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ANALYSIS OF FACTORS AFFECTING ASSET OPTIMIZATION FOR REGIONAL DEVELOPMENT IN BADUNG DISTRICT, INDONESIA

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ABSTRACT
Authority in the form of regional autonomy is related to how regional governments are able to maximize regional budgets and expenditures, for example through optimization of assets. Regional assets as a very fundamental aspect for local governments (pemda) which are the main pillars of regional revenue, require local governments to manage them adequately. This study entitled: Analysis of Factors Affecting Asset Optimization For Regional Development in Badung District. This study aims to analyze the effect of asset maintenance, asset operating costs, asset budgeting, and asset labor costs on asset optimization for development in Badung Regency. The research design used is quantitative associative research. There are two sources of data used, namely primary data, namely answers to questionnaires collected from officials and employees who have a high relationship with the asset sector and secondary data in the form of notes, archives and supporting references. The results of the study using multiple linear regression tests, found that the effect of asset maintenance, asset operating costs, asset budgeting, and labor assets (independent variables) on the optimization of assets for development (dependent variable) in Badung Regency was 82.9%. The results of the analysis of the independent variables on the dependent variable can be concluded that asset maintenance, asset operating costs, asset budgeting, and asset labor costs have a positive and significant effect on asset optimization. In the multiple regression analysis asset maintenance, asset operating costs, asset budgeting, and asset labor costs also have a significant effect on asset optimization for development in Badung Regency. By looking at the results of this study, it is expected that they can become a reference in developing other variables that can have a more significant influence in optimizing assets for development.

KEY WORDS
Asset maintenance, asset operating costs, asset budgeting, asset labor, asset optimization, regional development.

With the legalization of the national policy on the implementation of regional autonomy, it has brought about changes in government, especially the large authority to the regions. The enforcement of Law No. 22/1999 concerning Regional Government and Law No. 25/1999 concerning the Financial Balance between the Central Government and Regional Governments, which was later revised into Law No. 32/2004 and Law No. 33/2004, became the basis for changes in the regional government system including the balance of state finances. This changes the system in the government from centralized to decentralized or what is often called regional autonomy which gives the regions a more broad, realistic and greater responsibility in their authority (Arifin et al. 2003).

The authority given is also related to how local governments are able to maximize the regional wealth they have, for example through asset optimization. Regional assets are a very fundamental aspect for local governments, this is because regional assets are the main pillar of regional revenue. Seeing the importance of this matter, local governments are highly demanded in terms of how adequate they are in their regional asset management. Local governments need to prepare the right instruments for managing assets. Government Regulation of the Republic of Indonesia No. 27/2014 concerning State / Regional Property Management states that the management of state / regional property which is increasingly developing and complex needs to be managed optimally. State / regional property includes

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goods purchased / obtained using the State / Regional Budget. The definition of assets in general according to Siregar (2004: 178) is an object that has economic value, commercial value or exchange value owned by a business entity. agencies or individuals (individuals). According to PERMENDAGRI No. 17/2007, Regional Property (BMD) is classified as inventory and inventory (goods with usage of more than 1 year) consisting of 6 (six) groups, namely: (1) Land, (2) Equipment and Machinery, (3) Buildings, (4) Roads, Irrigation and Networks, (5) Other Fixed Assets, and (6) Construction in Progress. BMD management is a series of activities and/or actions against BMD, which include: (1) Planning and Budgeting, (2) Procurement, (3) Receiving, Storing and Distributing, (4) Use, (5) Administration, (6) Utilization, (7) Security and Maintenance, (8) Assessment, (9) Abolition, (10) Transfer, (11) Fostering, Supervising and Controlling, (12) Financing, and (13) Claim for Compensation.

Badung Regency is one of nine districts in Bali Province with the capital city of Mangupura which was inaugurated on November 16, 2009. Management and utilization of assets in Badung Regency is carried out by the Regional Financial and Asset Management Agency by coordinating and administering asset management services to the Regional Units of Governing Departments (SKPD) as well as take control and control measures in an effort to take care of regional property physically, administratively as well as any legal action in accordance to it. Table 1.1 presents the total assets in Badung Regency in each SKPD consisting of Land Assets (KIB A), Equipment and Machinery Assets (KIB B), Building Assets (KIB C), Road, Irrigation and Network Assets (KIB D). Other Fixed Assets (KIB E), and Construction in Progress (KIB F).

The total assets recorded in Badung Regency to date have reached 1,203 land assets (KIB A), 56,706 units of equipment and machinery (KIB B), 2,324 units of building and building assets (KIB C), and total road assets. Irrigation and network (KIB D) 1,761 units, total other fixed assets (KIB E) as many as 1,045,649 units and construction assets in buildings (KIB F) as many as 397 units. BPK's findings in 2019 regarding the report on regional assets in Badung Regency regarding asset optimization are: First, there are still assets that do not have a legal audit (ownership documents) such as certificates, IMB, BPKB, STNK. Second, there are irregularities in the management of data and inventory of goods (assets), so there are still duplication of records in SKPD and unable to increase the economic value of these assets which results in a lack of optimization of these assets. Maintenance of assets and improvement of systems as well as asset management needs to be carried out continuously in order to add value to these assets.

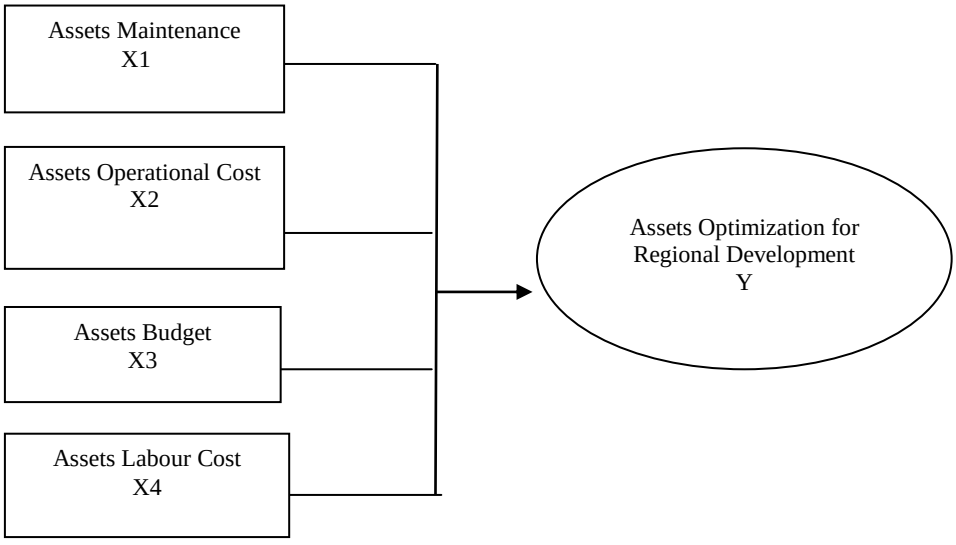

Figure 1 – Conceptual Framework

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The number of problem assets in Badung Regency in 2019 was 5,348 units due to several obstacles such as not having a legal audit or proof of ownership such as certificates (such as BPKB, STNK or IMB), double registration, and damaged assets. Asset maintenance is a series of activities to maintain, repair and restore the condition of the equipment or system so that its performance is in accordance with its function or design (Sugiama: 2014). The objective of maintaining these assets is to expand the usefulness of these assets, to ensure optimal availability of assets installed for production and to obtain the maximum possible investment return, to ensure the operational readiness of all assets or equipment required in an emergency at all, to ensure the safety of facility users. To achieve the lowest possible maintenance cost level, by carrying out maintenance activities effectively and efficiently. The benefits of maintenance are increasing the quality and capacity of assets as well as increasing productivity so as to optimize assets for development.

In connection with the problems mentioned above, the formulation of the problem in this study is focused on the analysis of the factors that affect the optimization of assets for development in Badung Regency which are influenced by factors of asset maintenance, asset operating costs, and asset budgeting. and labor assets. This study aims to analyze the effect of asset maintenance, asset operating costs, asset budgeting, and asset labor costs on asset optimization for development in Badung Regency. It will observe the effects of these factors individually and simultaneously.

METHODS OF RESEARCH

The design of this research is quantitative research which can then be categorized as associative research. Variable data: asset maintenance, asset operating costs, asset budgeting, labor, and asset optimization were obtained through a field research process. Accordingly, then the data source of this research is primary data.

This research was conducted in Badung Regency. The population in this study are all government officials or employees who have a high relationship with the asset sector which is called a saturated sample. The number of samples in this study were 60 people. The variables in the study are described as follows:

1.1) Asset Maintenance (X1).

Asset maintenance is a series of activities to maintain, repair and restore the condition of the equipment or system so that its performance is in accordance with its function or design (Sugiama, 2014). In this research, asset maintenance in Badung Regency is a series of activities: maintaining, repairing, and restoring the condition of the equipment or system so that its performance is in accordance with its function. Asset maintenance indicators used in this study include: on-time service, timely tax payments, and asset life.

1.2) Asset Operating Costs (X2).

Asset operating costs are a series of costs incurred to maintain an asset to keep it in good condition. The indicator used in this research is the realization of the costs incurred in the framework of maintaining or repairing the assets concerned.

1.3) Asset Budget (X3).

Asset budgets are planning activities or financial estimates in a company or organization that are compiled in a predetermined period. The indicator used in this research is the budget activity plan in the asset sector.

1.4) Asset Labor (X4).

An asset workforce is anyone who is capable of doing work in the asset field. The indicators in this study are officials and staff working in the asset sector who have received training or courses in the asset sector or are related to the use of regional goods.

1.5) Asset Optimization (Y).

Asset optimization is a work process in asset management that aims to optimize the physical potential, location, value, amount, legal and economic nature of assets. Asset optimization indicators used in this study are assets that are inventoried in the SIMDA application, have a legal audit (valid ownership documents such as certificates, STNK or

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BPKB, IMB), are assessed by consultants (appraisal), and are supervised by the Parliament (DPRD).

This study also used qualitative data which the researchers conducted as a form of in-depth interviews based on a list of questions as a guide for interviewing respondents. The questionnaire instrument in the questionnaire is expected to provide in-depth and relevant information to the problems and hypotheses of this study. List of questions arranged in a systematic manner which is a representation of the factors related to assets. The nature of the question is the focus on the variables that are discussed. The alternative answers given are quantified with a Likert scale consisting of 5 answer choices. Scale 1 shows a very low degree and scale 5 shows a very high level of asset optimization for development in Badung Regency.

This study uses multiple linear regression analysis because this study uses more than one independent variable.

The testing process is carried out by: 1). t-test to prove whether there is a partial effect of each independent variable. In this t test, the significance level and t value of each independent variable will appear. 2). F test, to determine the joint effect of all independent variables on the dependent variable. In the F test, the R2 value (coefficient of determination) will appear. In theory, the R2 value is used to measure how far / large the proportion of variation in the dependent variable is explained by all independent variables together (Widarjono, 2009: 66).

RESULTS AND DISCUSSION

After the estimation of the multiple linear regression model is carried out and tested for its fulfillment (classical assumption test) and the feasibility of the model, the final step is to interpret it. Interpretation or interpretation or explanation of a resulting model is carried out after all stages (classical assumption tests and model feasibility) have been carried out.

Based on the results of data processing on the effect of asset maintenance, asset operating costs, asset budgeting, and asset labor on the optimization of assets for development, it can be seen that the respondent is a Badung Regency Government Employee who has the most responsibility with the largest asset sector having the rank / group of young administrators with a percentage of 35.55% of the total samples taken. Likewise, there are as many as 63.33% of the respondents are male. And the dominant respondents who have the latest level of education is Strata 1, indicated by a percentage of 68.33%.

To determine the magnitude of the effect of asset maintenance, asset operating costs, asset budgeting, and asset labor on asset optimization for development, primary data processing is carried out using the SPSS version 23 application program. The first step to take is perform validity and reliability tests to test whether the questionnaire is suitable for use in data collection. Furthermore, the classical assumption test which is a requirement in the multiple linear regression test, includes: normality test, multicollinearity test, and heterosdasticity test. Followed by associative analysis as the core of this research analysis.

Table 1 - Normality Test Results

		Unstandardized Residual
N		60
Normal Parameters	Mean	0
	Std. Deviation	0.55815685
Most Extreme Differences	Absolute	0.089
	Positive	0.089
	Negative	-0.071
Test Statistic		0.089
Asymp. Sig. (2-tailed)		0.200

Source: Research Results, 2020.

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The model used has residuals that are normally distributed and the model meets the requirements of the normality test.

Table 2 – Multicollinearity Test Results

Variables	Tolerance Value	VIF Value
Assets Maintenance	0.528	1.894
Assets Operational Cost	0.676	1.48
Assets Budget	0.614	1.628
Assets Labour Cost	0.681	1.469

Source: Research Results, 2020.

Based on the test results above, it is known that the VIF Value for Asset Maintenance is 1,894, Asset Operational Cost is 1.48, Asset Budget is 1,628, and Asset Labor is 1,469. This means that the regression equation model is free from multicoleaniarity.

Table 3 – Heteroscedasticity Test Results

	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.535	0.940		0.691	0.097
	Assets Maintenance	0.077	0.242	0.046	0.188	0.559
	Assets Operational Cost	0.590	0.157	0.078	1.072	0.300
	Assets Budget	0.026	0.198	0.133	0.159	0.953
	Assets Labour Cost	0.179	0.189	0.161	0.766	0.338

Source: Research Results, 2020.

Based on the table above, it shows clearly that none of the independent variables statistically significant affect the dependent variable the optimization of regional assets value (Y). So, it can be concluded that the regression model does not contain heteroscedasticity.

Table 4 – Autocorrelation Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.911	0.829	0.817	0.706	1.82

Source: Research Results, 2020

Based on the table above, it is shown that the Durbin-Watson value obtained is 1,820. It can be concluded that there are no autocorrelation symptoms.

Based on the analysis, it was found that the research data met the requirements in the classical assumption test. Then the test is continued with multiple linear regression test.

Table 5 – F-Test Simultaneous Significance Test

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	133.318	4	33.33	66.866	0.00
	Residual	27.415	55	0.498		
	Total	160.733	59			

Source: Research Results, 2020.

The value of significant F count is 0.000, much smaller than the requirement of the significance level of 0.05. Therefore, it can be ascertained that the calculated multiple linear regression model is feasible to use to explain the effect of asset maintenance, asset

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operating costs, asset budgeting, asset labor on asset optimization for development.

Table 6 - Multiple Regression Model Coefficients

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.535	1.500		1.691	0.009
	Assets Maintenance	0.377	0.642	0.346	0.588	0.005
	Assets Operational Cost	0.790	0.257	0.787	3.072	0.030
	Assets Budget	0.035	0.598	0.033	0.059	0.009
	Assets Labour Cost	0.279	0.289	0.261	0.966	0.003

Source: Research Results, 2020.

Table 7 – Coefficient of Determination of Asset Maintenance, Asset Operating Costs, Asset Budget, and Asset Manpower on Asset Optimization for Development

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.91	0.829	0.817	0.706

Source: Research Results, 2020.

The R square value is 0.829, indicating that the proportion of the effect of asset maintenance, asset operating costs, asset budgeting, and asset labor on asset optimization for development is 82.9%, while the remaining 18.1% is influenced by other factors that are not present. in a linear regression model.

DISCUSSION OF RESULTS

After the primary data collection is carried out, the feasibility of the data is tested through the classical assumption test which is a requirement in the linear regression test. Based on the analysis, it was found that the research data met the requirements in the classical assumption test. Then the test is continued with simple linear regression test and multiple linear regression test.

Based on the results of the t-test table 6, the variable asset maintenance coefficient has a positive and significant direction towards the optimization of assets for development with a significant value of 0.005 and a regression coefficient value of 0.377 which states that each increase in one asset maintenance unit, on average it causes an increase of 0.377. on asset optimization, assuming the other three variables are constant. This proves that the implementation of good asset maintenance will provide predictions of good asset optimization, asset maintenance which includes activities to maintain, repair and restore asset conditions so that their performance is in accordance with their original function and of course will support the implementation of asset optimization for development.

Based on the results of the t-test table 6 the variable coefficient of operating costs of assets has a positive and significant direction on the optimization of assets for development with a significant value of 0.030 and a regression coefficient value of 0.790 which states that every increase in one unit of asset operating costs, on average it causes an increase equal to 0.790 in asset optimization with the assumption that the other three variables are constant. This proves that the right asset operating costs will provide a good prediction of asset optimization, asset operating costs which include the amount of operational costs as needed, cost realization according to asset quality, cost execution in accordance with SOPs, and continuity of expenses according to asset development. the more efficient it will save and maximize resources, of course, will support the implementation of asset optimization.

Based on the results of the t-test table 6 the coefficient of the asset budget variable has a positive and significant direction on the optimization of assets for development with a

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significant value of 0.009 and a regression coefficient value of 0.035 which states that every increase in one asset budget unit, on average it causes an increase of 0.035. on asset optimization, assuming the other three variables are constant. Asset budget, which includes the amount of the asset budget according to benefits, budget changes according to asset quality, budget supervision, and budget to increase knowledge in the field of assets, the better it will be easier to control and estimate the costs needed in asset maintenance and will certainly support the implementation of asset optimization. This proves that a good asset budget will predict a good asset optimization as well.

Based on the results of the t-test table 6 the coefficient of the asset workforce variable has a positive and significant direction to the optimization of assets for development with a significant value of 0.003 and a regression coefficient value of 0.279 which states that every increase in one unit of asset labor, on average it causes an increase equal to 0.279 in asset optimization with the assumption that the other three variables are constant. The asset workforce which includes workers who already have expertise in the field of assets, a workforce who understands their duties, a workforce that supervises assets, and training for a structured workforce will increase the competence of human resources in the asset field and will certainly support the implementation of optimization asset.

Based on the results of the F-test of multiple linear regression shown in Table 5.10, it is known that the resulting significant value is 0.00 where the value is smaller than the significance criteria, namely 0.05 and the R square in Table 5.12 shows a value of 0.829. This means that asset maintenance, asset operating costs, asset budgeting, and asset labor simultaneously (simultaneously) have an effect on the optimization of assets for development in Badung Regency by 82.9%.

The results of the analysis show that by maintaining assets, considering operational costs of assets, planning asset budgets and maximizing labor assets, it will always optimize assets for development in Badung Regency. These results are in line with Jusmin's (2013) research on the Effect of Asset Management in Optimizing Fixed Assets (Land and Buildings) of the City Government of Baubau, where the results of the study reveal all independent variables, namely asset inventory, legal asset audit, asset valuation, as well as asset monitoring and control. jointly affect the dependent variable, namely optimization of fixed assets.

CONCLUSION

The results of the study concluded that asset maintenance, asset operating costs, asset budgeting, and labor assets partially had a positive and significant effect on the optimization of development assets in Badung Regency. Asset maintenance, asset operating costs, asset budgeting, and labor assets simultaneously have a significant effect on the optimization of development assets in Badung Regency.

When viewed from the significance of the variable that most influences the optimization of assets for development in Badung Regency is labor assets. Because it has the smallest significance value. So that the Regional Government of Badung Regency must carry out human resource development activities related to asset optimization activities through continuous training to improve the skills of regional asset managers.

By looking at the results of this study, it is hoped that they can become a reference in developing other variables that can have a more significant effect on optimizing assets for development.

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