cash units.

BMD Management Concept

There are several cycles in managing BMN and BMD, namely: a) needs planning and budgeting; b) procurement; c) use; d) utilization; e) security and maintenance; f) assessment; g) deletion; h). transfer, i) administration, j) guidance, control and supervision.

The State Treasury has given rise to new optimism that best practices in the arrangement and management of state assets are proportional and modern by prioritizing good governance on the one hand [2].

By planning for BMD needs, local governments can avoid having BMDs that are not in accordance with their needs, thus being able to focus more on improving the quality of services provided to the public. In addition to needs planning factors, BMD security and maintenance factors will be considered by local governments. By securing and

maintaining BMD, local governments can maintain ownership and can receive economic benefits from BMD in the context of the regional government's efforts to provide services to the community. No less important factor in the management of local government BMD is the data information system. With an adequate local government BMD data information system, the government can easily and quickly obtain data related to BMD when needed[14].

Concept Analysis

Analysis is: An investigation of an event (action) to find out the actual situation (cause) where the decomposition of a subject or various parts to obtain a proper understanding and understanding of the overall meaning [22].

Analysis is an activity to look for patterns, or ways of thinking related to systematic testing of something to determine the parts, the relationship between the parts, and their relationship to the whole [11]. Analysis is an attempt to break down a problem into parts. So, the arrangement looks clear and then the meaning can be captured or the problem is understood [3]. Systematic analysis is collecting, evaluating and organizing information about jobs [1].

The Concept of Regional Original Income (PAD)

PAD is revenue obtained from sources within its own territory, collected based on regional regulations in accordance with applicable laws and regulations. PAD as a source of regional revenue itself needs to be continuously increased in order to be able to bear part of the burden of spending needed for the administration of government and development activities which are increasing every year so that broad, real and responsible regional autonomy can be implemented.

PAD is regional revenue sourced from regional taxes, regional retribution proceeds, separated regional wealth management results, and other legitimate regional original income, which aims to provide graduation for regions in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralization. [6]

Regional original income, namely regional financial sources extracted from the region concerned, consisting of regional tax proceeds, regional retribution, separated regional wealth management and other legitimate regional original income [21].

RESEARCH METHOD

The approach used in this research is a qualitative descriptive approach, which is to examine, then analyze and then describe. Qualitative descriptive research method is a method used by researchers to find knowledge or theory of research at a certain time. The method applied in this study is a qualitative descriptive method [5].

To obtain the data needed in this study, the authors conducted a study in North Gorontalo Regency. This research was conducted for 2 (two) months, namely: October to January 2022.

In this study the authors use two sources of data and secondary data.

In this study the authors used two data sources, namely :

The data collection techniques used in this study are: Observation, interviews, documentation.

Activities in analyzing qualitative data, namely: data reduction, data models (data presentation), conclusions [11]

Examination of the validity of the data is basically, in addition to being used to refute the allegations against qualitative research that says it is unscientific, it is also an inseparable element of the body of knowledge of qualitative research. [4].

In this study, the credibility test is used, namely triangulation, triangulation in credibility testing is defined as checking data from various sources at various times. Thus there is triangulation of sources, triangulation of data collection techniques, and time[11].

RESEARCH RESULT

Management of regional property in increasing PAD

a. Needs planning

The process of planning for BMD needs can be seen from the results of interviews with informants as follows:

“BMD needs planning consists of: BMD procurement planning; BMD maintenance planning; BMD utilization planning; BMD transfer planning; and planning for the abolition of BMD, sorry if I observe the title of your research, it actually focuses more on planning the use of BMD associated with PAD receipts in this case the Retribution for the Use of Regional Wealth" (interview with BMD Administration Officer on December 1, 2021).

From the results of the interviews above, it can be seen that the planning for goods requirements is only prepared for a period of 1 (one) fiscal year by the SKPD and then proposed to the regional government through the BK, consisting of: BMD procurement planning; BMD maintenance planning; BMD utilization planning; BMD transfer planning; and planning for the elimination of BMD.

b. Utilization Planning

The planning process for the use of BMD (tourist facilities) can be seen from the results of the interviews as follows :

"There are plans for BMD in tourist attractions for Joint Operations (KSO) with third parties in this case BUMDes, but so far this has not been implemented and the planning for the

use of BMD has been submitted to the relevant SKPD (interview with BMD Manager on 7 Dec 2021).

From the results of the interviews above, it can be seen that local governments have a desire to optimally utilize BMD, especially those in tourist attractions through KSO in this case work with BUMDes. However, because the growth of visitors every month is not so good, for the time being, the management of BMND in tourist areas is left to the relevant SKPD.

The planning process for the use of BMD (heavy equipment) can be seen from the results of interviews with informants as follows :

“At the Department of Public Works for heavy equipment, the purchase process is only Wheel Excavator + Attachment for Rp. 1,216,140,000.- procurement in 2009, and asphalt equipment for Rp. 15,675,000.- 2014 procurement, utilization to serve local government activities, this heavy equipment is not commercialized let alone rented in the long term because the local government needs it, especially since our area is prone to landslides (interview with BMD User on 7 December 2021).

“At the Department of Food Crops, Horticulture and Plantation we have heavy equipment, namely the Bobcat Excavator Type E45 for Rp. 631,612,924.- grant from the Directorate of Agricultural Equipment, Directorate General of PSP, Ministry of Agriculture in 2018, used only for official purposes, not yet commercialized” (interview with BMD User on 7 December 2021).

“The Department of Environment has 2 heavy equipment, namely the Caterpillar Bulldozer Type D5K XL for Rp. 1,860,079,694.- and Type D5K LGP for Rp. 2,339,370,000.- this tool Hiba of the Directorate General of Human Settlements, Ministry of

Public Works and Public Relations has not been rented out or commercialized” (interview with BMD User on 7 December 2021).

“At the Marine and Fisheries Service, we only have 1 unit of heavy equipment, namely a grant from the Director General of Aquaculture: Komatsu PC-130F-7 Backhoe Loader for Rp. 1.305.700.000.-, not commercialized or rented out (interview with BMD User on 7 December 2021).

From the results of the interview above, it can be seen that there are several heavy equipment owned by the local government, both procured by purchase or by grant, these heavy equipment have not been commercialized. However, it has the potential to be commercialized, of course, through discussions with other related parties.

c. Administration;

The results of interviews with informants related to BMD administration are as follows :

"Every year we always do the bookkeeping, not because of demands but it is necessary so that we know the list of assets we have with the codification (Interview with the goods manager on December 9, 2021).

From the results of the interviews with the informants above, it can be seen that the bookkeeping process is carried out by the BMD manager every year. However, the fact that every year there are BPK findings related to BMD administration.

For 2021, according to the results of the 2020 audit by BPK, it is recommended to the Head of the Financial Agency to instruct the Head of the Assets Division to complete the information in SIMDA BMD and carry out an inventory of fixed assets.

"In the administration of BMD, we use the Goods Inventory Card (KIB) which contains the classification and

codification of regional property. KIB consists of 6 types, namely KIB A for land records, KIB B for machinery and equipment, KIB C for buildings and structures, KIB D for roads, irrigation and networks, KIB E for other fixed assets such as assets in the form of culture/art, animals and plants and KIB F for construction in progress” (Interview with Head of Assets 1 December 2021).

From the results of the interviews with the informants above, it can be seen that the bookkeeping process is carried out by the BMD manager every year. However, the fact that every year there are BPK findings related to BMD administration.

For 2021, according to the results of the 2020 audit by the BPK, it is recommended to the Head of the Financial Agency to instruct the Head of the Assets Division to complete the information in SIMDA-BMD and carry out an inventory of fixed assets.

In the management and accountability of regional property, a system called the Regional Management Information System for Regional Property or SIMDA-BMD has been created. Every Goods Manager must be able to manage SIMDA-BMD properly. The regional management information system application is an integrated computer application program that can assist local government administration processes. SIMDA-BMD is one of the efforts in order to meet the information needs quickly, accurately, completely, accurately, and integratedly, to support the process of government administration, public service, and facilitate public participation and dialogue in policy formulation. The existence of SIMDA-BMD makes everything integrated and inventory reports through SIMDA-BMD can be directly seen by BK.

d. Control

The results of interviews with informants related to BMD control can be seen as follows :

”In terms of supervision and control that is monitoring and controlling the management of BMD, it is the task of the Head of SKPD. We will do it for investigative supervision and control. So if there are findings in the report, we will investigate and analyze why a finding occurred” (Interview with BMD users on December 10, 2021).

From the results of the interview with the informant above, it is implied that the control in terms of the use of BMD is carried out directly by the Head of SKPD as the User of BMD, assisted by the Property User Administration Officer, User Property Manager, and Assistant User Property Manager.

Regional Original Revenue (PAD) of North Gorontalo Regency

a. Local tax

Pajak Daerah, yang selanjutnya disebut Pajak, adalah kontribusi wajib kepada Areas owed by private individuals or entities that are coercive in nature based on the law, without getting direct compensation and are used for regional needs for the greatest prosperity of the people[21].

b. Regional Retribution

Regional levies, hereinafter levies, are regional levies as payment for services or the granting of certain permits specifically provided and/or granted by the regional government for the benefit of individuals or entities[21].

Types of Regional Taxes in the form of levy objects are: 1) General services; 2) Business services; 3) Certain Permissions [21].

c. Results of Separated Regional Wealth Management

Regional Assets are all goods purchased or obtained at the expense of

the Regional Revenue and Expenditure Budget or other legal acquisitions according to applicable laws and regulations.

The result of Separated Regional Wealth Management is PAD originating from profit sharing on Regional Government Equity Participation.

d. Other Legitimate PAD

Regional Original Revenue is the right of the regional government which is recognized as an addition to the value of net assets obtained from Regional Taxes, Regional Levies, Separated Regional Assets Management Results and Other Legitimate Regional Original Income [20].

Determining Factors in the Management of Regional Property

a. Government Policy (central and local)

Regarding central and local government policies in terms of BMD management, the results of interviews with informants are as follows :

"For policies, for example Permendagri Number 19 of 2016 is very helpful in terms of BMD management, and this is followed up with a Regional Regulation on BMD Management, and more policies on the use of SIMDA-BMD mediated by BPKP Gorontalo Province" (Interview with Head of Assets on 1 December 2021).

From the results of the interviews with the informants above, it can be seen that the management of BMD requires policies as a foothold or basis for managers, BMD administration officials, management of goods managers, assistants for managing goods and users of goods in BMD management.

b. Supporting facilities and infrastructure

Regarding supporting facilities and infrastructure in terms of BMD management, the results of interviews with informants are as follows :

"Facilities and infrastructure are provided by each SKPD, for BK we use a separate server for SIMDA-BMD not integrated with SIMDA-Finance. We also have the room alone, in the procurement of facilities and infrastructure related to SIMDA-BMD, the local government has budgeted according to needs" (Interview with Head of Assets, 1 Dec 2021).

From the results of interviews with the informants above, it can be seen that SIMDA-BMD facilities and infrastructure are very decisive in the management of BMD, and for BK and SKPD there are no problems related to SIMDA-BMD supporting facilities and infrastructure.

c. Human Resources (manager)

Regarding human resources (managers) in terms of BMD management, the results of interviews with informants are as follows :

"In order to increase the capacity of goods managers every year there is a special technical guidance for us managers of goods in SKPD, this is intended to equalize perceptions for goods managers so that BMD management is in accordance with applicable regulations" (interview with User Property Manager on December 10, 2021).

From the results of interviews with the informants above, it can be seen that Human Resources are very decisive in the management of BMD, for that the local government annually conducts technical guidance for goods managers.

d. Operating Budget.

Regarding the operational budget in BMD management, the results of interviews with informants are as follows :

"Speaking of the operational budget for the management of goods, it is sufficient, including the honorarium for the management and

management of BMD and the provision of government advice and infrastructure in this case not limiting" (Interview with Head of Assets Division on December 1, 2021).

From the results of interviews with the informants above, it can be seen that the regional government's operational budget is very supportive of this, as evidenced by the existence of budgeting related to honorary fees for BMD management and management..

DISCUSSION OF RESEARCH RESULTS

Management of regional property in increasing PAD in North Gorontalo Regency

a. Planning;

BMD Needs Planning is part of BMD Management as regulated in the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for BMD Management. Furthermore, the regulation states that requirements planning is an activity to formulate details of BMD needs to link past procurement of goods with current conditions as a basis for taking future actions [16].

b. Utilization;

Use is an activity carried out by a Property User in managing and administering regional property in accordance with the duties and functions of the SKPD concerned.

Utilization is the utilization of regional property that is not used in accordance with the main tasks and functions of the Regional Apparatus Work Unit (SKPD) in the form of rent, borrow and use, use together, build for handover and build for handover without changing ownership status [16]. From this understanding, it can be seen and understood that the utilization of BMD includes several things, namely: (a)

Utilization of regional property; (b) Regional property that is used is not used to carry out the SKPD's main tasks and functions; (c) The forms of utilization of regional property are rental, borrow-use, utilization cooperation, build-to-handover, and build-up to hand-over; (d) Utilization of regional property may not change ownership status. The purpose of utilizing regional property is to optimize the use of regional property in order to encourage an increase in regional revenues, reduce the burden of the APBD, especially in the field of maintenance and increase people's income.[15].

The pattern of utilization can be with a rental pattern and a joint operation pattern, for now things that might be done are rent per day or hour for heavy equipment in the Public Works and Spatial Planning Office, the Food Crops Service, Horticulture and Plantations, the Environment Service and the Marine Service and Fisheries [18]. Meanwhile, for BMD in tourist attractions, KSO can be carried out, the places of interest are: Monano Beach in Monano District, Orchid Beach in Angrek District, Mohinggito Island, Tomilito District, Minanga Beach Tourism Object Atinggola District, Saronde Island.

c. Administration;

Administration is a series of activities that include bookkeeping, inventory and reporting of regional property in accordance with applicable regulations [16]. Administration produces documents that are used as evidence to record transactions in the accounting process including all documents, namely all goods purchased or obtained at the expense of the Regional Budget or originating from other legitimate acquisitions, which are in the control of the Proxy of the Property User / Property User and are under the management of the Property Manager. . The results of this administration can later

be used in the context of preparing the regional government balance sheet every year and also securing the administration of regional property.

Inventory is very important because the BK will collect all semester and annual reports from all SKPD as material for the preparation of the Regional Government Balance. If there are still errors in the inventory report, it will also have an impact on the Regional Government Balance which is not optimal.

d. Control.

Supervision and control of the implementation of the use of regional property is carried out in accordance with the provisions of the legislation [19].

It can be said that the supervision of BMD in North Gorontalo Regency is still not sufficient, this is evident from the BPK recommendation that there are several missing BMDs to be recommended to the Regional Secretary to take measurable steps.

Optimization of Regional Original Revenue (PAD) of North Gorontalo Regency

a. Efforts to Increase Local Taxes

Efforts that can be made to increase local taxes can be done with intensification and extensification. Efforts to intensify by improving the quality of service to taxpayers, compiling an information system and local tax management procedures. This method is carried out by improving the quality of services continuously and continuously, socializing to taxpayers. Meanwhile, the extensification method is to explore sources of regional income, especially local taxes.

b. Efforts to Increase Regional Levies

Efforts that can be made to increase regional levies are the same as efforts to increase local taxes, namely by intensification and extensification. Efforts

to intensify by improving the quality of service for levies mandatory, compiling information systems and procedures for managing regional retributions. This method is carried out by improving the quality of service continuously and continuously, socializing the mandatory retribution. Meanwhile, the extensification method is to explore sources of regional income, especially regional revenue.

c. Efforts to Improve Results of Separated Regional Wealth Management

In order to improve the results of the management of separated regional wealth, there must be an increase in investment. For this, the approval of the North Gorontalo Regency DPRD is needed.

d. Efforts to Increase Other Legitimate PAD

Efforts to increase other legitimate PAD are carried out by increasing demand deposits by improving cashflow, deposit interest can be done by maximizing SPD by going through strict verification, optimally accepting efforts from TGR by way of if it has not been completed, it will be immediately processed legally for those who have more than 2 years, revenue from BLU SPAM can be increased by expanding the pipeline and expanding connections to customers.

Factors that determine the management of regional property

a. Government Policy (central and regional);

Central and local government policies are very decisive in the management of BMD. Local governments in formulating policies for managing goods must be guided by the policies of the central government. Regarding BPK's findings on BMD management as an example of how complicated BMD management is.

b. Supporting facilities and infrastructure;

In managing MBD requires adequate facilities and infrastructure, every local

government has implemented SIMDA for goods. However, even that does not guarantee better BMD management, this depends on the initial BMD data collection.

c. Human Resources (manager)

HR (manager) also determines the results of BMD management. The SIMDA application is useful if the HR assigned to manage or the SIMDA operator must have sufficient knowledge regarding the management of BMD and the SIMDA Goods application.

d. Operating Budget;

The operational budget determines the management of BMD, because the procurement of proper facilities and infrastructure in the context of BMD management requires a large enough budget. The North Gorontalo Regency Government has committed not to limit the amount of the budget in the context of better BMD management, although so far the results are still far from expectations, this is evidenced by There are several BPK 2020 instructions to local governments related to improving asset management.

CONCLUSION

Based on the description, analysis and discussion of the research results, the researchers can conclude :

1. The local government of North Gorontalo Regency has carried out BMD management, although there are still shortcomings. This deficiency is seen in BPK's recommendations every year on BMD problems, thus BMD management is still considered not optimal in order to increase local revenue in North Gorontalo Regency.
2. The most prominent determining factors in the management of BMD are government policies (central and regional). This means that the supporting facilities and infrastructure,

Human Resources (managers), and the Operational Budget will be overcome if the policies that regulate it are strong and can be implemented.

Suggestion

Based on the results of the discussion and conclusions that have been stated previously, the researchers provide the following suggestions :

1. In the context of optimizing PAD revenue in North Gorontalo Regency, it is recommended to use BMD through Lease and Operational Cooperation (KSO), Rent per day or hourly for heavy equipment in the Department of Public Works and Spatial Planning, Department of Food Crops, Horticulture and Plantations, Environmental Service Life and Marine and Fisheries Service. And KSO with Village-Owned Enterprises (BUMdes) for the management of tourist attractions such as: Monano Beach, Orchid Beach, Mohinggito Island, Minanga Beach Tourism Object, Saronde Island [19].
2. It is deemed necessary to conduct an inventory of BMD / fixed assets every year, to find out the existence of the BMD. If there is an indication that the TGR will be resolved immediately, KPA, PPTK, and the Expenditure Treasurer in the SKPD will be more responsible in handling BMD.

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