

Analysis of Asset Management (Land and Building) At Belu Regency Dams in East Nusa Tenggara Province-Indonesia

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ABSTRACT : Dams are government asset that possess many important resources because it has great influence and able to help in fulfilling the community necessities. Asset management covers aspects of necessity planning or budgeting, procurement, usage, utilization, security or asset maintenance, valuation, transfer or asset hand over, demolition, deletion, administration, guidance, supervision, control, compensation and sanctions to make sure the government assets can be used optimally in appropriate manner for the community. In the East Timor Dam Management Unit (Belu Regency) at areas of river of Nusa Tenggara II, there were several cases and problems identified at Haekrit Dam, Haliwen Dam and Rotiklot Dam.

Analysis of methodology applied in this study is Analytic Hierarchy Process or AHP method, a structured multi-criteria decision-making procedure. AHP is a flexible model which allows the user to make decisions by combining considerations and personal values in a logical way. AHP is used to examine problems starting from a careful act to define the problem and then arranging the problems into a hierarchy consisted of several levels of objectives, criteria and alternatives.

The result of this study found there are three main indicators in managing the government land and building assets as listed to be: (1) Property Users managing the regional property in accordance with their duties and has a value of 0.0995; (2) Inventory is held or becomes the responsibility of the property users and obtained a value of 0.0833; and (3) regional property planning becomes the basis for preparing RKBMD and obtained a value of 0.0762.

In summary, the research implication is addressed to the government employees who are responsible for the asset management that need to be provided with technical guidance on a regular basis, and those individuals that in charge of the assets should be competent and professional also able to engage active coordination for securing the regional assets.

KEYWORDS: Belu Regency, Asset Management, Asset of Dam, Asset Security, Analytical Hierarchy Process

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I. INTRODUCTION

Belu Regency government has authoritative area of 1127.25 km² and becomes the 16th rank of largest regencies in East Nusa Tenggara province [1]. In a such vast area, Belu regional government has acquired various assets with an acquisition price of IDR.1,138,879,972,517 to support the progress and welfare of its community which implied to building assets that used relatively large funds such as dams as one of the development efforts built by the government to support the progress and welfare of its community.

Dams are part of government assets with so many important resources and have great influence to help or fulfill community necessities. In relation to this reasoning, asset management which include aspects of necessity planning or budgeting, procurement, usage, utilization, security or maintenance, assessment, transfer or hand over asset, asset destruction, asset deletion, administration, guidance, supervision, control, compensation and sanctions in order to make the government assets able to be given or used appropriately for the community in optimal way.

Local assets are an important resource for regional government as the main asset for its regional income. Therefore, it is important for local government to manage the regional assets in adequate and efficient way. The asset management of regionally owned resources is directed to comply with standard requirements for supporting the optimal implementation of government duties and functions. In January 2023, the assembling of East Timor Dam Management Unit (of Belu Regency) from the river of *Nusa Tenggara II* found several cases and identified problems at *Haekrit Dam*, *Haliwen Dam* and *Rotiklot Dam*.

So far, there has been not much discussion evolved related to the Land and Building Asset Management in Dams at Belu Regency of East Nusa Tenggara province, therefore, the writers raised a study problem of: (1) what is the most dominant aspect for managing the land and building assets in dams in Belu Regency? (2) what is the impact of land and building assets management in dams of Belu Regency?

II. LITERATURE REVIEW

2.1. Type and Data of Research

In general, assets are described as series of processes related to asset identification; what type of assets are needed, how to get the assets, how to help and maintain it, also how to delete or renew the assets to make these resources work in effective and efficient way in realizing any goals or objectives. While Sudrajat et.al., defines asset as an item that has economic, commercial, or exchange values for a company or an individual. Assets also able to define as all wealth belonging to the government [2]. Further, regulation of Republic of Indonesia government number 27 of 2014 regarding the management of state property explains about necessity planning that act as one of basis for the ministries/institutions/SKPD in proposing the budget provision for new needs or *new initiatives* and basic figures or *baseline* as well as preparing plans budget work. Also applied to all goods purchased or obtained at the expense of State Revenue and Expenditure Budget or originating from other legitimate acquisitions are said to be State Property (BMN). [3]

According to Nugraha, et al., assets are materials which in the legal sense are called as object and consists of immovable object and movable object, both tangible and intangible which are included into assets, or wealth or treasure of an agency, organization, business entity or individual. Assets are an important resource for local government and with correct management of its regional assets, the regional government will obtain source of fund to finance its regional development. In managing the regional assets, the regional government must pay attention to necessity planning or budgeting, procurement, usage, utilization, security or maintenance, assessment, transfer or asset hand-over, asset destruction, deletion, administration, guidance, supervision and control, finance, also claims for compensation. All activities above are fundamental aspects in the regional asset management, and by the necessity planning of the government assets, the regional government are able to portray an overview and guidelines regarding its assets needs. [4]

2.2. Asset Management

According to Sujatmiko and Suyatno, asset management is a blend of science and art to guide any wealth management which includes the process of asset necessity planning, acquire, inventory, legal auditing, assessing, operating, renewal and transferring asset in effective and efficient way. Meanwhile, according to Gasim and Gavitra, asset management is a series of activities related to identifying what assets that needed, identifying funding needs, acquiring assets, providing logistical support systems and asset maintenance, deleting or updating assets so these objects can run in effective and efficient ways to attain the stated objectives desired. In specific definition, asset management defined as a set of disciplines, methods, procedures, and tools to optimize the business-wide impact on the costs, work performance and risk description (related to availability, efficiency, service life, and regulations/safety/compliance with environmental rules) of the physical assets belongs to the company. [5,6,7]

Indirectly, there are several benefits from the Asset Management as cited from Siregar as follows [8]:

1. Give help for organization in observing and assessing their assets; tools, hardware and software, office equipment, machinery equipment, and machines.
2. Simplify the process to save; list of assets, consecutive purchase documents, costs, amount, location, use by whom, services, inventory and insurance calculations, accumulated depreciation and current value.
3. Simplify the process of assets administration and its relationship to the recording task.

Asset planning includes a confirmation of type of services required by the customer and ensuring the proposed assets are the most effective countermeasures to meet the customer's needs. A Creation/asset procurement is increase of assets where finance can be a reason which expected to provide benefits beyond the financial year. Asset Utilization has important role related to work, fund and control of the assets, also cost that associated with them which also become the most important component in dynamic assets or short-term asset. Asset Deletion is an act to write off the assets when it no longer has economic value to be maintained or rehabilitated, so that the asset is no longer needed.

From several definitions above, it can be explained that supporting an organization in achieving the predetermined goals needs an activity of managing objects that have value and benefits which can be used and called as Asset Management.

2.3. The Asset Management

In managing assets, every existing process or function must be supervised by the organization or ministry or institution. The supervision of asset management during its economic life aims to safeguard the assets in its effort to help the process of achieving the goals from the individual or organization that owns the assets.

According to Hambali in Aira, there are five purposes of asset management that elaborated into these explanations below [9].

1. **Clarity of Asset Ownership.** Inventory of regional wealth and the age of assets, optimizing utilization to increase income, safeguarding assets and sources for preparing balance sheets as stated in detail under the term of Clarity of asset ownership. Asset management status is one of the methods carried out by carrying out a legal audit of an asset, so it will be transparent or clear about the assets' ownership. This act is carried out to avoid multiple ownership of one asset.
2. **Inventory of Regional Wealth and Asset Life.** Assets whose ownership status is clearly known can be inventoried according to their ownership status. If the assets belong to the state or country then they will be inventoried as state assets, if the assets belong to the regional government, then the assets will be inventoried as regional assets. Apart from that, the life and economic life from the assets can be known by inventory act.
3. **Optimization of Usage and Utilization of Asset for Increasing Income.** Assets with idle capacity status can be utilized properly in accordance with the prepared designation so the property owner understand what the assets are used for, who the assets are allocated to, and are able to generate income for the asset manager.
4. **Asset Security.** Assets owned by individuals or the government can be properly secured when an inventory has been carried out, so that these assets will not easily fall into the hands of other people. If someone admits to owning these assets, it can be proven legally.
5. **Basis for Creating Balance Sheet.** Assets that already has clear ownership can be taken into account for included into the basis for preparing the balance sheet as a record to list amount of wealth owned by state or by the region.

Asset management is one of the keys to successful economic management (in particular) for regional scope. The importance to run asset management in appropriate and profound way based on the principle of efficient and effective management that expected to be able to provide regional government with many potentialities of fund to finance its regional development. A professional and modern regional asset management by prioritizing good governance, on the other hand, is expected to be able to increase public trust in the regional financial management.

2.4. Asset Optimization

According to Kuntadi, *et.al.*, an asset optimization is a work process within asset management that aims to optimize the asset potentiality as seen from the physical condition, location, value, quantity or volume, legal and economic properties belonged to these assets. Meanwhile, Sutrisno gave his theory by stated the assets owned by the state need to be identified and classified based on each asset's potential. Optimization in asset management must put in maximum effort for maximizing asset availability, maximizing asset utilization, and minimizing the cost of ownership. [10,11]

According to research conducted by Widayanti that examined the influence of asset management on optimizing district government fixed asset as a case study in Sragen Regency, found that asset management in optimizing fixed assets (land and buildings) is significantly influenced by inventory, identification and the assessment of assets. Meanwhile, other independent variable (legal audit) showed insignificant result. In addition, Jusmin examined the influence of asset management on the level of optimization of fixed assets (Land and Building) owned by Bau-Bau City government. The research has a result that asset management in optimizing fixed assets (Land and Building) is significantly influenced by inventory, asset management, also supervision and control variables. Meanwhile, the other independent variable (legal audit) showed insignificant result. Moreover, in research conducted by Aronggear that examined the influence of asset management on optimizing the utilization of fixed assets (a study case in *Pegunungan Bintang* regency) showed a negative and partial significant influence of asset maintenance variables on optimizing utilization of fixed assets (Land and Building). There is no partial influence of asset security variables, supervision and control variables on optimizing the use of fixed assets (Land and Building) in *Pegunungan Bintang* Regency. The research results showed asset management in optimizing fixed assets (Land and Buildings) is significantly influenced by inventory and asset valuation, whereas other independent variables of asset maintenance, supervision and control showed insignificant result. [12,3,13]

III. RESEARCH METHOD

3.1. Type of Research

Type of research applied in this study is a survey method through gathering opinions, experiences and attitudes of respondents regarding the problems that have been experienced within their work area (as property or asset administrator) in the Belu Regency Government Regional Apparatus Organization, by taking primary data through questionnaire and the secondary data taken from related institutions. According to Setiawan *et. al.*, the survey method is a method used to obtain data which comes from certain natural places, followed by data treatment from the researchers while collecting data, for example by distributing questionnaires, tests, structured interviewed or so on. [14]

3.2. Location of The Research

The research location was carried out at the office of Belu Regency Government Regional Apparatus. This regency has an area of 1,284.97 km² and divided into 12 districts, 12 sub-districts and 69 villages. By astronomical location at 124. 40. 33. East Longitude – 125. 15. 23. East Longitude and 08. 70. 30. South Longitude – 09. 23. 30. South Longitude.

3.3. Source of Research Data

Primary Data: carried out through questionnaire distribution to regional officials or apparatus in Belu Regency, East Nusa Tenggara. Secondary Data: carried out by processing data obtained from the East Timor Dam Management Unit of area *Nusa Tenggara II* River abbreviated into UPB BWS NT II.

3.4. Data Management dan Data Analysis

Data process in this study was carried out by the Analytic Hierarchy Process (AHP) method. According to Warmansyah, AHP is a comparison between elements, where the creation of hierarchy in AHP at one level is influenced or dependent on the elements at the level above it. In this research, data obtained from survey results (questionnaires) will later be processed to obtain information in tabular form and the result of the processed data will be used to answer questions in the problem formulation. Data processing should pay attention to the type of data collected with an orientation towards the goals to be achieved. Accuracy in data analysis technique greatly influences the accuracy of research results. The data analysis technique used in this study is the AHP method with additional software tool of “Super Decisions”. [15]

3.5. Research Flowchart

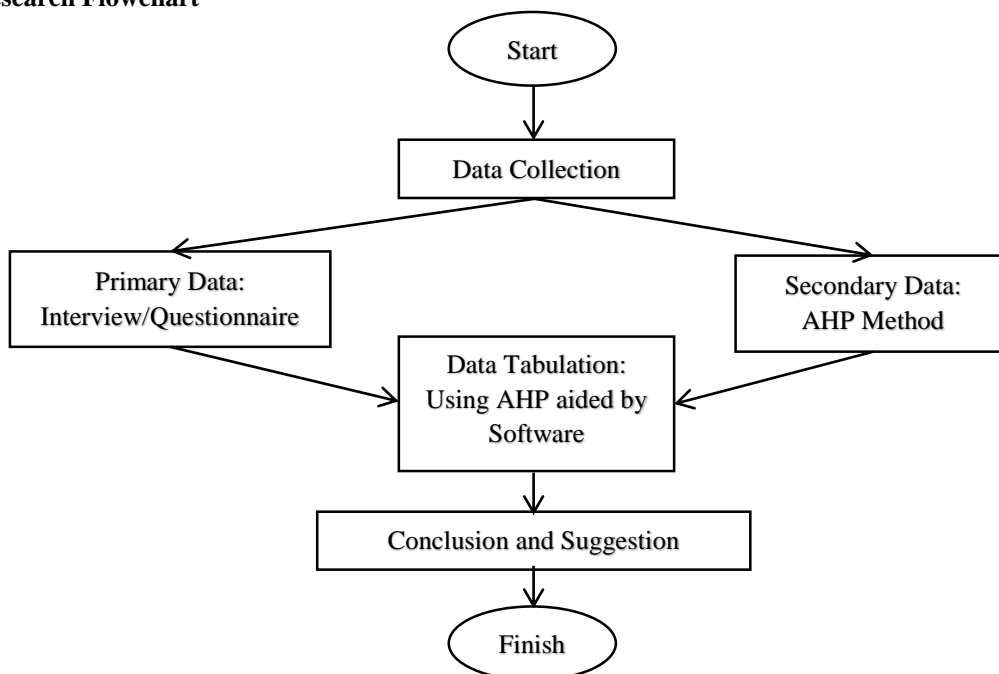


Figure 1. Research flowchart

IV. RESULT AND DISCUSSION

4.1. Determination of Priority Criteria of Asset Management

4.1.1. Hierarchy Structure (AHP)

Hierarchy usage within this study is a functional hierarchy which explains the details of complex problems into parts according to their essential relationships as portrayed in a hierarchical structure of figure 2.

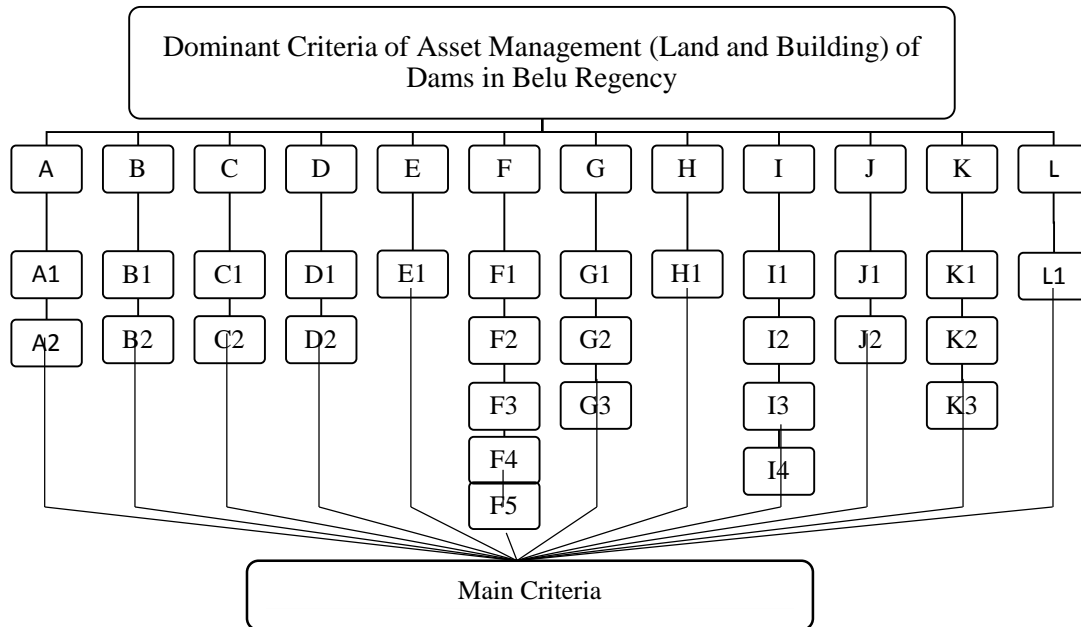


Figure 2. Hierarchy structure

From the hierarchical figure above, there are three level of hierarchy as stated below:

1. The first level determines the main criteria
2. The second level is the criteria consisting of 12 criteria's whose priority will be sought, including:
 - Planning (A)
 - Procurement (B)
 - Inventory (C)
 - Asset Usage (D)
 - Asset Deletion (E)
 - Asset Utilization (F)
 - Asset Administration (G)
 - Asset Valuation (H)
 - Asset Transfer (Hand-Over) (I)
 - Guidance, Supervision and Control (J)
 - Asset Security (K)
 - Claim for Compensation (L)
3. The third level is sub-criteria/alternatives which contains 28 criteria's including:
 - Regional property planning reflects real needs (A1)
 - Regional property planning is the basis for preparing RKBMD (A2)
 - Procurement of regional property is carried out based on the principles of efficiency, effectiveness and transparency (B1)
 - Procurement of regional goods is carried out based on the principles of openness, competitiveness, fairness and accountable (B2)
 - Carried out in the form of supplies and construction in progress (C1)
 - Carried out by Property/Goods Users every year (C2)
 - Property Users are carried out in managing regional property in accordance with their duties (D1)
 - Property Users are carried out in administering regional property according to the function of the relevant SKPD (D2)
 - Provide consideration to property managers to delete assets they no longer own (E1)

- Renting assets for a certain period of time (F1)
- Borrow to use for a certain period of time without receiving compensation (F2)
- Cooperation or deal in utilization property/goods in the context of increasing regional income (F3)
- Build-Operate-Transfer (BOT), utilization of BMD in the form of land by other parties by constructing buildings along with the facilities (F4)
- Cooperation in providing infrastructure (F5)
- Authorization of property/goods users to prepare the reports during each semester and at the end of each year (G1)
- Property or goods users collect goods user authority reports every semester and at the end of each year (G2)
- Reports from property or goods users are used to prepare SKPD balance sheets (G3)
- Valuation of regional property for utilization and transfer of regional property is carried out by appointed team of Regional Head and involving certified independent appraisers in the field of asset assessment (H1)
- Sales is made (I1)
- An exchange is carried out (I2)
- Grant is made (I3)
- Capital from regional government is included (I4)
- The minister provides guidance on the management of regional property and establishes regional property management policies (J1)
- Supervision and control of the management of regional property is carried out by property users through monitoring and control, also investigation acts (J2)
- Physical Security is carried out (K1)
- Administrative security is carried out (K2)
- Legal safeguard is carried out (K3)
- Any regional losses resulting from negligence, misuse/violation of law regarding the management of regional property are resolved through claims for compensation in accordance with the provisions of statutory regulations (L1)

4.2. Tabulation Data by Super Desicion Application

4.2.1. The Analysis Priority Aspect

After arranging the hierarchy as described in the previous sub-chapter, the next step is constructing the hierarchy aided by the super decision software into the form of objectives, aspects, and criteria. After the hierarchy arrangement is ready, the next step is entering data of amount and names of respondents into the participant menu. Then, data obtained from respondents' questionnaires were entered into a pairwise comparison matrix to get an analysis of aspect importance level. The steps of aspect importance level calculation are stated below.

1. Calculation of Initial Matrix

The calculation begins by analyzing questionnaire answers from 23 respondents with inverse calculation according to the pairwise comparison matrix. Data of recapitulation questionnaire answers can be seen in Appendix II. Then, the calculation data is put into an initial pairwise comparison matrix at the considered aspect.

2. Calculation of Eigen Vector Value

The calculation is completed by adding up the number in each row within the initial criteria matrix then calculating the w_i value in each row. the w_i value is used to find magnitude of Eigen vector value for each aspect.

$$W_i = \sqrt[n]{\text{amount of bari}} ; \text{di so, } k = \text{amount of matrix order}$$

Then, the w_i value in each row of the matrix is calculated, then, next step is to calculate the Eigen vector value with the following formula:

$$\text{Value of Eigen Vector } (X_i) = \frac{w_i}{z w_i} \dots\dots\dots (1)$$

3. Calculation of maximum Eigen Value

The maximum Eigen value is obtained from the initial aspect matrix multiplied by the Eigen vector value of each matrix, then the multiplication result is added up to determine the maximum eigen value (λ_{max}) which

is used for calculating the Consistency Ratio (CR) value. It is calculated to find out the maximum eigen value (λ max) which will be used in Consistency Ratio (CR) calculation.

4. Calculation of CR value as control to Consistency Index

After the calculation of Maximum Eigen value (λ max) is completed, the Consistency Ratio (CR) value calculation by comparing the Consistency Index value with Random Consistency Index value is conducted afterwards. At this stage, one considerable matter is that CR value must not exceed the required threshold (10 %). The inconsistency ratio of the respondent data is a parameter used to check whether pairwise comparisons have been carried out consistently or not. The data inconsistency ratio classified as good value when the CR value is ≤ 0.10 . If the processed results show a CR value has more than 10 % (inconsistency > 0.10) then the questionnaire must be repeated. calculation of the Consistency Index (CI) value is stated below.

$$\text{Consistency Index (CI)} = \frac{(ks-n)}{(n-1)} \dots\dots\dots (2)$$

where n = the amount of matrix order

After CI value has been calculated, the next step is to calculate the CR (Consistency Ratio) =...., for n = 4 then the Random Index (R1) value can be seen in Table 1.

Table 1. Random index value (R1)

Matrix Order	1	2	3	4	5	6	7	8	9
R1	0,00	0,00	0,58	0,90	1,12	1,32	1,41	1,45	1,49

5. The weighing of aspects

Element weights obtained from the Eigenvector values are expressed in percentage. Next, to calculate the aspect weighing, the writers use Super Decision software. After the respondent's data has been completely entered into the pairwise comparison matrix and the Inconsistency value is below 0.1 (consistent answer), then the participant menu is combined so that the priority analysis can be carried out. In this research, there are eleven aspects who's the priority scale will be determined in asset management. The results of the weighing (combination) analysis of each aspect are shown in figure 3.

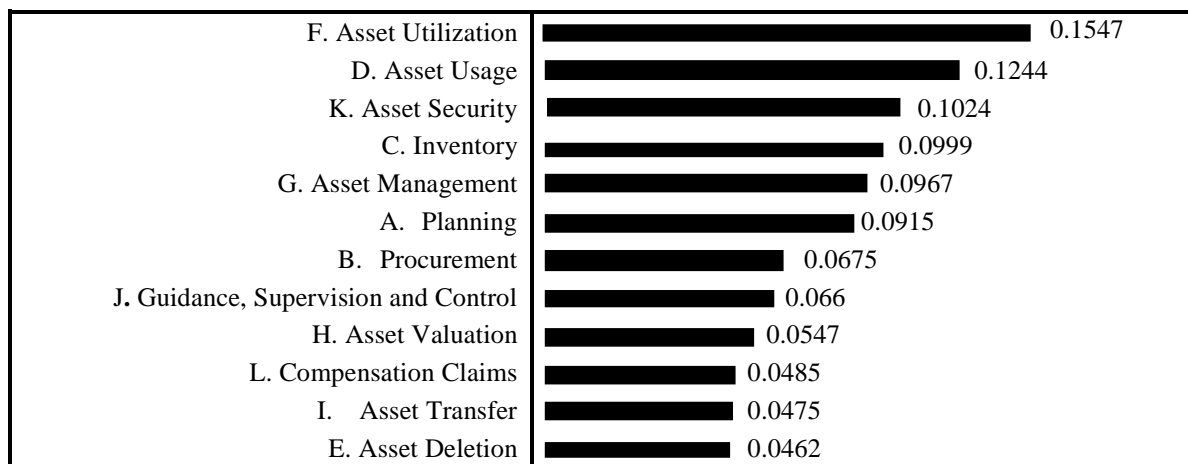


Figure 3. Diagram of aspect weighing result analysis

According to figure 3, the weighing result of each aspect found the largest weight lies in Asset Utilization (0.1547), then followed by Asset Usage (0.1244), Asset Security (0.1024), Inventory (0.0999), Asset Administration (0.0967), Planning (0.0915), Procurement (0.0675), Guidance, Supervision and Control (0.0660), Asset Valuation (0.0547), Compensation Claims (0.0485), Asset Transfer (0.0475), and Asset Deletion (0.0462), whereas the Consistency Ratio (CR) value is 0.05265 and still below the minimum requirement (CR < 0.10), so it shows a consistent answer.

Table 2. Table of weekly total deviation percentage for each work item

Description	Value
A. Planning	0.0915
B. Procurement	0.0675
C. Inventory	0.0999
D. Asset Usage	0.1244
E. Asset Deletion	0.0462
F. Asset utilization	0.1547
G. Asset Management	0.0967
H. Asset Valuation	0.0547
I. Asset Transfer	0.0475
J. Guidance, Supervision and Control	0.066
K. Asset Security	0.1024
L. Compensation Claim	0.0485
Consistency Ratio	0.5265

4.2.2. Analysis of Priority Criteria

There were 12 aspects used in this research, and for each of these aspects, there were several criteria taken into consideration when selecting weighting. As explained in the previous sub-chapter, the comprehensive AHP analysis includes initial matrix calculations, the Eigen vector calculations, maximum Eigen value calculations, control of the consistency index and criteria weighting. The criteria priority weighting analysis is carried out with the following steps:

1. Calculation of Initial Matrix

The calculation begins by analyzing questionnaire answers from 23 respondents with inverse calculation according to the pairwise comparison matrix. Data of recapitulation questionnaire answers can be seen in Appendix II. Then, the calculation data is put into an initial pairwise comparison matrix at the considered aspect.

2. Calculation of Eigen Vector Value

The calculation is completed by adding up the number in each row within the initial criteria matrix then calculating the *w_i* value in each row. the *w_i* value is used to find magnitude of Eigenvector value for each aspect.

$$W_i = \sqrt[n]{\text{amount of bari}} ; \text{di so, } k = \text{amount of matrix order}$$

Then, the *w_i* value in each row of the matrix is calculated, then, next step is to calculate the Eigen vector value with the following formula:

$$\text{Value of Eigen Vector } (X_i) = \frac{w_i}{\sum w_i} \dots\dots\dots (3)$$

3. Calculation of maximum Eigen Value

The maximum Eigen value is obtained from the initial aspect matrix multiplied by the Eigen vector value of each matrix, then the multiplication result is added up to determine the maximum eigen value (λ max) which is used for calculating the Consistency Ratio (CR) value. It is calculated to find out the maximum eigen value (λ max) which will be used in Consistency Ratio (CR) calculation.

4. Calculation of CR value as control to Consistency Index

After the calculation of Maximum Eigen value (λ max) is completed, the Consistency Ratio (CR) value calculation by comparing the Consistency Index value with Random Consistency Index value is conducted afterwards. At this stage, one considerable matter is that CR value must not exceed the required threshold

(10 %). The inconsistency ratio of the respondent data is a parameter used to check whether pairwise comparisons have been carried out consistently or not. The data inconsistency ratio classified as good value when the CR value is ≤ 0.10 . If the processed results show a CR value has more than 10 % (inconsistency > 0.10) then the questionnaire must be repeated. calculation of the Consistency Index (CI) value is stated below.

$$\text{Consistency Index (CI)} = \frac{(ks-n)}{(n-1)} \dots\dots\dots (4)$$

where n = the amount of matrix order

5. Aspect Weighing

The weight element is obtained from the calculated Eigenvector values, whereas the table below are described the result of Criteria weighting analysis based on each criterion in the aspect.

Table 2. Dominant criteria of asset management for indicator of planning

Code	Description	Score	Indicator
A	Planning	0.1667	Planning belongs to regional government reflects the real needs.
		0.8333	Planning belongs to regional government becomes the basis for preparing RKBMD.

For indicator of Planning, it showed the regional property planning becomes the basis for preparing RKBMD with a priority value of 0.8333 meaning there is a regional property planning that reflects the real need with value of 0.1667.

Table 3. Dominant criteria of asset management for indicator of procurement

Code	Description	Score	Indicator
B	Procurement	0.8333	Procurement belongs to regional government is held based on principles of efficiency, effectiveness and transparency.
		0.1667	Procurement belongs to regional government is carried out based on principles of openness, competitiveness, fairness and accountable.

For indicator of procurement, it showed that procurement of regional materials or goods is carried out based on principles of efficiency, effectiveness and transparency with a priority value of 0.8333; where procurement of regional goods executed based on principles of openness, competitiveness, fairness and accountable with value of 0.1667.

Table 4. Dominant criteria of asset management for indicator of inventory

Code	Description	Score	Indicator
C	Inventory	0.8333	Performs in the form of supplies and construction in progress.
		0.1667	Performs by the material/goods user every year.

For indicator of Inventory; it showed that it is carried out by the material users annually with a priority value of 0.1667 where it is carried out in the form of supplies and construction in progress with a value of 0.8333.

Table 5. Dominant criteria of asset management for indicator of asset usage

Code	Description	Score	Indicator
D	Asset Usage	0.8	Property users manage the regional property in accordance with their duties.
		0.2	Property user administering regional property/materials according to the function stated in the relevant SKPD.

For the indicator of Asset Usage; it showed that property users are carried out in managing the regional property in accordance with tasks with a priority value of 0.8; meaning there are property users who administer regional property according to the function of the SKPD concerned with a value of 0.2.

Table 6. Dominant criteria of asset management for indicator of asset deletion

Code	Description	Score	Indicator
E	Asset Deletion	0.1000	Provides consideration or suggestions to the property users to delete or write off assets that they no longer own.

For the indicator of Asset Deletion; it showed that providing consideration to the property manager for writing off (deleting) assets that no longer their own is a top priority with a priority value of 1,000.

Table 7. Dominant criteria of asset management for indicator of asset utilization

Code	Description	Score	Indicator
F	Asset Utilization	0.4836	Rent the asset for a certain time.
		0.1177	Borrow the asset for a certain time without receiving compensation.
		0.2736	Utilizes any cooperation or deal in order to increase the regional income.
		0.0417	Build-Operate-Transfer (BOT) utilization of BMD in the form of land by other parties by constructing buildings along with the facilities.
		0.0835	Cooperation or deal in providing the infrastructure.

For indicator of asset utilization, it showed that renting asset within a certain period of time has a priority value of 0.4836; while utilization cooperation in the context of increasing regional income has a value of 0.2736; borrow to use for a certain period of time without receiving compensation has a value of 0.1177; joint or cooperation in providing infrastructure has a value of 0.0835; Build for transfer / hand over (BGS), and utilization of BMD in the form of land by other parties by constructing buildings and facilities has a value of 0.0417.

Table 8. Dominant criteria of asset management for indicator of asset management

Code	Description	Score	Indicator
G	Asset Management	0.3473	The property user has authority to prepare the property report for each semester and at the end of each year.
		0.1687	Property user collects the reports from property user that created every semester and at the end of the year.

Code	Description	Score	Indicator
		0.4840	Report from the property user will be used in preparing the SKPD balance sheets.

For indicator of Asset Management; it showed that reports of good/property users are applied to prepare the SKPD balance sheets with a priority value of 0.4840; the authority of responsibility of good/property users to prepare the report during each semester and at the end of the year has value of 0.3473; goods/property users collecting their reports every semester and at the end of the years has value of 0.1687.

Table 9. Dominant criteria of asset management for indicator of asset valuation

Code	Description	Score	Indicator
H	Asset Valuation	0.1000	Valuation of regional property that used in utilization and transfer or hand over activity is carried out by a team appointed by the Head of the region with also involves a certified independent appraiser.

For the indicator of asset valuation; it showed that valuation of regional property for utilization and transferring or handing over the regional properties is carried out by appointed team assembled by the Regent or Head of Region and involving a certified independent assessor in the field of asset appraisal becomes the top priority with a priority value of 1,000.

Table 10. Dominant criteria of asset management for indicator of asset transfer/hand over

Code	Description	Score	Indicator
I	Asset Transfer/Hand Over	0.1976	Sales is made.
		0.1682	Exchange is made.
		0.2390	Grant or fund is made.
		0.4840	Capital from regional government also included.

For indicator of asset transfer; it showed that the capital participation belongs to the regional government has a priority value of 0.4840; a fund or grants was made with a value of 0.2390; sales were made with a value of 0.1976; and an exchange was made with a value of 0.1682.

Table 11. Dominant criteria of asset management for indicator of guidance, supervision, and control

Code	Description	Score	Indicator
J	Guidance, Supervision, and Control	0.1249	The Minister provides guidance on the management of regional property and establishes policies for the management of regional property.
		0.8751	Supervision and control of regional property management is carried out by property user through monitoring, controlling and investigating activities.

For the indicator of Guidance, Supervision, and Control; it showed that supervision and control of the management of regional property is carried out by property users through monitoring and order arrangement, also investigation with a priority value of 0.8751; there is a minister who provides guidance on ways to manage the regional property and establishes a policy for managing regional property with a value of 0.1249.

Table 12. Dominant criteria of asset management for indicator of asset security

Code	Description	Score	Indicator
K	Asset Management	0.3473	Physical security is made.
		0.1687	Administrative security is made.
		0.4840	Law security is made.

For indicator of asset security; it showed the legal security is carried out with a priority value of 0.4840; whereas the physical security was carried out with a value of 0.3473; and administrative security also carried out with a value of 0.1687.

Table 13. Dominant criteria of asset management for indicator of compensation claim

Code	Description	Score	Indicator
L	Compensation Claim	0.1000	Any regional losses due to negligent or misuse or law violation regarding the management of regional property are resolved through compensation claim in accordance with statutory provision.

For the indicator of compensation claim; it showed that every loss experienced by the regional government resulted from negligence, misuse/violation of the law regarding the management of regional property and resolved by a claim for compensation in accordance with the provision of statutory regulations becomes the top priority with a priority value of 1,000.

V. CONCLUSION

As explained by the result of data analysis and discussion of this study, the answer to problem formulation of this research can be concluded as follows:

1. According to result of the combined analysis from indicators and items of this research, there are three dominant aspects found in land and building asset management in Belu Regency, East Nusa Tenggara province. In sequential order, the first aspect is property user item which carried out managing regional property in accordance with the task that obtained a value of 0.0995; the second aspect is inventory item which is carried out by good/property user every year and obtained a value of 0.0833; whereas the third item is regional property planning as the basis for preparing the RKBMD with a value of 0.0762.
2. Negative impact of undisciplined land and building asset management are present in the form of misuse of the land and building assets, currently found in 15 cases within 3 Dams belongs to Belu Regency which brought potential (the asset) lost since legality aspect was not pursue in optimum way. This threat still shadowing the regional government although every property asset has been recorded in the inventory documents. Apart from it, the indicator of asset security which obtained main priority value of 0.4840 (security based on law) has not put into an optimum implementation.
3. As a summary of this study, the research implication aims to government employees who are responsible for the sector of asset management, that should be encourage or provided with technical guidance on a regular basis. The individual who in charge of the assets should be competent and professional also actively coordinates many related matters to the assets. In addition, evaluation to asset management need to be carried out periodically.

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