



**ANALYSIS OF THE EFFECT OF MANAGEMENT
EFFECTIVENESS ON OPTIMIZING THE USE OF STATE
PROPERTY IN THE WORK AREA OF THE DJKN REGIONAL
OFFICE IN NORTH SUMATERA, INDONESIA**

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Abstract

Management of state property is a series of activities starting from planning, procurement, use, maintenance, transfer, destruction, and elimination, where all of these activities are properly administered and accompanied by coaching, monitoring, and controlling activities. This study examines management effectiveness's effect on optimizing the state property's use. The population and sample of this study were fifty work units or regional coordinators. The analysis method used multiple linear regression, F-test, T-test and the coefficient of determination (R²)

with the classical assumption test research model. This study partially proves that utilization (rent) has a positive but insignificant effect on optimizing use; the administration has a positive and significant effect on optimizing use; and transfer (sales) has a positive but insignificant effect on optimizing use. The results showed that the utilization (rent), administration, and transfer (sales) simultaneously affected optimizing the use of state property. It has been proven that the administration has the most effect on optimizing the use of state property.

Keywords: State Property, Property Management, Utilization, Administration, Transfer

INTRODUCTION

The Minister of Finance posits that state property symbolizes a nation's civilization, and the evolution shows a lot about values and character, in addition to a country's capacity to preserve and build good governance. Hence, these are always our goals (Kompas, 2018). According to State Treasury Law No. 1 of 2004, the Minister of Finance is responsible for overseeing the administration of state property. It is not merely planning, administering, and reporting; it is also utilized to add value to the implementation of government programs. In such a case, each work unit that manages state property must be able to produce additional value and state revenue. Indonesia is currently experiencing an extraordinary revolution in the management of state property.

One of the responsibilities that must be fulfilled is the appropriate management of state property. This is owed to the fact that issues with the management of state-owned assets occur upstream toward downstream. Several obstacles and disturbances occurred throughout the management process, from planning the necessity, procurement, and administration, through the elimination of state property.

One of the issues at hand is that internal work units may be the source of these obstacles. For instance, a shortage of skilled HR (Human Resources) personnel to operate the application (State Asset Management Information System). The users of products' carelessness in maintaining the condition of state property so that it remains usable, such as not taking care of official vehicles or even Negligence in the acquisition of state property that does not meet the requisite specifications.

External obstacles may occur in the form of seizing state assets that are state property. Currently, many state-owned assets are discovered to remain idle or underused in work units or organizations. One example is an official residence that is not occupied by employees from a work unit or agency. Further investigation found that work units or organizations provide rental payments to employees at their workplaces, a paradoxical situation in which assets are not

utilized instead of spending money on renting others' property. This scenario is a misuse of state budgets, which ought to be put to greater use toward other priorities.

The object of this investigation is the North Sumatera Regional Office of the Directorate General of State Assets, in which this vertical organization administers four operational offices known as the Office of State Assets and Auction Services. With a total of 1,308 work units located throughout North Sumatera, the DJKN Regional Office, North Sumatera holds significant responsibility for asset management. There are potential problems or ineffectiveness in the management of state property by many work units, such as in terms of planning state property requirements, identification, inventory, and assessment of the elimination of state property from the list of goods.

The management of state property, often known as asset management, is critical for every organization or institution. Asset management implementation will assist organizations in translating organizational strategy into asset-related planning and strategies (Cahyo, 2019). Assets, or state property, are one of the "tools" that an institution uses to achieve its goals and make the work process run smoothly.

Apart from the issues presented above, to the best of the author's knowledge, there is little discussion regarding state property management that focuses on the utilization (rent) and transfer (sales) of state property. Most of the studies have been done on inventory (administrators), assessment, and legal audits, both inside Ministries or Agencies and in local governments.

This study will attempt to find the underlying problem based on the description above. The ineffective management of state property has an influence on how state property is used. As a result, various issues need to be resolved by this study, among others:

- Does the utilization of state property, especially rents, have a significant effect on optimizing the use of state property?
- Does the administration of state property have a significant effect on optimizing the use of state property?
- Does the transfer (sales) of state property have a significant effect on optimizing the use of state property?
- Does the utilization (rent), administration, and transfer (sales) of state property have a significant effect on optimizing the use of state property simultaneously?

The following are the research objectives:

- Analyzing the extent to which the strength of the effect of state property utilization, particularly rent, on state property optimization use

- Analyzing the extent to which the strength of the effect of state property administration on state property optimization use
- Analyzing the extent to which the strength of the effect transfers (sales) have on state property optimization use.
- Analyzing the extent to which the strength of the effect of usage (rent), administration, and transfer (sales) on state property optimization use simultaneously
- Identifying the factors that have a significant effect on state property optimization use.
- Determining which policies need to be applied to optimize the use of state property.

The study contributions are to provide an accurate portrayal of the extent to which DJKN has performed its responsibility as a mandate recipient for state property management. As a consequence of this study, the Regional Office of DJKN North Sumatera will get empirical evidence on the effectiveness of management in optimizing usage, and the results are anticipated to serve as a standard for the implementation of the management of state property to date. This study may also become a scientific and scholarly reference for everyone who is expecting one. In this study, the authors attempt to become more professional, logical, and analytical in presenting the report.

LITERATURE REVIEW

Management Stages

The Directorate General of State Assets, or DJKN, is different from other agencies in its core business and has distinct tasks and responsibilities. DJKN has a particular interest in the management of state property. According to Government Regulation Number 27 of 2014, management is a series of activities that begin with planning, procurement, usage, and elimination. All of these activities are effectively managed and complemented by activities such as mentoring, monitoring, and controlling. Management, in this context, is related to asset management.

According to Siregar (2004), asset management is the science or art of carrying out asset management activities such as asset planning, procuring, taking an inventory, legal auditing, assessing, operating, maintaining, renewing, or eliminating assets in order to transfer them effectively and efficiently. Asset management, according to Morillos and Amekudzi (2008), is a combination of economic management science, finance, engineering, and other skills that are applied to assets, particularly physical assets, with the goal of meeting the required level of service using the most cost-effective spending principle. Asset management becomes vital in relation to the firm's availability, efficiency, quality, and sustainability, as well as the fulfillment of environmental safety requirements for physical assets held by the organization.

Asset optimization is a management process that aims to optimize the physical potential, value, amount/volume, location, cost, and legality of an asset (Siregar, 2004). Usage is an activity performed by a property user in managing and administering state or regional property in line with the agency's duties and functions. Utilization refers to the use of state or regional property that is not utilized for carrying out the tasks and activities of ministries, institutions, or regional work units and may optimize state or regional property. It means that other work units or private parties can use property owned by the state or an institution without changing the ownership status.

Transfers can be in the form of sales, exchanges, grants, or include central or regional government capital. In asset management, there are two participants: those who use the goods and those who manage the goods. Those who use the goods are the officials holding the authority to use them. The user of the goods delegates part of their authority to the goods user-authorized. The user-authorized goods is the head of the work unit or an official appointed by the goods user to use the goods under their control as well as possible. Those who manage goods are officials who are authorized and responsible for establishing policies and guidelines and implementing them. In this case, the Minister of Finance delegates part of his authority to the Director General of State Assets as the one who manages the goods.

Requirements planning

The Minister of Finance Regulation Number 153/PMK.06/2021 was created to increase the quality of planning for state property requirements and to integrate it with budgeting. Requirements planning is an activity that involves developing specifics about the requirements for state or regional property in order to integrate previous procurement of goods with current conditions as a foundation for future actions (PMK 153 of 2021). Requirements planning is regarded as one of the phases essential for achieving effective, efficient, and optimum management. The requirement for planning is established in the State Property Requirements Plan, which includes information on the units scheduled for procurement, utilization, transfer, maintenance, and elimination.

The requirement plan is developed by the user-authorized goods and submitted to the Minister of Finance as the Property Manager through electronic means, specifically the State Asset Management Information System. The Minister of Finance will then assess the suggested requirements plan in phases, so it may be determined later what management measures can be undertaken. The focus of planning requirements comprises land and/or buildings and other objects. In preparing the requirements plan for procurement management, consideration is

given to the availability of the specified work unit, program, and output plan, as well as the list of user-authorized goods.

. The primary purpose of the requirements plan, which includes procurement, is to avoid excessive procurement. Through this procurement requirements plan, it is envisaged that the work unit will be able to identify assets that can be further optimized so that the use of the state budget may be effectively utilized. If it must be procured using state budgets, it has to support the office's operational performance. The goods and requirements standards are the primary components of the procurement requirements plan. One example of a requirements planning activity is determining if the number of desks and offices corresponds to the requirements and number of workers, or whether more desks must be installed if an office desk is currently in a severely damaged condition.

The Maintenance Requirement Plan is created by first reviewing the user-authorized goods list and the Maintenance Result List. This list comprises the condition, if good or moderately damaged, that is within the goods user's control. The purpose of this maintenance requirement plan is to monitor if it is in a somewhat damaged condition so that maintenance expenses may be provided. It is proposed that it be removed if it is severely damaged. Furthermore, a maintenance requirement plan is produced to evaluate the economic life and monitor the maintenance of an item.

The utilization requirements plan is created while prioritizing the fulfillment of needs to support ministries and agencies' duties and functions. The usage requirements plan is created by first considering the list of user-authorized goods and the outcomes of the performance assessment. Utilization refers to what is rented out to third parties in order to receive Non-Tax State Revenue.

The transfer requirement plan is created while prioritizing the fulfillment of the need to support the work of the work unit. The transfer requirement plan is created by first considering the user's authorized goods list as well as the requirement for goods to fulfill the criteria for administration and budgeting documents. The goal of the requirements plan for transfer is similar to the goal of the requirements plan for elimination, but it does not include the requirements plan for maintenance.

Administration

The definition of "administration," according to the Regulation of the Minister of Finance of the Republic of Indonesia number 181/PMK.06/2016, is a series of activities that include accounting, inventory, and reporting of state or regional property in accordance with the provisions of the legislation. Accounting, inventory, and reporting are examples of administrative

activities. The government's accounting standards are used to run a full administration. This starts with accounting, inventory, and reporting in the form of fixed assets and other assets.

Administration is one of the most significant cycles in a management series, and the outcomes of administration may be utilized to prepare the Central Government budget each year. This is related to the work unit requirements plan, in which the work unit may view the conditions and amounts when creating an administrative report, allowing procurement decisions to be based on administration. The administration of supervision and control, through which the work unit is informed of its existence, legality, and intended usage. Examples of this activity are semester and annual reconciliations between those who use goods and those who manage goods, checking the number of goods according to the Goods Inventory Card; or entering the number of tables and chairs that have just been purchased into the State Asset Management Information System application.

Reassessment

An appraisal is an activity process that provides a value opinion on an object of assessment in the form of state or regional goods or properties at a certain time. Revaluation in this case is dedicated to fixed assets. Reassessment is a series of activities which include: provision of preliminary data; inventory; evaluation; preparation of reports on the results of the inventory and assessment; follow-up on the results of the inventory and assessment; monitoring and evaluation; Preparation of reports on the implementation of the re-assessment; The object of revaluation in the form of fixed assets is limited to land, buildings and buildings as well as irrigation roads and networks. This reassessment must be based on the codefication that was obtained by December 31, 2015.

The Implementing team from those who use the goods is responsible for conducting initial data matching to be carried out by inventory and assessment; conducting an inventory; and compiling a report on the results of the inventory. The implementing team from those who manage the goods is tasked with matching and clarifying the initial data for the inventory and assessment; collecting data related to management and assessment needs; conducting an assessment; and compiling an assessment report.

The above-mentioned starting data must include the item code, item name, Registration Serial Number, date of acquisition, quantity, acquisition price, cumulative depreciation, and book value. The inventory will then be put into practice. The inventory is implemented in accordance with the Inventory Working Paper. The outcome is known as the Inventory Result Report, and it includes a recapitulation of the inventory results, a list of items resulting from the inventory of

good, slightly damaged, severely damaged, excess, and not found items, goods in dispute, and inventory records.

The next step is an assessment. This stage employs three approaches: market data, cost, and revenue. The approach's use considers the budget's efficiency as well as the assessment's completion time. For efficiency reasons, field surveys are used to re-assess the item of assessment in the form of land. No field surveys are used for items other than land.

Utilization

Essentially, state property owned and managed by each Ministry/Agency for the performance of the responsibilities and functions of the Ministry/Agency shall be utilized to the degree of the Ministry/Agency's interest. However, what the Ministry/Agency controls is not always productive, and its usage in the Ministry/Agency has not always been ideal. It may even suggest that it is inactive.

Of course, the aforementioned circumstances only add to the state's burden, such as maintenance, security, and other expenditures. Article 49 paragraph 3 of Law Number 1 of 2004 respecting the State Treasury mandates that land or buildings that are not utilized for the purposes of the Ministry's or Agency's tasks and functions be managed by the Property Manager (Minister of Finance). On the intended property user's land/building, the property manager must first prioritize management to support and carry out services via use status to other property users who need it. If no work unit uses the land/building in question, the Minister of Finance, as the Property Manager, may take optimization actions to support the budget function, among other things, via usage at the proposal of the Property User. Utilization is defined as use that is not employed to carry out the Ministry/Agency's obligations and functions without altering ownership status. One of the ways to improve owned and controlled performance and value is through the utilization phase.

Transfer

The transfer of ownership is referred to as an assignment. Transfers are classified into four types: sales; exchanges; grants; and central government equity involvement. The main concept behind the transfer is that it is not required for the state government to carry out its tasks. The transfer in question is in the form of land or buildings, other than land or buildings valued at more than IDR 100,000,000,000.00 (one hundred billion rupiah), following permission from the House of Representatives. This research solely looks at transfers in the form of sales of motor vehicles, equipment, and machinery.

As for the consideration of the implementation of the sale is for the optimization of excess or not used for the purpose of carrying out the duties and functions of the work unit. Optimal in this section means those that can generate non-tax state revenue. One example that can be given is when a building or buildings are to be renovated. Of course, there will be demolition of parts of the building, such as walls, roofs, frames, etc. The part of the building that has been demolished, of course, can no longer be used for the purpose of carrying out the duties and functions of the work unit because the building will be renovated. Therefore, the results of the demolition will be transferred in the form of sales through auctions. If an auction is conducted, it will certainly bring in cash for the state in the form of non-tax state revenue.

From an economic standpoint, it is considered more beneficial for the state if it is sold. One example is official vehicles that have outlived their economic usefulness. Of course, there is an annual maintenance cost for official vehicles. However, when a vehicle is "ancient," the maintenance costs might exceed the benefits received. As a result, it is determined that the official vehicle must be sold.

In terms of enforcing legislative rules, one example of a sale is one whose existence is restricted or prohibited by regulations. For example, the sale of salt, which is an imported commodity that becomes a Customs and Excise catch that is in charge of border patrol and oversees the admission of imported commodities into Indonesia, Illegal commodities are often imported, such as illegal salt and shallots, which will have a negative impact on domestic production. To keep domestic salt production and local shallot farmers sustainable, the state preserves domestic productivity by selling illegally imported commodities that act as customs catches. The sale proceeds will be placed in the state treasury as Non-Tax State Revenue.

In addition to the aforementioned conditions, the sale of land and/or buildings, in particular, or other than land and/or buildings, must take place first. The study depends on technical, economic, and judicial considerations.

Supervision and Control

Regulation of the Minister of Finance Number 207/PMK.06/2021 concerning the Supervision and Control of State Property is the reference for regulations relating to supervision and control. This regulation is a replacement for PMK 244/PMK.06/2012, Procedures for Implementing Supervision and Control of State Property. The goal of implementing focused and long-term supervision and control is to achieve orderly, efficient, effective, and optimum management. In addition, in order to make the organization robust, it is also required to increase the quality of supervision and control. Each work unit is subject

to supervision and control. This supervision and control is accomplished by monitoring, controlling, and investigating.

Monitoring is carried out to observe use, utilization, and transfer; and assessment of use, utilization, and transfer implementation to decide if it is suitable or not in line with the relevant regulations. Monitoring, as previously mentioned, is divided into periodic monitoring and incidental monitoring. Periodic monitoring is performed every semester, and incidental monitoring is performed at any time if there is written information from the public, printed media, audit results reports, State Audit Board reports on audit findings, or the Goods Manager's own initiative. Incidental monitoring is completed no later than five working days after receiving information or discovering an issue with management that leads to an initiative.

Monitoring is carried out by means of administrative research and field research. If there is a discrepancy between the implementation of the use, utilization, and transfer with the applicable provisions, the goods manager asks the goods user to carry out control, or the goods manager can conduct an investigation. The goods manager conducts an investigation if the goods user does not follow up on the control request. In addition, based on the results of monitoring carried out, there is potential for state revenues that have not been optimally obtained. Investigations are carried out to collect evidence or information that, with the evidence or information, makes clear and clear about a problem so that enforcement, audit requests, and/or settlements can be carried out.

An investigation is carried out in the event that the property user does not follow up on the management control request from the Property Manager. In addition, an investigation is carried out in the event that, based on the results of monitoring that has been carried out by the Property Manager, there is a potential for state revenue that is not yet optimal. The potential for state revenue that has not been optimal as referred to above means that there is a shortage of depositing state revenues as stipulated in the applicable regulations.

If after an investigation, there are found deviations in the implementation of the Use, Utilization, and Transfer, the Director General as the Property Manager may request an audit. The Director General submits an audit request to the Minister/Head of Institution as the User of Goods to be carried out by the Government Internal Supervisory Apparatus. Then the results of the audits that have been carried out are submitted in writing by the Inspectorate General to the relevant Ministries/Institutions to be followed up in accordance with the provisions of the legislation.

The results of the audit can also be performed by the Financial and Development Supervisory Agency, and the results of the audit performed are used as the basis for

consideration to postpone or reject the fulfillment of the needs of the relevant ministries or institutions; request for follow-up on audit results to the Minister/head of the institution concerned.

The utilization (rent) has an effect on optimizing the use of state property

Rent is one form of utilization of state property. The tenant deposits some money into the state treasury according to the rental rate and is categorized as non-tax state revenue. State property that is rented does not change the ownership status. Utilization (rent) only changes physical possession. This concept fits with the length of time stated in the rental agreement, which was signed by both parties.

Until now, there has been no research that examines utilization (rent) as the dependent variable and optimization of use as the independent variable. In general, the variables studied are utilization (rent), which is then associated with the performance of the work unit, which includes the realization of original local government revenue and the target of securing land and buildings, which is manifested in land certificates. The study by Yuliani (2017) found that the use of rental of regional property in Boyolali Regency could increase original local government revenue in 2015.

H1: The utilization (rent) has a significant effect on optimizing the use of state property..

The administration has an effect on optimizing the use of state property

The administration of state property consists of three parts, inventory, bookkeeping, and reporting. Inventory is the activity of matching data on the number and conditions in the field with those contained in the List of Goods. Bookkeeping is the process of recording data on goods that have been inventoried. Reporting is a tier-based activity that aims to reconcile and update data so that there is compatibility with the financial data contained in the work unit.

Inventory variables have been widely studied, with the conclusion that inventory has a significant effect on optimizing use. (eg, Erlini Nasution, 2014; Endang Widayanti, 2010; Siti Nur Rokhmah Hidayati, 2016; Indah Bunga Ria Naibaho, 2019; Muhammad Ridwan, 2021; Arif Wicaksana, Harmono and Sari Yuniarti, 2021). Meanwhile, Agustina Ester Antoh (2017) and Muhammad Rizky Pratama and Bill Pangayow (2016) concluded that inventory has no significant effect on optimizing the use of state property.

H2: The administration has a significant effect on optimizing the use of state property

The transfer (sales) has an effect on optimizing the use of state property

In contrast to utilization (rent), which does not transfer ownership status, transfer (sales) is the transfer of ownership status to another party in accordance with a decision determined by the Property Manager.

The transfer variable (sales) has never been the focus of previous research. Therefore, the absence of literature related to transfer (sales) affects the optimizing use. However, this variable needs to be raised because the implementation of the transfer (sales) can be a benchmark for the success of a management team. If there is a transfer (sales), it can be concluded that the entire series of management has been managed well, starting from planning, administration, assessment, and reassessment, to supervision and control.

H3: The transfer (sales) has a significant effect on optimizing the use of state property

H4: The utilization (rent), administration, and transfer (sales) have a significant effect on optimizing the use of state property simultaneously.

RESEARCH METHODS

This is a causal study employing a quantitative analytic technique. The research will go in great depth into the causes and effects of the variables mentioned and particularly, will investigate how changes in one variable affect changes in another. Respondents in this study were State Asset Management Information System Operators of the goods user authority, which is a work unit under the DJKN Regional Office in North Sumatera.

Population and Sample

North Sumatera DJKN Regional Office as Regional Coordinator and Property Manager, which includes fifty State Asset Management Information System Operators in work units, all of which are situated in the North Sumatera area. Therefore, we select a census method, which is that part of the statistical list in which all members of a population are analyzed. The population refers to the set of all observations under consideration. Thus, the entire population of this study was employed as the research sample, with the total population being equal to the number of samples of 50 persons.

Method of collecting data

The data gathering technique used is to create a list of questions and distribute it to the general section or general subsection head who is empowered to manage state properties in their respective work units. The data collected is divided into two categories: primary and

secondary data. In research variables, indicators are assessed using an interval scale ranging from one to five.

Operationalization Definition

Utilization (rent) is usage that is not used for carrying out the duties and functions of the Ministry/Agency without changing ownership status. Administration is a series of activities that include bookkeeping, inventory, and reporting of state property. Transfer (sales) is the transfer of ownership of state property. Optimizing use is a condition where something is used according to its purpose and function and provides benefits, both social and economic, to the owner's work unit.

Data analysis method

Data quality test

The quality of the data is determined by assessing its validity and reliability. A questionnaire is considered valid if the r-count exceeds the r-table. The reliability test measures the stability and consistency of the respondents' answers to the questionnaire's statements. If Cronbach's alpha yields relatively similar results when repeated measures of the same symptoms are taken at different times, this indicates that the symptoms are consistent over time.

Classical assumption test

In this regression model, a number of requirements must be satisfied for the forecasting model to be valid as a tool for predicting. If all of these criteria are fulfilled, then it is stated that the linear regression model is BLUE (Best Linear Unbiased Estimation). The "classical assumption test" includes the tests for normality, multicollinearity, and heteroscedasticity.

Descriptive analysis

Kaushik and Mathur (2014) explain how descriptive analysis yields simple conclusions about the sample and observations made. These results serve as the basis for the first description of the data within the context of a broader statistical study, thereby furnishing the material for particular research.

Hypothesis testing

The significance of the regression coefficient is examined using hypothesis testing. Since the coefficient is not equal to zero, which implies that the independent variable has an influence on

the dependent variable, Hypothesis testing consists of the simultaneous test (F-test), the partial test (t-test), and the coefficient of determination (R²).

RESULTS

Characteristics of respondents

Table 1: Characteristics of respondents

Characteristics	Frequency	Percentage
age		
24-32 years	9	18.0
33-41 years	29	58.0
42-50 years	8	16.0
51-59 years	4	8.0
Amount	50	100.0
Working period		
1-9 years	22	44.0
10-18 years	21	42.0
19-27 years	3	6.0
28-34 years	4	8.0
Amount	50	100.0
Education		
Senior high school	3	6.0
Diploma	9	18.0
Bachelor's degree	29	58.0
Master's degree	9	18.0
Amount	50	100.0

Statistical analysis of the average frequency distribution for all variables

Table 2 displays the average frequency distribution of responses across all research variables.

Table 2: Frequency of Respondents' Responses on Average for All Variables

No.	Construct Items	Mean	Std. Deviation	Category
1	Utilization (rent)	3.72	1.62	High
2	Administration	4.39	0.92	Extremely high
3	Transfer (Sales)	4.73	0.74	Extremely high
4	Optimizing the use	4.31	1.04	Extremely high

Validity and Reliability Tests

The procedure for evaluating an instrument consists of a validity test and a reliability test, conducted using the one-shot method and the reliability analysis scale (Cronbach's Alpha). Three independent variables and one dependent variable are used in this research. Each variable has several indicators. The independent variables are utilization (rent), administration, and transfer (sales). The dependent variable is optimizing use.

The conclusion that the question is valid may be determined by examining the correlation between each indicator and the overall score construct, which reveals significant outcomes. The following table displays the validity of each variable's summary findings..

Table 3: Validity Test

Variable	R-count	R Table (Significance 1% with 50 respondents)	Remark
Utilization (rent) (X1)			
X1.1	0.925	0.368	Valid
X1.2	0.959	0.368	Valid
X1.3	0.931	0.368	Valid
X1.4	0.852	0.368	Valid
X1.5	0.898	0.368	Valid
X1.6	0.934	0.368	Valid
X1.7	0.947	0.368	Valid
X1.8	0.953	0.368	Valid
X1.9	0.753	0.368	Valid
X1.10	0.769	0.368	Valid
X1.11	0.904	0.368	Valid
X1.12	0.854	0.368	Valid
X1.13	0.890	0.368	Valid
Administration (X2)			
X2.1	0.721	0.368	Valid
X2.2	0.725	0.368	Valid
X2.3	0.707	0.368	Valid
X2.4	0.691	0.368	Valid
X2.5	0.722	0.368	Valid
X2.6	0.545	0.368	Valid
X2.7	0.773	0.368	Valid
X2.8	0.791	0.368	Valid
X2.9	0.818	0.368	Valid
X2.10	0.783	0.368	Valid
X2.11	0.764	0.368	Valid
X2.12	0.657	0.368	Valid
X2.13	0.604	0.368	Valid
X2.14	0.528	0.368	Valid
X2.15	0.761	0.368	Valid

X2.16	0.600	0.368	Valid
X2.17	0.757	0.368	Valid
Transfer (Sales) (X3)			
X3.1	0.760	0.368	Valid
X3.2	0.822	0.368	Valid
X3.3	0.813	0.368	Valid
X3.4	0.910	0.368	Valid
X3.5	0.881	0.368	Valid
X3.6	0.868	0.368	Valid
X3.7	0.889	0.368	Valid
X3.8	0.728	0.368	Valid
X3.9	0.662	0.368	Valid
X3.10	0.837	0.368	Valid
X3.11	0.830	0.368	Valid
Optimizing use (Y)			
Y.1	0.741	0.368	Valid
Y.2	0.733	0.368	Valid
Y.3	0.784	0.368	Valid
Y.4	0.775	0.368	Valid
Y.5	0.727	0.368	Valid
Y.6	0.770	0.368	Valid
Y.7	0.592	0.368	Valid
Y.8	0.713	0.368	Valid
Y.9	0.730	0.368	Valid
Y.10	0.759	0.368	Valid
Y.11	0.666	0.368	Valid
Y.12	0.785	0.368	Valid
Y.13	0.758	0.368	Valid
Y.14	0.688	0.368	Valid

Table 3 demonstrates that the R-count value for each item in the Utilization (rent) variable falls between the range of 0.753 to 0.959, and they are all greater than the R-table, which is 0.368. Therefore, the utilization (rent) variable is declared valid. Similarly, the value of R-count for the administration variable is between 0.528 and 0.818, and all of them are greater than R-table, which is 0.368; hence, the administration variable is considered valid. The statement on the transfer variable (sales) determined that the R-count was between 0.662 and 0.910, and all results were greater than R-table, hence the administration variable was declared valid. R-count values in the optimization variable are greater than R-table, which is 0.368. Hence, it can be declared that the optimization variable is valid.

Test reliability is a measure of study result consistency. If the Cronbach's Alpha value is more than 0.60, the instrument is determined to be reliable (Nunnally, 1967 in Ghozali, 2001). The utilization variable's test results for reliability are summarized in the table below.

Table 4: Reliability Test Results

Variable	Cronbach Alpha	Remark
Utilization (rent)	0.977	Reliable
Administration	0.918	Reliable
Transfer (Sales)	0.939	Reliable
Optimizing use	0.920	Reliable

Classical assumption test

This classical assumption test contains tests for normality, multicollinearity, and heteroscedasticity. On the basis of the study's data, the results of testing the residual data values using the Kolmogorov-Smirnov test are reported.

Table 5: One-Sample Kolmogorov-Smirnov Test

Unstandardized Residual		
	N	50
Normal Parameters, ^b	Mean	.0000000
	Std. Deviation	5.69868940
Most Extreme Differences	Absolute	.144
	Positive	.066
	Negative	-.144
Test Statistics		.144
Asymp. Sig. (2-tailed)		.011 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Table 5 demonstrates that the probability is 0.011. The finding that 0.011 is greater than 0.01 demonstrates that the data utilized in this investigation is normally distributed. From the tolerance value and the variance inflation factor (VIF) value, it is evident that multicollinearity exists if the tolerance value limit is less than 0.01 and the variance inflation factor (VIF) limit is more than 10 (Ghozali, 2013).

Table 6: Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-4.040	6,703		-.603	.550		
Utilization (X1)	.035	.048	.061	.719	.476	.856	1.168
Administration (X2)	.721	.143	.732	5.027	.000	.291	3.435
Transfer (X3)	.171	.229	.105	.744	.460	.308	3,246

a. Dependent Variable: Optimization

Table 6 displays the tolerance values for variables X1 (Utilization), X2 (Administration), and X3 (Transfer). Hence, all tolerance values are more than 0.1, and the multicollinearity test may infer that all variables are free. The Variance Inflation Factor (VIF) value for the utilization variable is 1.168, while the administration and transfer values are 3.435 and 3.246, respectively. None of the Variance Inflation Factor (VIF) values exceed 10. Thus, it may be argued that X1, X2, and X3 have no correlation.

The heteroscedasticity test of this study uses the Glejser test, by regressing the absolute value of the residual to the independent variable. The following presents the results of heteroscedasticity testing.

Table 7: Glesjer Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,300	4.319		1,922	.061
Utilization (X1)	.007	.031	.038	.239	.812
Administration (X2)	-.078	.092	-.227	-.845	.403
Transfer (X3)	.028	.148	.049	.186	.853

a. Dependent Variable: ABS_RES

The above test results indicate that none of the independent variables has a statistically significant effect on the dependent variable's absolute residual value (AbsRes1). All of the significance values are higher than 0.01. This means that there is no heteroscedasticity in any of the variables in this study's sample (see Table 7).

Goodness of Fit Test

In this study, the F-test, the t-test, and the coefficient of determination (R^2) test will be used to assess the goodness of fit.

Simultaneous Effect Significance Test

Table 8: F-test Results (ANOVA)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	4016,902	3	1338,967	38.706	.000b
Residual	1591,278	46	34,593		
Total	5608,180	49			

a. Dependent Variable: YO Optimal
b. Predictors: (Constant), X3Transfer, X1Utilization, X2Administration

Table 8 demonstrates that $F\text{-count} = 38.706$ is higher than $F\text{-table} = 2.2069$, with a significance value of $0.000 < 0.001$. The findings of the F-test indicate that utilization (rent), administration, and transfer (sales) simultaneously have a significant effect on optimizing the use of state property.

Partial Effect Significance Test

Table 9: t-test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.040	6,703		-.603	.550
Utilization (X1)	.035	.048	.061	.719	.476
Administration (X2)	.721	.143	.732	5.027	.000
Transfer (X3)	.171	.229	.105	.744	.460

a. Dependent Variable: Optimization

Table 9 reveals that the T-count and t-table for the variable X1 Utilization (Rent) are 0.719 and 2.687, respectively. It was determined that the utilization variable X1 (rent) had no influence on optimizing use. The T-count for the X2 Administration variable is 5027. The conclusion is that the X2 Administration variable influences optimizing use. The last variable is called X3 Transfer (Sales). The T-count obtained is 0.744. The conclusion is that this variable has no effect on optimizing use. Therefore, the results of this research hypothesis testing are as follows:

H1: The utilization (rent) has a positive and significant effect on optimizing use. In the t-test, the t-value of 0.719 is smaller than 2.68456 and the significance is 0.476 greater than 0.001, hence this hypothesis is rejected. This means that utilization (rent) has a positive but insignificant effect on optimizing use.

H2: The administration has a positive and significant effect on optimizing use. The t-test in a t-value of 5.027 greater than 2.68456 and a significance of 0.00 less than 0.01, hence this hypothesis is accepted. This means that administration has a positive and significant effect on optimizing use.

H3: The transfer (sales) has a positive and significant effect on optimizing use. In the t-test, the t-value of 0.744 is smaller than 2.68456 and the significance is 0.460 greater than 0.01, hence this hypothesis is rejected. This means that transfer (sales) has a positive but insignificant effect on optimizing use.

Coefficient of Determination (R-Square)

Table 10: Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846a	.716	.698	5.882

a. Predictors: (Constant), X3Transfer, X1Utilization, X2Administration

Table 10 displays the following findings:

1. The R value is 0.846, which indicates that there is a strong correlation between utilization (rent), administration, and transfer (sales) to optimize use.
2. The R square value of 0.716, or 71.6%, explains the independent variables that simultaneously have an influence on the dependent variable.
3. The value of Adjusted R square or the coefficient of determination is 0.698, meaning that the utilization (rent), administration, and transfer (sales) simultaneously affect the optimizing use by 69.8%, while the remaining 30.2% is influenced by other factors such as requirements planning, supervision, and control, transfer in the form of a grant, or utilization in the form of utilization cooperation.
4. The Standard Error of Estimate (SEE) is 5,882. The more accurate the regression model is at predicting the dependent variable (optimizing use), the smaller the SEE value.

Multiple Linear Regression Model

Table 11: Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.040	6,703		-.603	.550
Utilization (X1)	.035	.048	.061	.719	.476
Administration (X2)	.721	.143	.732	5.027	.000
Transfer (X3)	.171	.229	.105	.744	.460

a. Dependent Variable: Optimization

Table 11 shows the value of constant (a) is -4.040 and the regression coefficient of each variable is $b_1 = 0.035$, $b_2 = 0.721$, and $b_3 = 0.171$. The regression equation obtained is as follows:

$$Y = -4.040 + 0.035x_1 + 0.721x_2 + 0.171x_3$$

DISCUSSION

The utilization (rent) has a positive but insignificant effect on optimizing use

According to the findings of this research, utilization (rent) has a positive but insignificant influence on optimizing use. This is due to the fact that the rental occupancy rate is still quite low relative to the number of available units. Utilization (rent) is the continued empowerment of a resource by third parties in order to produce non-tax state revenue. Utilization in the form of rent also serves to keep assets in good and well-maintained condition. Utilization (rent) is conducted if the state property is not in use and the rental activities do not interfere with the work unit's operations.

First, there are few potential tenants that are intended to rent out land or buildings. This occurs when the location does not fit into the market segment or without a great strategic position. Even if it is situated in a strategic position or location, rental prices are often rather high. Land values and high rent prices are closely related in several aspects. The determination of rental prices is closely tied to the high or low price of the surrounding land. The second reason is an insufficiently maintained condition. Conditions, particularly in poorly maintained buildings, make it difficult for potential tenants to complete the utilization procedure. Before commencing the rental, prospective tenants must perform necessary repairs. The tenant is responsible for covering the expenses, not the state budget.

In general, the utilization (rent) is for canteens, cooperatives, and land rent for auto-teller machines. Another reason for the low utilization in the form of rent is the pandemic that has occurred in the last two years. The pandemic has resulted in many employees working from home (WFH). The lifestyle of employees who usually eat lunch at the canteen has changed to eating at home, where they usually go to ATMs to withdraw funds, turning cashless payments.

In addition to the issues mentioned above, there are other causes, particularly the absence of rental promotions. It is often seen in strategic areas like the central business district. However, it is meaningless since nobody knows about it and there are no informative or promotional media. The absence of rental banners and internet platforms that allow access to rental information has led to a lack of enthusiasts.

The administration has a positive and significant effect on optimizing use

Administration is one of the management cycles that is often performed. Administration includes documentation, accounting, and reporting. Everything, whether strategic or non-strategic, huge or tiny, must be documented, recorded, and then reported. Administration involves administrative orders, physical orders, and legal orders. They must be carried out. The term "orderly administration" refers to documenting, accounting, and reporting. Physical order

indicates that the material form is viewed from the side. "Orderly law" refers to the aspect of legality.

Good administration is essential for optimal management. There is data appropriateness on the goods' identification card, room inventory list, and state asset management information system throughout the administrative phase. These three "tools" are quite useful for improving the use of. Orderly administration at the point of administration, including the storage of procurement documents, the updating of information on the goods' identification cards, room inventory lists, and the state asset management information system to facilitate the optimization of use. If the goods recorded on the goods identification card are in excellent shape, for instance, they will be utilized for organizational reasons. On the other hand, if the goods' identification cards indicate that they are moderately or severely damaged, they will be sent for repair. The goal of the repairs is for them to be re-usable, thereby ensuring that they can optimally support office operations when used.

Physical order at the administrative stage is the amount recorded and reported on the register in the same amount as that which is physically present in the work unit. Physical availability in accordance with those in the agency greatly affects the realization of the goals of an organization.

Administrative order at the administrative stage means documents and reconciliation reports. Administrative order in the form of compliance with the conditions and number recorded, as well as the reality in the field. With the orderly administration of administration, it is inevitable that optimization of use can occur because administration is a control function in a management cycle. It is at this stage that it is determined whether it will continue to be used, continue to be used while its condition is improved, or be removed from the list.

Legal order at the administrative stage means that the work unit has ownership documents. That is, legally recognized and legalized for such ownership and free from disputes with third parties. Legal order is part of optimizing the use of email because if it is "free and clear," then the work unit will be able to use it optimally without any interference from other parties.

The transfer (sales) has a positive but insignificant effect on optimizing use

After testing and reviewing inputs, transfer (sales) is an often overlooked management process. Several factors prevented one of the management stages from being carried out, among others, because many movable objects had been lost before being transferred. Examples that can be taken are tables and chairs that are already in a badly damaged condition. Such state property in the form of tables and chairs, which are movable objects, is

often physically lost, but they are still recorded . It is common that if there are tables and chairs that are damaged, they will be collected or piled up in a warehouse for years. After a long time, with the accumulation of an ever-increasing amount, this will be transferred (sold). Of course, this does not have any impact on the use. Since it is in a severely damaged condition, or in other words,

The transfers are often the outcome of an accumulation of administrative disorder. Many do not have documents, making it difficult to find the history of the assets; even in these erasure must also be noted. Due to the documents that are used as the basis for carrying out the deletion, the long-standing confusion renders the operator unable to take any action. This view conforms to Putu Wawan Martina et al.'s (2018) implementation of the Elimination of Heavily Damaged Property in the Mataram City Government.

A transfer is a schema in which the ownership of a work unit is transferred to another party. From this simple definition, it may be concluded that if ownership has been transferred, the assets cannot be utilized by the owner's work unit again. There is no assurance that the ownership will be optimal after it has been transferred since the control no longer resides with the work unit. Transfer (sales), also known as elimination (disposal), is the ultimate phase of a lengthy stage of management that begins with the identification of planning requirements. As a result of administrative problems in documentation and accounting, this last phase is occasionally ineffective. Recording mistakes might be one of the causes of the ineffectiveness of transfers (sales) unoptimized use.

CONCLUSION

Based on the analysis undertaken and the results and discussion of this study, it is conceivable to conclude that the use of state property in the North Sumatera DJKN Regional Office's working area is not optimal, with the following justification: the utilization in the form of rent has no significant effect on optimizing use. This demonstrates that the rental factor is not significant for optimizing use.

State property administration requirements to be improved again because it has a significant effect on optimizing use. Until now, it has fulfilled administrative, physical, and legal orders, but it needs to be improved again in order to realize the effectiveness and efficiency of management. Administrative order can be seen from the records on the identity card of goods and the room inventory list, which are updated regularly; the neat storage of administrative documents; and the implementation of tiered and timely reconciliation. Physical order is indicated by adjustments and appropriate physical conditions, asset security preparation, and

maintenance and repairs carried out. Legal order is shown by the power that already has legal rights and there are no ownership disputes in the form of land.

It is concluded that the transfer (sales) has an insignificant effect on optimizing use. This demonstrates that the selling factor is not essential for use optimization. Utilization (rent), administration, and transfer (sales) simultaneously have a significant effect on optimizing use.

SUGGESTIONS

Some suggestions and inputs to improve the optimization of usage, among others It is suggested that should be made to the head of the work unit or the regional coordinator, and employees reorganize what is in their surroundings since administration is one of the variables that might boost utilization optimization. The rearrangement may be accomplished by regularly updating the data on the identity card of goods and the list of room inventory.

Heads of work units or regional coordinators, as well as ranks, should investigate further the potential for utilization (rent) so that there are no more idle ones in their respective work units. Do physical checks on a regular basis, especially on those who are already in bad shape, so that a proposal to get rid of them can be made right away in the form of an auction. SIMAN operators should continue to "upgrade" their management skills and knowledge because management is an activity that changes with the times. This way, they can quickly find the latest management knowledge that has been established through government regulations and Minister of Finance Regulations and apply it to their own management work unit.

In order to instill a sense of ownership, the leadership of the work unit should change the mindset that it is a mandate that must be carried out, guarded, cared for, and empowered. SIMAN employees must be more aware of the possibility of state property in the workplace. This may be accomplished by viewing the advertisement through the banner displayed in front of it or by posting a rental campaign on the office's website page.

It is suggested to the Regional Office of DJKN North Sumatera to review regulations related to Standard Operating Procedure in the utilization (rent) and transfer (sales) mechanisms. This review is expected to produce a new regulation that simplifies the procedures for utilization (rent) and transfer (sales). In addition, it can also increase non-tax state revenues in a faster and simpler way without compromising important management principles.

It is necessary to review the imposition of rental rates. In addition to paying attention to market value, this study of rental rates must also pay attention to the resulting social and economic impacts. In other words, if there is a possibility that there is a strategic location that has a high rental value, the rental rate adjustment is set to be lower by taking into account the resulting social and economic impacts. The social and economic impacts can be in the form of

creating security around the location and increasing community income. In addition, it is necessary to think about policies so that work units receive appropriate rewards if they succeed in increasing non-tax state revenue through the utilization mechanism in the form of rent.

It is necessary to review the transfer regulations. It is recommended that the property manager have a different procedure for the removal of movable objects such as tables and chairs and motorized vehicles. This is at simplifying the procedure for removing property from the list of state property and anticipating quick auctions. The obstacle that is often encountered in the field is that movable goods that are auctioned are not sold three times so that a reassessment and re-auction are carried out. This slows down the deletion process and takes a lot of time and energy.

Property managers are required to conduct regular focus group discussions for the purpose of disseminating management expertise. There may be new regulations that must be communicated to the work units. In addition, this FGD seeks to enhance property managers' knowledge of management issues within their work unit. As is common knowledge, SIMAN operators often change as a result of personnel turnover or retirement. It is preferable to submit the Decree on the Appointment of New Employees to the Regional Office of DJKN North Sumatra so that goods managers may offer new officers extra attention. It is likely that the new operator is a recent college graduate or has no prior experience as a SIMAN operator.

Therefore, it is considered important to provide guidance to the new SIMAN operator so that the administration of the work unit may continue to be sustainable. Also, SIMAN operators' work must be evaluated so that the management of the work unit can be made better. Creating a platform or website with information about use (lease) is intended to promote state property that has the potential to be rented out. We propose that this platform include the property's location, zoning, surrounding circumstances, and anticipated rental value so that a greater number of prospective renters may see the marketed state property. This is an excellent marketing strategy for using and increasing non-tax state revenue from formerly vacant and neglected state property.

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