



The existence of the legislative government as manager of regional expansion assets regarding the management of Aceh's property in the Pidie Jaya Region

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Abstract

Basically, all policies about expansion start from the concept of regional autonomy which provides opportunities or space for regions to propose the formation of new autonomous regions with expansion policies. Of course, this is not spared from the impact of changes in the post-reform state system. According to Law No. 23 of 2014 concerning Regional Government, Regional Autonomy is the right, authority, and obligation of autonomous regions to self-regulate and manage government affairs and the interests of local communities in the Unitary State system of the Republic of Indonesia. With a solid legal foundation, the idea of territorial expansion and the establishment of a New Autonomous Region is a reasonable step. Article 18 of the 1945 Constitution became the legal basis for the division of Indonesia's territory into larger regions (provinces), which could later be further divided into smaller regions. In addition, Law No. 23 of 2014 concerning local government allows the creation of provinces throughout the Unitary State of the Republic of Indonesia. In the process of forming a new region, various factors are considered, such as economic capacity, potential, cultural and social considerations, political dynamics, population number, and area. So that the emergence of internal obstacles is based on structural factors, namely causes related to power, formal authority, general policies, geographical problems and historical factors, from data factors, namely problems caused by data related to the completeness of the assets to be handed over, then on misperceptions among the elites of the two parties who are in trouble, interests in terms of management and potential assets, even on assets that are directly related to the income of the district original income (PAD).

The research method used in this study is juridical-empirical research. The approach used is a qualitative research approach by digging into facts in depth based on the scientific characteristics of individuals or groups to understand and reveal something behind the phenomenon by collecting the main data of the research through interviews and direct observation. Primary data is data obtained from the results of interviews with respondents and informants. Secondary data is data in the form of primary legal materials and secondary legal materials.

The results of the study show that the implementation of the settlement of expansion assets in the management of property in Pidie Jaya Regency is regulated in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Management of Regional Property and Government Regulation No. 28 of 2020 concerning the Management of State/Regional Property which gave birth to the Qanun of Pidie Jaya Regency Number 6 of 2023 concerning the Revenue and Expenditure Budget of Pidie Jaya Regency in 2023, According to Law Number 23 of 2014 concerning Regional Government, so that the DPRA plays an important role in the process in it such as in the Juridical process, Audit, Inspection, Supervision, and even in the annual Monitoring that will be reported later.

Keywords: Regional expansion asset settlement, management of Aceh's property

Introduction

Election in Article 32 Paragraph (1) of Law Number 23 of 2014 concerning Regional Government determines that the formation of regions in the form of regional expansion and regional mergers, related to regional expansion, Article 33 Paragraph (1) of Law No. 23 of 2014 determines that regional expansion is the division of a provincial area or regency/city area into two or more new regions or the merger of regional parts of adjacent areas in one provincial area into one region new. Regarding regional expansion, there are two interests, namely the approach of public government services to the community and to improve the welfare of the local community and shorten the range of government control ^[1].

In its implementation, the demand for regional expansion is increasingly rampant in line with the regulation on the formation of new autonomous regions which is considered easier than before. Motivated by Government Regulation Number 129 of 2000 concerning Requirements, Formation and Criteria for Regional Expansion, Abolition and Merger

provides more free space for the formation of new autonomous regions. In addition, Article 6 paragraphs (1) and (2) of Law No. 22 of 1999 states that regions can be abolished and merged with other regions and autonomous regions can be expanded into more than one region ^[2].

The implementation of effective and efficient state and local government requires the availability of adequate facilities and infrastructure that are well managed and efficient. To support the efficient and effective management of regional assets and create transparency in regional asset management policies, local governments need to have a legal basis in the form of Regional Regulations as a legal basis in regulating the management of regional property. The development of regulation in the form of Government Regulation No. 27 of 2013 concerning the Management of State/Regional Property is megatur that there is authority of local governments to set policies related to the management of regional property ^[3].

The government has different roles according to the level and location of responsibilities it has, the village

government has a role as a policymaker and implementer of development programs, but when in the field the village government carries out its function as the implementation of development programs. The village government must also be able to act as a good liaison between the central government and the community in the village and vice versa, and be able to socialize every policy that has been decided by the central government as done by Aceh by paying attention to the arrangements that have been neatly arranged in the content of Qanun Aceh Number 14 of 2017 concerning the management of Aceh Property ^[1].

The determination of the status of BMD use in the form of land or buildings is carried out if it is necessary for the purpose of carrying out the duties and functions of the user of the goods or the power of attorney of the user of the goods concerned. Goods users are required to submit BMD in the form of land or buildings that are not used in the implementation of goods users' duties and functions to the regional head through the goods manager. Exempt from the provisions, if the land or building has been planned to be used or utilized within a certain period of time determined by the regional head. Regional heads revoke the status of use of BMD in the form of land or buildings that are not used in the implementation of duties and functions of goods users. If the BMD in the form of land or buildings is not handed over to the regional head, the user of the goods is subject to sanctions in the form of freezing the maintenance fund for the BMD. The regional head determines the BMD that must be submitted by the user of goods because it is not used for the purpose of carrying out the duties and functions of the user of goods or the power of attorney of the user of goods and is not used by other parties. The follow-up management of the BMD submission includes the determination of the status of use, utilization, and transfer ^[5].

Results and Discussion on the Existence of the Regional House of Representatives (DPRA) as a Regional Expansion Asset Manager on the Management of Aceh's Property (A Study on the Settlement of Expansion Assets in the Pidie Jaya Region)

Basically, the use of BMD is carried out by the manager of goods for state property under his control; goods manager with the approval of the regional head for BMD who is under the control of the goods manager; users of goods with the approval of the goods manager for state-owned goods under the control of the user of goods; users of goods with the approval of the goods manager for BMD in the form of part of land or buildings that are still used by users of goods and other than land or buildings; and the use of BMD is carried out based on technical considerations by taking into account the interests of the state/region and the public interest.

So that Permendagri number 19 of 2016 states that the use of BMD is the utilization of BMD which is not used for the implementation of SKPD duties and functions or the optimization of BMD by not changing the ownership status. This utilization is carried out based on technical considerations by taking into account regional interests and public interests. What is carried out by the regional head stipulates that BMD must be submitted by the user of goods because it is not used for the purpose of carrying out the duties and functions of the user of goods or the power of attorney of the user of goods and is not used by other

parties. The follow-up management of the BMD submission includes the determination of the status of use, utilization, and transfer.

In determining the handover, regional heads pay attention to the standard of BMD needs to organize and support the duties and functions of goods users. The results of audits on the use of land or buildings and reports, data and information obtained from other sources, including the results of the implementation of supervision and control carried out by goods managers or regional heads and reports from the community. The determination of the status of BMD use is a form of decision from the manager of the goods or the user of the goods as well as the power of attorney of the user of the goods. This is in accordance with the provisions of the delegation of part of the authority to determine the authority to use BMD which is located and is the responsibility of work units within the SKPD to the authority to use and carry out the responsibility of BMD management for BMD that has been determined the status of use according to the provisions required by the goods manager.

The management of state/regional assets or property is carried out based on functional principles, legal certainty, transparency, efficiency, accountability, and certainty of value. In the provisions of Article 3 paragraph (2) of Government Regulation Number 28 of 2020, it is determined that the management cycle of state/regional property includes 11 aspects, namely planning for needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration, and coaching, supervision, and control.

Assets under the management of local governments are not only owned by local governments, but also include assets of other parties controlled by local governments in the context of services or the implementation of local government duties and functions. The management of regional assets must be handled properly so that these assets can become initial capital for local governments to develop their financial capabilities. However, if not managed properly, these assets actually become a cost burden because some of the assets require maintenance costs and also decrease in value (depreciate) over time ^[6].

There are 2 (two) forms of assets, namely tangible assets (fixed assets) and intangible assets (intangible assets). Characteristics of tangible assets. is obtained for use in activities and not for sale, is long-term and is usually depreciable and has a physical form while the characteristic of intangible assets is that it is identifiable, has no physical form and is not owned to be used in producing or delivering goods or services, leased to other parties, or for administrative purposes.

In general, goods are a part of wealth that is a specific unit that can be valued, calculated, measured, weighed and valued, excluding money and securities. Law Number 1 of 2004 stipulates that State Property (BMN) is all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions. Other legal acquisitions include goods derived from grants, goods obtained based on legal provisions, goods obtained as an implementation of agreements/contracts, and goods obtained based on court decisions that have obtained permanent legal provisions. Not included in the definition of BMN are goods controlled and/or owned by the Regional Government (the source of funds comes from the APBD,

including those whose source of funds comes from the State Budget but has been handed over to the Regional Government), State-Owned Enterprises/Regional-Owned Enterprises consisting of companies, companies, and Public Companies as well as Government Banks and Government-Owned Financial Institutions ^[7].

Research Solution on the Existence of the Regional House of Representatives (DPRA) as a Regional Expansion Asset Manager on the Management of Aceh's Property (A Study on the Settlement of Expansion Assets in the Pidie Jaya Region).

Based on Government Regulation Number 28 of 2020 Amendments to Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property, Article 5 paragraph (1) states that the Governor/Regent/Mayor is the holder of the power to manage regional property. Regional asset management is based on the Regulation of the Minister of Home Affairs Number 17 of 2007 concerning Technical Guidelines for the Management of Regional Property (BMD) which explains that regional assets are regional goods. Regional goods are all tangible owned or controlled regional assets, either movable or immovable and their parts or which are certain units that can be assessed, calculated, measured or weighed including animals and plants except for letters and other securities. Broadly speaking, the existence of the council mentioned here as the House of Representatives is related to the appointment of its duties and functions, including the formation of the Aceh Qanun which is discussed with the Governor to obtain mutual approval, carrying out supervision of the implementation of the Aceh Qanun and other laws and regulations, carrying out supervision of the Aceh Government's policies in implementing Aceh's development programs, the management of natural resources and economic resources other investments, as well as investment and international cooperation, inform the Governor and the Independent Election Commission about the expiration of the term of office of the Governor/Deputy Governor, elect the Deputy Governor in the event of a vacancy in the position of Deputy Governor, give approval to the international cooperation plan carried out by the Government of Aceh. Giving consideration to the international cooperation plan made by the Government that is directly related to Aceh, requesting a report on the Governor's accountability in the administration of government for government performance assessment.

Law Number 1 of 2004 concerning the State Treasury, Article 1 paragraph (11) explains that regional assets are all goods purchased or acquired at the expense of the APBD or derived from other legitimate acquisitions. In addition, it is also explained in the provisions of Government Regulation Number 27 of 2014 concerning the Management of State/Regional Property that state/regional property consists of goods purchased or obtained at the expense of the State/Regional Revenue and Expenditure Budget and goods derived from other legitimate acquisitions. The goods in question come from other legitimate acquisitions, including goods obtained from grants/donations or the like, goods obtained as the implementation of agreements/contracts, goods obtained in accordance with the provisions of laws and regulations or goods obtained based on court decisions that have permanent legal force ^[8].

The goods manager determines the status of the use of goods based on the authority delegated by the regional head. Determination of the status of use of goods by the goods manager with the mechanism of goods users submitting an application for determination of the status of BMD use obtained from APBD expenses and other legitimate acquisitions to the goods manager. The application is submitted after the receipt of the BMD based on the receipt of the goods in the relevant budget year. An application for determination of the status of BMD use shall be submitted in writing by the consumer of goods to the goods manager no later than the end of the relevant year. The submission of an application for determination of the status of BMD use is accompanied by a document on the submission of an application for determination of the status of BMD use. Based on the results of the research, the goods manager determines the status of BMD use. If the goods manager does not approve the application of the goods user, the goods manager issues a letter of rejection to the goods user with a reason. So that this has an impact on the preparation of the formulation of the expansion file to the ratification involving state civil servants as well as government institutions in the implementation as a handover in supporting the development of assets which are expected to be more flexible in the process of completing the management of regional property assets in solving the expansion problem by considering the juridical aspects, Audit, Inspection, Supervision, and even in the annual Monitoring that will be reported later.

The mechanism for settling assets for the expansion of regional property can be carried out structurally if in the implementation of Planning In this case, the community and the DPRD need to supervise. Every purchase of new goods or assets must be recorded and properly documented in the regional wealth database system. The procurement of regional goods or wealth must be carried out based on the tender system. Implementation: Regional-owned wealth must be managed optimally by paying attention to the principles of efficiency, effectiveness, transparency, and public accountability. As well as regarding distribution, security, and maintenance. Securing regional wealth must be carried out adequately, both physical security and through the accounting system. Supervision: Supervision is needed to avoid irregularities in the planning and implementation of the management of assets owned by the region. The supervision system and techniques need to be improved so that the public is not easily deceived by individuals who want to abuse the wealth of the region ^[9].

Conclusion

The existence of the Regional House of Representatives (DPRA) as the Asset Manager of Regional Expansion Regarding the Management of Aceh's Property in the Pidie Jaya Region is regulated in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Management of Regional Property and Government Regulation No. 28 of 2020 concerning the Management of State/Regional Property which gave birth to the Qanun of Pidie Jaya Regency Number 6 of 2023 concerning the Revenue and Expenditure Budget of Pidie Jaya Regency in 2023, According to Law Number 23 of 2014 concerning Regional Government, so that the DPRA plays an important role in the process in it such as in the Juridical process, Audit, Inspection, Supervision, and even in the annual

Monitoring that will be reported later. Obstacles to the completion of regional expansion assets in the management of property in the Pidie Jaya Regency area are externally reflected in the regional asset structuring system that has not been implemented in accordance with the provisions of the applicable laws, the lack of an optimal management system that is not performance-based which has an impact on the waste of the regional budget and low PAD revenue. If viewed from the perspective of financial management, and internally based on structural factors, namely causes related to power, formal authority, general policies, geographical problems and historical factors, from data factors, namely problems caused by data related to the completeness of the assets to be handed over, then on misperceptions among the elites of both parties to the problem, interests in terms of management and asset potential, even in assets that are directly related to the income of regional original income (PAD).

Efforts made by the Pidie Jaya Regency government as well as the central government of the Aceh People's Representative Council to overcome the excess gap in the settlement of regional expansion assets in the management of property in the Pidie Jaya Regency area with mechanisms including intensification and extensification of revenue sources through full implementation and adjustment, Increasing coordination and calculation more intensively, together between the centers, Increasing awareness, compliance and trust as well as active participation of the community/institution in fulfilling the obligation of retribution, Making Qanun-qanun about the sources of PAD utilization, Conducting supervision and control of PAD collection so that the receipt is maximized and avoiding irregularities, Conducting coordination relationships with Agencies/Agencies/Offices related to PAD and improving databases.

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