

# The Use of State Property to Increase State Revenues: Optimize Control in Universitas Negeri Makassar

*by* Herlina Sakawati

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# The Use of State Property to Increase State Revenues: Optimize Control in Universitas Negeri Makassar

Herlina Sakawati\*  
 Departemen of Public Administration  
 Universitas Negeri Makassar  
 Makassar, Indonesia  
 herlinamappakanro64@gmail.com

Aldo Pangestu  
 Departemen of Public Administration  
 Universitas Negeri Makassar  
 Makassar, Indonesia  
 aldopegi@gmail.com

Sulmiah  
 Departemen of Public Administration  
 Universitas Negeri Makassar  
 Makassar, Indonesia  
 Sulmiah@unm.ac.id

Widyawati  
 Departemen of Public Administration  
 Universitas Negeri Makassar  
 Makassar, Indonesia  
 wiwidyawati150305@gmail.com

Novayanti Sopia Rukmana  
 Departemen of Public Administration  
 Universitas Negeri Makassar  
 Makassar, Indonesia  
 novaspoiaa@unm.ac.id

**Abstract**— State property is not only used as government infrastructure. State property can be used to increase revenue by doing the rental, leasing, cooperation utilization and so forth, as stipulated in the Minister of Finance Regulation No.78/2016 concerning the procedures for utilizing State property. Utilization of State property is mostly done with a rental system, but in its implementation raises various problems, such as incomplete rental reporting, the absence of rental procedures, and leasing of State property to third parties without permission. This research was undertaken with the aim to analyze supervision of state property, with the locus at Universitas Negeri Makassar. The data obtained is the result of interviews and observation, and strengthened with studies secondary data, processed through descriptive research methods with qualitative approach. The research results show that both external and internal supervision in the use of state property in Universitas Negeri Makassar did not run optimally. Universitas Negeri Makassar and the KPKNL of Makassar City as internal supervisors are unable to provide accurate reports on the use of state property, so this causes non-functioning of external supervision, which then has an impact on the administration of state property at Universitas Negeri Makassar.

**Keywords:** *Utilization, Monitoring, State property*

## I. INTRODUCTION

One of Indonesia's sources of income comes from State property (BMN). Based on the Minister of Finance Regulation No. 78 / PMK.06 / 2014 concerning Procedures for the Utilization of State Owned Property, BMN which is not used by the government in accordance with the duties and functions of the State ministries / Institutions / work units, can be utilized to optimize state revenue. [1], provided that don't change ownership status. Utilization of BMN can be form of: rent, borrow and use, cooperation in the utilization and cooperation in the provision of infrastructure, as well as handover building, [2]–[4].

From the Central Government's Financial Report (LKPP), both prior to the enactment of the Minister of Finance Regulation No. 78 / PMK.06 / 2014, results of the utilization of BMN mostly came from BMN leases, especially land and buildings. Therefore, to optimize the implementation of BMN leases, the government issued

1 Minister of Finance Regulation No. 57 / PMK.06 / 2016 concerning Procedures for Leasing State Property. The regulation explained that the use of BMN in the form of rent is carried out by BMN managers, in this case the Minister of Finance, and functionally carried out by the Directorate General of State Assets (DJKN).

The delegation of authority by the Minister of Finance to the DJKN in managing BMN, in fact is not implemented optimally, because the authority is not followed by strict supervision, causing problems in the implementation of BMN leases, [5]. One example of cases of lack of supervision, which then causes problems in the implementation of BMN leases, is occurs at Universitas Negeri Makassar, where in the use of BMN, the campus often leases BMN to third parties without the knowledge of the property manager. As a result, the lease is detrimental to the state, because the lease proceeds do not enter the state treasury as non-tax state revenue (PNBP). In addition, in determining the rental rate does not refer to the applicable rules. Tariff determination is based on lease capitalization, which is lease amount has been determined without regard to situation and conditions of BMN and market prices. [6] explain that each organization is obliged to conduct supervision, so that the activities carried out are directed at achieving the goals and plans that have been made can be realized. supervision can provide someone to understand and aware to carry out their duties properly and correctly, so that mistakes do not occur that can harm institutions and the state, [7].

Therefore, the Makassar City State Wealth and Auction Service Office (KPKNL) as the operational implementer of DJKN activities that handles BMN utilization in the form of leases, has always conducted routine surveillance within the Universitas Negeri Makassar to minimize state irregularities and losses.

Based on the phenomena that have been described, this research is directed to analyze the supervision of State Property (BMN) at Universitas Negeri Makassar, by focusing on internal supervision and external supervision. Research on supervision is carried out because research on the control of state property is still lacking, particularly by

researchers in Indonesia. Therefore, this research is expected to contribute to the government in optimizing the implementation of supervision of state property in order to increase state revenue.

## II. METHOD

Ineffective implementation of supervision on the utilization of state property (BMN), especially at Universitas Negeri Makassar, it is deemed necessary to conduct research that can build the perception of researchers in accordance with the data obtained, so that researchers are able to present accurate research results, and make it easier for readers to understand the problem which exists. Therefore, the right type of research to do according to the view [8] which is case study in descriptive qualitative approach.

Researchers are more dominant use case study qualitative research to gain understanding that more authentic about optimization of supervision of the management of State Property (BMN) at Universitas Negeri Makassar. In addition, qualitative case study research understands phenomena from the perspective of participants, social and institutional contexts, which are considered to be very suitable for the problems to be studied.

This research data consisted of primary and secondary data, which were obtained from observations, interviews, and documentation studies. Informants in this study were determined using the snowball technique, that according to [9] informant is determined based on the information that has been obtained, which then becomes a reference for determining the next informant. Informants in this study came from the Office of State Assets and Auction Services (KPKNL) Makassar City and Universitas Negeri Makassar.

Furthermore, in conducting data analysis, data analysis techniques are used as stated by [10] are interactive model, which consists data reduction, data display, and conclusion, drawing/verification.

## III. RESULT AND DISCUSSION

As stated earlier, this study examines the supervision of the use of state property at Universitas Negeri Makassar in increasing state revenues. Supervision of the use of state property in this case is internal and external supervision. For more details described as follows:

### 1. Internal Monitoring

State-owned property monitoring (BMN) activities at Universitas Negeri Makassar are carried out in accordance with Minister of Finance Regulation No. 244 / PMK.06 / 2012 concerning procedures for the implementation of supervision and control of state property, so that in the implementation of internal supervision, it is related to the implementation of supervision within the scope of authority of the goods manager, and the implementation of supervision within the scope of authority and obligations as users of the goods.

### a. Supervision by Property User

Supervision by the user of the goods referred to this study is supervision that held by Universitas Negeri Makassar. according to applicable regulations, this supervision such a monitoring and controlling. Implementation of monitoring for state property used by users of goods and used temporarily by other users of goods. implementing monitoring of the use of state property is carried out after obtaining approval from manager of goods, and has been carried out in accordance with the approval of the manager goods.

The control of state property is a follow-up to the monitoring activities. This is done if the results of monitoring are found to be the use of state property that is not in accordance with the provisions of the legislation, for example, if the user of goods / the power of the user of the goods in carrying out monitoring of the use of state property finds conditions such as; forms of utilization that are not in accordance with the agreement of the goods manager, the type of business for leasing is not in accordance with the decision of the user of the goods or not in accordance with the contract made by a third party, or if the user of the goods finds that the utilization has not been approved by the manager of the goods, the results of the monitoring , the user of the goods is required to conduct an order in accordance with the provisions of the applicable legislation. The implementation of the issuance basically has the purpose of updating the bookkeeping of state property, presenting financial reports, and administering state-owned goods in an orderly and optimal manner.

Based on the results of the study, the implementation of supervision of the use of state property at Universitas Negeri Makassar, was not carried out in accordance with applicable regulations. Monitoring is not conducted to observe whether the utilization of state property by other parties is carried out according to the lease agreement or not. Monitoring is carried out just to look at the use of buildings or buildings that are rented to students to carry out activities and to other parties intended for weddings, for which the utilization of the lease does not come with an agreement. As for building leases at Universitas Negeri Makassar that require more than a year, routine monitoring is not carried out.

Problems with monitoring of the use of state property at Universitas Negeri Makassar are caused by the construction of buildings, land and buildings that do not involve the management of state property, so there are no rules governing routine monitoring of building leases by parties.

The Problems that occurs to monitoring of the use of state property at Universitas Negeri Makassar are caused by the construction of buildings, land and buildings that do not involve the management of state property, so there are no rules governing routine monitoring of building leases by parties.

Ineffective monitoring has caused other problems in the internal supervision activities at Universitas Negeri Makassar. The findings in the field show that there are no data on the utilization of land, buildings and buildings found in the State Asset Management Information System

(SIMAN), which then results in state revenues, as well as an orderly and optimal administration of state property management systems.

b. *Supervision by the Property Manager*

Supervision of state property by the manager of goods is called internal control over, which is carried out by the Director General, the Head of the Regional Office of the Directorate General of State Wealth (Regional Office of DJKN), and the Head of the Office of State Wealth Services and the auction (KPKNL) of the Ministry of Finance of the Republic of Indonesia.

Activities undertaken by the property manager regarding the use of state property, namely monitoring and investigation. Monitoring activities consist of: 1) periodic monitoring which is carried out at least once a year and; 2) incidental monitoring is carried out no later than five working days after written report is received from citizen or information from the mass media.

Furthermore, an investigation is carried out if from the results of monitoring there are indications of irregularities, the Investigation is carried out to collect evidence or information to clarify the problem, then to resolve and control. If the investigation results are found to have a state loss, the Director General on behalf of the Minister of Finance may request the Government internal control apparatus to conduct an audit.

The success of the supervision carried out by the manager of the goods, can not be separated from the role of supervision of goods users. If the user of the goods conducts supervision in accordance with the applicable provisions, the goods manager can also carry out his duties properly.

As previously explained, that the supervision carried out by the user of the goods does not run effectively, so that the supervision carried out by the Makassar City KPKNL is also not optimal. From the recognition of an employee of the Makassar City KPKNL, his party has learned that at Universitas Negeri Makassar there is a lease of state property, such as campus buildings for the office of Bank Negara Indonesia (BNI) and rental buildings for food courts. However, the KPKNL could not carry out its duties to supervise the Universitas Negeri Makassar, because in making the building rental agreement, the KPKNL was not involved.

<sup>1</sup> In accordance with applicable regulations, namely Minister of Finance Regulation No. 244 / PMK.06 / 2012 concerning Procedures for the Implementation and Control of State Property, KPKNL can carry out its duties as an internal supervisor over the use of state property at Universitas Negeri Makassar if the KPKNL is involved in making a lease agreement for the utilization of state property. In addition, violations of the implementation of the lease of state property at Universitas Negeri Makassar have never been covered by any mass media, and there is no public reporting to the KPKNL.

The weakness of internal supervision of the utilization of state property (BMN) at Universitas Negeri Makassar is due to unclear supervision procedures carried out by goods

managers and users of goods. Neither the goods manager nor the goods users in carrying out the supervision have a Standard Operating Procedure (SOP). In essence, when the supervision is carried out refers to the SOP, it will certainly provide clarity regarding the flow of duties, authority and responsibility in carrying out supervision, and avoid administrative errors, [11].

In addition, several experts have explained that in carrying out supervision, it must pay attention to several stages of supervision. One of them was stated by [12] that the supervision process has five stages, namely, 1) Setting standards; 2) determine the measurement of activity implementation; 3) measure the implementation of activities; 4) comparing the implementation of activities with the standard of analyzing deviations, and 5) taking corrective action, if necessary. However, from the five stages put forward by Handoko, none of the goods managers and users of goods participated in monitoring the use of state-owned goods at Universitas Negeri Makassar. So it is not surprising if the user of goods, in carrying out supervision only observes the use of state-owned goods with the naked eye, does not attempt to observe in more detail, for example assessing the use of state-owned goods with standard deviation analysis to ensure that the use of state property is utilized. well and there is no deviation.

2. *External Supervision*

External Supervision is carried out by the Supreme Audit Board (BPK), one of the institutions established under the law to conduct audits of the responsibilities and management of state finances. Supervision carried out by the BPK is carried out based on reports from internal supervisors. If the results of oversight conducted by the two internal supervisors are found to cause problems to the state, then in addition to having to report to the Ministry of Finance, both internal inspectors must also report their findings to the BPK, for further examination.

<sup>1</sup> The implementation of supervision by the BPK related to the use of state property in the Universitas Negeri Makassar has not been carried out until now, because the performance of the two internal supervisors was not optimal. BPK can carry out duties as an external in the use of state property at Universitas Negeri Makassar, if both internal inspectors report on the implementation of land, building and building rent at Universitas Negeri Makassar which is not in accordance with the rules and causes losses to the state.

The implementation of supervision by the Supreme Audit Agency on the management of state property at the Universitas Negeri Makassar can be effective if the Supreme Audit Agency makes an informal visit to the Universitas Negeri Makassar. In addition to avoiding stiffness between the Universitas Negeri Makassar and the Supreme Audit Agency, this is also considered to be able to provide more open information regarding problems in the management of state property. Because with this unofficial visit, the Supreme Audit Agency does not have to follow meeting procedures. The Supreme Audit Agency has the discretion to observe the management of state property at Universitas Negeri Makassar on its own. When this is done, the

Supreme Audit Agency has actually carried out one form of supervision, namely informal supervision [13].

So far, however, the Supreme Audit Agency has tended to be rigid, only waiting for reports from internal inspectors, and has no initiative to carry out oversight. So this is what causes widespread problems in the management of state-owned goods

#### IV. CONCLUSION

Supervision of the use of state property (BMN) at Universitas Negeri Makassar is not going well. Internal supervisors, especially supervision by users of goods are not able to provide true reports related to the use of state property at Universitas Negeri Makassar and various violations committed by users of goods and other parties in making rental agreements for the use of state property, so this has an impact on the implementation ineffective external supervision as well.

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