

## Regional Assets Management in the Management of Kinantan Wildlife and Culture Park (TMSBK) Bukittinggi City

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### Abstract

*This research is motivated by the management of TMSBK assets carried out by the Tourism, Youth, and Sports Office of Bukittinggi City. The existence of asset management that has been carried out has an impact on the increase in PAD in the City of Bukittinggi in the tourism sector. The purpose of this study is to analyze asset management in the management of TMSBK in Bukittinggi City. This study uses the Theory of Five Stages of Asset Management Work proposed by Doli D. Siregar. The type of research used in this research is qualitative research with descriptive data presentation. Data collected through the process of observation, interviews and documentation. The selection of informants was done by purposive sampling technique. To test the validity of the data using source triangulation techniques. Based on the results of the study, it was found that the management of TMSBK assets had been carried out optimally. Among them is the recording of assets which is carried out through recording into the inventory book and recording into the SIMDA BMD application, as for the legal basis that is used as a reference in asset management, namely Permendagri Number 19 of 2016 concerning Guidelines for the Management of Regional Property, asset valuation carried out by PBMD which cooperate with the KPKNL in determining the value of assets for asset write-off and determining the rental value of the TMSBK kiosk. There is a revitalization of the TMSBK area in order to add value and function to these assets, as well as supervision and control carried out by the Inspectorate as the government's internal supervisory agency and the development of an asset management information system through the use of the SIMDA BMD application. Several stages that have not been carried out optimally are the internal recording carried out by the TMSBK sector and the need for a review of abandoned assets.*

### Keywords

management; asset management; regional property; taman marga satwa and budaya kinantan (TMSBK)



## I. Introduction

As the main key to running the government, local governments have the right to regulate their own government. Local governments have the power to innovate or update the implementation of public services in accordance with the needs of the community. It also requires an adequate source of revenue so that the management of government functions can be carried out optimally. According to Law no. 33 of 2004 concerning the financial balance between the central government and local governments.

To determine the readiness of the region in moving the government, it can be measured by the financial capacity of the region in managing its government. Effective government management is needed so that various government affairs can be carried out optimally and socially responsible.

One of the authorities delegated to local governments is asset management, where regional assets are one of the most important factors in regional financial management. Regional assets will greatly affect the smooth functioning of the government. Therefore, a professional asset management control system is needed to prevent fraudulent practices that can harm regional finances. Local governments need to be able to create a management system that can support the optimization of regional assets effectively and efficiently.

As one of the main pillars in supporting PAD, assets are a very important resource for local governments. Local governments must be able to manage their assets properly and correctly. Guidelines for the Management of Regional Assets have been regulated in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Technical Guidelines for the Management of Regional Assets. The Minister of Home Affairs Regulation Number 19 of 2016 explains that the management of regional property is a form of activity and action for managing regional assets, including planning needs and budgets, procurement, storage and distribution, use and administration, utilization or use, security and maintenance, appraisal, elimination, transfer, guidance, supervision and control, financing and claims for compensation so that regional assets can provide the best contribution to the relevant regional government. So that the direction of development can be programmed and integrated properly. This is a form of accountability for the implementation of regional revenue and expenditure budgets that must be submitted by local governments in the form of Regional Government Financial Reports (LKPD).

In managing regional assets, the government must focus on the principles of efficiency, effectiveness and increasing the added value of these assets. With good asset management, it is easier to provide information on regional financial statements and can be used as capital to develop the potential that exists in the region. One of the economic resources owned by local governments is assets. Therefore, local governments have the right to own and control assets derived from past events that are beneficial to social and economic life. Some assets can be measured in monetary terms, while others are immaterial, such as resources with cultural and historical value.

Management of regional assets is one of the important things in the current management of local government which aims to create good, effective and efficient governance, as well as build public accountability. It can be explained that efforts to manage regional assets properly are one of the efforts that are considered to be able to create good regional governance.

The city of Bukittinggi is the second largest city in the province of West Sumatra. This city was once the capital city of Indonesia during the Emergency Government of the Republic of Indonesia. In addition, this city is also known as a leading tourist city associated with Seremban in Negeri Sembilan, Malaysia. For this reason, the City of Bukittinggi certainly has many regional assets that have development potential whose main goal is to improve the welfare of the people of Bukittinggi City. One of them is tourism, namely TMSBK Bukittinggi. TMSBK is one of the oldest conservation institutions in Indonesia and is a government agency engaged in conservation. TMSBK has obtained a Wildlife Park Management Permit based on the Decree of the Minister of Forestry SK.233/Menhut-II/2007 dated July 2, 2007 which granted a permit to the Wildlife Park as a conservation institution in the form of a Wildlife Park. As one of the assets owned by the City of Bukittinggi, TMSBK can be a recreational/tourism facility that has the potential to attract a lot of tourist interest and if managed professionally will have a high selling value. Apart from being a means of recreation/tourism, TMSBK can also be used as a means of education, a means of conservation, and a means of research.

As the main tourist attraction in Bukittinggi City, TMSBK has achieved the target of regional income and high tourist enthusiasm. In 2021, TMSBK has exceeded the PAD target of Rp. 13 billion. This proves that TMSBK has a major impact on the economic and PAD aspects of Bukittinggi City. The following is the development of PAD in the tourism sector in Bukittinggi City:

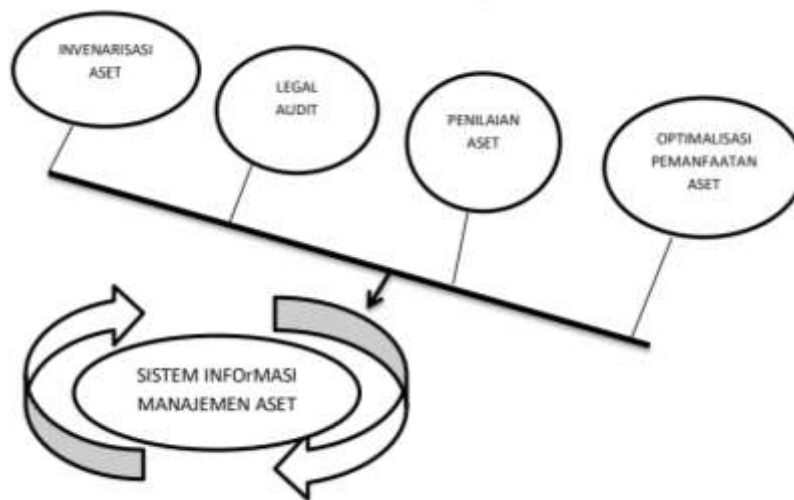
**Table 1.** Development of Total PAD for Tourism Sector Bukittinggi in 2017-2021

Sources of Revenue		Total Revenue (Rupiah)			
		2017	2018	2019	2020
Retribution for Tourism Objects	TMSBK	7,996,909,000,-	12,120,077,000,-	11,970,571,000,-	8,672,827,000,-
	Japanese Hollow Panoramic Garden	4,588,000,000,-	4,279,825,000,-	4,807,770,000,-	2,056,195,000,-
Total		12,584,909,000,-	16,399,902,000,-	16,778,341,000,-	10,729,022,000,-

Source: Bukittinggi City Tourism, Youth and Sports Office, 2022

As shown in Table 1, TMSBK's contribution to PAD is 75% of the two paid tourist attractions in Bukittinggi City. TMSBK provides a number of economic benefits from existing tourism activities, not only having an impact on PAD in Bukittinggi City, but also the surrounding community who sells souvenirs or souvenirs in the TMSBK area. The large contribution of TMSBK to Bukittinggi's PAD is of course due to efficient and professional asset management. TMSBK assets are well cared for and managed, making them a major attraction for visiting tourists. Assets that are utilized and managed properly and optimally will bring many benefits to the region, as did the Bukittinggi City Government when developing TMSBK assets with a focus not only on recreational areas but also as conservation and education institutions for the community.

In this study, the regional asset management cycle used to manage TMSBK in Bukittinggi City is based on the Doli D. Siregar Asset Management Cycle. The researcher uses the asset management cycle proposed by Doli D. Siregar because the indicators contained in the asset management cycle theory can explain the phenomena and problems that arise in the management of regional assets in the management of TMSBK in Bukittinggi City. In the implementation of government politics in the regions, it is not possible to only prioritize one aspect (economics) but it is important to pay attention to other aspects, namely environmental sustainability so that the implementation of green government is very important in supporting environmental sustainability in the political process of government in the regions (Dama, 2021). The Government of the Republic of Indonesia was formed to protect the whole of the Indonesian people (Angelia, 2020). According to Doli D. Siregar, asset management is developing quite rapidly in the international world, but in Indonesia, especially in the context of local government asset management, regional managers have not fully understood. Local government asset management work is divided into five stages, including: asset inventory, legal audit, asset valuation, optimization of utilization and development of SIMA (asset management information system) in which the five stages are interrelated and integrated.



*Figure 1. Flow of Regional Asset Management*

The importance of this research is to find out how the management of regional assets in the management of TMSBK Bukittinggi City. So that further information can be provided to related parties in order to maximize the utilization and management of regional assets. The importance of proper and efficient asset management, and based on the principles of effective and efficient management, is thus expected to make a significant contribution to increasing the capacity of regions to finance regional development. This can be seen by the increase in PAD. To generate sources of income, local governments can take strategic steps to utilize regional assets that are currently classified as less than optimal. Local governments may value local assets that are not maintained or neglected, and therefore require significant disposal and maintenance costs. The purpose of this paper is to analyze regional asset management in the management of the Kinantan Wildlife and Cultural Park in Bukittinggi City.

## II. Research Method

This research is categorized as descriptive research. Nawawi revealed that the descriptive method is defined as a problem solving procedure that is investigated by describing or describing the state of the subject or object under study such as individuals, institutions, communities, and others at the present time based on the facts and characteristics as well as the relationship between the phenomena studied. . In terms of approach, this research is categorized as qualitative research. John W. Creswel (in Patilima) defines a qualitative approach as an investigation process to understand social problems or human problems, based on creating a holistic picture formed by words, reporting the views of informants in detail and arranged in a scientific setting.

The data collection techniques used in this study were observation, interviews, and documentation. Observations were carried out by going directly to the field to see and observe how the management of regional assets in Bukittinggi City TMSBK. This research was conducted through in-depth interviews. In-depth interview is a way of collecting data or information by directly meeting the informants, with the aim of getting a complete picture of the topic under study. The informant selection technique used in this research is a purposive sampling technique. Purposive sampling is a sampling technique of data sources with certain considerations. The unit of analysis in this study is the Department of Tourism, Youth, and Sports of the City of Bukittinggi.

### **III. Discussion**

#### **3.1 Asset Inventory Assets**

There are a very important resource for local governments. The existence of good asset management will be beneficial for the management of regional property. According to the Minister of Home Affairs Regulation Number 19 of 2016 concerning Technical Guidelines for the Management of Regional Property, there are several aspects that local governments must pay attention to in managing assets. This includes requirements planning and budgeting, procurement, use, use, safety and maintenance, assessment, transfer, elimination, management, and direction, monitoring and control. This is so that regional assets can provide the best contribution to the administration of regional government.

The goods manager records assets every month. Follow-up inspections will be carried out every time there is a change in regional property, such as the discovery of damaged goods. If the item is found to be slightly damaged, it can be proposed for maintenance, but if the item is found to be heavily damaged, it will be submitted for destruction. These assets will later be entered into the recording with the final result in the form of a report. Every month the goods manager makes a report and in one year there are two reconciliations with financial institutions, in which there is a report for the first semester and a report for the second semester. So that every year the goods manager makes a year-end report on the assets owned by TMSBK Bukittinggi.

The asset inventory stage carried out by the Tourism, Youth and Sports Office of the City of Bukittinggi is guided by the Minister of Home Affairs Regulation Number 47 of 2021. There are four stages in the implementation of the asset inventory, the first is the preparation stage. In the preparatory stage, an inventory group is formed at the user level with the Head of the Tourism, Youth and Sports Office of Bukittinggi City as the user of goods, the Head of the General and Personnel Section of the Youth and Sports Tourism Office of Bukittinggi City who is the administrative officer of the user of the goods, the manager of user goods, and the administrator of TMSBK auxiliary goods. Bukittinggi city. After the inventory team is formed, prepare initial data, including the preparation of source documents and preparation of inventory implementation documents. Then proceed with the implementation stage, including the data collection stage and the identification stage. The data collection phase includes the activities of counting the number of goods, checking the condition of the goods, matching the number of goods, applying registration labels, and recording the results of the calculations on the calculation worksheets. The identification stage is carried out by grouping based on regional assets or properties according to the Inventory worksheet. The third stage is the reporting stage of the inventory results, where the report is prepared based on the data on the inventory worksheet and the identification results in the implementation of the inventory. The last stage is the follow-up stage of the inventory results, namely the stage of improvement and follow-up to the BMD that has been completed in accordance with the report on the results of the inventory.

#### **3.2 Legal Audit**

Legal audit is one of a series of activities in the management of regional assets. Problems that are often encountered in legal audits are related to weak control status, assets controlled by other parties, transfer of assets that are not monitored, etc. In this case, Doli D. Siregar revealed that the legal audit is also related to the legal basis or regulations that become the legal basis for local governments to manage assets. This allows local governments to have a clear basis of reference for every decision in carrying out regional

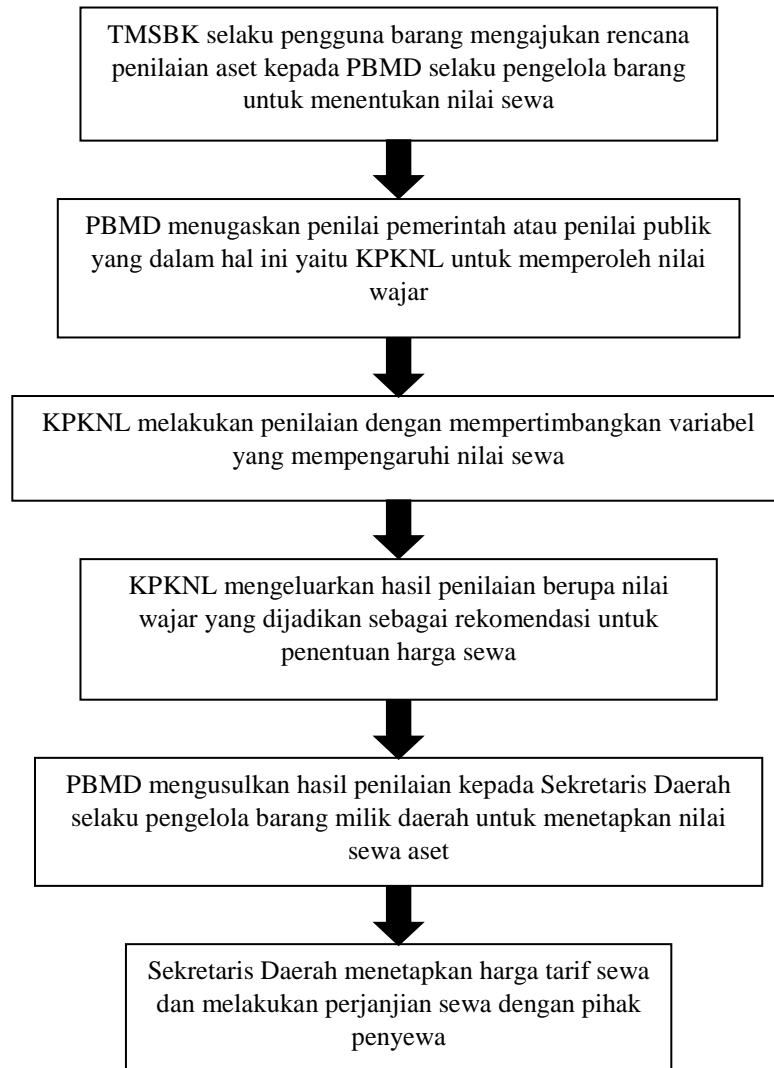
property management activities. In this study the legal audit can be seen through the existence of a guideline or legal basis that will be used as a guideline or legal basis in managing TMSBK assets in Bukittinggi City.

The legal basis for managing Bukittinggi City TMSBK assets is one aspect that explains which regulations are used as guidelines and regulations applied in asset management. The legal basis for the Bukittinggi City Youth and Sports Tourism Office to be used as a guideline for managing regional property is Permedagri Number 19 of 2016 concerning Guidelines for Management of Regional Property. In addition, the Bukittinggi City Government has also formulated regional regulations to regulate the management of regional assets, namely the Bukittinggi City Regional Regulation Number 1 of 2019. As for the other regulations that form the legal basis for the management of regional assets, namely the Minister of Home Affairs Regulation Number 108 of 2016 concerning Classification and Coding of Regional Property, and Regulation of the Minister of Home Affairs Number 47 of 2021 concerning Procedures for the Implementation of Bookkeeping, Inventory and Reporting of Regional Property, and Government Regulation Number 12 of 2019 concerning Regional Financial Management.

### **3.3 Asset**

Valuation Valuation of regional property is carried out to obtain fair value. The purpose of this assessment is to compile the regional government's balance sheet under certain conditions and in the context of the transfer and utilization of regional property. Regional assets or properties that are valued on local government balance sheets can be revalued to obtain updated values. Asset appraisal activities that involve the KPKNL are the write-off of building type assets. Elimination of building assets is carried out by means of an auction. KPKNL determines the value of an asset that people will look for later to buy the residual value of the asset. After that, delete the asset from the asset and inventory records.

The asset valuation carried out by TMSBK in Bukittinggi is in determining the rental value of the kiosk. TMSBK Bukittinggi City implements a kiosk rental system with traders. To determine the rental value, KPKNL conducts an assessment. This assessment is carried out annually after the lease agreement expires.



**Figure 2.** Regional Asset Valuation Process to Determine Rent Value, Especially TMSBK Buildings and Buildings in Bukittinggi City

According to Doli D. Siregar, asset valuation is carried out to determine the amount and value of assets owned in the area. The researcher concludes that the valuation of TMSBK assets in Bukittinggi City is carried out by a third party, namely the State Property and Auction Service Office (KPKNL). PBMD as the goods manager assigned the KPKNL to evaluate the proposal submitted by TMSBK in Bukittinggi City. Asset valuation is carried out for asset write-off activities and routine assessments to determine the rental value of TMSBK kiosks in Bukittinggi City.

### 3.4 Optimization of Asset Utilization

Optimization of asset utilization is a series of activities that optimize the physical potential, location, value, quantity/volume, legality and economy of an asset. In this activity, assets controlled by local governments will be identified and classified as potential assets and classified according to their dominant industry, as the basis for the national economic development strategy. Short, medium and long term. To determine it, it must be measurable and transparent, and the reasons for assets that cannot be optimized must be sought, whether legal, physical, low economic value, or other factors, so that each

asset can provide its own value. The final result of this phase is recommendations in the form of goals, strategies and plans to optimize the assets owned.

The Bukittinggi City Government has been revitalizing the TMSBK area since 2019. The development takes place in two phases. The first phase of construction, including structural work on the bird and reptile areas. The second phase, which will be continued in 2020, includes finishing and utilities for the bird and reptile area, as well as the construction of a carnivorous area in the form of a tiger enclosure and the construction of a tiger tunnel and its infrastructure.

The revitalization of the TMSBK area by the Bukittinggi Regional Government is one form of asset optimization, especially building and construction assets, to restore, renew, maintain, increase the number and maximize the use of pre-existing assets to increase the value of these assets. Through this revitalization, it can create a safe and comfortable environment for animals and tourists who come to visit TMSBK.

In addition to having potential assets, Bukittinggi City TMSBK also has non-potential assets, namely the Zoological Museum Building. Therefore, it is necessary to identify the problems that cause these assets to have no potential. Because if there are no assets with this potential that can be utilized optimally, it will definitely have an impact on TMSBK operational activities and the growth of Bukittinggi's PAD value. For tourists who come to visit TMSBK in Bukittinggi City, the Zoological Museum certainly has its own value and attraction. The museum functions as a means of educating the community's history, but due to several reasons, this museum is no longer used and is not maintained properly.

### **3.5 Supervision and Control**

The final stage of the asset management cycle as stated by Doli D. Siregar is the supervision and control stage. This stage can be used as material for assessing the management of TMSBK assets by the Bukittinggi City Youth and Sports Tourism Office. An effective step that can be taken to improve performance in this case is the development of an asset management information system (SIMA). With SIMA in the management of regional assets, it is hoped that a high level of guaranteed work transparency will be created without fear of weak supervision.

The Bukittinggi City Youth and Sports Tourism Office has carried out supervision and control of TMSBK assets properly. Supervision is carried out directly by the PBMD Section of the Bukittinggi City Financial Agency if there is a proposed inspection from TMSBK, but it is routinely monitored and evaluated every year, namely by checking the administrative report of the Bukittinggi City Tourism, Youth and Sports Office. Then the Bukittinggi City Inspectorate, a government agency with a supervisory function, also conducted an audit of TMSBK assets. The audit activity is carried out by the audit team of the Bukittinggi City Inspectorate who already has a certificate or is called a functional auditor. However, given the limited human resources in Bukittinggi City and the many objects of inspection, this activity is not carried out every year.

The development of the Bukittinggi City TMSBK Asset Management Information System is carried out through the SIMDA BMD application. The goods manager of the Bukittinggi Youth and Sports Tourism Office with the assistance of the TMSBK Assistant Goods Manager periodically collects asset data, which is then entered into the BMD SIMDA application so that the goods manager can show that the data is precise and accurate. To assist goods managers or users in operating the SIMDA BMD application, there is also a manual that will provide instructions for using the application. With this application, it can meet the needs of goods managers to handle matters related to the



management of all types of TMSBK assets in Bukittinggi City. As a result, the SIMA Asset Management Development Indicator presented by Doli D. Siregar on Construction Asset Management and Bukittinggi City TMSBK Building Management was implemented and went well.

#### IV. Conclusion

Based on research conducted by researchers on the management of regional assets in the management of the Kinantan Bukittinggi Wildlife and Culture Park (TMSBK) and analyzed according to the theory of five stages of Doli D. Siregar's asset management work, it can be seen through five variables. Namely asset inventory, legal audit, asset valuation, optimization of asset utilization, as well as supervision and control.

The management of TMSBK assets by the Tourism, Youth and Sports Office of the City of Bukittinggi has been carried out properly. However, there are still several stages that require further refinement in order to maximize every potential of these assets. The Bukittinggi City Youth and Sports Tourism Office needs to re-record all assets owned so that TMSBK has special administrative data when recording TMSBK assets to make it easier to supervise and manage these assets. In addition, there is a need for strong supervision of abandoned and misused assets so that regions can take firm action and strategic steps to manage these assets in the future.

With the research that the author has done, suggestions appear on asset management in Bukittinggi City TMSBK as follows:

1. The Bukittinggi City TMSBK field must have special management related to its asset data to facilitate supervision and asset management which is the responsibility of Bukittinggi City TMSBK.
2. At the time of recording TMSBK assets, an inventory team is needed to assist TMSBK Assistant Managers in data collection and re-examination of assets belonging to TMSBK Bukittinggi. The formation of this team must be based on a decree that provides clarity on the roles and responsibilities of each team member in the TMSBK asset inventory activity in Bukittinggi City.
3. Conduct research on assets that TMSBK does not have potential in Bukittinggi City so that these assets can be reused or planned for the transfer of functions from these assets.

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