


The Contribution of Asset Optimization to Enhancing Educational Quality in Resource Management Institutions

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| Article Info | ABSTRACT |
|--|---|
| <p>Keywords: Inventory, Legal audit, BMN Assessment, Supervision and control, Optimization of Asset Utilization</p> | <p>This research aims to determine the effect of inventory, legal audit, assessment of state property, and supervision and control on optimizing asset utilization. The population in this study was all employees within the Ciliwung Cisadane River Region Center, namely 315 people. This sampling technique used purposive sampling. The primary criteria for determining the sample are 62 employees with related responsibilities and authority related to State Property. The samples in this research are 62. The types of data used in this research are primary and secondary. Data collection methods in this research are surveys and questionnaires. Data analysis in this study used multiple linear regression analysis using SPSS (Statistical Product and Service Solution) software for Windows. The research results show that inventory has a significant effect on optimizing asset utilization and has a positive relationship. Legal Audits significantly affect optimizing asset utilization and have a positive relationship. Valuation of State Property has a substantial effect on optimizing asset utilization and has a positive relationship. Supervision and Control considerably affect optimizing asset utilization and have a positive relationship.</p> |
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INTRODUCTION

State/Regional Property administration and management is regulated by Government Regulation Number 27 of 2014, which was later amended and updated through Government Regulation Number 28 of 2020. Management of State Property (BMN) includes a series of activities starting from planning, procurement, use, and maintenance to safeguarding, utilization, assessment, and elimination of BMN, including follow-up actions such as transfers, all of which are regulated and implemented with the principles of good governance and receive adequate guidance, supervision, and control (Bahasoan et al., 2024).

Frihatni et al. (2020) state that BMN utilization is part of the BMN management process, which, if implemented optimally, can increase state income through non-tax state revenue (PNBP). However, on the contrary, non-optimal use of BMN can lead to a waste of funds for BMN maintenance, which is not commensurate with the benefits of this use.

Appropriate and effective use of BMN, by applying the principles of efficiency and effectiveness, can generate additional state income that can be used for development. Utilization of BMN requires harmonious collaboration between the Ministry of Finance through the Directorate General of State Assets (DJKN) as Property Manager and Ministries/Institutions (K/L) as Property Users. The Ministry of Public Works and Public Housing (PUPR) has the most considerable BMN value. The total value of the PUPR Ministry's fixed assets compared to the total value of government assets listed in the 2022 Central Government Financial Report (LKPP) is as follows.

Table 1. Proportion of Fixed Asset Ownership of the PUPR Ministry in LKPP

| Year | Ministry of PUPR | Government Assets (LKPP) | Proportion |
|------|---------------------------|---------------------------|------------|
| 2021 | Rp. 1,468,393,047,204,786 | Rp. 5,947,120,466,262,338 | 24.6 % |
| 2022 | Rp. 2,126,328,123,755,416 | Rp. 6,729,886,142,098,847 | 31.5 % |

Source: LKPP 2022 and LK Ministry of PUPR (2024)

The PUPR Ministry has the most significant fixed assets compared to other ministries; even in 2022, it will reach 31 percent of total government assets. This phenomenon is unsurprising, considering that the PUPR Ministry is the central pillar of Indonesia's infrastructure development sector. With a large amount of assets, this ministry also bears significant responsibility in managing and utilizing these assets to support the development and welfare of society as a whole.

Based on Minister of PUPR Regulation Number: 16/PRT/M/2020 dated 2 June 2020 concerning the Organization and Work Procedures of Technical Implementation Units in the Ministry of Public Works and Public Housing, it is stated that the River Region Center has the task of carrying out water resource management in river areas which include planning, implementation of construction, operation, and maintenance in the context of conservation and utilization of water resources and controlling the destructive power of water in rivers, beaches, dams, lakes, ponds, reservoirs and other water reservoirs, irrigation, swamps, ponds, groundwater and water standards and management of urban main drainage.

The BBWS Ciliwung Cisadane working area includes the Ciliwung and Cisadane Rivers, which administratively cover parts of West Java Province, DKI Jakarta Province, and Banten Province. The Ciliwung Cisadane River area has an area of around 5,358.56 km² with 21 rivers, 13 of which cross the Special Capital Region of Jakarta. As one of the Centers based in DKI Jakarta. Based on the LHP on the Financial Report of the Ministry of PUPR (2022), there are inspection findings of Fixed Assets of Land as well as Buildings and Structures in work units within the Ministry of PUPR amounting to 41 trillion, which are controlled/ utilized by other parties. Significant problems also occurred at the Directorate General of Natural Resources, the Ciliwung Cisadane River Basin Center (BBWS), where 32 trillion assets were

controlled/utilized by other parties, including those controlled by the community, the Constitutional Court, Private Companies, the Tangerang City Government and the DKI Provincial Government, without being equipped with adequate proof of BMN loan-to-use documents.

The lack of asset utilization optimization at the PUPR Ministry is also reflected in the PNPB data in the PUPR Ministry's LKPP for 2022. Income derived from renting land, buildings, and structures is IDR. 25,123,291,442, and income from equipment and machine rentals amounting to Rp. 346,680,759. Apart from that, income from renting irrigation roads and networks is IDR. 6,994,733,967, and income from KSP Land, Buildings, and Structures of Rp. 304,248,340. Income from other uses of BMN was also recorded at Rp. 229,007,200. From the data above, income from using existing assets at PUPR is still less than optimal compared to the total value of PUPR assets, which reached Rp—2,126,328,123,755,416 in 2022.

Stewardship theory emphasizes that managers have a big responsibility to manage public assets or BMN on behalf of the community. The main principle of this theory is that managers must act as supervisors (stewards) of the interests of society, which means they must maintain, use, and utilize state assets efficiently,

The object of this research is the PUPR Ministry, specifically BBWS Ciliwung Cisadane because BBWS Ciliwung covers parts of West Java Province, DKI Jakarta Province, and Banten Province, which are among the most significant regions in Indonesia based in DKI Jakarta and based on the BPK Audit Results Report In 2022 there will be considerable findings at BBWS Ciliwung Cisadane regarding land and building fixed assets controlled/utilized by other parties.

RESEARCH METHOD

The population in this study was all employees within the Ciliwung Cisadane River Region Center, namely 315 people. The sampling technique used was Purposive Sampling. The essential criteria for determining the sample are employees with related responsibilities and authority associated with State Property. Therefore, the sample in this study consisted of 62 (sixty-two) employees at the Ciliwung Cisadane River Basin Center. The types of data used in this research are primary and secondary. The data collection method in this research is a survey, where the researchers administer questionnaires to each respondent.

Data analysis technique

The data analysis in this study used multiple linear regression analysis using statistical data processing software, the SPSS (Statistical Product and Service Solution) program for Windows.

The data that has been collected is analyzed using statistical analysis tools, namely

multiple linear regression analysis, to determine the influence of Inventory (X1), Legal Audit (X2), Assessment (X3), and Supervision and Control (X4) on Optimizing Asset Utilization (Y). The regression formula used is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

- Y = Optimization of Asset Utilization
 α = Constant
 β = Regression Coefficients
X1 = Inventory
X2 = Legal Audit
X3 = Evaluation
X4 = Supervision and Control
e = Errors

RESULTS AND DISCUSSION

General Description of PT. Ambon's Eternal Passion

PT. Hasjrat Abadi Ambon Branch is a company that operates in the field of selling Yamaha branded goods. Its presence in the business world is the answer to the demands of transportation problems needed in Maluku Province, especially the city of Ambon.

Vision

To become the leading automotive distributor company in Indonesia.

Mission

1. Distributing high quality products and dominating the market.
2. Building and developing company image and customer decisions.
3. Expanding business fields.

Table 2.Validity Test Results

| Variabel | Items | korelasi <i>product moment</i> (r) | | |
|------------------------|---------|------------------------------------|-----------|------------|
| | | R | Nilai sig | Keterangan |
| Budaya Perusahaan (X1) | X1.1 | .609*** | 0.000 | Valid |
| | X1.2 | .648*** | 0.000 | Valid |
| | X1.3 | .744*** | 0.000 | Valid |
| | X1.4 | .609*** | 0.000 | Valid |
| | X1.5 | .626*** | 0.000 | Valid |
| | X1.6 | .881*** | 0.000 | Valid |
| | X1.7 | .668*** | 0.000 | Valid |
| | X1.8 | .569*** | 0.000 | Valid |
| | X1.9 | .625 | 0.000 | Valid |
| | X1.10 | .696*** | 0.000 | Valid |
| | X1.11 | .643*** | 0.000 | Valid |
| | X1.12 | .829*** | 0.000 | Valid |
| | X1.13 | .744*** | 0.000 | Valid |
| | X1.14 | .679*** | 0.000 | Valid |
| | X1.15 | .258 | 0.000 | Valid |
| Lingkungan kerja(X2) | X2.1 | .695*** | 0.000 | Valid |
| | X2.2 | .144 | 0.000 | Valid |
| | X2.3 | .629*** | 0.000 | Valid |
| | X2.4 | .551*** | 0.000 | Valid |
| | X2.5 | .536*** | 0.000 | Valid |
| | X2.6 | .593*** | 0.000 | Valid |
| | X2.7 | .533*** | 0.000 | Valid |
| | X2.8 | .774*** | 0.000 | Valid |
| | X2.9 | .728*** | 0.000 | Valid |
| | X2.10 | .720*** | 0.000 | Valid |
| Kompensasi (X3) | X3.1.1 | .591*** | 0.000 | Valid |
| | X3.2 | .522*** | 0.000 | Valid |
| | X3.3 | .591*** | 0.000 | Valid |
| | X3.4 | .723*** | 0.000 | Valid |
| | X3.5 | .612*** | 0.000 | Valid |
| | X3.6 | .570*** | 0.000 | Valid |
| | X3.7 | .611*** | 0.000 | Valid |
| | X3.8 | .505*** | 0.000 | Valid |
| | X3.9 | .297 | 0.000 | Valid |
| | X3.10 | .627*** | 0.000 | Valid |
| X3.11 | .659*** | 0.000 | Valid | |
| X3.12 | .297 | 0.000 | Valid | |
| X3.13 | .569*** | 0.000 | Valid | |
| X3.14 | .514*** | 0.000 | Valid | |
| Kinerja Karyawan (Y) | Y.1 | .750*** | 0.000 | Valid |
| | Y.2 | .711*** | 0.000 | Valid |
| | Y.3 | .700*** | 0.000 | Valid |
| | Y.4 | .725*** | 0.000 | Valid |
| | Y.5 | .902*** | 0.000 | Valid |
| | Y.6 | .918*** | 0.000 | Valid |
| | Y.7 | .943*** | 0.000 | Valid |
| | Y.8 | .888*** | 0.000 | Valid |

Based on the data in table 2, the results of testing the validity of research instruments on the indicators for each research variable show that the corporate culture variable is indicator/item X1.9 and X1.15, the compensation variable is indicator/item X2.2 and the work environment variable is indicator/item X3 .9 and For further testing the indicators are declared valid.

Table 3.Reliability Test Results

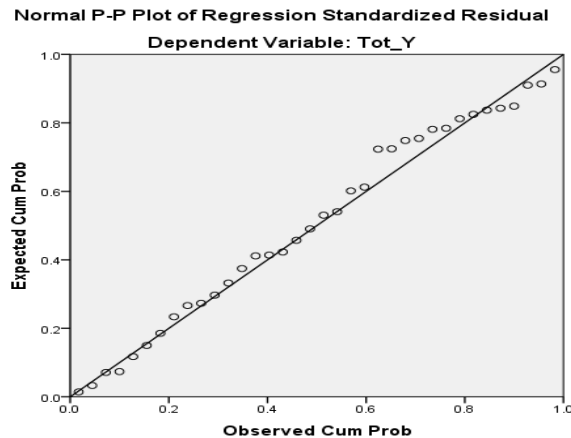
| Variabel | Reliabilitas Instrumen | |
|------------------------|-----------------------------|------------|
| | Nilai <i>cronbach alpha</i> | Keterangan |
| Budaya Perusahaan (X1) | 0.812 | Reliabel |
| Kompensasi (X2) | 0.833 | Reliabel |
| Lingkungan Kerja (X3) | 0.825 | Reliabel |
| Kinerja Karyawan (Y)) | 0.810 | Reliabel |

Sumber : Data Primer diolah, 2023

Based on table 3, the results show that the Cronbach alpha value is greater than 0.5, this proves that the research instrument is reliable. The Cronbach alpha value for all indicators is greater than 0.5, meaning that all indicators for each variable are reliable with a strong and very strong index for further testing.

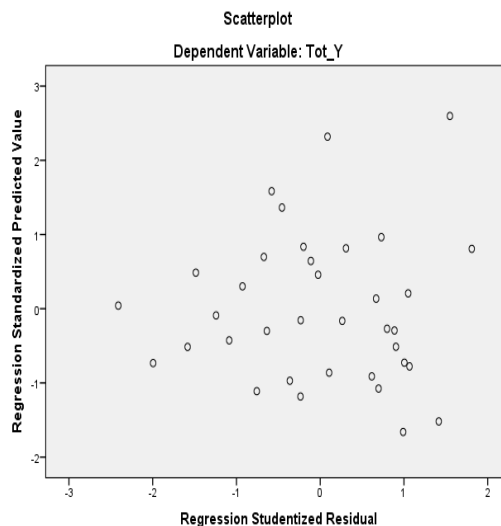
Classic assumption test

Table 4.Normality Test Results



Based on Table 4, it can be seen that the data points are spread around the diagonal line and the distribution follows the direction of the diagonal line, thus the data distribution can be said to be relatively normally distributed, so that regression can be carried out using a Multiple Linear Model.

Table 5.Heteroscedasticity Test Results



Based on table 5, the results show that all the points are spread above and below the number 0 on the Y axis, so it can be concluded that the existing model does not experience heteroscedasticity.

Table 6.Multicollinearity Test Results

| Varibel | Nilai Tolerance | Nilai VIF | KETERANGAN |
|------------------------|-----------------|-----------|--|
| Budaya Perusahaan (X1) | 0.972 | 1.029 | Tidak ada indikasi kolinearitas antar variabel bebas |
| Kompensasi (X2) | 0.912 | 1.097 | Tidak ada indikasi kolinearitas antar variabel bebas |
| Lingkungan kerja (X3) | 0.937 | 1.068 | Tidak ada indikasi kolinearitas antar variabel bebas |

Sumber : data (diolah) Tahun 2023

The resulting tolerance value for each variable is 0.474, 0.495 and 0.856, meaning that there are no independent/free variables that have a tolerance value of less than 0.10, which means there is no correlation between independent variables whose value is more than 90%. The results of calculating the Variance Inflation Factor (VIF) value also show that VIF is > 10 , this means and it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Table 7.Hypothesis Test Results

| | Hipotesis | Nilai | Status |
|----|--|--|--------------------------------------|
| 1. | Budaya perusahaan berpengaruh positif terhadap kinerja karyawan (Y) pada PT. Hasjrat Abadi | t hitung = 4.262 t tabel = 1.658 Sig = 0.016 | Tolak H0 dan Terima Ha (H1 diterima) |
| 2. | Kompensasi berpengaruh positif terhadap kinerja karyawan (Y) pada PT. Hasjrat Abadi | t hitung = 5.332 t tabel = 1.658 Sig = 0.002 | Tolak H0 dan Terima Ha (H1 diterima) |
| 3. | Lingkungan kerja berpengaruh positif terhadap kinerja karyawan (Y) pada pegawai PT. Hasjrat Abadi. | t hitung = 2.358 t tabel = 1.658 Sig = 0.025 | Tolak H0 dan Terima Ha (H1 diterima) |

Based on table 7, testing the three independent variables against the dependent variable shows that the three variables, namely company culture, work environment and compensation have a significant effect on employee performance at PT. Eternal Passion Ambon Branch.

CONCLUSION

This research was carried out to understand inventory, legal audit, assessment of state property, and supervision and control of optimizing asset utilization. Based on the data analysis carried out previously, the conclusions that can be drawn from this research are as follows. Inventory significantly affects optimizing asset utilization and has a positive relationship. Legal Audits have a significant effect on optimizing asset utilization and have a positive relationship. Valuation of State Property has a significant effect on optimizing asset utilization and has a positive relationship. Supervision and Control have a significant effect on optimizing asset utilization and have a positive relationship. **Implications.** Research that identifies best practices in state asset management can help governments improve asset use efficiency and reduce waste. This can result in significant budget savings and increase return on investment from state-owned assets. Developing strategies for optimizing the use of state assets, research can help the government utilize these assets more effectively to support economic and social development. This could include using assets to improve public services, build infrastructure, or support vital economic sectors. **Research Limitations.** This research only uses a questionnaire, and it is possible that some respondents did not answer the questions according to actual conditions. This research was only conducted at the Ciliwung Cisadane River Basin Center, which is located in the Ciliwung River Region (WS), so the results do not have strong generalizations in describing the actual situation.

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