



Optimizing the Utilization of Road Parts Assets Through Leases (Case Study at the South Sulawesi National Road Implementation Center)

¹I Gusti Ngurah Abdi Wirya Susanta, ²Kartini, ³Darmawati
(^{1,2,3}Hasanuddin University)

Abstract

This study aims to: 1) analyze the process of utilizing the assets of road sections through leasing at the South Sulawesi National Road Implementation Center; 2) analyzing the inhibiting factors for the utilization of the assets of road sections through rent at the South Sulawesi National Road Implementation Center; 3) analyze the way South Sulawesi National Road Implementation Center implementation agency handles obstacles in utilizing the assets of road sections through leasing.

This study uses a qualitative case study approach that is descriptive in nature to describe the facts, situations and activities of the object under study. The agency that became the object of research was the South Sulawesi National Road Implementation Center.

The result of the research show that 1) based on the process of utilizing the assets or road sections through four stages of procedures namely proposal, research and assessment, approval and determination, payment and agreement; 2) there are eleven factors inhibiting the utilization of road sections assets through leasing; and 3) there were four efforts made by the South Sulawesi National Road Implementation Center to overcome these obstacles

Keywords: utilization, rent, road sections

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I. INTRODUCTION

Utilization of assets besides being able to provide benefits is also the key to successful economic development. The purpose of using assets is not to burden the APBN, especially in terms of maintenance costs, to prevent appropriation by other irresponsible parties and to obtain financial rewards which can be a source of income. Current conditions indicate that the government is experiencing difficulties in utilizing assets because the management of assets is not yet in order, in addition to the many assets that are not optimally utilized, the government is also experiencing difficulties in developing asset utilization (Iriani, 2020).

In addition, the results of research (Hariyanto, 2018) show that there are various limitations that result in potential resources that have not been optimally utilized, loss of opportunity to optimize asset use, and loss of opportunity to obtain state revenue from optimizing asset utilization. Management of state assets must be carried out by optimizing existing resources and increasing the capacity of the organization which is carried out to support the achievement of the organization's core goals.

According to (Sugima, 2013) asset management is an art that contains various kinds of guidelines in managing all assets or resources owned by an entity. Meanwhile, according to (Haryono, 2007) asset management is a unitary process of structured activities covering all assets, as a resource to support the provision of public services. Likewise, according to Danylo and A. Lemer in (Haryono, 2007) stated that asset management is an efficient and fair methodology of allocating resources. So from several definitions of asset management according to experts, that asset management can be concluded as a decision making, attitude, distribution or use of an asset wisely. The utilization of these assets has been well thought out and planned in order to minimize excessive use which has the risk of having an adverse impact on the organization and can also maximize its utilization to provide added value to the organization.

Changes in asset management occurred in the 1980s, where a new concept developed that considered state assets as public goods. Because of this, the state asset management system will be changed to a new

perspective. The country's asset management system is distinguished by the following features developed in the last two decades by pioneering countries such as Canada, New Zealand, United Kingdom, Australia and the United States which are characterized by: a. Increased awareness of the productive nature of assets owned by the state b. Shift in view of state assets as public goods; c. Adoption of a private sector asset management system for state asset management. This has finally encouraged countries to implement state asset management policies through the issuance of regulatory products such as Presidential Documents and Executive Orders on Federal Real Asset Management in the United States and Commonwealth Property Management Guidelines in Australia. In the Commonwealth Property Management Guidelines it is stated that there are five principles of effective and efficient management of state assets, namely; a. Value for money. In carrying out asset management, it must analyze the costs and benefits of assets in the short term, medium term and long term; b. Property management planning. The existence of benefit planning in the short term, medium term and long term; c Effective and efficient design. Considering the use of assets to support the duties and functions of state institutions; d. The right measure of accountability. There are asset management SOPs implemented in a transparent, documented and aligned with government regulations and policies; and e. Cooperative commonwealth management. Requires information regarding plans for utilization of state assets to each relevant state institution. (DJKN, 2009). Based on the above, it can be concluded that an asset needs to be managed for its utilization in supporting the main tasks and functions of the organization in order to provide benefits.

In addition, the Ministry of Finance, in this case the Government, pays more attention to optimizing the utilization of assets in order to increase state revenues. The Minister of Finance stated that owning and maintaining state assets is not easy and requires costs (not free). And if these assets are not maintained and managed properly, it is not impossible that they will be confiscated and used without rights by irresponsible parties.). In accordance with what was disclosed (Dyah K., 2020) that there is use of assets without rights or being confiscated. The research was conducted in Surabaya which showed that there were companies that used roads without permission. There are gas networks without permits, there are five advertisements that are not licensed and there are thirty-six uses of roads that are not licensed. Assets should be able to work and be useful both in providing income, as well as the socio-economic community. In some countries, assets are able to work hard to produce many benefits. Forms of asset utilization can be in the form of leasing, borrowing, utilization cooperation, handover construction / handover construction and cooperation in the provision of infrastructure.

In line with this, the Minister For Public Works and Human Settlements wishes that the management of Minister for Public Works and Human Settlements assets provides the highest economic benefits for strengthening the national economy "We want to optimize state assets so that they can be utilized" (Basuki Hadimulyono, 2016). The assets of the Minister of Public Works and Human Settlements can be grouped into two types, namely the first are assets that can be directly used for tasks and functions such as irrigation networks, dam infrastructure, roads, and clean water treatment infrastructure. The second is assets that cannot be used directly for the implementation of tasks and functions, including land left over from procurement, former basecamp land. Assets that need to be further optimized are assets that do not directly become the duties and functions of the Ministry of Public Works and Housing through utilization patterns as stipulated in PP 27 of 2014 such as leasing, borrowing, cooperative utilization and building handover / building use handover, and infrastructure provision cooperation.

Assets function not only to support the implementation of government duties and functions, but can be fully directed to the interests of public services and the provision of various infrastructures that can be enjoyed by the community. In addition, asset management must be able to increase the efficiency of the state budget. Viewed from the expenditure side, saving capital expenditure can be done by distributing idle assets. From the revenue side, asset management is able to contribute to Non-Tax State Revenue originating from the transfer and utilization of assets. There are big and complex challenges faced in managing assets along with the increasing value of national assets. One of the hot issues in the government's efforts to increase state revenue is the utilization of assets that can contribute to the state expenditure budget. This aims to encourage the acceleration of development that is taking place widely throughout Indonesia. Then the utilization of assets that can generate income is an attractive alternative.

South Sulawesi National Road Implementation Center based on Minister For Public Works and Human Settlements Regulation No. 20/PRT/M/2020 has the authority to manage roads and manage asset utilization permits for parts of national roads in South Sulawesi. The utilization of the assets of road sections at South Sulawesi National Road Implementation Center is still considered to have received little special attention, so that even though licensing services are available, there are still many permit objects that stand alone without having a permit. In its existence as the power user of goods, the South Sulawesi National Road Implementation Center continuously makes efforts to utilize state assets. This is done to realize good governance. Based on the applicable laws and regulations, all state assets must be recorded and accounted for. (Muhammad Insal, 2021). The South Sulawesi National Road Implementation Center is responsible for covering all national road sections on the main road sections of South Sulawesi Province as Arterial Road Sections (JAP) and Collector-1 Road

Sections (JKP-1) on April 23, 2015, with a length of 1,745.92 kilometers. Based on observations made at the South Sulawesi National Road Implementation Center, there are indications that the licensing service is not yet optimal in processing requests for the utilization of road sections. This can be seen from the total applications for the utilization of road sections submitted to the South Sulawesi National Road Implementation Center throughout the 2021 period, namely 21 applications, of which 14 applications have been completed/in process status, and 7 applications were canceled due to expiration. The 14 applications that were processed until the permit process was completed took more than 17 working days. This is not in accordance with the minimum service standards (on time) stipulated in the Circular of the Director General of Highways No. 01/SE/DB/2017. The total road sections owned by the South Sulawesi National Road Implementation Center are 1,745.92 km long, not all of the road sections have been utilized. Even though the South Sulawesi National Implementation Center already has licensing services, there are still permit objects that stand without a utilization permit and based on interview results, information is obtained that there are permitting objects belonging to the South Sulawesi national road but the rent is paid to the regional government of South Sulawesi Province, this is not appropriate. with Circular of the Director General of Highways No. 01/SE/Db/2017 that the deposit of rent is carried out by the applicant to the State General Treasury Account.

Based on the background presented, the author is interested in conducting research on the utilization of assets, especially the utilization of road sections in the form of leases at the South Sulawesi National Road Implementation Center with the title "Optimizing the Utilization of Road Section Assets through Leases (Case Study at South Sulawesi National Road Implementation Center)"

II. THEORY

2.1 Agency Theory

In agency theory, it is explained that in an organization there are two parties that interact with each other. These parties are the government and bureaucrats. The government is referred to as the principal, while bureaucrats are people who are authorized by the government to run organizations called agents. A government that separates management and ownership functions will be vulnerable to agency conflict caused by the fact that each party has conflicting interests, namely trying to achieve its own prosperity (Jensen and Meckling, 1976). To minimize conflicts between them, the government and bureaucrats enter into work contract agreements by regulating the proportion of their respective rights and obligations in order to achieve the expected utility. Stating that the agreement is expected to maximize the owner's utility, and can satisfy and guarantee bureaucrats to receive rewards for the results of managing the organization. The benefits received by both parties are based on organizational performance. The relationship between government and bureaucrats is highly dependent on the government's assessment of organizational performance.

The agency theory in this study can be seen through the supervision and control activities carried out by the principal in the context of asset management. The separation of ownership by principals and control by agents in an organization tends to create agency conflicts between principals and agents, on the one hand agents are morally responsible for optimizing the principal's profits, but on the other hand management also has an interest in maximizing their own welfare. This has the potential to cause agency problems, so that continuous supervision and control is needed from internal organizations and from external parties. In this study supervision and control focused on the supervision and control carried out by the goods manager and the user of the goods. Based on agency theory, the management of resources by the government must be supervised to ensure that management is carried out in full compliance with various applicable rules and regulations.

2.2 Public Policy Theory

Public policy is an activity or program of activities carried out by the government because of problems that develop in the community and require remedial action. In other words, public policy is a direction of action taken by the government to meet or overcome obstacles or problems that develop in society. Public policy is a product made by the government, and that both policies to do and not do something have the same weight (Howlett & Ramesh, 1995).

Public policy has a very broad scope, because it covers various fields and sectors such as economic, political, social, cultural, legal and so on. Based on research conducted by Donal S. Van Meter and Carl E Van Horn in (Subarsono, 2005) policy performance is influenced by policy standards and targets, human resources, communication between related organizations and implementing activities, social, economic and political environment. . When viewed from the public policy hierarchy in this study is the asset management policy. This is because the form of public policy can be in the form of government regulations or ministerial regulations issued by authorized officials. Thus the asset management policies contained in Government Regulations and Ministerial Regulations are a form of public policy that has specific objectives to be followed and implemented to solve public problems, in this case asset management based on the cycle, namely the utilization of road sections assets through leasing. Therefore, in relation to the complexity of the problem of utilization of road

sections in an administrative area that has a wide range of services and varied geographical conditions so that the function of government services has not been sufficient to reach the community evenly and fairly, this policy aims to meet the needs and community interests.

2.3 Asset Management

Asset management is needed to overcome problems commonly encountered in the management of land or property assets whose legal status is unclear. That is, who actually has ownership rights to these assets is often a dispute between existing units. The lack of efficiency culture for asset management results in various contractual relationships that are not optimal and there is no relevant relationship between the Balai as the owner and the lessee.

The goal of asset management is to achieve compatibility between assets and the service provision strategy, so that service provision can be optimal at the lowest cost. There are three main objectives of asset management in outline, namely to 1) streamline use and ownership, 2) maintain economic value and to realize objectivity in supervision, control, use, and 3) transfer of control.

In managing state assets, good management is needed. The Commonwealth Property Management Guidelines state that asset management has basic principles in the effective and efficient management of property assets such as value for money, property management planning, effective and efficient design, appropriate accountability measures, and cooperative management.

Value for money: In managing an asset, it must be based on an analysis of the costs and benefits of assets in the short, medium and long term; Property management planning: In carrying out asset management, a short, medium and long term asset utilization plan must be made; Effective and efficient design: In managing assets, consideration should be given to the use of assets to support the main tasks and functions of a state institution effectively and efficiently; Appropriate measure of accountability: Asset managers must have a standard operating procedure (SOP) to ensure that asset management is carried out in a transparent, documented manner, and in line with laws and regulations and government policies; Cooperative management. In managing assets, there must be adequate information on plans for the use of state assets for each state institution.

2.4 Asset Utilization

Asset utilization according to (Silviana, 2019) refers to systematic governance and value realization of things that are the responsibility of an entity during its life cycle. Asset utilization is a systematic process of developing, operating, maintaining, upgrading and disposing of assets in the most economical manner. Asset leverage is common in the financial sector and is increasingly being used in both the business world and the public infrastructure sector to ensure a coordinated approach to cost optimization, risk, service/performance and sustainability. Asset utilization aims to assist an organization in fulfilling the purpose of providing services that include instructions on how to design assets, operate assets and use assets up to the disposal of assets. (Silviana, 2019).

Utilization as regulated in PP. No. 27 of 2014 is the utilization of BMN/D which is not used for carrying out the main tasks and functions of ministries/agencies and/or optimizing state property without changing ownership status. The term utilization of state property implies that the aim of utilizing state property is optimizing the utilization of state property in order to encourage an increase in state revenue. Forms of utilization of State Property or Regional Property (BMN/BMD) based on Government Regulation No. 27 of 2014, namely in the form of leasing, borrowing, cooperation in utilization, build-to-use, and build-to-use without changing ownership status, and infrastructure provision cooperation (KSPI). Utilization of assets through leasing is compensation received or obtained under any name and in any form in connection with the use of movable or immovable property (Muljono, 2010). According to PP No. 27 of 2014, leasing is the use of BMN/BMD by other parties for a certain period of time and receiving cash in return. Based on Minister of Finance Regulation No. 78/PMK.06/2014 leasing BMN/BMD is carried out with the aim of: 1) optimizing the utilization of BMN/BMD which has not/is not being used in carrying out the duties and functions of administering the State government; 2) obtain the necessary facilities in order to support the duties and functions of the Goods User agency; and or 3) prevent unauthorized use of BMN/BMD by other parties.

2.5 Asset Lease Utilization Procedure

Based on research conducted by (Purnamasari, 2021) that the utilization of assets goes through several procedures which in outline can be grouped as follows: First, a proposal, that is, prospective tenants submit a lease application in a predetermined format accompanied by supporting documents; Second, research and assessment, namely research to test the feasibility of the lessee for the asset to be leased and calculation of the object to be leased to obtain the fair value of the object being leased; Third, approval and determination, namely giving approval to the lease application by issuing a lease agreement letter; Fourth, the agreement and payment, that is, the lessee makes payments on the agreed lease by agreeing/signing the text of the lease agreement.

2.6 Utilization of Road Sections (Non-Toll)

According to PP No. 34 of 2006 concerning roads, the use of road benefit space and road property space, which includes buildings that are placed above, on, and below ground level in road benefit spaces and in road space, must meet the following requirements: 1) does not interfere with the smooth running and safety of road users and not endangering road construction, 2) in accordance with laws and regulations, and 3) in accordance with guidelines set by the minister and guidelines set by the minister administering affairs in the field of traffic and road transportation.

Based on the user object, there are four classifications of road user objects. The objects that use the space belonging to the road and the road's benefit space are regulated in PP No. 34 of 2006 concerning Roads, namely: 1) Utilities are facilities that concern the public interest including electricity, telecommunications, information, water, oil, gas and other fuels, sanitation and the like, 2) Buildings and networks are buildings and utility support networks located above and/or below ground level, 3) Advertising is media in any form used by producers to introduce a product to the general public, 4) Media information is media in any form that is not commercial in nature.

According to the Regulation of the Minister of Public Works Number 20 of 2010 the aims and objectives in the utilization of road sections are to ensure that the utilization of road benefit space and road-owned space other than their designation, the use of road benefit space that requires special treatment for road and bridge construction, as well as the use of space road supervision can be carried out in an orderly manner, and the purpose of securing road functions is to ensure smooth, safe and secure road construction.

According to the Circular of the Director General of Highways Number 01/SE/Db/2017 concerning the procedure for licensing the utilization of sections of national roads, it is explained that the time set for completing applications for permits for the utilization of (non-toll) road sections is seventeen working days. In the licensing process, several stages are carried out, including: 1) Application for a Utilization Permit (Applicant) 2) Examination of the completeness of administrative and technical requirements, 3) Technical Evaluation and Conducting a Field Visit, 4) Making Minutes of Field Observation, 5) Making minutes of the results of the evaluation , 6) Issuing an Application Rejection Letter, 7) Continuing the next process if the results of the evaluation state that it meets the technical requirements.

III. RESEARCH METHOD

3.1 Research design

Using a qualitative case study research method that is descriptive in nature with the aim of describing and illustrating the implementation of the cycle of asset utilization of road sections through lease case studies at the South Sulawesi National Road Implementation Center, the inhibiting factors for asset utilization of road sections through leasing, as well as other efforts the efforts made by the South Sulawesi BBPJK in implementing the utilization of road parts assets through leasing at the South Sulawesi National Road Implementation Center.

3.2 Method of collecting data

Data collection was carried out in this study through interviews and documentation. Interview is a data collection technique that is carried out by conducting direct interviews with the relevant agencies. In-depth interviews were conducted with Officials and Employees to obtain information about how the assets of road sections are utilized at the South Sulawesi BBPJK. Questions asked to informants in interviews were semi-structured questions, which were suspected of having information that could explain the phenomena that occurred.

Researchers collected data with the help of key informants using the snowball technique. Informants help or will develop based on the instructions given by them. Using this approach, several potential informants were contacted and asked if they knew anyone else with the characteristics in question for research purposes. The initial contact will help find other respondents through recommendations.

3.3 Data analysis technique

Systematic data obtained from interviews, field notes, and documentation by organizing data into categories, describing it into units, synthesizing, arranging into patterns, choosing the most important parts and making conclusions so that they can be understood by themselves and others. others (Sugiyono, 2015). This study uses a data analysis technique that refers to the concept (Miles and Huberman, 1992), which refers to an interactive model that classifies data analysis in several steps; data collection, data reduction, data presentation, and drawing conclusions or verification.

IV. RESULTS AND DISCUSSION

4.1 The Process of Utilizing Road Parts

Utilization of road parts assets based on Government Regulation No. 34 of 2006 is used for purposes; 1) utilities are facilities that concern the public interest including electricity, telecommunications, information, water, oil, gas and other fuels, sanitation and the like; 2) buildings and networks are buildings and utility support networks that are located above and/or below ground level; 3) Advertising is media in any form used by producers to introduce a product to the general public; 4) Media information is media in any form that is not commercial in nature.

The user community, other agencies, and companies wishing to utilize the sections of the road that are in the South Sulawesi National Road Section must submit their application for a permit to the Sulawesi National Road Implementation Center. Utilization of road parts assets through leasing goes through several stages starting from the application for a permit until the permit is issued. Broadly speaking, the author divides the procedure for utilizing road sections into four stages, namely proposal, research and assessment, approval and determination, payment and agreement.

The first stage is the proposal stage, namely the prospective tenant submits a lease application in a predetermined format accompanied by supporting documents. At this stage, the counter officer at the South Sulawesi National Road Implementation Center receives the permit application and receives the required documents which are then examined and verified. Second, research and assessment, namely research to test the feasibility of the lessee for the asset to be leased and calculation of the object to be leased to obtain the fair value of the object being leased. At this stage, based on SE/01/Db/2017, Balai will check the completeness of the proposal. If the administrative and technical documents still lack requirements or do not meet the requirements, a document return letter will be issued to the applicant. Henceforth the applicant can submit another proposal by including the completeness of the required data. Based on the SOP made by the Balai, if the application documents are considered complete, the Head of Administration and General submits an official note to the Head of Preservation and Road Equipment Head/Head of Section to form a licensing team. The licensing team formed is tasked with carrying out meetings with the parties, namely the applicant, PPK, TU/BMN, P2JN to schedule survey activities and calculate the rental value. Third, approval and determination, namely giving approval to the lease application by issuing a lease agreement letter. At this stage the Head of Balai issues approval in principle based on the implementation of the survey contained in the official report. Furthermore, the applicant is informed to complete the requirements, namely detailed technical plans, implementation methods, implementation time schedules and guarantees. Fourth, payment and agreement, that is, the lessee makes payments on the agreed lease and agrees/signs the lease permit document. At this stage the applicant has completed the required evidence and at the same time submitted proof of deposit of rental payments to the licensing team. If it has been proven that the payment has been made, then a utilization permit is made and handed over to the applicant. With this, the applicant has the right to utilize the assets in accordance with the permit issued and agreed upon.

4.2 Factors That Hinder Utilization of Road Sections

a. Awareness

Based on the results of interviews with informants, information was obtained that the applicant's awareness in following the licensing procedures for the utilization of road sections was still low. This often happens when the applicant is asked to complete the required documents according to standards, the applicant seems slow to improve/update the permit requirements for the utilization of road sections.

There are stages in the permit procedure for the utilization of road sections assets where the applicant submits a proposal by attaching supporting evidence and then carrying out a field survey. The results of the field survey usually include changes to the drawings and additional supporting evidence. At this stage the Office/Licensing Team provides an opportunity for the applicant to complete/revise/update the document. It takes the seriousness of the applicant to immediately follow up on the licensing team's request so that the permitting process for the utilization of road sections assets can proceed to the next stage.

b. Information and Communication

In the case of public services, information is very important, how can this information reach the service user community and the information received is complete, relevant, accurate and well presented, which will facilitate communication between communicants and communicators. The licensing team will meet at any time with the public, institutions and companies using the service to establish communication so that the licensing process for the utilization of road sections assets runs smoothly. In practice socialization as a medium of communication has not been implemented. Until this interview was conducted, it was revealed that there had not been a thorough outreach. Socialization activities are still under the plan of the South Sulawesi National Road Implementation Center Agency and the Licensing Team. From the results of these interviews it was revealed

that the lack of understanding of the community using licensing services was due to a lack of information obtained, socialization of the utilization of road sections had not been carried out causing miscommunication or misunderstandings regarding the ownership of these assets. The community still thinks that the existing national road assets in Makassar belong to the Makassar Provincial Government

c. Execution time

From the results of interviews with informants, it was found that there were differences in the time span for carrying out the survey between the South Sulawesi National Road Implementation Center and the State Property Service Office. the application is entered until the utilization permit is issued, this is contained in SE/01/Db/2017. In terms of the research and evaluation process there are survey activities, the Minister For Public Works and Guman Settlements survey team also involved the Office of State Assets Services and Auctions to assess rental prices. The Office of State Assets Services and Auctions has a longer processing time for rental permits, namely 25 days. The difference in this timeframe resulted in the start time of the survey and the target for completion of the survey to be different. The South Sulawesi National Road Implementation Center certainly wants the completion of the permit process for the utilization of road sections to be completed on time, namely 17 working days. In contrast to the Office of State Assets Services and Auctions which has more flexible time in carrying out the survey. Thus, until the 17-day South Sulawesi National Road Implementation Center deadline expired, the Office of State Assets Services and Auctions had not completed its survey. The Office of State Assets Services and Auctions admitted that there were very many requests for surveys not only from South Sulawesi National Road Implementation Center. So there is a long queue to be passed

d. Mileage

The scope of work of the South Sulawesi National Road Implementation Center covers all national road sections in the South Sulawesi Province area with a length of 1,745.92 kilometers. It takes days to carry out the survey which is located at the end of South Sulawesi Province. The distance to the location of the object for utilization of parts of the road that are far from the South Sulawesi National Road Implementation Center home base requires a long survey implementation time which results in a delay in the issuance schedule for utilization permits so that 17 working days is deemed insufficient.

e. Supervision and control

Management of state property must be supervised to ensure that management is carried out in full compliance with various applicable rules and regulations. The oversight function is basically a process carried out to ensure that what has been planned goes as it should. The informant said that until 2021 there had never been an audit related to the activities of utilizing road sections at the South Sulawesi National Road Implementation Center. A new audit was conducted at the end of 2022 by the Inspectorate General of the Minister For Public Works and Huan Settlements with findings of approximately 500 million related to unauthorized advertising in Pettarani, advertisements that do not match the image with the physical building in Gowa, and there is a licensing contract that has not been signed but has been paid for.

f. Human Resources

According to the informant, the obstacle is the quantity of Human Resources. This is in accordance with research conducted by (Tisepti, 2021) which states that there is a lack of human resources. In practice, the South Sulawesi National Road Implementation Center still needs more human resources. Even in 2021, the entire licensing cycle for the utilization of road sections assets is still being handled by two employees so that these human resources cannot focus. This can cause the asset utilization of road sections to become unstable.

g. Inventory

Asset inventory is an activity consisting of physical and juridical aspects. Physical aspects include shape, area, location, volume/amount, type, address and others. While the juridical aspect includes tenure status, legal issues that are owned and the deadline for mastery. The asset inventory carried out at the South Sulawesi National Road Implementation Center has not been able to identify the assets of road sections that have and have not been utilized. The total length of national road segments at the South Sulawesi National Road Implementation Center is 1,745.92 kilometers, of all the existing road sections, the length of the unused road sections is unknown. The informant revealed that the total number of roads that had been used and those that had not been used were not yet known, the informant had not been able to identify in detail which road segments had been used. Informants agreed that the inventory had not been carried out optimally.

h. Economy

To be called an asset, an object contains future economic benefits that are quite certain (probable). This implies that the benefit is measurable and can be linked to its ability to generate income or cash flow in the future. In practice, applicants who wish to rent road sections do not know the range of rental values that are set because the rental value is only known when the survey has been carried out by the State Wealth Service Office (KPKNL) and the rental value of the asset is affected by the acquisition value of the asset. Requests for rent often fail to be carried out in the middle of the application process because the rental value is beyond expectations.

The characteristic of an asset is that it is controlled by an entity, that is, to be called an asset, an object does not have to be owned by the entity but is sufficiently controlled by the entity. Therefore the concept of mastery is more important than the concept of ownership. Mastery means the entity's ability to obtain, maintain, hold, exchange, use economic benefits to prevent other parties from accessing those benefits. Mastery of an object can be obtained by purchasing, gifting, inventions, agreements, production, sales and others. In practice, ownership of road sections is obtained illegally/without permits. This occurs because there is a large economic/income potential which results in certain parties being interested in gaining profits and carrying out various methods to control the assets of road sections.

i. Political

Informants revealed that there were certain requests by public officials to get special treatment, such as orders from unscrupulous officials to prioritize the licensing process, special requests on behalf of regional officials to facilitate the licensing process without going through the correct procedures. The informant also revealed that there was also a conflict of interest with the wishes of regional officials that the rental rate that should have been paid to the State General Treasury was received as regional income.

The informant also revealed that the local government is aware that the national road assets do not belong to the region but still receive rental income from them. Realizing that the assets that have been used so far do not belong to the regions, there was a request from local government officials to transfer ownership of national road assets to become local government assets.

j. Culture

Culture is a way of life that develops and is owned by a group of people which is passed on to the next generation. Culture is formed from various complex elements including customs, language, works of art, religious and political systems. In South Sulawesi, the culture of "Tabe" is known, which generally means excuse me or sorry. Tabe is a culture that develops from local wisdom to respect or respect other people. Not only in the Makassar and Bugis tribes, the Tabe culture is also spoken by the Toraja people. Tabe culture is most often used when wanting to say excuse me when cutting or passing others in the form of greetings and gestures. In practice, informant 2 said that the Tabe culture was misinterpreted by certain parties for certain interests, just as the tabe culture was interpreted to mean whatever was in my area (South Sulawesi) so the requester had to ask permission from the Regional Government (that the applicant for the use of parts of the road had to give permission first to the Regional Government)

k. Law

Informants revealed that the use of parts of the road without permission resulted in legal matters. It was revealed that the use of road sections that are carried out outside the standard often harms road users and traffic accidents. Utilization of road sections without permits and without procedures results in damage to the road infrastructure, things contained in the road such as waterways, telecommunications networks also suffer damage which is detrimental to the general public. This incident caused the South Sulawesi National Road Implementation Center to be in the spotlight and was considered negligent in managing the road which led to lawsuits. The frequent lawsuits directed at the South Sulawesi National Road Implementation Center have disrupted the focus on road management activities.

4.3 Barrier Handling Efforts

Various efforts to overcome obstacles have been carried out by the South Sulawesi National Road Implementation Center to optimize the utilization of road parts assets through leasing, including;

First, the implementation of the utilization of road sections still refers to and complies with the Government Regulation of the Republic of Indonesia No. 34 of 2006 concerning Roads and Circular of the Director General. Bina Marga No. 01/SE/DB/2017

Second, carry out outreach and coordination on an ongoing and continuous basis to increase the understanding of service users on the utilization of road sections assets. The socialization was finally realized in the Forum Group Discussion format on March 3, 2023 which was broadcast via the East Tribune youtube

account with the title *Optimizing Asset Utilization Can Increase Taxes*. The informant also said that he would carry out internalization with the Head of the BMN Team, the Licensing Team and the Survey Team to discuss the format of socialization activities in the future

Third, take firm action against violations of permission to use assets for road sections such as returning incomplete applications, controlling and demolishing objects for use without a permit, reporting to the authorities, and disbursing guarantees to applicants who violate the contract.

Fourth, maximizing all human resources (HR) in the South Sulawesi National Road Implementation Center to support the implementation of asset utilization activities for road sections.

V. CONCLUSIONS AND SUGGESTIONS

5.1 Conclusion

The results of this study indicate that the asset utilization of road sections through rent at the South Sulawesi National Road Implementation Center is as follows:

1. The process of utilizing the assets of road parts through leasing at the South Sulawesi National Road Implementation Center is reviewed from the implementation procedure, namely proposals, research and assessment, approval of determination, payment and agreement

- a. Proposal from the applicant by submitting a rental application according to a predetermined format accompanied by supporting documents. In this case it went well.
- b. Research and assessment by testing the feasibility of the lessee on the asset to be leased and calculating the object to be leased to obtain the fair value of the object being leased. But in this case there are still obstacles in its implementation.
- c. Approval and stipulations are given on a lease application by issuing a lease agreement letter. In its implementation there are still obstacles.
- d. Payments and agreements are made for leases that have been approved and agreed/signed on the lease agreement document. But in this case there are still obstacles in its implementation.

2. There are eleven factors that hinder the utilization of road parts assets through leasing at the South Sulawesi National Road Implementation Center, namely

- a. Applicant's awareness in following the licensing procedure for the utilization of road sections assets.
- b. Limited information received by service users and related agencies regarding the utilization of road sections assets and communication that has not been well established between the South Sulawesi National Road Implementation Agency and users of road sections utilization.
- c. The limited time span that the South Sulawesi National Road Implementation Center has in carrying out the licensing process for the utilization of road sections assets and the difference in the survey implementation timeframe owned by the South Sulawesi National Road Implementation Agency and the State Wealth Service Office (KPKNL).
- d. The very wide scope of work (distance), namely 1,745.92 km, takes days to carry out surveys, research and assessments of leased objects.
- e. Lack of internal supervision from the Ministry of Public Works and Public Housing regarding the activity of utilizing road parts assets through leasing which has the potential for non-compliance with applicable rules and regulations.
- f. The limited human resources (HR) owned by the South Sulawesi National Road Implementation Center in serving permits for the utilization of road sections assets through leasing.
- g. The inventory of road sections assets has not been maximized so that the total length of assets that has not been utilized is not yet known.
- h. The huge economic potential that is being fought over by many parties is doing everything that is not in accordance with the rules to gain profit.
- i. Utilizing certain political positions to get special treatment in the utilization of road section assets through leasing.
- j. Misinterpretation of noble culture (tabe culture) to gain certain advantages.
- k. The legal case that occurred in the activity of utilizing the assets of road sections which was carried out without a permit resulted in a drain of energy and mind from the South Sulawesi National Road Implementation Center

3. There are four efforts to overcome obstacles carried out by the South Sulawesi National Road Implementation Center, namely

- a. The implementation of the utilization of road sections still refers to and complies with the applicable rules and regulations, namely Government Regulation of the Republic of Indonesia No. 34 of 2006 concerning Roads and Circular of the Director General. Bina Marga No. 01/SE/DB/2017.
- b. Carry out socialization and carry out coordination on an ongoing and continuous basis to increase understanding of service users on the utilization of road sections assets.

- c. Take firm action against violations of procedures for the utilization of road parts assets through leasing at the South Sulawesi National Road Implementation Center.
- d. Maximizing all human resources (HR) in the South Sulawesi National Road Implementation Center to support the implementation of asset utilization activities for road sections through leasing.

5.2 Suggestion

Some suggestions that can be submitted based on the results of this study are as follows:

1. For future researchers, it is recommended to add external informants, namely the applicant, the State Wealth Service Office (KPKNL), and the Regional Government.
2. In addition, future researchers are expected to conduct research on the potential value that has not been utilized and the amount of loss resulting from the use of assets on road sections that are carried out without a permit.
3. It is expected that the South Sulawesi National Road Implementation Center will carry out risk management, namely identifying risks related to service risks. And as a form of accountability to the public, it is also hoped that the South Sulawesi Road Implementation Center will report the activity of utilizing the assets of road sections in the Government Agency Performance Accountability Report (LAKIP).
4. It is hoped that the South Sulawesi National Road Implementation Center will carry out an inventory of the asset utilization of the road sections so that the permit object that stands is easily identified/owned

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