



Research Paper

Analysis of Employee Performance in the Removal of Regional Goods at The Regional Secretariat of West Sulawesi Province

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This research aims to analyze the effect of employee quality and Regional Goods (BMD) administration on employee performance in the implementation of BMD removal at the Regional Secretariat of West Sulawesi Province. This research was conducted at the Regional Secretariat of West Sulawesi Province in August - September 2021. The population in this study was 155 people and the number of samples used was 108 people from 6 bureaus in the Regional Secretariat of West Sulawesi Province. The data analysis used in this research is descriptive analysis and multiple regression analysis.

The results of the research indicate that the quality of employees has a significant effect on employee performance in the removal of assets or in other words, the quality of employees provides maximum input on employee performance. The quality of employees at the regional secretariat of West Sulawesi Province is assessed based on the commitment, personality, and human resource capabilities of employees in carrying out their work, which is very much needed in order to accelerate the process of asset disposal. BMD administration has a significant effect on employee performance or in other words BMD administration provides maximum input on employee performance. In the administration of BMD, there are several activities that are assessed in research such as bookkeeping, inventory, and asset reporting.

Keywords: *Employee Quality, BMD Administration, Asset Disposal*

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I. INTRODUCTION

Management and accountability for state/regional goods is an inseparable part in the management and accountability of state finances. Law (UU) No. 17 of 2003 concerning State Finance which states that state finances are all rights and obligations of the state that can be valued in money as well as everything in the form of money or in the form of goods that can be used as state property in connection with the implementation of these rights and obligations.

Law (UU) Number 1 of 2004 concerning State Treasury states that the treasury is an activity of managing and accounting for state finances, including investments, and separated assets, which are stipulated in the State Budget and Revenue and Expenditure (APBN) and Regional Budgets and Expenditures (APBD).

Administration of state/regional goods includes bookkeeping, inventory, and reporting. State/regional goods which is under the assignment of goods user/proxy of goods user must be recorded through the process of recording in the Property List of User Authorized by the goods user, the User Goods List by the goods user and the State/Regional goods List by the goods management. The inventory process, in the form of data collection, recording, and reporting of the results of data collection on state/regional goods is part of the administration. The results of the bookkeeping and inventory processes are needed in carrying out the process of reporting state/regional goods carried out by the power of attorney for goods, goods users and goods management. The results of the administration of state/regional goods are used in the preparation of the annual balance sheet. Planning the need for procurement and maintenance of state/regional goods every year to be used as material for the preparation of budget plans and administrative security of state/regional goods.

In the context of securing state/regional goods, an administrative system is needed that can create control over regional goods. In addition to functioning as a control tool, the administration system must also meet the management needs of government agencies in planning, procurement, maintenance, and removal.

The performance of civil servants is a matter that is quite interesting to discuss, because it will be very useful for law enforcement which is also beneficial for the interests of individuals, society, the nation and the state. Basically, civil servants have roles and functions as implementers of laws and regulations that have been set by the government, carry out public service functions, and as government managers. The roles and functions are clear that civil servants are very important. However, not all of these employees perform their roles and functions properly. Many employees work at their own pace, not paying attention to the results of their work. To create a good, professional and authoritative government, the influence of good civil servant performance will create a safe and comfortable atmosphere because the law is really made the commander (Novrilia et. al., 2014).

Efforts to improve management must be made to improve the performance and quality of organizational services through increasing competence and motivation of employees who are responsible for the removal of regional assets at the Regional Secretariat of West Sulawesi Province. Based on the author's observations on the performance of employees who are responsible for the removal of regional assets at the Regional Secretariat of West Sulawesi Province, they must have good competencies in the form of knowledge, skills, and attitudes of some employees related to their main tasks and functions are not optimal. It can be seen that there are still some employees who are less than optimal in carrying out their duties and are not even able to complete their duties.

Based on these provisions, one of the stages in the management of regional goods is removal. Minister of Home Affairs Regulation Number 19 of 2016 defines deletion as an act of removing regional goods from the list of goods by issuing a decision from the authorized official to release the Property Manager, Property User and/or Property User Proxy from administrative and physical responsibility for the goods that are in possession.

Removal can be one solution for budget efficiency, in the case of goods that cannot be used for office operational activities and only burden maintenance costs. However, in practice there are still conditions where the deletion is carried out not in accordance with applicable regulations, including: filing for deletion of regional goods that is still suitable for use, regional goods that has changed hands, stolen, burned, but has not been submitted for removal, and others.

II. LITERATURE REVIEW

2.1. Employee Performance

Performance according to Adawiyah et. al. (2015) comes from the word job performance which means the work achievement achieved by a person in carrying out the tasks and work assigned to him. Performance is the result of work achieved by employees in developing their duties and work originating from the organization. Performance is also a result of work produced by individuals through the processes of the organization or company that can be measured concretely and compared through standards that have been determined by the company or organization. Factors that affect performance are individual factors, psychological variables and organizational variables. Individual variables include abilities and skills both physically and mentally, background such as family, social level and experience; Demographics include age, origin and gender. While the psychological variables include perceptions, attitudes, personality, learning, and motivation.

2.2. Goal Setting Theory

This goal setting theory was first put forward by Locke (1968). This theory suggests that two cognitions, namely values and intentions (or goals) greatly determine a person's behavior. Based on this theory, an individual determines the goals for his behavior in the future and these goals will affect the behavior of the person. In addition, this theory also shows the relationship between goals and performance. Goals can be viewed as goals/performance levels to be achieved by individuals. If an individual commits to a certain goal, then this will affect his actions and affect the consequences of their performance.

2.3. Motivation Theory

Job satisfaction, motivation and reward systems have become the attention of many authors, where these three variables are included in Organizational Theory. Talking about job satisfaction, motivation and reward system, the most dominant influence in this case is motivation and complements it with the other two variables. Classical literature studies and recent theories on motivation yielded four main theoretical areas: (1) Maslow's Hierarchy of Needs Theory, (2) Herzberg's Theory of Motivation and Hygiene or Two-factor Theory, (3) McGregor's XY Theory, (4) Achievement Motivation Theory McClelland.

2.4. Regional Goods (BMD) Administration

Rahman (2012) defines administration as an inseparable part of the regional financial management process, both according to Government Regulation Number 58 of 2005 and based on Minister of Home Affairs Regulation (Permendagri) Number 13 of 2006 concerning Guidelines for Regional Financial Management, Government Regulation number 6 of 2006 concerning Management of Regional Goods, Minister of Home

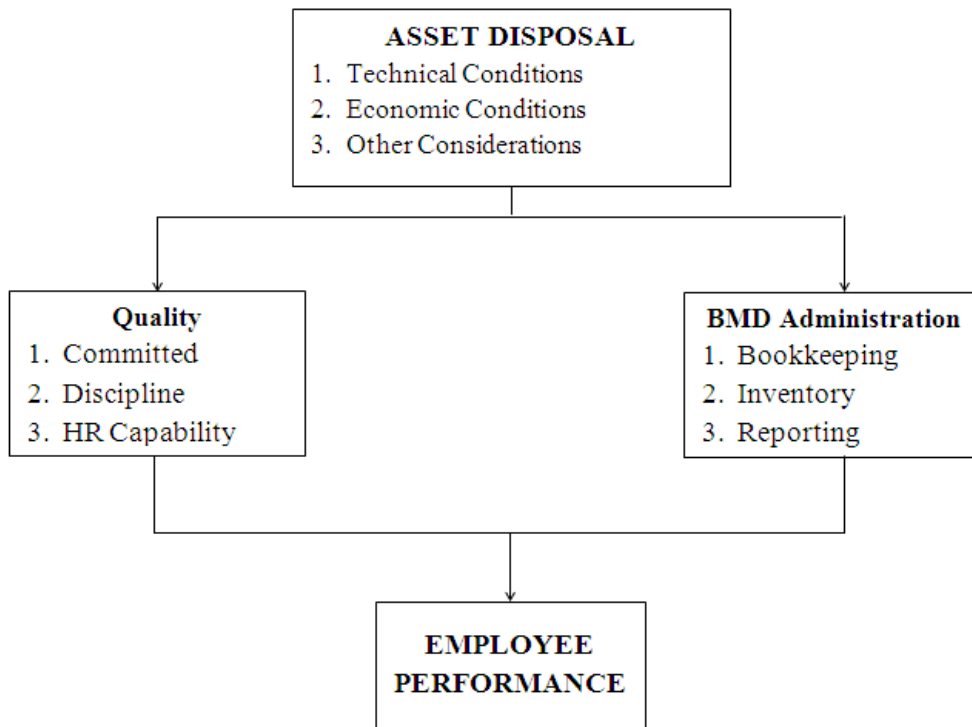
Affairs Regulation Number 17 of 2007 concerning Technical Guidelines for the Management of Regional Goods, Government Regulation Number 27 of 2014 concerning Management of Regional Goods. The main purpose of the administration of regional Goods is to provide the truth of the data obtained and to know the certainty of the value, law, amount, and condition of regional Goods under its control. The role of the user of regional Goods should be able to record, collect data and be able to make reports on regional Goods within the Regional Work Units (SKPD) through the existing goods manager.

2.5. Asset Disposal

Asset Disposal is the act of removing regional goods from the list of goods by issuing a decree from the authorized official to release the user or the user's proxy or manager from administrative and physical responsibilities for goods that are different in their control. It is carried out to optimize regional assets/goods so that they are not continuously recorded in the inventory book even though the assets in question are no longer suitable for use or have changed their status due to sales or due to changes in the legal status of ownership. Elimination activities are biased through destruction and also changes to the legal status of ownership.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

3.2.1. Quality Effect towards Employee Performance]

H1: Quality Effects Positively and Significantly towards Employee

3.2.2. Administration Effect towards Employee Performance

H2: Commitment Affects Positively and Significantly towards Employee Performance

IV. RESEARCH METHOD

4.1. Research Location and Time

This research was conducted at the Regional Secretariat of West Sulawesi Province in August - September 2021.

4.2. Sample and Population Determination

The population is the entire research subject (Sugiyono, 2018). The population in this study were all staff at the Regional Secretariat of West Sulawesi Province, amounting to 155 people.

The sample in this study was conducted by purposive sampling. According to Sugiyono (2018) purposive sampling is a data sampling technique based on certain considerations. The criteria used in determining the

sample are employees who have an interest in the elimination of assets at the Regional Secretariat of West Sulawesi Province, namely the General Bureau, the Bureau of Governance and People's Welfare, the Bureau of Economics and Development, the Bureau of Organizational Management, the Legal Bureau and the Bureau of the Procurement of Goods and Services. Each sample was taken as many as 18 people (Head of Division and Head of Sub-section who handle assets, asset management staff/treasury of goods and 15 asset users). So, the number of samples used was 108 people from 6 bureaus in the Regional Secretariat of West Sulawesi Province.

4.3. Data Gathering Technique

Data collection techniques used in this study are as follows:

1. According to Sukardi (2003) observation includes the activity of loading attention to an object and mostly using one of the five senses, namely the sense of sight. Observation will be more effective if the information to be taken is in the form of natural conditions or facts, behavior and work results of respondents in natural situations.
2. According to Sugiyono (2014) interviews are used as a data collection technique if researchers want to conduct a preliminary study to find problems that must be investigated and also if researchers want to know things from respondents more deeply. This data collection technique is based on self-reports or self-reports or at least on personal knowledge and/or beliefs.
3. Literature study by conducting searches using references from books, journals, papers and legislation related to the object of research to obtain concepts and data relevant to the problems studied as research support
4. Documentation (Sukardi, 2003) In this technique, it is possible for researchers to obtain information from various written sources or documents that exist in the respondent or place. Data collection is in the form of secondary data in the form of documents related to the fixed asset management cycle.

4.4. Operational Definition

This study uses primary data obtained through filling out questionnaires using aspects that are considered important in measuring employee performance as independent variables are as follows:

4.4.1. Quality

The quality of human resources is the ability of employees to carry out the inspection process which can be seen from a person's skills, educational background, requirements that must be followed to be able to carry out the inspection process, training, professional issues and socialization of changing regulations. Quality, Performance is measured from employee perceptions of the quality of the work produced where the work process approaches the point of perfection. Employee quality is also measured by the effectiveness of the use of organizational resources such as manpower, money, technology. Maximized by increasing the results in the use of resources (Robbins, 2006). Each respondent answered 5 questions that measured proficiency, creativity in doing work, individual abilities assessed in carrying out the work. In assessing the quality of employees, the indicators used are employee qualifications, mastery of mechanisms, and knowledge of asset management.

4.4.2. Administration

According to the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning administration, it is a series of activities that include bookkeeping, inventory, and reporting of regional property in accordance with applicable regulations. In the Indonesian language dictionary, it is explained that what is meant by the term "administration" is the implementation of writing (financial and so on) in companies, countries and so on. Meanwhile, according to Permendagri Number 19 of 2016 is a series of activities that include bookkeeping, inventory, and reporting of regional property in accordance with statutory regulations. Administration produces documents that are produced as evidence to record transactions in the accounting process including all documents, namely all goods purchased or obtained at the expense of the Regional Budget or derived from other legitimate acquisitions, which are in the control of the Property User / Property User and are under the management of the Property Manager. Indicators in BMD administration used in this study are bookkeeping, inventory, and reporting.

4.4.3. Employee Performance

Performance is the result of work achieved by a person in the organization/company in accordance with the authority and responsibility in achieving organizational goals. Employee performance is the dependent variable, namely assessing the success of an employee in carrying out the inspection process which is judged from the results of the examination as expected and related to issues of timeliness, providing recommendations, criteria and established standards. Performance or performance is a description of the goals, objectives, vision, and mission of the organization to determine the level of achievement of the implementation of a program of activities or policies being carried out (Moeheriono, 2009). Performance can be measured and known if a group of employees or individuals already have standards or criteria for the success of benchmarks set by the

organization. Performance is the output produced within a certain period of time related to a job or a person's profession (Wirawan, 2009). In this study, employee performance variables include commitment, discipline, and HR capabilities.

4.5. Data Analysis

The analysis carried out by the author in this study is to use a qualitative descriptive method (describe and explain). After the required data is obtained, then the data will be processed qualitatively. Furthermore, the data is collected and the data is classified in the form of percentage tables and explanations, then the results of this discussion are formulated a conclusion. The data obtained is presented in an analytical descriptive manner, which is an analysis that describes or tells clearly based on the reality on the ground (Sugiyono, 2018). Variable measurement is done using a Likert Scale, which is used for attitudes, opinions, and perceptions of a person or group of people about social phenomena. With a Likert Scale, the variables to be measured are translated into variable indicators. Then the indicator is used as a starting point for compiling instrument items which can be in the form of questions or statements (Sugiyono, 2018). After finding the percentage, it is then interpreted with qualitative sentences.

V. DISCUSSION

5.1. Instrument Testing

5.1.1. Validity Test

Asset Disposal Variable Validity Test (PA)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
PA1	0,627	0,000	Valid
PA2	0,733	0,000	Valid
PA3	0,723	0,000	Valid
PA4	0,460	0,000	Valid

Commitment Variable Validity Test (KO)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
KO1	0,830	0,000	Valid
KO2	0,850	0,000	Valid
KO3	0,858	0,000	Valid

Discipline Variable Validity Test (DI)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
DI1	0,695	0,000	Valid
DI2	0,721	0,000	Valid
DI3	0,800	0,000	Valid
DI4	0,595	0,000	Valid
DI5	0,561	0,000	Valid

Human Resources Capability Variable Validity Test (KS)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
KS1	0,354	0,000	Valid
KS2	0,814	0,000	Valid
KS3	0,810	0,000	Valid
KS4	0,624	0,000	Valid

BMD Administration Variable Validity Test (BU)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
BU1	0,741	0,000	Valid
BU2	0,820	0,000	Valid
BU3	0,923	0,000	Valid
BU4	0,606	0,000	Valid

BMD Administration Inventory Variable Validity Test (IN)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
IN1	0,783	0,000	Valid
IN2	0,883	0,000	Valid
IN3	0,868	0,000	Valid
IN4	0,573	0,000	Valid

BMD Administration Reporting Variable Validity Test (LA)

Item	<i>Pearson Correlation</i>	<i>Sig. (2-tailed)</i>	Info
LA1	0,651	0,000	Valid

LA2	0,816	0,000	Valid
LA3	0,905	0,000	Valid
LA4	0,853	0,000	Valid

5.1.2. Reliability Test

By using the reliability analysis scale (Cronbach's Alpha) with a coefficient = 0.05. Testing the reliability of this instrument includes the variables of commitment, discipline, human resource capabilities, bookkeeping, inventory, and reporting on BMD administration.

The decision making for the reliability test is if the Cronbach Alpha value (α) > r table (0.159), then the instrument is reliable or reliable (Ghozali, 2001).

Research Variable Reliability Test

Variable	Cronbach's Alpha	N of item
Commitment (KO)	0,436	3
Discipline (DI)	0,515	5
Human Resources Capability (KS)	0,195	4
BMD Booking Administration (BU)	0,405	4
BMD Inventory Administration (IN)	0,234	4
BMD Reporting Administration (LA)	0,269	4

5.2. Research Data Analysis

Testing the hypothesis in this study using multiple regression analysis to test the effect of the independent variable, namely the elimination of assets on the dependent variable, which consists of the quality of employees and BMD administration. For more details regarding the results of multiple linear regression, see the table below.

Research Variable Multiple Linear Regression Test

Variable	Regression Coefficient	Tcount	Significance
Constant	9.713	3.907	.000
Quality (X1)	.325	3.001	.000
BMD Administration (X2)	.316	3.060	.003
Fcount	9,083		0,000
Ftable (n - k - 1)	2,30		
R Square	0,839		
Ttable (n - k)	1,660		

Table 14 shows the test results using multiple linear regression analysis with the dependent variable being employee performance. Based on the test results, the R Square value is 0.839. Based on the R Square value, it shows that the employee quality variable (X1) and BMD administration (X2) simultaneously have an effect on the employee performance variable in asset disposal (Y) of 0.839 or if it is a percentage it becomes 83.9%. Based on Fcount of 9.083 with a probability level of 0.000. Based on the probability value with the Sig value, $0.000 < 0.05$, it can be concluded that the hypothesis is accepted or the employee quality variable (X1) and BMD administration (X2) simultaneously have an effect on the employee performance variable in asset disposal (Y).

Based on the results of the partial test (partial T-test), the variable quality of employees (X1) shows a t-count value of 3.001 with a significance of 0.000. The conclusion of the t test states that the t count > t table ($3.001 > 1.660$) then the employee quality variable (X1) has a partial effect on employee performance in asset disposal (Y).

The results of the partial test for the BMD administration variable (X2) showed a t-count value of 3.060 with a significance of 0.003. The conclusion from the t test for the X2 variable states that t count < t table ($3.060 > 1,660$) then the work experience variable has a partial effect on employee performance in asset disposal (Y) is accepted.

The test results using the main regression model in this study indicate that employee quality (X1) and BMD administration (X2) simultaneously affect employee performance in asset disposal (Y). Employee quality variable (X1) has a regression coefficient value of 0.325. While the BMD administration variable (X2) has a regression coefficient of 0.316.

5.3. Discussion

5.3.1. Employee Quality (X1) Effect towards Employee Performance in Asset Disposal

Hypothesis 1 (H1) is that quality has a positive and significant effect on employee performance in asset disposal. The results of the analysis show that the quality of employees has a significant effect on employee performance in asset disposal.

The quality of employees at the regional secretariat of West Sulawesi Province in carrying out their duties as asset managers is considered very good. This can be seen from the pride that employees have in working and being part of asset management in West Sulawesi Province. In addition, the needs that must be met by employees make employee commitment to work even greater. Commitment to work is shown by an attitude of trustworthiness in carrying out the tasks assigned by superiors to employees. Employee commitment to work is also based on the existence of certain goals such as wages or salaries to meet the needs of their families. This is as stated in Maslow's theory that people are motivated by unmet needs based on the order of importance from the lowest order to the higher order.

The quality of employees at the regional secretariat of West Sulawesi Province is assessed based on the personality of the employee. The personality of the employee can be seen from the implementation of duties according to the SOP in asset management, the responsibility of the employee in working on asset disposal, the honesty of the employee in making reports, the timeliness of reporting, and the completeness of reports related to assets managed including assets that are deleted. The sense of responsibility and honesty in the asset disposal process is highly treated because this process is considered complicated due to the many procedures required so that a great responsibility is required in the implementation of asset disposal.

HR capabilities are influenced by the educational qualifications and training followed by employees. The ability of the regional secretariat staff of West Sulawesi Province in the process of asset disposal is very much needed. This means that the higher the competence possessed by human resources will optimize the management of regional property, and conversely, the lower the competence of existing human resources will reduce the management of regional property.

5.3.2. BMD Administration (X2) Effect towards Employee Performance in Asset Disposal

Hypothesis 2 (H2) is that BMD administration has a positive and significant effect on employee performance at the Regional Secretariat of West Sulawesi Province. The results of statistical analysis show that BMD administration has a significant effect on employee performance.

In the administration of BMD, there are several activities that are assessed in research such as bookkeeping, inventory, and asset reporting. In the BMD administration books, it shows that employees have used technology in doing their jobs. The use of technology to provide security for the data held so that all forms of data related to managed assets can be stored for a long time. The contents of the bookkeeping related to the use of assets must always be recorded and monitored to see the condition of the asset, including its economic value. The application of the goods inventory card (KIB) also provides assistance in reporting related to BMD mutations. Recording is carried out when there are goods obtained from the results of the current year's procurement as inventory. Goods that have been procured by a third party are then inspected by the goods inspection team. If the goods held are in accordance with the agreement/contract, then it is submitted through the minutes of the goods handover signed by the goods inspection team and a third party. Furthermore, the goods inspection committee submits to the Goods Treasurer and then records it into the prepared form.

Bookkeeping/recording of goods based on KIB (Goods Inventory Card) serves to facilitate reporting of assets in each SKPD. From the interviews conducted, the new goods treasurer made KIB A ± KIB F and Room Inventory Card (KIR) while the Inventory Master Book had not been made. In its implementation, it has not fully followed the applicable rules because asset accounting is still carried out by 1 (one) treasurer of goods who also holds other positions. The bookkeeping process carried out at the Regional Secretariat of West Sulawesi Province is carried out by officers who already have experience because bookkeeping requires good skills. Bookkeeping officers are also given training to have good competence in working so that the process can be in accordance with Permendagri 19 of 2016 concerning Guidelines for the Management of Regional Property.

According to Pahlawati (2018), the process of recording regional property must be carried out more thoroughly. Assets that are recorded in the user's goods list and regional property inventory cards. The list of regional property must be more thorough in identifying to obtain accurate, complete and up-to-date information regarding regional assets owned or controlled by the regional government.

In carrying out an inventory of assets, the Regional Secretariat of West Sulawesi Province conducts a re-inventory which is carried out with a codification system for land and buildings. After the coding process which includes preparation, implementation and follow-up obtained from existing human resources. In carrying out the asset inventory, 2 activities are carried out which include recording and reporting. This is intended to provide convenience in asset bookkeeping or implementation/administration so that all assets can be recorded uniformly and its location, type, amount, and condition can be easily identified. The process of working on an asset inventory must comply with the guidelines in the Regulation of the Minister of Home Affairs Number 17 of 2007 concerning Technical Guidelines for the Management of Regional Property and further clarified through Governor's Regulation Number 23 of 2011 concerning Standard Operating Procedures for the Management of Regional Property. The process of inventorying fixed assets of land and buildings within the Regional Secretariat of West West Sulawesi Province has been carried out in accordance with PP 27 of 2014.

The Regional Secretariat of West Sulawesi Province needs to know the amount and value of regional assets it owns, both currently controlled and those that are still in the form of potential that have not been mastered or utilized. Based on the inventory card data owned by the Regional Secretariat of West Sulawesi Barat Province, the goods inventory card is classified into 3, namely:

a. Goods Inventory Card (KIB) A is land that has a certificate which includes land for market buildings, land for other work places, land for building mes/wisma/dormitory, land for government office buildings, land for official housing buildings, land for river and embankment protection buildings, clean water installations, and sports facilities, and land for building sports fields and landfills.

b. Goods Inventory Card (KIB) B is a land asset whose building is owned by the Regional Secretariat of West Sulawesi Province but does not yet have a certificate which includes additional land for roads, land for river and embankment protection buildings, land for clean water installation buildings sourced from purchases.

c. The Goods Inventory Card (KIB) C includes buildings and buildings that have certificates, including 81 units of buildings, state house buildings with usage rights status of 221 items.

In the process of inventorying assets in each unit at the Regional Secretariat of West Sulawesi Barat Province, the data held is also accurate, even though the goods clerk changes. This happens because the inventory database that is owned is stored properly so that it is not difficult during the inventory process.

In the process of reporting the deleted BMD in West Sulawesi Province, it shows that the deleted assets were reported through the minutes of the destruction of the BMD. However, BMD which is still used by other parties is still recorded because it is still included in the assets of the West Sulawesi Province. The assets written off also meet the requirements that are reviewed directly by the asset appraiser. Asset appraisers also look at the benefits they have from these assets. The BMD reporting is also carried out every semester, annually and 5 years. Asset reporting is done by reporting the number of assets and the value of the assets held for each year. The technical reporting of BMD carried out at the regional secretariat of West Sulawesi Province is carried out according to the procedures stipulated in Permendagri Number 19 of 2016 including:

1. Needs Planning and Budgeting
2. Receiving, Storage and Distribution
3. Usage
4. Utilization
5. Security and Maintenance
6. Rating
7. Removal
8. Transfer
9. Administration
10. Coaching, Supervision and Control

According to Susanti (2021), the implementation of asset reporting is explained in general that asset reporting carried out by the Kuantan Singingi Regency government has gone well. This is based on interviews which generally explain that asset reporting at the BPKAD Kuantan Singingi Regency is carried out in stages based on the information contained in the user's property list and the user's property list. The Head of the SKPD as the Property User submits the Semester, Annual and 5 yearly Report of the Goods User to the Regional Head through the Property Manager (i.e. the Regional Secretary). The Assistant Manager (i.e. Head of Equipment Section) compiles all Semesterial, Annual and 5-yearly Goods User Reports from each SKPD, both in number and value, and makes a recapitulation thereof. The results of this recapitulation have only been made into regional balance sheets. So it can be said that the reporting of regional assets at the BPKAD of Kuantan Singingi Regency is in accordance with Permendagri Number 19 of 2016.

VI. CONCLUSION

6.1. Conclusion

1. Employee quality has a significant effect on employee performance in asset disposal or in other words, employee quality provides maximum input on employee performance. The quality of employees at the regional secretariat of West Sulawesi Province is assessed based on the commitment, personality, and human resource capabilities of employees in carrying out the work, which is very much needed in order to accelerate the process of asset disposal.

2. BMD administration has a significant effect on employee performance or in other words BMD administration provides maximum input on employee performance. In the administration of BMD, there are several activities that are assessed in research such as bookkeeping, inventory, and asset reporting.

6.2. Research Implication

Researchers hope that this research can have implications for the process of writing off assets belonging to the province of West Sulawesi. Asset disposal requires good responsibility and ability because the process of asset

disposal requires many processes and requirements so it is often considered complicated. With a combination of theory and practice on asset management as in this study, it can be a source of information for the community as well as a reference for the government in improving asset management so that its utilization is more optimal.

6.3. Limitation

The variables studied are still not sufficient to measure variables that can affect employee performance in asset disposal, so it is hoped that further research can add variables that can really affect employee performance in asset disposal. In addition, the sample used is only limited to employees at the Regional Secretariat of West Sulawesi Province, it may not be used as a basis for generalizations for employees in other agencies in West Sulawesi Province.

6.4. Suggestions

1. Adding or considering other variables that affect employee performance in asset write-offs and have not been investigated in this study.
2. Further research can expand the research sample so that the results of the questionnaire produced are increasingly used to obtain a comparison of research results.

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