Land Asset Management Case Study of Asset in Gorontalo District Government

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Article Info	Abstract
	Land asset management in Gorontalo Regency faces various problems, including weak inventories, late reporting by Regional Apparatus Organizations (OPD), and the persistence of uncertified assets and overlapping ownership documents. These conditions indicate that land asset management is not yet optimal. This study aims to describe and analyze land asset management in the Gorontalo Regency Government, focusing on planning, implementation, and supervision. The method used was a qualitative approach with a descriptive approach. Data were obtained through observation, in-depth interviews with the Regional Personnel Agency (BKAD) and Commission II of the Regional People's Representative Council (DPRD), and documentation. Analysis was conducted interactively through data reduction, data presentation, and conclusion drawing. The results indicate that planning is not optimal due to weak coordination and data integration. Implementation is still hampered by recording, assessment, and certification due to limited human resources. Supervision has been carried out through document review, but is hampered by late reporting and a lack of transparency. The conclusions of this study confirm that land asset management in Gorontalo Regency is not yet effective and efficient, necessitating strengthening coordination, inventory systems, human resource quality, and transparent supervision.

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1. INTRODUCTION

State assets are assets owned by the state, subject to clear regulations, and owned by the central government, regional governments, and state-owned enterprises (BUMN/D). State assets can be tangible or intangible, movable or immovable, and must also have clear written regulations to prevent interference by any party. This also requires clear regulations and proper management.

Regional asset management is a series of activities aimed at regulating, utilizing, and supervising regional assets, both movable and immovable, in order to provide optimal benefits for the interests of the community and regional development. This management includes planning, procurement, use, utilization, security, maintenance, assessment, transfer, disposal, and administration of assets. The objectives of Regional Asset Management: 1), Optimizing asset utilization, ensuring that regional assets are used effectively and efficiently according to their intended use. 2), Increasing Regional Original Income (PAD): Managing assets to generate regional income through optimal utilization, such as leasing or cooperation with third parties. 3.) Improving the quality of public services: Well-managed assets can support the provision of better public services to the

community. 4) Realizing good *governance*: Transparent, accountable, and professional asset management contributes to the realization of good governance. 5) Improving community welfare: Good asset management can have a positive impact on improving the quality of life of the community as a whole.

Elements of Regional Asset Management: 1) Planning: Preparing a regional asset needs plan that is integrated with the regional development plan. 2) Procurement: Procuring assets in accordance with applicable needs and procedures. 3) Use and Utilization: Using assets for regional government operational activities and utilizing them for activities that provide added value. 4). Security and Maintenance: Protecting assets from damage and loss and carrying out regular maintenance. 5), Valuation: Determining the value of assets periodically for reporting and decision-making purposes. 6), Transfer: Releasing ownership of assets through appropriate mechanisms, such as sales or grants, if they are no longer suitable for their intended purpose. 7), Deletion and Disposal: Removing assets from the inventory list and destroying them if they no longer meet the requirements. 8), Administration: Recording and documenting all asset management activities in an orderly manner. 9), Supervision and Control: Supervising the implementation of asset management and controlling related activities.

The management of state assets is regulated by Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning the Management of State/Regional Assets. State assets, hereinafter abbreviated as BMN, are all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget or derived from other legitimate sources. Nugroho stated that Management is a term used in management science. Etymologically, the term management comes from the word manage. *(to manage)* and usually refers to the process of managing or handling something to achieve a certain goal. Accountability for managing state assets starts from the source/*input*, management process, until the results obtained must be in accordance with the data or results that have been achieved without reducing or adding anything so that when conducting an evaluation, it can be seen which ones must be improved and corrected for the tasks that have been done. To carry out or carry out asset management tasks, a high sense of responsibility is needed from each individual who is given the task, considering that individuals or humans are the main actors in carrying out management, because remembering that assets are something important for a country, so good management and recording are needed to reduce disputes.

In regional asset management, this mandate includes the responsibility to manage public resources effectively. Leaders and managers of regional assets must maintain public trust by ensuring that managed assets are used for the public good and are not misused. This verse also teaches that war booty belongs to Allah and His Messenger, demonstrating the importance of transparency in asset management. In the context of regional asset management, this means that all transactions and decisions must be conducted openly and accountably. The public has the right to know how regional assets are managed and used.

Asset managers must have a clear plan to maximize the benefits of existing assets, including maintenance, development, and resource allocation. Surah Al-Anfal emphasizes the importance of good leadership in the context of war. In managing regional assets, leaders must possess integrity, vision, and the ability to manage assets wisely. Good leadership will create a conducive environment for effective and sustainable asset management. This surah also emphasizes the importance of unity among Muslims. In managing regional assets, collaboration between various parties, including the government, the community, and the private sector, is crucial to achieving common goals. This collaboration can increase the effectiveness of asset management and ensure that all parties

contribute to advancing the welfare of society. Asset managers must commit to acting with integrity and honesty.

In the process of managing regional assets, it must be supported by human resources (HR), who are capable of carrying out such management. The role of Human Resources (HR) in an organization is very important, because all potential possessed by humans can be optimized to achieve success in achieving goals, both individually and collectively within the organization. This potential includes time, energy, and human abilities, both in the thinking and physical aspects, which need to be managed in an integrated and optimal manner for the benefit of the organization. Human Resources are the most important factor in the process of development and achievement of organizational goals. Even if an organization has large capital, advanced technology, and abundant natural resources, if there are no HR capable of managing and utilizing all of these potentials, then success in achieving goals will be difficult to achieve.

In carrying out management tasks, problems will certainly arise, which can arise from the system or individuals. For the management of regional assets in Gorontalo Province, especially at the Regional Finance and Asset Agency (BKAD), Gorontalo Regency still faces several unresolved problems in the area of regional assets. Several issues remain within the asset sector. The Gorontalo Regency Government is required not only to optimize regional financial management but also to maximize the management of regional assets. However, managing regional assets is not an easy matter. So far, regional asset management has not been properly addressed, resulting in suboptimal management of regional assets. Suboptimal processing of regional asset data in the regional asset inventory and the continued presence of uncertified regional government land. The Gorontalo Regency Government must be able to optimize regional asset management so that it can generate revenue for the region that can be used for regional development.

From the results of the initial observations conducted, researchers found problems in the form of Land assets recorded in the asset system but do not have legal ownership documents in the form of land certificates, there are lawsuits over land certificates, and the existence of multiple ownership letters on land assets. If referring to Law No. 1 of 2004, article 1, paragraph 1 and 2 concerning the state treasury. That "State/regional property in the form of land controlled by the Central/Regional Government must be certified in the name of the government of the Republic of Indonesia/the relevant regional government", and "State/regional owned buildings must be equipped with proof of ownership status and administered in an orderly manner. (Republic of Indonesia 2004). Securing a regional asset requires the implementation of a good and accountable inventory or recording. The inventory is needed to avoid asset loss and facilitate the maintenance of regional assets. If the inventory does not run well, there will be a difference between the inventory records and the condition of assets in the field, which, if left unchecked, will result in asset loss and an imbalance in the value of the financial statements and assets owned by a region when preparing the balance sheet.

The purpose of this study is to describe and analyze the process of regional asset management and problems in the management of regional assets in Gorontalo Regency as well as the factors that support and hinder the management of regional assets in Gorontalo Regency. Based on the background of the problems above, the author is interested in conducting research with the title "Land Asset Management: A Study of Land Assets in Gorontalo Regency".

1. Public Administration

The term "administration" etymologically comes from Latin, consisting of to + *serve*, which specifically means serving, helping, or implementing. Meanwhile,

according to A. Dunsire's opinion, which was quoted again by Kevan (2008), "activities of providing direction, governance, implementation activities, management activities, formulation of principles, analysis, discussion and delivery of decisions for the implementation of government and development" are activities carried out by the government to provide direction, governance, implement, and convey the principles that have been established in the framework of the implementation of government and development". policy. "This is defined as", political considerations, as personal work. This place functions as a forum for academic and theoretical groups and research in the production of public goods and services. The definition of the public is a number of people who have the same thoughts, feelings, hopes, attitudes, and actions that are right and good based on the normative values they adhere to (Syafi'ie et al. in Pasolong, 2011).

According to Chandler and Prano in Kevan (2008), public administration is the process of organizing and coordinating public resources and personnel to formulate, implement, and control public policy decisions. Kevan added that the term "administration" does not refer to the government acting as the sole authority or as a regulator, acting proactively and always regulating itself, or taking any action or initiative that is considered important. He explained that this shows that they will act, as this is a good thing for society, because so far society is assumed to be passive and incompetent people who must obey and accept everything that is regulated by the government Keban, 2008).

Djafar (2024) emphasized that the primary function of public administration lies in managing government and providing public services. One important aspect is Human Resource Development, which encompasses the public administration's ability to manage civil servants and develop their capacity and skills to improve service performance and effectiveness.

2. Good Governance

Good governance is a government that is capable. When realizing the concept of good governance, it is necessary to synergize three main actors: the government, the private sector, and civil society. These three actors play a role in managing the resource, social, economic, and cultural environment. The World Bank's definition of good governance is about solid and responsible government management or administration based on efficient market principles, and is defined administratively and politically as preventing corruption to prevent corruption.

This applies to both the government and the private sector, but it represents the latest innovation or breakthrough to create credibility for public leadership. This excellent government is a form of solution when addressing emerging problems in the country, with good government helping to integrate the roles of sectors and society effectively and efficiently, which is considered in its implementation to achieve consensus. By observing the values and functions of excellent government, the determined programs are based on collective decisions, thus reducing the occurrence of deviations in the implementation of guidelines.

When the government system documents the three fundamental developments of sustainable development: the environmental, economic, and human resource sectors, countries that play a role in providing public services to achieve prosperity can achieve prosperity quite successfully. The concept of excellent governance has a relationship with three main actors: the government as the organizer of the state, and the government as the mobilizer of the economy and social mobilization. The parties influence each other, each playing a role in implementing good state governance.

Synchronization and harmony between these parties are in accordance with the concept of good governance can be used with efforts for the system between civil society, the public sector, and the private sector for natural resources, economic, environmental, and social issues. Good governance must at least achieve the requirements of participation, efficiency, effectiveness, accountability, transparency, and justice. (Handayani and Nur 2019). This concept is interpreted as a solution to implement effective and efficient state performance. In addition, as a donor agent, the World Bank helps countries to establish institutional capacity for civil servants to improve their abilities. The success of the concept of good governance can be understood by its principles. These principles are used as benchmarks for government performance in government management.

3. Management

Management is a process that provides oversight of all aspects of policy implementation and goal achievement. In general, management is the activity of changing something to become better, retaining its original value. Management can also be defined as making something more appropriate and suitable to needs, thus making it more beneficial. Nugroho (2003:119) states that "management" is a term used in management science. Etymologically, the term "management" comes from the word "manage"*(to manage)* and usually refers to the process of managing or handling something to achieve a certain goal. So, management is a science of management related to the process of managing and handling something to realize a certain goal to be achieved. Meanwhile, according to Syamsu, management is emphasized as a management function that includes planning, implementing, organizing, and controlling to achieve work efficiency. Meanwhile, Terry (2009:9) states that management is the same as management so that management is understood as a process of differentiating between planning, organizing, mobilizing and supervising by utilizing both science and art in order to achieve predetermined goals. Management or what is often called management, is generally associated with activities in organizations in the form of planning, organizing, controlling, directing, and supervising. The term management comes from the verb to manage, which means to handle or organize. From the definition of management above, it can be concluded that the definition of management is not only carrying out an activity, which includes management functions, such as planning, implementing, and supervising, to achieve goals effectively and efficiently. Management is a process that involves planning, organizing, directing, and controlling resources to achieve certain goals effectively and efficiently. Peter Drucker's opinion: Drucker, known as the "father of modern management," stated that "management is doing things right, while leadership is doing the right things." He emphasized the importance of goals and results in management.

2. RESEARCH METHODS

This study used a descriptive research type with a qualitative approach, namely to provide an overview of the extent of regional asset management that focuses on land assets in the BKAD of Gorontalo Regency, especially in the regional assets section. Basrowi & Suwandi explained that researchers can identify subjects, feel what the subjects are experiencing in everyday life. Qualitative research in it involves researchers so that they understand the context with the situation and setting of the phenomenon experienced according to what is being studied. From each phenomenon is something unique, different from the others, because of different contexts. Therefore, the purpose

of this study is to see and answer why the Asset Inventory in the BKAD of Gorontalo Regency is not running well.

This research was conducted in Gorontalo Regency, with a primary focus on the Regional Finance and Asset Agency (BKAD), the agency responsible for managing regional government land assets. This location was also selected based on the agency's relevance in managing regional assets, particularly land assets, as well as the issue of suboptimal performance and inventory. This research was conducted for approximately two months. This period included preparation, data collection through interviews and observations, and verification and validation of information obtained in the field. The selection of this research period took into account data availability, respondent accessibility, and smooth coordination with relevant parties.

In this research, I used primary data obtained directly from primary sources in the field. This is because primary data provides authentic and relevant information to the focus of the study and allows me to explore details not always available in secondary data sources. Although the process requires considerable time and effort, I consider this step essential to ensure the accuracy, reliability, and suitability of the data for my research objectives.

Secondary data is data taken from previously uploaded sources, in this case, other reference sources taken from journals, books, and theses.

In this study, data analysis was conducted before entering the field, during the fieldwork, and after completion. Data analysis (Moleong, 2011) explains that the data analysis process in a study begins with a review of all data collected from various sources. The results of this review serve as a reference for researchers to edit the data. He divides the qualitative data analysis process into three stages: data reduction, data presentation, and conclusion drawing.
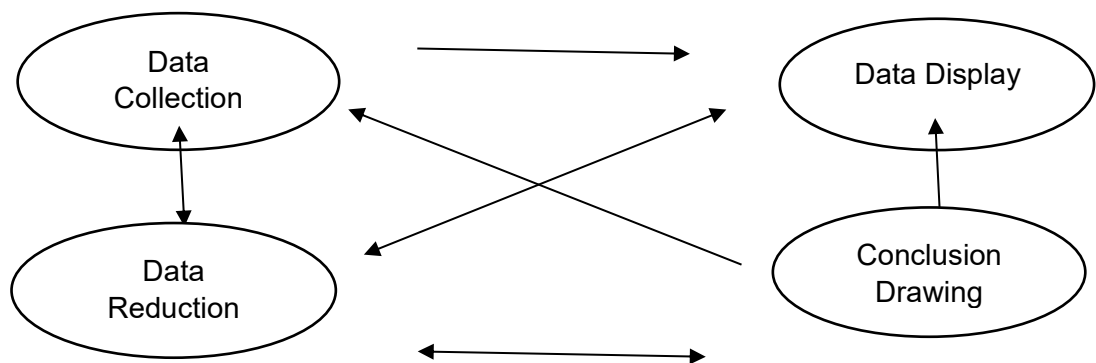

Figure 1. Data Analysis Model
Source: Miles, M.B., and Huberman, A.M (1982)

From the research location, field data is presented in a comprehensive and detailed report. Next, the data and field report are reduced and summarized, focusing on key points. This process involves sorting important data, searching for themes or patterns through editing, coding, and tabulating. Data reduction is carried out continuously throughout the research, with the aim of simplifying the data, sorting out unnecessary information, and facilitating the display and presentation of data for drawing preliminary conclusions.

In the data presentation stage, researchers present data that has undergone a condensation process, which involves selecting and simplifying essential information. Proper data presentation is a key step in robust qualitative analysis. The data presented includes various formats, such as tables, charts, narrative images, and summaries. All of

this is organized in an orderly manner to form a meaningful and well-structured collection of information, which then facilitates drawing conclusions and taking action.

Data validity was achieved using triangulation techniques. Triangulation methods are used to increase data validity by examining information from multiple sources or methods. In this study, triangulation was performed by combining data from observations, interviews, and documentation. This technique allows researchers to cross-check data from multiple perspectives, thereby strengthening the validity of the findings. Triangulation can help identify consistencies and inconsistencies in the data and reduce potential bias.

3. RESEARCH RESULTS AND DISCUSSION

This section explains the research results and provides a comprehensive discussion. Results can be presented in the form of images, graphs, tables, and other forms, making them easier for readers to understand [2, 5]. The discussion can be divided into several subchapters.

3.1 Research result

1. Planning

Land asset planning is part of the regional asset management cycle, focusing on identifying needs, determining intended use, and developing strategic steps for the acquisition, utilization, and security of regional government-owned land. According to Minister of Home Affairs Regulation No. 7 of 2024, an amendment to Minister of Home Affairs Regulation No. 19 of 2016 concerning Guidelines for the Management of Regional Assets, planning is the initial and crucial step in asset management to ensure all subsequent activities are on target and meet needs.

Land asset management planning at the Gorontalo Regency Regional Personnel Agency (BKAD) essentially refers to laws and regulations such as Home Affairs Ministerial Regulation No. 19 of 2016, Home Affairs Ministerial Regulation No. 47 of 2021, and Home Affairs Ministerial Regulation No. 7 of 2024. The process includes proposing needs through the Regional Apparatus Organization (OPD)'s RKBMD, verification by the Asset Division, land fair value appraisal, cost budgeting, and recording the asset's acquisition value. However, its implementation in the field still faces several obstacles, including:

1. Delays in submitting RKBMD by OPD hampered the review and synchronization of planning.
2. Lack of accuracy and analysis of proposals—some OPDs submit requirements without complete data or without considering optimization of existing assets.
3. Coordination and communication between sectors are not yet optimal, and there are limitations in the integration of asset information systems, so that some processes are still manual.
4. Technical and human resource constraints, such as a lack of understanding of procedures and delays in updating land ownership data.

DPRD Commission 2 plays a role in overseeing and coordinating with the Regional Civil Service Agency (BKAD) regarding the utilization and status of land assets, as stated by Mr. (RB) as a member of Commission 2. Although mastery of the detailed location and condition of all assets is still limited, because the assets are truly controlled by the asset sector itself, and the supervisory function is more emphasized on the OPD.

In general, the principles of accountability and compliance with regulations have been implemented, but improvements are still needed in terms of timeliness, data

validation, coordination across regional agencies, and optimization of the use of existing assets so that planning truly reflects real needs and supports regional development priorities.

2. Implementation

The implementation of regional asset management, particularly land assets, is measured by the extent to which local governments can record, assess, and report their assets in a timely, accurate manner, and in accordance with statutory provisions. This is related to the failure to inventory regional assets. Therefore, researchers examined the underlying reasons for the failure to inventory regional assets, particularly land assets.

1. Land Asset Recording and Valuation Process
   a. Recording is done through the Regional Property Information System or applications such as SIMDA BMD, by entering complete data (area, location, acquisition value, certificate status, etc.).
   b. Before registration, the legality of documents is verified; if they are not yet certified, the certification process is assisted through collaboration with the National Land Agency (BPN).
   c. Asset valuation is carried out periodically or when there is a plan for utilization/transfer, using KJPP or KPKNL as certified appraisers, to ensure the recorded value matches the market value.

2. Monitoring and Surveillance
   a. BKAD plays a role in recording, assessing, and verifying documents.
   b. DPRD Commission 2 carries out supervision through field visits or based on public reports, and encourages the principle of accountability and the use of assets so that they are not passive (for example, rented or auctioned if not used).

3. Obstacles in Implementation and Preparation of Reports
   a. Delays in reporting from OPDs are the main obstacle.
   b. Supporting documents are often incomplete, especially land certificates.
   c. There are land disputes or unfavorable field conditions (for example, thuggery in certain areas).
   d. Lack of trained human resources in recording and reporting according to government accounting standards.
   e. Technical problems with the system/application (slow or error).
   f. Asset identification is not optimal, so follow-up (destruction, utilization, or transfer) is also not optimal.

4. Efforts to Overcome Obstacles
   a. Mentoring and outreach to OPDs to improve reporting compliance.
   b. Intensive coordination with OPD asset owners and related agencies (BPN, KJPP, KPKNL).
   c. Periodic reassessment to maintain the accuracy of asset values in financial statements.

Land asset management in Gorontalo Regency adheres to official regulations (Minister of Home Affairs Regulation No. 47 of 2021), with clear recording and assessment procedures, the involvement of certified appraisers, and an official application system. However, implementation on the ground still faces administrative, technical, and resource constraints, resulting in delayed and inaccurate reporting. Strengthening coordination between regional government agencies (OPD), increasing human resource capacity, and optimizing information

systems are needed to ensure more orderly, transparent, and accountable asset management.

3. Supervision

Supervision of Regional asset management is a monitoring and evaluation process carried out to ensure that all stages of asset management, from planning, procurement, recording, utilization, to disposal, are carried out in accordance with statutory provisions, accurately, transparently, and accountably. The goal is To ensure that regional assets are optimally utilized for the public interest. This is in line with the identification of problems regarding the failure to properly record regional assets. In this case, to prevent loss, misuse, or decline in asset value. Maintain the accuracy of regional financial data and reports.

In the context of managing regional assets, oversight or monitoring is a crucial element that cannot be ignored. This oversight is part of the administration process that must be carried out after the procurement stage of goods or assets belonging to the regional government. The primary objective of oversight is to ensure that the entire asset management process, from planning and implementation to reporting, is carried out in accordance with procedures, is transparent, and accountable. With proper oversight, the potential for misappropriation or misuse of assets can be minimized as early as possible, while ensuring that regional assets are truly used to support optimal public services.

"One of the delays in reporting is usually due to obstacles in the field. For example, when we want to conduct research or inspect a plot of land, it turns out that the land is in dispute. There are also cases where the location to be inspected is in a vulnerable area, such as a market, and there are disturbances from certain individuals or thugs. Situations like this certainly make it difficult for the team to access the location or collect complete data. As a result, the information gathering process takes longer than planned, and automatically, the report, which should have been completed quickly, is delayed. Obstacles like these are not only technical issues in the field, but also related to coordination and security on site."

3.2 Discussion

In this study, the main focus of the discussion is on several problems that researchers have successfully identified related to the Management of Land Assets Case Study of Assets in the Gorontalo Regency Government. The identification of problems that researchers found were: (1) The performance achievements of the regional asset section have not been achieved, (2) The land asset inventory report in the regional asset section has not been fulfilled, (3) has not been implemented properly in recording regional assets. The problems above then became the basis for the formulation of research questions that refer to Mardiasmo's Theory (2002). This study aims to see the background to the problems related to asset inventory, especially Land Assets and also to answer why Asset Inventory in the BKAD of Gorontalo Regency is not running well. By using 3 main indicators, namely: (1) Planning; (2) Implementation; (3) Supervision. Each of these indicators will be discussed in depth in the following discussion:

1. Planning

Mardiasmo explained that asset management planning is the initial stage in the regional financial management cycle, encompassing goal setting, needs identification, prioritization, and work program formulation. This stage is crucial

because the quality of the planning will determine the success of implementation, monitoring, and asset performance.

The results of this study indicate that land asset management in the Gorontalo Regency Government has not been running optimally. One of the main contributing factors is the lack of coordination between agencies responsible for managing regional assets. The absence of good synergy between the Regional Government Agency (BKAD) as the asset manager and the Regional Apparatus Organizations (OPD) as the users of the goods results in information regarding asset needs, conditions, and utilization not being fully conveyed. As a result, the planning, recording, and utilization of land assets cannot be carried out effectively, thus affecting the low performance of land asset management in the region.

In research (Fitri Wulandary 2019), there are two obstacles to managing regional land assets. The first is a lack of coordination, where the lack of cooperation between the national land agency and regional asset management is seen from the lack of knowledge of government land. According to Mahmudi (2010), asset management planning must be based on the principles of transparency, accountability, and sustainability. Weak planning will result in programs that are not on target, difficult to monitor, and have the potential to cause inefficiency. When associated with conditions in Gorontalo Regency, weak data integration and minimal coordination between institutions indicate a lack of application of the principles of transparency and accountability in planning. This makes the land asset management process unsustainable and difficult to achieve the set performance targets. Halim (2004), emphasized that asset planning must be oriented towards the availability of accurate data as a basis for decision-making. Without clear data, planning becomes ineffective and results in errors in determining the priority of needs and asset utilization strategies.

NO	NAME OF SKPD	INFORMATION
1	General Affair	Not on time
2	Public Health Office	Sda
3	Department of Public Works and Spatial Planning	Sda
4	Department of Investment and PTSP	Sda
5	Department of Education and Culture	Sda
6	Population Control & Family Planning Service	Sda
7	Department of Industry and Trade	Sda
8	Department of Agriculture	Sda
9	Department of Animal Husbandry and Animal Health	Sda
10	Asparaga Community Health Center	Sda
11	Batudaa Community Health Center	Sda

12	Batudaa Beach Health Center	Sda
13	Bilato Community Health Center	Sda
14	Biluhu Community Health Center	Sda
15	Puskesmas Boliyohuto	Sda
16	Bongomeme Community Health Center	Sda
17	West Limboto Community Health Center	Sda
18	Lamahu Community Health Center	Sda
19	Mootilango Community Health Center	Sda
20	Talaga Jaya Community Health Center	Sda
21	Telaga Community Health Center	Sda
22	Telaga Puncak Community Health Center	Sda
23	Tolangohula Community Health Center	Sda
24	RS. Boliyohuto	Sda
25	RS. M.M Dunda	Sda

Table 4.1: List of Regional Work Unit Planning (RKBMD) Not Compliant with the Provisions of Government Regulation No. 28 of 2020 and Home Affairs Regulation No. 19 of 2016

Data Source: Regional Finance and Asset Agency of Gorontalo Regency, 2025

Based on the data in Table 4.4, it can be concluded that there are significant weaknesses in the planning aspect of regional procurement in Gorontalo Regency. It was recorded that 25 Regional Work Units (SKPD) submitted procurement plans that did not meet the specified deadline.

Weak land asset management planning due to the delay of SKPD in providing proposals related to asset utilization. So there needs to be innovation from government stakeholders to provide solutions related to data integration so that land asset management planning, implementation, and supervision can run well.

2. Implementation

Mardiasmo (2002) views implementation as the stage of applying the prepared plan into concrete activities in the field. At this stage, success is largely determined by compliance with regulations, effective coordination, and the ability to control implementation to ensure it does not deviate from the plan.

In the implementation of asset management utilization in the 2023-2024 period, Halim's (2008) research shows that one of the biggest obstacles in implementing asset management is the limited human resources who understand the technical procedures for recording and reporting assets. This limitation often results in incomplete and untimely asset inventory reports.

Many assets remain unregistered or lack proper legal documentation, such as land certificates, hampering efforts to optimize their utilization. This situation reflects a weak regional asset management system, which impacts not only administrative aspects but also the potential for long-term loss of asset value and function.

Data related to Asset Inventory that was last known in 2018, based on what has been conveyed by BKAD staff, it is stated that the asset inventory was not achieved at all, only at 0% of the predetermined target. One of the causes is the quality of human resources itself. From the results of interviews with key informants, the most impactful factor in asset management is the quality of human resources from the executives themselves as asset managers, this is in line with Siregar's research (2013), the implementation of asset recording and inventory has not been in accordance with the provisions, because there are still differences between physical conditions and administrative data. In addition, limited human resources and the lack of an asset information system hinder the fulfillment of inventory reports. Zahra Azmisani (2023) said that the implementation of land asset management will not be optimal if there are still limitations in the quality of human resources.

Sedarmayanti (2017) stated that quality is a measure of how well an activity or product meets specifications, standards, and user expectations. Therefore, researchers found that to create optimal asset management, local governments need to increase the capacity of their staff, either through training, technical assistance, or strengthening internal oversight systems.

In the implementation of management and utilization of regional assets, it has been carried out based on the standards or SOP for Securing Regional Assets of Gorontalo Regency. The security stages are based on the SOP from BKAD as follows: (2023 BMD security SOP).

a) Submission of Documents by the User of Goods

The process begins when the user of the goods or the user's authorized representative submits the acquisition documents and ownership documents for the Regional Assets (BMD) to the Assets Manager at the Regional Finance and Asset Agency (BKAD). This submission serves as the basis for administrative and physical security for regional assets.

b) Document Research by Inventory Manager

The Regional Personnel Agency (BKAD) examines submitted acquisition and ownership documents to ensure data validity, document completeness, and compliance with regional asset management regulations.

c) Administrative Security

After document verification, administrative safeguards are implemented by recording asset data in the SIMDA BMD application. This recording ensures that each asset has a clear, digitally documented identity and ownership history.

d) Physical Security of Land Assets

The next step is to physically secure the land assets. This is done by installing a fence and a sign indicating ownership of the land, indicating that it belongs to the Gorontalo Regency Government. This measure aims to prevent land grabbing or misuse.

e) Legal Security

To strengthen legal ownership, the BKAD processed a land use certificate in the name of the Gorontalo Regency Government with the National Land Agency (BPN). This legal safeguard ensures that each asset has legal validity and can be accounted for.

f) Recording and Data Collection

All security activity results are recorded and archived in the Regional Property

Administration System. Updated asset data will become part of the official regional asset management report.

g) Completed: The process is declared complete after all stages — administrative, physical, and legal — have been completed, and all documents have been recorded in the application and regional asset archives.

Land asset management in Gorontalo Regency adheres to official regulations (Minister of Home Affairs Regulation No. 47 of 2021), with clear recording and assessment procedures, the involvement of certified appraisers, and an official application system. However, implementation on the ground still faces administrative, technical, and resource constraints, resulting in delayed and inaccurate reporting. Strengthening coordination between regional government agencies (OPD), increasing human resource capacity, and optimizing information systems are needed to ensure more orderly, transparent, and accountable asset management.

3. Supervision

Mardiasmo (2002) defines supervision as a process to ensure that activities are implemented according to plans, policies, and applicable regulations. Mahmudi (2010) explains that supervision in regional asset management is an important instrument for maintaining regulatory compliance and preventing deviations. Bastian (2006) emphasizes that regional asset supervision includes not only administrative monitoring but also physical inspections and reconciliation of asset data with regional financial reports.

In his research, Harun identified weak oversight as the root cause of regional asset management problems in Indonesia. As a result, many assets are unrecorded, duplicated, or inconsistent with physical evidence. Harun's findings are relevant to Gorontalo Regency, which faces similar obstacles in the land asset registration process. The research findings clearly demonstrate that oversight indicators play a central role in ensuring the orderly administration of regional asset management, particularly land assets. However, in the case study in Gorontalo Regency, this oversight function has not been functioning optimally. This is reflected in the ineffectiveness of land asset registration, resulting in inaccurate regional asset inventory reports that make it difficult to use as a basis for strategic decision-making.

This situation indicates that weak oversight, both internally and externally, directly impacts the validity of regional asset data. Therefore, it can be concluded that efforts to strengthen oversight—through optimizing the role of the inspectorate, consistent implementation of the SPIP (Standardized Land Management System), and regular data reconciliation—are essential to ensure more accountable, transparent, and supportive land asset governance in Gorontalo Regency, supporting sustainable regional development planning.

4. CONCLUSION

Land asset management planning is suboptimal due to weak inter-agency coordination and minimal data integration. This situation results in inaccurate planning. Local governments should be able to develop data integration systems and strengthen cross-agency coordination to ensure more accurate, transparent, and sustainable asset planning.

Land asset management is still hampered by limited human resources and a weak asset information system, resulting in recording and inventory not reflecting actual conditions on the ground. Therefore, asset management personnel should be provided with technical

training and supported by a modern information system to ensure effective recording and inventory implementation in accordance with regulations.

Oversight of land asset management has not been optimal, as evidenced by weak record-keeping and inaccurate inventory reports. Consistent oversight should be implemented through the Inspectorate, the implementation of SPIP (Standardized Inventory Management System), and regular data reconciliation to ensure more accountable, transparent asset management and a basis for informed decision-making.

5. ACKNOWLEDGEMENT

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