

GOOD GOVERNANCE THROUGH PLANNING OF STATE PROPERTY NEEDS IN JEMBER UNIVERSITY ENVIRONMENT

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Abstract

Bureaucratic reform is an effort to carry out a fundamental re-actualization in increasing the professionalism of the state apparatus in realizing good governance in the central and regional governments. Good governance emphasizes improving public sector management systems to improve efficiency, effectiveness, productivity, and competitiveness in service delivery. The preparation of the BMN Needs Plan is a law mandate that must be carried out by work units, in PP no. 27 of 2014 article 9 paragraph 3 states that BMN Needs Planning is one of the requirements that must be met by Ministries/Institutions. Local Government Agencies/Work Units in the process of submitting budget availability to meet needs (new initiatives) and as a baseline and preparation of RKA/KL. Planning for BMN needs is prepared and delivered in stages starting from goods users (University of Jember) to goods users (Ministry of Research, Technology, and Higher Education). This study will focus on the analysis of the mechanism for the preparation of the State Property Needs Plan and the analysis of the factors causing the non-realization of the RKBMN to realize good governance at the University of Jember. This research approach is a case study. The type of case study research used in this study is intended to obtain in-depth and comprehensive information about the mechanism for preparing the State Property Needs Plan (RKBMN) at the University of Jember. To fulfill the validity of the research data, triangulation was carried out with the source. The results showed that the process of preparing the RKBMN at the University of Jember was in accordance with the applicable mechanism based on PMK No. 150/PMK.06/2014

and the reasons for the unrelatedness of the proposed RKBMN at the University of Jember are 2 (two) things, namely: the non-integration of the RKBMN with the K./L RKA and budgetary constraints which have implications for the unrealized RKBMN of the University of Jember.

Keyword: mechanism for preparing RKBMN, causal factors

1.INTRODUCTION

Bureaucratic reform is an effort to carry out fundamental re-actualization in increasing the professionalism of the state apparatus in realizing good governance in the central and regional governments. Good governance emphasizes the escalation of the public sector management system to improve efficiency, effectiveness, productivity, and competitiveness in service provision (Gumede & Dipholo, 2014). According to Alfisyahrin (2018) Good Governance is a pattern of governance that is driven by a new awareness and responsive attitude from users of government services (government is driven by a new awareness of and responsiveness to customers). The preparation of the BMN Needs Plan is a statutory mandate that must be carried out by work units, in government regulation PP No. 27 of 2014 article 9 paragraph 3 states that BMN Needs Planning is one of the requirements that must be met by Ministries/Institutions/Regional Government Work Units in the process of submitting budget availability to meet needs (new initiative) and as a baseline and preparation of RKA/KL.

This is in line with government regulation PP No. 90 of 2010 concerning the assification of Ministry/Agency Budget Work Plans (RKA/KL) which emphasizes the implementation of RKBMN which is integrated with

budgeting. Government Regulation No. 27 of 2014 explains that the planning for BMN needs is an integrated part of the RKAK/L, and is prepared by considering the existing BMN and is guided by the standard of goods and standards of needs and must be in accordance with the strategic plan and work plan of the K/L. Ideally, the preparation of a plan for BMN needs includes planning for procurement, maintenance, utilization, transfer, and elimination of BMN. However, for the initial stage, PMK Number 150/PMK.06/2014 regulates the planning for procurement and maintenance of BMN only. In the future, there will be improvements to the procedure, so it is hoped that the needs planning can be prepared in more detail to the plan for the elimination and utilization of BMN. Planning for BMN needs is prepared and delivered in stages starting from the power of users of goods (University of Jember) to users of goods (Ministry of Research, Technology, and Higher Education). Before being compiled into a State Property Needs Plan (RKBMN) for goods users, all RKBMN submitted by the power user of goods are first examined by the goods users by involving the Government Internal Supervisory Apparatus (APIP) at the K/L. This is intended to ensure the correctness of the data that will be input to the RKBMN at the level of goods users.

Furthermore, after being ratified, the goods user RKBMN is submitted to the goods manager (Central DJKN) for review in a review forum whose results will be signed by the goods user (Kemristekdikti) and the goods manager (Central DJKN). The results of this study will be used as the basis for proposing the provision of K/L budgets. This research will focus on the analysis of the mechanism for the preparation of the State Property Needs Plan and the analysis of the factors that cause the RKBMN not to be realized to achieve good governance at the University of Jember. The preparation of this RKBMN uses baseline data on asset details based on PMK 150 of 2014 criteria using the State Asset Management Information System (SIMAN) application. This asset baseline data is absolutely necessary in the preparation of the RKBMN because the data contains asset identity (asset code, asset name, brand/name). type, technical specifications), useful life/economic assets, condition of assets and acquisition value of assets, where this data will play a significant role in determining the SBSK (Standard Goods and Standard Needs) for the asset

when it is held, maintained, and deleted, so that the budget preparer the work unit in planning related to procurement and maintenance is no longer based on assumptions but based on the Strategic Plan and SBSK. Various research results on budget planning and its realization indicate a research gap. The results of the research by Sambudi and Rumokoy (2011) conclude that there is a mismatch between budget planning and realization, resulting in inefficient use of the budget. Different results are shown by Purtanto's research (2015) that management commitment and planning have a positive and significant impact on the absorption of the goods/services procurement budget. Meanwhile, Hidayat (2019) said that based on the experience of researchers, there was often a mismatch between planning and implementation in the field. The existence of a research gap is an important reason for conducting research in an effort to find new answers to various problems that will be revealed later.

2018 is the second period of implementing the preparation of the RKBMN at the University of Jember for 2020 budgeting, where based on the data the authors obtained, the University of Jember has proposed the procurement of 3 (three) other individual motorized service vehicles and maintenance of official official vehicles, buildings and buildings, equipment and machines with an acquisition value per item of goods above Rp. 100,000,000 (one hundred million rupiah) in the amount of 980 (nine hundred and eighty) units. Where all of the RKBMN proposals have received approval in stages starting from the East Java UAPPB-W (Polinema) which is the BMN accounting unit at the regional level, which is tasked with verifying the RKBMN proposal from UAKPB (UNEJ) and is responsible to the Head of the Regional Office/ The Head of the Work Unit designated as UAPPB-W, then the Echelon 1 Unit of the Secretary General of Higher Education (UAPPB-E1) verifying the RKBMN proposal from UAPPB-W East Java, then the Government Internal Supervisory Apparatus (APIP) of the Ministry of Goods User Accounting Unit (UAPB). Research, Technology, and Higher Education reviewed the proposal from UAPPB-E1, which was then submitted to the Directorate General of State Assets (DJKN) for review

The results of the review of the plan for the need for state property will later be used as supporting data in

the preparation of the RKA/KL, but until the end of the 2020 fiscal year the proposed plan for the need for state property has not been realized.

From the various descriptions of the problems above, the research problems are formulated as follows:

1. What is the mechanism for preparing the State Property Needs Plan at the University of Jember?
2. What are the factors that cause the non-realization of the State Property Needs Plan at the University of Jember?

2. RESEARCH METHODS

2.1. Research Time and Place

The research was conducted at the University of Jember with the address at Kalimantan Number 37, Tegalboto, Kec. Sumbersari, Kab. Jember, East Java. The research was conducted during September 2020 to December 2020.

2.2. Research design

This type of research approach is a case study. Where this research seeks to describe the current problem solving based on the data. The type of case study research used in this research is intended to obtain in-depth and comprehensive information about the mechanism in the preparation of the State Property Needs Plan (RKBMN) at the University of Jember. In addition, with a qualitative approach, it is hoped that the situation and problems faced in the process of preparing this RKBMN can be expressed.

2.3. Object of research

The object of this research is the State Property Sub Division of the University of Jember.

2.4. Informant

Research informants who are considered to meet the characteristics are the Head of the PKN KPKNL Jember Section, the BMN Sub-Coordinator of the Secretariat General of Higher Education Ministry of Education and Culture, the Procurement Manager for Young Experts of the Directorate General of Higher Education Ministry of Education and Culture, the Head of BMN Affairs at the

State Polytechnic of Malang, the Manager of State Assets at the Jember KPKNL, and the BMN Analyst at the University of Jember.

2.5. Research Instruments

In this case study, the main research instrument is the researcher himself. Researchers conducted direct interviews with research informants and conducted their own field observations. By engaging directly in the data collection process, researchers will find out in detail the problems in the preparation of the RKBMN and find out the factors that cause the RKBMN study results to not be realized in the University of Jember.

2.6. Data types and sources

This study uses primary data and secondary data. Primary data in this study were obtained through observation and interviews with informants. Researchers make observations in the field every day because the researcher is one of the verifiers in the management and administration of State Property at the University of Jember. The results of observations in the form of important notes in the field and photos of documentation. The researchers also obtained primary data from interviews with 4 (four) key informants and 2 (two) additional informants. The secondary data in this study were in the form of the RKBMN Preparation Module, the SIMAN Manual, and the State Property Report of the University of Jember.

2.7. Method of collecting data

Data collection methods used in this study include: interview methods and documentation methods.

2.8. Data validity

In meeting the validity of the research data, triangulation was carried out with the source. Triangulation with sources carried out in this study is to compare the results of interviews between the Jember KPKNL as the representative of the BMN Manager in the region and the Directorate General of Higher Education of the Ministry of Education and Culture as the BMN User, Malang State Polytechnic as the East Java Region Coordinator and the University of Jember as the

Authorized User of BMN with the contents of the document. related

the results of the RKBMN study at the University of Jember to realize good governance.

2.9. Data analysis method

2.9.3. Display Data

This research is a descriptive research, with more of a description of the results of interviews and documentation studies. The data that has been obtained will be analyzed qualitatively and described in descriptive form. The data analysis techniques used in this study are

Presentation of data is done in the form of descriptive text. Thus, it can be clearly seen the problems regarding the mechanism for preparing the RKBMN and analyzing the factors causing the unrealisation of the results of the study of the RKBMN at the University of Jember.

2.9.1. Data Collection

2.9.4. Conclusion Drawing and Verification

Data collection activities in this study were using interviews and documentation studies. At this stage the researcher made observations in the process of preparing the RKBMN at the University of Jember, interviews with the Head of the PKN KPKNL Jember Section, the BMN Sub-Coordinator of the Secretariat General of Higher Education Kemdikbud, the Procurement Manager of Young Experts of the Secretariat of Directorate General of Higher Education Kemdikbud, the Head of BMN Affairs at the State Polytechnic of Malang, the Executive of the KPKNL State Assets Manager. Jember, and BMN Analyst at the University of Jember, as well as collecting data in the form of reports, basic legal books. Data collection was carried out on weekdays where researchers were also involved in activities carried out by BMN analysts. The researcher as the key instrument describes what is seen, heard, felt and asked. The data obtained is quite large, varied and not clearly structured.

Is the final activity of data analysis. Drawing conclusions in the form of interpretation activities, namely finding the meaning of the data that has been presented. Between displaying data and drawing conclusions, there are existing data analysis activities. In this sense, qualitative data analysis is a continuous, iterative and continuous effort. The problem of data reduction, data presentation and conclusion drawing/verification becomes a picture of success in sequence as a series of related analytical activities. Furthermore, the data that has been analyzed, explained and interpreted in the form of words to describe the facts in the field, the meaning or to answer research questions which are then taken from the essence. Based on the information above, each stage in the process is carried out to obtain the validity of the data by examining all existing data from various sources that have been obtained from the field and personal documents, official documents, pictures, photos and so on through interview methods supported by documentation studies.

2.9.2. Data Reduction

2.10. Data validity

At this stage the researcher reduces all the information that has been obtained in the first stage. In this reduction process, the researcher reduces the data found in stage I to focus on certain problems. In this reduction stage, the researcher sorts the data by choosing which data is interesting, important, useful, and new. Data that is deemed not used is removed. Based on these considerations, the data are then grouped into various categories that are determined as the focus of the research. The category or theme in this study is about the mechanism for preparing the RKBMN and analyzing the factors causing the unrealisation of

Test the validity of this study using triangulation. In this study, researchers used 3 types of triangulation, namely:

2.10.1. Triangulation with data sources.

After the researchers conducted interviews with 4 (four) key informants, the researchers would test the validity of the data/data validity by comparing the interview data between the key informants and other (additional) informants. These additional informants are the Head of PKN KPKNL Jember (Shoim Rachmanto, S.S.T., Ak.) and the Executive of PKN KPKNL Jember (Sigit Prasetyo, S.E.).

The two informants from the Jember KPKNL were chosen as additional informants in the triangulation activity because they are responsible for the management and administration of BMN in Jember Regency.

2.10.2. Triangulation by Method

This triangulation is carried out to check the use of data collection methods, whether the information obtained by the interview method is the same as the observation method, or whether the observation results are in accordance with the information provided when interviewed.

2.10.3. Triangulation with Theory

The results of this study are then compared with the findings of related experts/theorists or with the results of related previous studies

2.11. Conceptual Framework

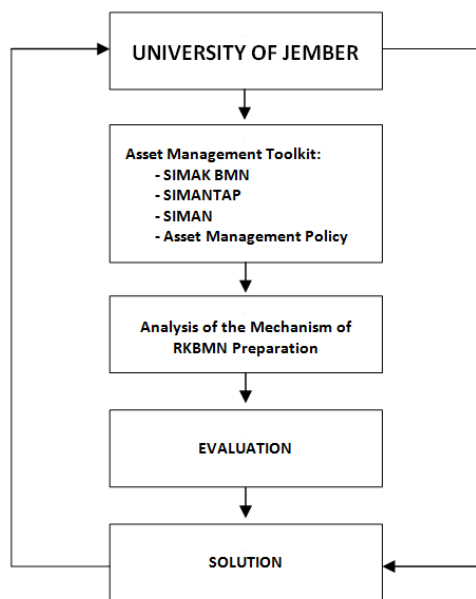


Figure 1 Conceptual Framework (Source: Researchers,2020)

3. RESULTS AND DISCUSSION

3.1. Mechanism of RKBMN Preparation at the University of Jember

The preparation of this RKBMN is an obligation that must be taken by the University of Jember, because this RKBMN is used to determine the needs and availability of BMN in the work environment. So that when the University of Jember does not compile the implications for 1. Freezing of funds for the procurement and maintenance of BMN; 2. Postponement of the completion of the proposed Utilization, elimination and transfer of the proposed BMN.

The following is the statement of Mr. Shoim Rachmanto who is always the Head of the State Asset Management Section of the Jember KPKNL.

The preparation of the RKBMN in the state budgeting system is very important because it supports the achievement of the institutional strategic plan, and this RKBMN is the obligation of the satker, so that the satker is the one who best knows the needs of the BMN and should be well planned. BMN according to their needs. The preparation mechanism is by analyzing the existing BMN and future BMN needs. The mechanism for compiling and proposing RKBMN according to the rules and stages. in principle, prepared 2 years from the year of implementation of the budget. reported and reviewed gradually thereafter.

On another occasion related to the preparation of the University of Jember's RKBMN, Mr. Datul Khosiin, S.E. as the Head of BMN Affairs of the Malang State Polytechnic as the Coordinator of the East Java Region, he said that: In the state budgeting system, the RKBMN function is very important and supports the achievement of the strategic strategic plan of the institution. and also this RKBMN is an obligation of the satker because it is to find out the needs and availability of BMN in the Institution/Work Unit. Therefore the satker should compile it, otherwise it will have implications for freezing the procurement and maintenance funds for BMN, delaying the completion of the proposed Utilization, elimination and transfer of the proposed BMN.

This is in line with the statement from Mr. Agus Santosa, S.E., M.M., as the Head of Sub-Coordinator of BMN, Secretary General of Higher Education, Ministry of Education and Culture, saying that:

The preparation of the RKBMN is very important, because the BMN Needs Planning is one of the basics for the K/L Satker in proposing the provision of a budget for the continuity of needs for the next 1 (one) year period. And very supportive, to achieve the implementation of the strategic plan of an institution or

organization. And this has become the obligation of the institution/satker. Because the RKBMN aims to achieve effectiveness, efficiency and optimization of the State Revenue and Expenditure Budget through BMN management. When the RKBMN is not prepared, of course, the availability of budget for the needs of the Institution/Satker will not be fulfilled, namely the budget for the procurement and maintenance needs of the BMN.

This was further strengthened by the statement of Mr. Angga Kusuma, S.T., M.T., as the Procurement Officer of Goods and Services Procurement of Young Experts, Secretary General of Higher Education, Ministry of Education and Culture, he said that:

The preparation of the RKBMN is very important, it is needed to determine the rational need for goods in meeting the operations of a government institution and is very supportive in one of the government's strategic plans, which is to optimize the implementation of the budget in an accountable, effective, efficient and transparent manner. The RKBMN is an obligation because it has been mandated in PMK No. 150 of 2014 so that every ministry institution prepares the RKBMN, so that when the satker does not make a RKBMN proposal, of course, it does not get a maintenance allocation ceiling or BMN procurement in the form of plans for the procurement of office buildings, office vehicles, etc.

Furthermore, the work unit prepares a plan for the needs of the state property based on the standard of goods and the standard of need. The work unit must determine its SBSK based on the data it has. The determination of the SBSK on the BMN that will be proposed to be held and maintained, must be tested for validity both in data and physically. So there are several stages of the process to go through. According to Mrs. Newika Mulia, S.E. As a BMN Analyst at the University of Jember, there are several stages that must be carried out:

The first is to ensure that the BMN data in the SIMAN application is completely updated based on the SIMAK BMN data, then to update the employee data in the Unej environment as a parameter in determining the SBSK. Second, the data is submitted to the Regional Coordinator and Echelon 1 and APIP for review, then the data is compiled into a proposal for the Ministry's RKBMN for review at the Ministry of Finance. The results of this study are used as a reference for the realization of the RKBMN.

This is in accordance with what was described by Mr. Agus Santosa:

The Mechanism of Planning for State Property Needs begins with the Proxy of Goods Users (UAKPB) preparing the RKBMN by entering it in the RKBMN form and then the RKBMN is sent in stages to the Assistant Regional Property Users, Echelon1 and Managers (Kemenkeu) no later than the first week of July) the previous fiscal year. When compiling the Procurement RKBMN, the Proxy of Goods Users (UAKPB) must pay attention to the standard of goods and the standard of BMN needs accompanied by a Statement of Absolute Responsibility (SPTJM).

Furthermore, Mrs. Newika Mulia, explained:

In the preparation of the University of Jember's RKBMN, there are several stages that have a crucial role, including the asset inventory stage, this stage is the most dominant and important stage, because the data from the asset inventory is used in determining the SBSK assets, the data contains the current condition of assets. owned, starting from the existence of assets, condition of assets, area of assets, photos of assets, useful lives, number of employees, etc., for further entry in the SIMAN Planning Module application..

In the preparation of the 2018 UNEJ RKBMN, there are several parameters that must be filled, so that the RKBMN can be prepared properly. In the BMN detail menu there are several items that must be filled in to complete the identity of the asset, starting from the BMN Location, Building Area, Number of Buildings and Buildings standing on the ground. According to Mrs. Newika Mulia, after the entry results were deemed complete and represented the actual condition of the building. If there is invalid and incomplete data in the filling, the system will issue a notification, as a warning to the officer to verify the contents of the form, if not immediately make changes to the incomplete or invalid data, the system will display repeated notifications until the data is completely valid to meet the standards for the preparation of the RKBMN. This is an obstacle for every asset officer, if the data held is invalid and incomplete, he must re-invent and update the data until the system does not issue notification of errors/incomplete entries in the entry. Mr. Sigit Prasetyo, explained:

Some of the obstacles that are often experienced by the Satker when preparing the RKBMN are differences in existing data recorded in the field, the existing SBSK has

not been calculated correctly, Emergency situations (natural disasters), and changes in organizational structure.

On another occasion, Mr. Angga Kusuma said:

There are other obstacles, apart from what was stated previously, namely the leadership has not fully understood the rationalization of the need for goods in accordance with applicable regulations, so that when going through a review by APIP and the Ministry of Finance there are still RKBMN proposals that are rejected.

This is as stated by Mr. Agus Santosa, he explained:

Barriers that often occur in the preparation of the RKBMN are not achieved/rejected if the supporting data are not met/incomplete. For example: The proposed Real needs still contains 0 (nol), the existing BMN proposed has met the needs, the proposed vehicle category does not meet the job qualifications.

A similar statement was made by Mr. Datul Khosiin, namely:

The first is the difference in data between SIMAK and SIMAN, it is necessary to synchronize and recon as well as consult with the local KPKNL, the second has not entered the proposed SBSK BMN, the SBSK must be inputted immediately. salt 0 or 1.

Based on the information from the informants above, in addition to the accuracy of the data held and the fulfillment of SBSK, the ability of operators and verifiers is the determining factor in the preparation of the RKBMN at the University of Jember, besides that there are other factors that are supporting factors, including: understanding of the leadership in the preparation of the University RKBMN Jember. The University of Jember implements the Planning for State Property Needs as an effort to improve efficiency, effectiveness and optimization of the State Budget by prioritizing more orderly, accountable, and transparent management of state assets as well as professional and modern, both in terms of procurement and maintenance. The application of the values of good governance is used as an internal regulation of the University of Jember, which among others determines the organization and management, accountability and transparency of the University of Jember. So there is a correlation between the two.

According to Mr. Sigit Prasetyo, the correlation between RKBMN and good governance is:

RKBMN is the application of one of the principles of Good Governance, namely the principle of Efficiency and

Effectiveness. Through the preparation of the RKBMN, it is hoped that the procurement/maintenance of BMN in accordance with the Strategic Plan that has been prepared by the K/L, so that the existing BMN as well as those to be purchased/held in the future can be used optimally.

On another occasion, Mr. Angga Kusuma added:

The RKBMN is very relevant to good governance, especially in terms of planning for state spending optimally, effectively and efficiently so that it does not seem like a waste of budget.

As for how to measure effectiveness and efficiency in state budgeting at the University of Jember, according to Mr. Datul Khosiin, as follows:

RKBMN is effective and efficient if its preparation is in accordance with the existing standard guidelines for goods and needs and is in line with the K/L strategic plan.

This statement was confirmed by Mr. Sigit Prasetyo, that: The measurement method is if the existing BMN meets the needs for smooth implementation of K/L Tusi, there is no idle BMN, maintenance is carried out so that BMN is always in optimal condition, BMN is in a severely damaged condition, immediately deletion is carried out.

Mrs. Newika Mulia explained that how to measure the implementation of good governance at the University of Jember can also look at the following indicators, namely: Procurement of BMN at the University of Jember is carried out effectively and efficiently according to needs and according to SBSK (standard goods for standard needs), BMN needs in all lines of the organization can be fulfilled optimally based on proposals and analysis of goods requirements, There is no excess BMN so that it is idle, Maintenance costs BMN is very minimal/small.

So it is hoped that the efficiency of state spending on the procurement and maintenance of State Property at the University of Jember can run well and can be accounted for. So that UNEJ no longer procures goods or maintains goods that are redundant because from the beginning UNEJ has made budget efficiency through planning for state property needs based on SBSK. The mechanism for the preparation of the RKBMN, of course, must really carry out holistic and inherent supervision through reviews, in order to obtain a good, reliable, and in accordance with applicable norms, RKBMN proposal document.

This review process is carried out in stages starting from internal reviews to the level of the Ministry of Research,

Technology and Higher Education. The level of success in the preparation of the UNEJ RKBMN varies according to the complexity of each work unit, besides that it is influenced by several things, including: the proposed data is up to date and valid, adequate knowledge and experience of BMN officers, observant reviewers, thorough and solution, and networking.

Mr. Angga Kusuma explained that:

The review of the preparation of the RKBMN will be carried out in stages, either at the E1 level, or at the ministry, then by APIP before the Ministry of Finance, so as to reduce the error rate in the preparation of the RKBMN, it will be better if there is a verifier in the preparation process as well, this serves to reduce the risk data input error in RKBMN. So that the RKBMN data will approach the standard requirements for the standard goods that have been determined, and the certainty of the data will be more valid in the proposal.

In line with the previous statement, Mr. Agus Santosa, explained:

A review starting from the process of preparing the RKBMN until the proposed RKBMN is sent is very necessary, because it helps the presentation of the annual RKBMN document, and to provide limited assurance about its suitability so as to produce a quality RKBMN.

This statement was further strengthened by Mr. Sigit Prasetyo, he said that:

Before submitting the RKBMN, it is necessary to review it first so that the submission of the RKBMN is in accordance with the real conditions in the field and in accordance with the Renstra of each K/L, so that it has implications for the preparation of a valid and quality RKBMN.

3.2 Factors causing the non-realization of the RKBMN proposal at the University of Jember

Mr. Datul Kosi'in explained, several reasons for the unrealisation of the RKBMN at the University of Jember, including:

Possibly because the current RKBMN has not yet become a reference for the procurement of goods and services but it still refers to the RKKAL, so if there is no RKKAL yet, procurement cannot be done. This happens because there is no synergy between RKBMN and RKKAL, so there must be coordination between RKBMN and RKKAL officers. those in the RKBMN are included in

the RKKAL, so coordination and consultation with the local KPKNL is needed regarding the RKBMN that has not been held.

In line with what was previously said, Mr. Agus Santosa, said:

Lack of coordination between the BMN Unit and the Planning Unit, so that the budget for the procurement of vehicles is not yet available, considering that the approval from the Ministry of Finance's DJKN was not conveyed to the Planning and Budget Units. It is hoped that the coordination between the BMN Unit and the Planning Unit as well as the Finance/Budget Unit needs to be improved in cooperation synergy, because the State Property Needs Plan is not only for the benefit of the BMN Unit but for the sake of the continuity of the Satker/organization. If the failure of the approval is due to the administration or the unavailability of the budget, then the work unit can revise the proposal again up to the predetermined limit. The solution is to improve the quality of the preparation of the RKBMN independently, or share knowledge with other Satkers who are more successful in preparing the RKBMN.

On another occasion, Mr. Sigit Prasetyo said:

Each K/L has set a budget ceiling for the coming year. Procurement decisions are entirely on the Secretariat General of each K/L. Budget allocation for more important and urgent activities, of course, gets priority. The University of Jember needs to coordinate with the Secretariat General of K/L, so that the BMN procurement plan can be approved or the budget allocated. This is not only happening at the University of Jember, other Satkers have also experienced the same thing. In my personal opinion, the cause is the budget allocation priorities of each K/L. The solution is to coordinate with the General Secretariat, so that the budget for the approved procurement plan is accommodated.

3.3 Discussion on the Mechanism of RKBMN Preparation at the University of Jember

From the results of interviews, observations, and literature studies, it can be seen that the preparation of the RKBMN at the University of Jember carried out by BMN Analysts is preparing and verifying data based on the SIMAK BMN application, determining SBSK, filling out the RKBMN form starting from the procurement of capital goods and maintenance, proposals for reviewed

and asked for tiered approval starting from the East Java Regional Coordinator, Secretary General of Higher Education, APIP and Central DJKN.

As stated by Mrs. Newika Mulia, S.E., there are several stages in the preparation of the University of Jember's RKBMN that must be carried out:

The first is to ensure that the BMN data in the SIMAN application is completely updated based on the SIMAK BMN data, then to update the employee data in the Unej environment as a parameter in determining the SBSK. Second, the data is submitted to the Regional Coordinator and Echelon 1 and APIP for review, then the data is compiled into a proposal for the Ministry's RKBMN for review at the Ministry of Finance. The results of this study are used as a reference for the realization of the RKBMN.

This is in accordance with Pujihastutik's statement (2017) conveying, several things that need to be considered in the preparation of this RKBMN, after going through the administrative stage, namely checking completeness, conformity with regulations, and document conformity (hardcopy and softcopy), reviewers complete the Document Completeness Check-List document. RKBMN, furthermore, the reviewer will request the completeness of the urgency document for BMN Requirements Planning for the Property User. The review of the RKBMN for procurement is carried out by taking into account the program and output plans so that there is relevance between the two.

This is in line with Article 14 of the Regulation of the Minister of Finance Number 150/PMK.06/2014 Chapter VI Part One The first paragraph on the procedure for the preparation of the RKBMN for the Procurement of BMN explains that (1) the Proxy of the Goods User shall prepare the RKBMN for the procurement of BMN in the office environment he leads. ; (2) The Proxy of the Goods User shall submit the RKBMN in stages to the Property User; (3) the Property User conducts research on the RKBMN submitted by the Proxy of the Property User; (4) Goods Users involve Government Internal Control Apparatus at the relevant Ministries/Institutions to review the correctness and completeness of the RKBMN proposal as well as compliance with the implementation of BMN Requirements Planning provisions.

In implementing state budgeting in universities, the RKBMN has a strategic role in the preparation of Ministry/Agency Work and Budget Plans (RKA-K/L),

because this RKBMN data will be the basis for calculating the budget plan for each Satker (Sasto, 2019). This is in line with Salbiah's statement (2019) which states that the needs planning as outlined in the RKBMN (State Property Needs Plan) greatly influences the existing RKAK/L (Ministry/Agency Budget Activity Plan). If an item is not listed by the satker, then we should not expect the availability of funds in the RKAKL. Furthermore, the preparation of the RKBMN based on the Goods Standards and Standard Needs (SBSK) data is the part that determines the realization of the preparation of this RKBMN. This is in accordance with the presentation of Salbiah (2019) saying that the planning for BMN needs must be guided by the SBSK (Standard Goods Standard Requirements) that have been set. On another occasion, Supangati (2020) stated that SBSK is a standardization that is able to provide certainty of the level of effectiveness and efficiency of the use of BMN by all goods users. The results of the calculation of the level of conformity between BMN and SBSK will later be used as a benchmark to determine whether a BMN object has been used according to the standard it should have, whether it is in accordance with standardization, less than standardization, and exceeding standardization. This is in accordance with the Regulation of the Minister of Finance of the Republic of Indonesia Number: 172/PMK.06/2020 Article 2 states that the Goods Standard and BMN Requirement Standard are the highest limits that serve as guidelines for Goods Users/Proxy of Goods Users in preparing Planning for BMN procurement and maintenance needs in the form of land and/or buildings and other than land and/or buildings.

Furthermore, the RKBMN that has been prepared must be reviewed by APIP before being integrated with the RKA/KL. This is in line with PMK No.94/PMK.02/2017 regarding guidelines for the preparation and review of work plans and budgets of state ministries/agencies and ratification of the budget implementation list, in Attachment IV to this regulation states that the role of APIP K/L auditors is very strategic as a efforts to improve the quality of the RKBMN and ensure continuity with the RKA-K/L. To be able to carry out the mandate of the review, APIP K/L auditors are expected to understand BMN budgeting and planning so that the RKA-K/L review guidelines are expected to be a reference for APIP K/L auditors that are useful in increasing understanding of the substance of RKA-K/L. The results

of the review of the State Property Needs Plan are used by the Property Users as a baseline for proposing budget provision to the Directorate General of Budget (DJA) of the Ministry of Finance. DJA will verify based on the priorities and availability of the existing budget. When a budget revision occurs, the Property User can re-submit the proposed changes to the results of the RKBMN review to the DGT of the Ministry of Finance. On another occasion, the Inspector General (2019) specifically stated that the implementation of the RKBMN Review was aimed at: 1) obtaining data and information on the proposed RKBMN, 2) providing limited assurance regarding the suitability of the RKBMN with the provisions of the applicable RKBMN preparation, 3) as material for making policy on the Budget User Authority in the context of procuring goods/services that are assets of BMN, 3) providing recommendations on problems found in the preparation of the RKBMN.

From the explanation above, it can be concluded that in the process of preparing the RKBMN at the University of Jember, the preparation of the RKBMN is in accordance with the applicable mechanism based on PMK No. 150/PMK.06/2014, where a BMN Analyst must prepare asset data before making preparations. up to date based on the SBSK first which is then verified in stages starting from the Internal Unej, East Java Regional Coordinator to the Echelon 1 level of the Ministry of Education, Culture, Research and Technology, then continued with the process of reviewing the RKBMN proposal document by APIP for later review results from The APIP is used as the basis for budgeting. Aspects of the relevance of the program to the planned output of Ministries/Agencies will be examined for the suitability and consistency of the program with the output plans of Ministries/Agencies in the form of BMN. The optimization of the use of BMN for goods users is carried out by examining the input data for calculating the optimization of the existing BMN for the RKBMN. Therefore, the preparation of the RKBMN is something urgent and an obligation that must be fulfilled by each work unit to prepare a ministry/institutional budget work plan (RKA K/L) each year to realize good governance at the University of Jember.

3.4 Discussion of the factors causing the non-realization of the RKBMN proposal at the University of Jember

From the results of observations at the implementation stage of the preparation of the RKBMN at the University of Jember. The University of Jember has implemented it properly and procedurally, in accordance with the mandate of PMK No. 150/PMK.06/2014, and has obtained tiered approval from the user to the goods manager. However, the results of the review of the RKBMN in 2020, especially the RKBMN for capital goods, could not be realized. Lukito (2017) said that the understanding and understanding of the power users of goods should be able to increase the accountability of planning for the needs of BMN, especially the management of BMN in general which later can contribute to the effectiveness, efficiency and optimization of APBN allocation, especially in the procurement and maintenance expenditure of BMN for the implementation of sustainable public asset management reform.

Mr. Datul Kosi'in explained, several reasons for the unrealisation of the RKBMN at the University of Jember, including:

Possibly because the current RKBMN has not yet become a reference for the procurement of goods and services but it still refers to the RKKAL, so if there is no RKKAL yet, procurement cannot be done. This happens because there is no synergy between RKBMN and RKKAL, so there must be coordination between RKBMN and RKKAL officers. those in the RKBMN are included in the RKKAL, so coordination and consultation with the local KPKNL is needed regarding the RKBMN that has not been held.

This is in accordance with Salbiah's (2019) statement that the RKBMN is an inseparable part of the RKAKL because if there is no RKBMN, it will not be able to compile the RKAKL. Planning needs as outlined in the RKBMN (State Property Needs Plan) is very influential on the existing RKA K/L (Ministry/Agency Budget Activity Plan). If an item is not listed by the satker, then we should not expect the availability of funds in the RKAKL. So it is necessary to integrate the RKBMN and RKA K/L. This is in line with the mandate to integrate asset management systems and budgeting systems as contained in Government Regulation Number 27 of 2014 concerning Management of BMN/D, Government Regulation Number 90 of 2010 concerning Preparation of Work Plans and Budgets of State Ministries/Agencies, and Government Regulation Number 73 of 2011

concerning the Construction of State Buildings in Realizing Good Governance and Fiscal Sustainability Management of State Finances through Public Asset Management. However, the process of integrating RKBMN with RKAK/L into one integrated application system, when the author conducted the research had not been fully implemented properly. So that this is one of the factors that resulted in the results of this RKBMN not being accommodated in the preparation of the RKA K/L University of Jember and the implication is that the budget for the procurement of capital goods cannot be realized in 2020.

Another cause is the unavailability of the work unit's budget to fulfill the results of the RKBMN review, as stated by Mr. Sigit Prasetyo:

Each K/L has set a budget ceiling for the coming year. Procurement decisions are entirely on the Secretariat General of each K/L. Budget allocation for more important and urgent activities, of course, gets priority. The University of Jember needs to coordinate with the Secretariat General of K/L, so that the BMN procurement plan can be approved or the budget allocated. This is not only happening at the University of Jember, other Satkers have also experienced the same thing. In my personal opinion, the cause is the budget allocation priorities of each K/L. The solution is to coordinate with the General Secretariat, so that the budget for the approved procurement plan is accommodated.

This is in accordance with attachment 1 to the Regulation of the Minister of Finance Number 150/PMK/2014 which states that the results of the RKBMN review for the procurement of BMN which can result in capital expenditures must pay attention to the availability of the budget. This is in line with the Joint Circular of the Minister of National Development Planning/Bappenas Number B517 / M.PPN / D.8 / PP.04.03 / 05 / 2020 and the Minister of Finance Number S-122/MK.2/2020 regarding Guidelines for Redesigning Planning and Budgeting Systems mentions that each K/L can propose new initiatives related to policy directions and national development priorities. Determination of proposals to be approved as new initiatives is carried out through a competition system taking into account the availability of the budget. Improving the quality of the ministry's budget spending is carried out to ensure the proper use of the budget.

This is done by evaluating the commitment of each work unit within the Ministry in using the allocated budget to

fulfill the national development priorities or strategic targets of the Ministry. From the explanation above, it can be concluded that there are 2 (two) things that are the cause of the unrelatedness of the proposed RKBMN at the University of Jember, namely: the non-integration of the RKBMN with the RKA K/L and budget constraints so that it has implications for the unrealisation of the RKBMN at the University of Jember.

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4. CONCLUSION

From the discussion of the research results above, the researcher can draw conclusions and answer the problem formulation as follows: In the preparation of the RKBMN at the University of Jember, it is necessary to have data accuracy and the skills of the Asset Officer in conducting asset inventories, updating data regularly on the SIMAN application, because asset data the SIMAN application is used as the base line in the preparation of the University of Jember's RKBMN. In addition, there is a need for inherent supervision in the preparation of this RKBMN, so that the validity of the data submitted is accurate and accountable and requires the involvement of all parties and good cooperation starting from the planning department, the assets section, the East Java regional coordinator, APIP, the Secretary General of Higher Education and KPKNL Jember to realize the preparation of a good RKBMN in accordance with applicable regulations. Then, after obtaining approval based on the results of the RKBMN study from the Directorate General of State Assets of the Ministry of Finance, the University of Jember needs to provide continuous assistance and coordination in budget plotting so that the University of Jember's RKBMN is realized, considering that budgeting and asset management applications are not yet integrated. Through the preparation of this RKBMN, it is hoped that the procurement/maintenance of BMN is in accordance

with the Strategic Plan that has been prepared by the University of Jember, so that existing BMNs and those that will be purchased/held in the future can be used/utilized optimally.

5. LIMITATIONS

In carrying out this research, there are several limitations experienced by researchers and several factors to be observed more deeply for future researchers, so that in the future these shortcomings can be covered and perfected. Some of the limitations that arise in this qualitative research are as follows:

1. The number of informants, which is only 6 (six) people, is of course still insufficient to interpret the implementation of the RKBMN to realize good governance in the public sector. Other public entities across ministries/agencies are needed to be more comprehensive in taking effective and efficient policies in the state planning and budgeting system.
2. Qualitative research with a case study approach needs to be supported by quantitative research, to test the level of effectiveness, efficiency and success of the procurement and maintenance of state property through the RKBMN mechanism to achieve the institution's strategic plan.

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