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## **Local asset management: Overview of policy implementation. Study at the Bandung District Health Office**

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**Abstract.** The purpose of this research is to find out and describe in detail how the Local Asset Management policy is implemented at the Bandung District Health Office. The research method used is a descriptive qualitative method with a case study approach. Data collection techniques are carried out by interviewing, observing, and recording documents related to local asset management. The data obtained are then analyzed qualitatively by examining all data that has been collected with policy implementation indicators, namely policy standards and targets, resources, communication between implementing agencies, characteristics of the implementing agency, social, economic, and political environment, and the attitudes of the implementers or dispositions. The results showed that the implementation of local asset management policies at the Bandung District Health Office had been running but was not optimal. There are several problems such as the lack of fulfillment of the required Local Asset even though the planning and budgeting activities have been carried out, the attitude of former Health Service employees who are not supportive because they do not return the assets used during their tenure, there is the local asset that does not have proof of ownership, storage warehouse which is less orderly because improper goods are not destroyed, incomplete inventory and ineffective procedures for eliminating local asset. This issue arises because the goods organizational management, as the policy's implementer, lacks the necessary human resources and attitudes.

**Keywords.** Local Asset Management; Policy Implementation; Bandung District; Local Government; Government-Owned Property

### **Introduction**

Local asset management which is carried out professionally is a form of realizing good governance [1] is a demand that must be carried out by every local government by referring to applicable regulations, as a form of modernization of government [2]. To achieve good governance in Indonesia, the principles of good governance should be upheld in various important government institutions [3]. So the right instrument is needed to manage regional assets in a professional, transparent, accountable, efficient and effective manner starting from planning, management, utilization, and monitoring [4] [5] [6].

Currently, the government is aggressively pursuing an orderly, accountable and transparent local asset management [7]. The categories in the management of assets belonging to the region are in the form of land, buildings, or infrastructure. Asset management is part of regional government activity with the scope of strategic decision making and the sustainability

of the management of an asset [8]. The value of government-owned assets has many aspects that are often conflicting [9] [10]. Among others, the efficiency of finance and wealth management [11], as well as the purpose of service delivery [12].

Facilities and infrastructure are local government assets that are an important element in government administration and services to the community (Jolicoeur & Barrett, 2005). Asset or local asset is one of the pillars of revenue generation for local governments. Therefore, local governments need to manage local assets effectively and efficiently [13] [14]. In literature research on asset management is only based on the central government [15] [16].

One of the goals regarding local asset management which is carried out by all Regional Work Units is to be well coordinated in carrying out local asset management and pay attention to the established standardization [17]. This study was conducted at the Bandung Regency Health Office as the Regional Work Unit which also carried out local asset management. The Health Office is a service to the Bandung Regency Government which is led by a Head of Service who is under and is accountable to the Regional Head in this case responsible to the Regent through the Regional Secretary.

In local asset management, local governments use various aspects of consideration [18] and create transparency in regional management policies, so local governments need to have a legal basis in the form of regional regulations as a legal basis in regulating local asset management. There are still many problems related to communication, where there are still differences in the data collection on the status of Local Asset, which is recorded differently from those in the Regional Management Information System. This indicates that there is still a lack of communication between the components involved in local asset management. Then, in terms of resource factors in the implementation of local asset management policies at the Bandung District Health Office, it is still inadequate both regarding the needs for human resources, budget, equipment, as well as information resources and authority.

This study does not discuss the number of regional assets owned by the Bandung Regency. Conceptually, this research emphasizes how to optimize regional asset management in a sustainable manner, which is supported by organization and governance, as well as how to implement government policies for local asset management at the Bandung District Health Office.

### **Literature Review**

Local government, through the local work units as implementers and users of local assets, is mandated to be able to properly manage local assets [19]. Local asset management including planning needs and budgeting, Procurement, Use, Utilization, Security and Maintenance, Assessment, Transfer, Destruction, Deletion, Administration, Development, supervision, and control [20], local asset management in Device Work Units Regions that use the regional public service agency financial pattern, compensation, and sanctions. The government needs to use strategic steps to carry out supervision [21] [22], but this does not affect the financial performance of local governments (Giglio et al., 2018). Providing public services is indeed diverse, both in terms of target areas and infrastructure and even for interests, thus forcing the government to use its authority to determine what to do in managing public assets [23].

Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Local Asset Management and Regent Regulation Number 3 of 2017 are proof of the seriousness of the Government so that the preparation of reports on Local Asset is managed optimally. Regional property is generally referred to as a Local Asset [24]. The definition of a local asset is all regional assets that are purchased or obtained at the expense of the Regional Budget

(APBD) or which come from other legitimate acquisitions both movable and immovable along with their parts or which constitute certain units that can be assessed, calculated, measured or weighed including animals and plants, except money and other securities [25].

According to [26] policy implementation when viewed in a broad sense is a stage of the policy process immediately after the enactment of a law. The term "implementation" refers to the process of putting legislation into effect, in which different actors, organizations, processes, and strategies collaborate to carry out policies and accomplish policy or program goals. In simple terms [27] describes implementation related to various activities directed at realizing the program, wherein in this position the executive arranges ways to organize, interpret and implement the policies that have been selected [28]. This statement supports the opinion [29] which says that implementation is what happens after the law is enacted that provides program authority, policy, benefits, or a tangible type of output. In this case what needs to be considered is the preparation for implementation, namely thinking and calculating the various possibilities of success and failure including the obstacles or opportunities that exist and the ability of the organization in charge of implementing the program [30].

Apart from this understanding [31], it is also added that policy implementation is the implementation of basic policy decisions. Usually in the form of laws, but can also take the form of orders or important executive decisions, or judicial decisions. Typically, the decision identifies the problems to be resolved, states explicitly the goals and objectives to be achieved, and various ways to structure or regulate the implementation process [32]. [33] states the relationship between regulations and organizational performance, the form of operationalization or the implementation of activities that have been established under law and become a collective agreement among various stakeholders, actors, organizations (public or private) synergistic, procedures and techniques that are driven to work together to implement policies in certain desired directions [34].

Based on the various views of experts on the above concept, it can be said that the policy implementation process is not only about the behavior of the administrative agencies responsible for implementing the program and creating obedience to the target group, but also direct political, economic and social forces or indirectly it can affect the behavior of all parties involved [35] and ultimately affect the impacts, both expected and unexpected [36].

## **Method**

This research uses a type of qualitative case study method [37]. The case study method is more on a technical description, understanding, and explanation of the implementation of the local asset management Policy at the Health Office. By collecting information or primary and secondary data sources with interview data collection techniques, observation, and documentation.

The use of this method is based on the desire to understand something in depth [38]. For this qualitative research [39], in-depth interviews will be conducted with informants about the Implementation of Local Asset Management Policies at the Health Office. Interviews were conducted to obtain knowledge, insights, understanding, information, and experiences from informants.

## **Result**

### **1. Policy Standards and Objectives**

Regarding the standards and objectives of local asset management policies, it can be said that the objective of this local asset management policy is to realize orderly administration with local asset management procedures, create effectiveness and efficiency in managing

goods, provide accurate information so that it can be accounted for so that it can support the smooth running of the government and regional development. It can be said that the supervision and control of the local asset are very important to support efforts to monitor and control the local asset.

The Bandung District Health Office is responsible for supervising and controlling the use, utilization, transfer, administration, maintenance, and security of local assets under its control. However, the implementation is not yet fully optimal. This is proven by the problems that often occur in the Bandung District Health Office. This can be proven from the unfulfilled needs of the local asset when the needs planning and budgeting activities are carried out; Incomplete inventory; There are still many local assets that do not have proof of ownership; Unorganized storage warehouse because improper local assets were not destroyed; and ineffective local asset removal procedures.

In a series of local asset management policy activities, it was found that the objectives and policy objectives and standards of Local Asset Management policies had not been fully implemented because of the eleven series of activities that the author described, there were six series of activities that had not been achieved by the procedures.

Then related to the investigation, if the Local Asset Audit Agency report finds something suspicious in corruption and collusion practices, the Regional Financial, Revenue, and Asset Management Agency will carry out an investigation or investigation regarding the findings in question, but from the data the researchers collect, This investigation is very rarely carried out at the Bandung District Health Office. It can be said that so far, the local asset management process can still be monitored and disciplined by the Bandung District Health Office.

## **2. Resource**

Resources are things that are needed in carrying out a certain purpose that has been determined. The success of the policy implementation process is highly dependent on the ability to utilize available resources. Resources are useful for supporting the success of policy implementation. Resource factors, local asset management policies should be the main concern, both managing human resources, budget resources, and other resources.

For the implementers, especially the technical operational staff who take care of the implementation of local asset management policies, both the quantity and quality are not supportive, because their skills and capacities are still lacking in training. Local Asset management resources at the Bandung District Health Office require an increase in the quality and quantity of regional asset management through well-programmed and tiered and sustainable training. So that to carry out their duties, have clear information, master existing policies, have the authority in the implementation of their main duties and functions, and have facilities in carrying out their duties.

Furthermore, budget resources need to be continuously optimized in line with the increasing number of assets and improving the quality of regional asset management. In connection with the availability and inaccuracy of data and information regarding blood items at the Bandung District Health Office, starting from procurement, inventory, appraisal, and deletion of local assets, including data on assets that are severely damaged in each work unit can be resolved by implementing a Management Information System. Regional (SIMDA) local asset in carrying out an inventory of all Work Units at the Bandung District Health Office.

Inadequate supporting facilities and infrastructure in implementing local asset management policies, including budgeting, should be an important concern in budgeting so as

not to become an obstacle in matching and clarifying initial data as well as physical checks proving the existence of a Local Asset.

Information resources including authority are also not sufficiently supportive. An accurate database related to Local Asset has not been integrated into a reliable and accurate data center, in fact, the Bandung government already has a Regional Asset Management Information System, but when users access all of them sometimes there is difficulty getting into the system. The effectiveness of policy implementation is largely determined by the number and quality of existing resources because resources can be a critical factor in implementing local asset management policies.

### **3. Communication Between Organizations and Implementing Activities**

The communication process in implementing the local asset management policy in addition to being implemented by the implementers is also an emphasis on every opportunity from the Regent of Bandung. This is carried out alternately by the Regent, Deputy Regent, Regional Secretary, and the Head of the Regional Finance Agency at various occasions in the monthly, semester, and year-end meetings. This is done so that all parties who are responsible for implementing the local asset management policy at the Bandung Regency Health Office know well and correctly what must be done by their main duties and functions.

In the use and utilization of Local Assets, Goods Users and Goods Managers have delivered, guided, and directed both formally and informally and the Bandung District Health Office to continue to safeguard and use local assets by their functions. Employees from the Bandung Regency Health Office also responded to and carried out the directions given by the Goods Management and Goods Users. If there is a problem or problem at the Bandung District Health Office regarding the local asset management policy, then each party concerned will discuss solving the problem at hand. Each implementer has worked together to achieve the management policy of the Bandung District Health Office so that it has an impact on successful policy implementation.

This explanation is also supported by the results of observations by researchers where the communication was carried out by the Property Manager with the Regional Financial, Revenue, and Asset Management Agency. Researchers observe that the Regional Financial, Revenue, and Asset Management Agency is very enthusiastic and responds to all that is asked by the Property Manager so that the Property Manager understands more and knows the steps in implementing management policies.

The communication factor in implementing the local asset management policy has gone quite well. Communications built in the context of implementing regional coal management policies have been running both through direct communication and through various media, training, and education, as well as policy outreach. The development of good communication on local asset management policies at the Bandung District Health Office is due to the clear substance of the communication. Communication factors concern the process of delivering information, clarity of information, and consistency of information conveyed.

### **4. Characteristics of the Implementing Organization**

The party directly related to implementing the local asset management policy or its first implementer is the Property Manager who has the responsibility to plan the needs of Local Asset, prepare proposals for determination of the status of Local Asset users, carry out recording and inventory of local asset, secure Local Asset, prepare proposed destruction documents and elimination of local asset, compiling semester and annual goods reports, preparing and storing documents of minutes, loan use and other letters, labeling local asset, conducting physical

checks of Local Asset and conducting reconciliation with the Regional Financial, Revenue, and Asset Management Agency.

The second policy implementer is a commitment maker official where the commitment maker has administrative, technical, and financial responsibility for the procurement of goods and services. The official who commits will implement the local asset management policy and is responsible to the Bandung District Health Office and the Goods and Services Procurement Work Unit. The official who commits is given the authority to decide whether a matter which results in the expenditure of this state budget has complied with the rules or not. Also, officials making commitments have the authority to enter into and establish agreements with other parties within a predetermined budget limit.

Based on the research results, there is a form of support provided to policy implementers. In achieving the success of the local asset management policy, a clear delegation of tasks as required, to the Commitment Making Officer and the Goods Manager as the implementor. The delegation of tasks carried out will speed up procedures and stages because they are carried out by different people and will make it easier for implementers to focus on doing their duties and responsibilities so that local asset management policies can run effectively and efficiently. However, it was found that there are still several series of local asset management policy activities that cannot be implemented by the Goods Management. In an organization, a delegation of authority is very important. There is no way a person can do all the work alone.

### **5. The attitude of the Implementers**

Based on the results of the research, it can be said that the officials committing as implementers are considered to have a responsible attitude or disposition and are committed to carrying out the procurement of goods and services by established procedures. In addition to officials making commitments, the Property Manager who is also the implementer must have a responsible and committed attitude or disposition so that the standards and objectives of local asset management policies are achieved, but there are problems encountered in the attitude or disposition of the Goods Managers who are not yet able to carry out their duties. The Goods Manager who will implement the Local Asset Management policy is responsible to the Health Office, which is then responsible to the Regional Financial, Revenue, and Asset Management Agency, then to the Regional Secretary and the Regent.

It can be said that the implementors have not fully implemented the expected attitudes. There are still implementers who are less able to implement local asset management policies, which can hinder the successful implementation of policies. This can be proven from the unfulfilled needs of local assets when planning needs and budgeting activities are carried out, assets borrowed by the previous period of Health Service staff have not been returned, incomplete inventory, there are still many Local Assets that do not have proof of ownership, unorganized storage warehouses because no improper local asset removal and ineffective local asset elimination procedures were carried out.

In connection with the disposition and trends of these implementers, it is found in the field that there are still obstacles to implementing local asset management policies, namely the existence of official vehicles owned by local governments that are used by retired civil servants, while on the other hand there are still many employees active countries that do not have official vehicles. What needs to be done is to raise awareness, willingness, and ability of all parties so that local asset management policies are implemented following applicable laws and regulations.

The bureaucratic structure is also felt to be an obstacle in implementing local asset management policies. This is related to the absence of the same movement, that is, it has not been followed by the same or adequate strategies and steps by the manager of goods at the lower level, this is indicated by not all work units within the Health Office have decided of the status of a local asset, this is due to changes a shift in the organizational structure of work procedures resulting in unclear information related to ownership of the local asset. This shows that the bureaucratic structure that must prepare local asset reporting data is still not effective enough to support the implementation of local asset management policies, follow-up results of local asset control, monitoring, and evaluation of local asset control are still not optimal.

## **6. Economic, Social and Political Conditions**

In carrying out a policy, of course, costs are needed to be used to meet the needs for policy implementation. These costs are arranged through financial planning which is usually called a budget. A budget is a draft that is systematically compiled which is stated in the form of numbers covering all government activities for a certain period or period in the future. The available costs can support the successful implementation of local asset management policies related to local asset procurement and maintenance costs.

In the social environment, what affects the success or failure of the implementation of local asset management policies is when one party can interact with each other in a communicative and directed language so as not to cause misunderstandings. If the relationships and interactions are carried out well, then implementing local asset management policies will not feel pressured.

The political environment that affects the success or failure of the implementation of local asset management policies is the central government that sets local asset management policies with good governance. One way to develop good governance is to increase creativity and innovation in local asset management policies. The goal is that policy implementers can develop skills that can make it easier to do each job. Creativity is the development of new ideas and innovation is the process of putting these ideas into practice. The creativity and innovation referred to in local asset management is the existence of a Local Asset Management Information System. The Local Asset Management Information System is one of the efforts to fulfill information needs quickly, precisely, completely, accurately, and in an integrated manner, to support government administration processes, public services, and facilitate public participation and dialogue in policy formulation and to make everything integrated.

The external environment (economic, social, and political) also influences the success of the established public policies. A conducive environment can encourage the success of policy implementation, as well as an environment that is not conducive to being the culprit for the failure of the performance of public policy implementation. Therefore, efforts to implement policies must also pay attention to the conducive conditions of the external environment.

## **Discussion**

To realize good governance in local asset management, it is necessary to have the right instrument to manage regional assets in a professional, transparent, accountable, efficient, and effective manner starting from planning, management, utilization, and supervision, which must be carried out by each local government by referring to the applicable regulations [1], and forming an understanding of the modernization of government [2]. And by increasing creativity and innovation in the implementation of local asset management policies [40] [41].

According to researchers, the objectives of this policy have been understood by administrators and users of the local asset at the Bandung District Health Office. In achieving

a policy goal, of course, some procedures must be carried out by every implementor or party implementing a policy [42]. The procedures in this local asset management policy include planning and budgeting; procurement; use; utilization; security and maintenance; assessment; transfer; extermination deletion; administration and guidance; and supervision and control [43] [44].

In each of these procedures, the implementers must carry out each series of activities along with the explanations that have been previously determined. Asset management is an organizing system that can provide information in every decision-making [45]. So that local asset management runs effectively and efficiently [46] [47]. Then with the use of technology for the Local Asset Management system to be integrated [48].

In carrying out a policy, of course, a fee or budget is needed to be used to meet the needs for policy implementation [49]. From a budget perspective, it must be implemented substantially [50]. Must be arranged systematically covering all government activities for a certain period or period in the future. The available costs can support the successful implementation of Local Asset Management policies related to procurement and maintenance costs [51]. Referring to the stipulated law [52], the implementation of the policy will be carried out by the implementers. The implementation of this policy needs to be considered in the preparation of implementation, namely thinking and calculating the various possibilities of success and failure including the obstacles or opportunities that exist and the ability of the organization assigned the task of implementing the program. Local asset management must be carried out professionally and sustainably, both conceptually and in practice [44] [53].

### **Conclusion**

1. Local Asset Management Policy Standards and Targets are local asset management which is orderly, accountable, effective, and efficient so that it can support the smooth running of government and regional development, but it was found that not fully Local Asset Management at the Bandung District Health Office is orderly, accountable, effective and efficient.
2. Not fully enough resources to support the success of local asset management policies. Resources include human resources, financial resources (budget), other resources, namely the SIMDA-Local Asset Application. Financial resources and other resources were found to be adequate, but the problem is that there are quality and quantity of human resources from the Management of Goods which is still lacking due to low education, experience, and motivation from within.
3. Communication between the Implementing Agencies includes personnel meetings and discussions. The communication that has been carried out has been running optimally because the implementing agencies work together to achieve the success of the local asset management policy.
4. The characteristics of the Implementing Body are appropriate because there is a form of support provided to implementers of policies and clear delegation of tasks, to officials making commitments and the Management of Goods as implementers. The delegation of tasks carried out will speed up procedures and stages because they are carried out by different people and will make it easier for implementers to focus on doing their duties and responsibilities so that local asset management policies can run effectively and efficiently.
5. The implementors have not fully implemented the expected attitude. There are still implementers who are irresponsible, unproductive, and unable to carry out local asset management policies as a whole so that they can hinder the successful implementation of policies.

6. Social, Economic, and Political Environment, an environment that also supports the successful implementation of this local asset management policy, namely the social environment regarding the relationships and interactions of parties involved in local asset management policies. The social environment in this office is still not good because the staff of the Health Office is not responsible for returning the local assets. Concerning the economic environment, the cost or budget is adequate and the political environment, namely that the central government has established a policy of local asset management with good governance.

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