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ABSTRACT

This study aims to analyze various problems that occur in the implementation of Planning of State-Owned Asset Need and formulate improvements so that the implementation of Planning of State-Owned Asset Need is more optimal in planning and budgeting integration. This research is qualitative with a case study approach, conducted using Soft System Methodology (SSM) and a Strategic Asset Management Framework approach. This study indicates that four root definitions are the leading causes of the problem of not yet optimal implementation of Planning of State-Owned Asset Need. These problems arise from the people, process and technology elements in Strategic Asset Management Framework. In terms of people, there are 2 root definitions. First, is the lack of synergy between the Directorate General of Budget and Directorate General of State Assets Management, and the second is constraints on the level of understanding of human resources in the preparation of the Planning of State-Owned Asset Need in the Asset Users. From the process side, the root definition is that there is no Asset Management Strategy that connects organizational goals with asset management within the framework of the asset life cycle. In terms of technology, the root definition is that there is no data interconnection between planning and budgeting.

Keywords: Asset Management, Asset Planning, SAMF, Soft System Methodology, Asset Planning and Budget Integration

1. INTRODUCTION

Based on data from the 2019 State-Owned Asset Report (audited) and the 2019 Central Government Financial Report (audited), the Indonesian Government's assets value is 10,467 trillion. Of the value of 10,467 trillion, 6.438 trillion is in the form of State-Owned Asset (61.5%). Apart from the significance of State-Owned Asset value seen from the government's balance sheet, the role of State-Owned Asset in government administration is also very large. This can be seen in the plan

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to move the capital to East Kalimantan, which requires a large amount of funding (466 trillion). From these funding needs, State-Owned Asset management for capital relocation funding is expected to be one of the primary sources of the APBN, namely by selling, utilizing, and exchanging mechanisms with third parties. According to Mulyani (2019), the state budget uses all public goods. Therefore, in the context of the APBN, there needs to be a plan so that the fiscal impact and tradeoffs on other development priorities in the next APBN can be seen. With the enormous value of State-Owned Asset and the role of State-Owned Asset in the administration of the government, a roadmap and framework for the management of State-Owned Asset are needed that provide a clear picture of future plans in the management of State-Owned Asset.

One of the frameworks used in asset management is the Strategic Asset Management Framework (SAMF). Based on the Government of South Australia in the Strategic Asset Management Framework, A Guide for Managing South Australian Government Buildings (2017:7), it is explained that the Strategic Asset Management Framework (SAMF) provides a framework on how assets are recommended to be managed as a whole in the life cycle to support objectives in government service delivery. In Indonesia, the SAM framework is reflected in Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning State-Owned Asset management. Apart from these regulations, the issuance of the Decree of the Director General of State Assets Management Number 239/KN/2019 concerning the Roadmap of the Directorate General of State Assets Management for 2019-2028 (Roadmap to a Distinguished Asset Manager) serves as a guide in the direction of asset management in the future.

The success of Strategic Asset Management is often associated with saving the budget due to the success of integrating the planning and asset management processes (Hadiyanto, 2009). The needs plan is regulated in the Minister of Finance Regulation Number 150/PMK.06/2014 concerning Planning of State-Owned Asset Need. The integration between asset planning and budgeting can be seen by using the results of planning of State-Owned Asset needs as input in the budgeting process, both as a baseline for maintenance and as new initiatives for procurement. With limited fiscal capacity, the government must be careful in allocating the budget, especially procurement or maintenance. Planning of State-Owned Asset need is expected to encourage the creation of budget efficiency and effectiveness.

The implementation of Planning of State-Owned Asset need (RKBMN) in 2020 is the fourth time it has been applied to all Ministry/Agency (86 K/L). However, in practice, there are still various problems that occur:

- a. The difference in extent between the results of the RKBMN review and what was approved in the Work Plan And Budget Ministry/Agency (RKA-K/L)
- b. Some of BPK's findings in Financial Reports of Ministry/agency (LKKL) are related to assets, one of which is RKBMN. Ariana's research (2018) states that based on Inspection Report (LHP) on LKKL for 2016 to 2018 fiscal year, BPK found as many as 12 (twelve) problems related to planning and budgeting activities.
- c. There is a miss-match in the standard used where the RKBMN uses the Standard Goods And Needs Standard while the RKA-K/L uses the Input Cost Standard.
- d. The Ministry/Agency has not been effective in preparing the RKBMN. This can be seen from the percentage level of RKBMN that the Asset Manager does not approve.

With the various problems that occur in the implementation of the RKBMN, it can be said that the planning of State-Owned Assets has not been optimal in supporting the integration of asset planning and budgeting, so the RKBMN has not contributed optimally to the efficiency and effectiveness of the management of the State Budget. Thus, it becomes fascinating to conduct further research on the problems that arise in implementing State-Owned Asset Need planning in planning and budgeting integration. So that the formulation of the problem in this study is how to analyze the causes of the not optimal implementation of Planning of State-Owned Asset needs in the context of planning and budgeting integration? This research aims to analyze the various problems that occur and formulate improvements so that the implementation of Planning of State-Owned Asset Need is more optimal in the context of planning and budgeting integration.

In this study, it is limited to problems that arise from the implementation of the RKBMN with the scope that is in the authority of the DJKN as an asset manager. In this case, technically, in the implementation of Planning of State-Owned Asset need, the Directorate of State-Owned Asset carries it out. The Directorate of State-Owned Asset is the object of study because of its authority in Planning of State-Owned Asset need both as a regulator and as an asset manager who reviews the RKBMN and consolidates the RKBMN, and submits the RKBMN to the Directorate General of Budget and K/L.

This research is a qualitative research with a case study approach in the form of problem analysis. In this research, Soft System Methodology (SSM) will be used, one of the tools in problem analysis. The use of SSM is a combination of system thinking and the real world that will make previously unstructured problems

become structured so that efforts can be made to improve the problems that occur. In addition to using SSM, this study uses the Strategic Asset Management Framework (SAMF) as an approach in providing efforts to improve the problems that occur. SAMF was chosen because SAMF is one of the best guides in managing government assets in a modern way and accordance with ISO 55000. With continuous improvement, it is hoped that the implementation of planning for BMN needs can be more optimal in the context of planning and budgeting integration.

2. LITERATURE REVIEW

2.1 THE PRACTICE OF PLANNING OF STATE-OWNED ASSET NEED IN INDONESIA

The management of State-Owned Assets in Indonesia is one of the mandates of reform in state finance. This is as explained in Chapter VII of the State Finance Law Number 1 of 2004. Furthermore, Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State Property provides a clear description of the State-Owned Asset management cycle. State-Owned Asset management includes activities starting from needs planning and budgeting to the disposal of State-Owned Asset. In the State-Owned Asset management cycle, needs planning and budgeting are the initial cycle of BMN management, where these become the determinants of success for the next cycle. The State-Owned Asset management cycle needs planning to be integrated with the budgeting process. This shows that there is a desire from the government to be able to integrate the planning of State-Owned Asset needs and the budgeting process.

Initially, the proposal for the procurement of capital expenditures and maintenance of K/L only paid attention to price standards and goods standards, not considering the standard needs. This means that the entire procurement and maintenance of the proposed BMN is only based on the existing budget, not how much BMN is needed to support its duties and functions. To reduce the ineffectiveness of the budget and improve the function of the State-Owned Asset, since 2015, the preparation of the RKBMN has been started. The new perspective on State-Owned Asset management is in accordance with the Minister of Finance Regulation (PMK) Number 150/PMK.06/2014 concerning Planning of State-Owned Asset Need that the Ministry/Agency RKBMN is prepared based on Goods Standards and Needs Standards (SBSK) and Ministry/Agency Strategic Plans (Renstra). Based on this regulation, the budgeting for State-Owned Asset capital

expenditure and State-Owned Asset maintenance is based on the RKBMN review submitted by DJKN to DJA and K/L.

The implementation of State-Owned Asset needs planning is a tangible manifestation of the integration in the asset management process, namely planning of State-Owned Asset needs and budgeting processes. This integration process is expected to provide efficiency and effectiveness from the APBN side. In contrast, from the State-Owned Asset side, it is expected that there will be optimization in the management of State-Owned Asset. The integration of planning of State-Owned Asset needs with budgeting for all Ministries/Agencies begins during the January – April period, when the RKBMN is prepared based on the Strategic Plan of the Ministries/Agencies has been completed. The results of the RKBMN review are used by Ministries/Agencies in preparing the RKA-K/L (indicative ceiling), where the procurement plan is as new initiatives and the State-Owned Asset maintenance plan is the baseline in budgeting. In addition, the results of the study of the RKBMN are used as one of the materials in the review of the RKA-K/L, where the regulations regarding the Guidelines for the Preparation and Review of the RKA-K/L require the existence of a document on the Results of the Review of the RKBMN for the proposed procurement of State-Owned Asset that already has its SBSK.

2.2 STRATEGIC ASSET MANAGEMENT FRAMEWORK AS BEST PRACTICE IN ASSET PLANNING

Based on the Government of South Australia in the Strategic Asset Management Framework, A Guide for Managing South Australian Government Buildings (2017:7), it is explained that the Strategic Asset Management Framework (SAMF) provides a framework on how assets are recommended to be managed as a whole in the life cycle to support objectives in government service delivery. In this framework, the application is flexible according to specific operational activities, the nature of the assets, and the risks of the organization's activities. Flexibility in applying SAMF in the Government of Indonesia, for example, is flexibility in State-Owned Asset management which is possible in all stages in the State-Owned Asset management cycle, but after obtaining approval from the asset manager/asset user according to their authority.

There are three main key elements of SAMF related to the organization whose integration of the three is a determinant of success in achieving organizational goals:

- a. People – The people aspect of an asset management framework is one of the most critical. This is where the organizational power to 'think' and 'act' comes from. The intended people are from an organization that carries out process formulation and improvement by implementing technology (tools and systems).
- b. Process – This is the second link from SAMF. An organization should strive to formalize all of its key processes. This must be done to maintain value and ensure long-term sustainability.
- c. Technology – SAMF's third link is 'technology.' Technology can also be referred to as 'tools' and/or 'systems'. These links are comprised of tools and systems that enable organizational processes. The reach of technology binds people and processes relationships. This is critical for consistency and sustainability while ensuring governance and control.

Furthermore, based on the Government of South Australia in the Strategic Asset Management Framework, A Guide for Managing South Australian Government Buildings (2017: 7), the concept of planning needs in Indonesia in the Strategic Asset Management Framework outlines 3 stages in the framework involved, namely Asset Management Strategy, Asset Management Planning and Decision Making. This can be seen in the image below:

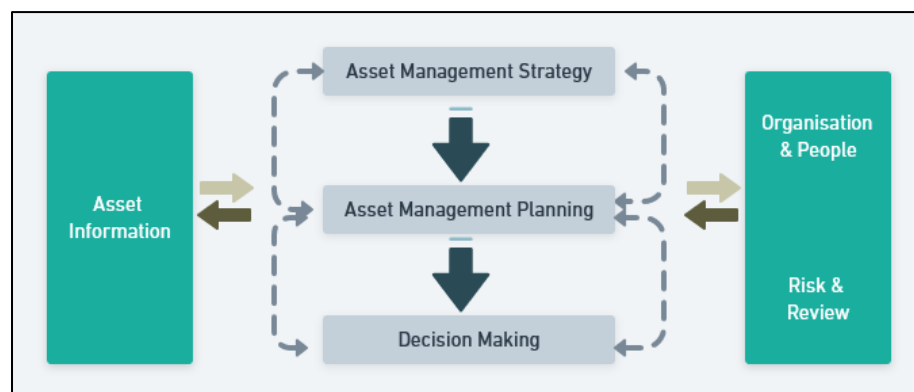


Figure 1 Planning for State-Owned Asset Needs in SAMF

In the planning of State-Owned Asset needs, starting from the existence of Asset Management Strategies in the form of strategic planning (Renstra K/L) then lowered into Asset Management Planning, namely annual planning in the form of RKBMN and the final output in the form of Decision Making, namely decisions on BMN procurement and BMN maintenance. Wherefrom all these stages required support from Asset Information, Organization and People and Risk and Review.

The concept of Asset Management Strategy aims to align the activities of asset management and the output of assets with the overall objectives of the organization

or entity. The stages in developing AMS are entities must develop their asset strategy based on long-term renewal/ link and integrate programs and activities of Ministries/Agencies with asset management, estimate future service delivery needs and asset capacity to fulfill them, create a funding scenario, identify assets important for operations, improve the asset management capabilities of Ministries/Agencies, and build systems for measuring asset performance.

After the entity or organization develops AMS or SAP, the next stage is to develop Asset Management Planning, a derivative of AMS and decision making, which uses AMS in decision making. Furthermore, within the framework of SAMF to develop asset information, it is carried out through several approaches, namely Asset Information Strategy, Asset Information Standard, Asset Information System, and Data & Information Management.

Developing the Organization and People is carried out through several approaches, namely Asset Management Leadership, Organizational Structure Organizational Culture, and Competency Management. Asset management leadership and accountability are essential parts of SAMF and apply to all asset life cycle stages. Organizational structure is influential in its ability to deliver organizational goals and asset management. Meanwhile, organizational culture is used as a business and social support mechanism and leadership direction that enables the delivery of effective asset management. Competent management is used by an organization to systematically develop and maintain an adequate supply of competent and motivated people to meet asset management objectives.

Activities in risk and review consist of risk assessment and management, contingency planning and resilience analysis, sustainable development, management of change, asset management system monitoring, management review, audit and assurance, asset costing and valuation and stakeholder engagement. One of the crucial activities in risk and review is stakeholder engagement which consists of identification, communication and interaction with stakeholders. To develop stakeholder engagement, the steps that can be taken are to identify the relationship's needs with stakeholders, plan the form of communication that will be carried out, the required inputs, and the expected outputs from the relationship with these stakeholders. The next step is communication, which includes the needs of both parties involved, the form of communication carried out, documentation of the communication, and the communication's output. The last step is interaction, which is defined as how to

implement the results of the agreement from communication and then monitor developments through monitoring and review for further improvements.

2.3 PRIOR ACADEMIC RESEARCH

There are several studies related to needs planning, including Astrid (2016) and Sion (2017). Both studies show that the Planning of State-Owned Asset Need has not been aligned with the strategies mandated in Integrated Strategic Asset Management and has not fulfilled all the Total Asset Management concept components. However, from all research related to the RKBMN, the object of research is from the side of the asset user. There has been no research related to the RKBMN that looks at the side of the asset manager, in this case, the DJKN. So this research takes DJKN as a research object in its role as an asset manager.

3. RESEARCH METHODS

3.1 DATA AND INFORMATION

Sources of data used in this research are through Document Review and interviews. Document review consists of the RKBMN-Procurement and Maintenance Review Report, Procurement and Maintenance RKBMN Proposals and official letters and notes related to Planning of State-Owned Asset. Furthermore, the results of the interviews are used in two stages of SSM modification: the finding out stage (first stage) and the problem-solving formulation stage in discussions with problem owners (third stage). In the first stage, interviews are conducted with 9 people consisting of parties involved from the initial process of preparing the RKBMN up to the process of submitting the RKBMN to the DJA and Ministries/Institutions. In the third stage, interviews are conducted with the PIC to plan State-Owned Asset Needs at the State-Owned Asset Directorate. All interviews were carried out with semi-structured interviews. Interviews were conducted online through zoom meeting and google meet with purposive sampling. The explanation regarding the details of the interview can be seen in the following table:

Table 1. Interview Explanation Table

No	Interviewee			Duration (minutes)	Mode Interview	Topic
	Code	Position	Tenure			
1	1.1.01	Analys of RKBMN	6	21	online	Most of the questions asked to Property Users and Property Managers as well as APIP are related to coordination/synergy between RKBMN drafters and RKA-K/L compilers in K/L, Constraints on the level of understanding of HR, level of use of the results of the RKBMN review, use of strategic plans, time lag for the preparation of RKBMN and RKA-K/L, miss-match standards, data interconnection. *) additional for Item Manager, which is related the synergy between DJA and DJKN **) Additional for APIP is related to the synergy between RKBMN Reviewers and RKA-K/L Reviewers
2	1.1.02	Analys of RKBMN	5	24	online	
3	1.1.03	Analys of RKBMN	7	26	online	
4	1.1.04	Analys of RKBMN	6	22	online	
5	1.2.05	Head of Division	15	54	online	
6	1.2.06	Head of Section	15	35	online	
7	1.2.07	Functional	6	22	online	
8	1.3.08	Head of Review Team	6	18	online	
9	1.4.09	Functional of Bundet Reviewer	15	19	online	
10	2.1.10	Head of Section	4	31	online	
11	2.1.11	Analys of RKBMN	6	31	online	

3.2 USE OF SOFT SYSTEM METHODOLOGY (SSM) IN PROBLEM ANALYSIS

This research is qualitative in the form of a case study. In this study, the Soft System Methodology (SSM) approach was used as a tool for problem analysis. The reason for using SSM as a tool is because the SSM stages are considered very comprehensive to be used in problem analysis. In addition to identifying unstructured and complex problems, SSM also provides recommendations for improvement by first comparing the conceptual framework to conditions in the real world. So, the research objectives can be answered in a structured manner. In this study, 4 modification stages were used in SSM, which included finding out the problem situation (finding out), designing several relevant objective activity models (modelling), debating the existing situation (using model to structure

debate), and taking action for improvement (defining/ taking actions). The research framework is as shown below:

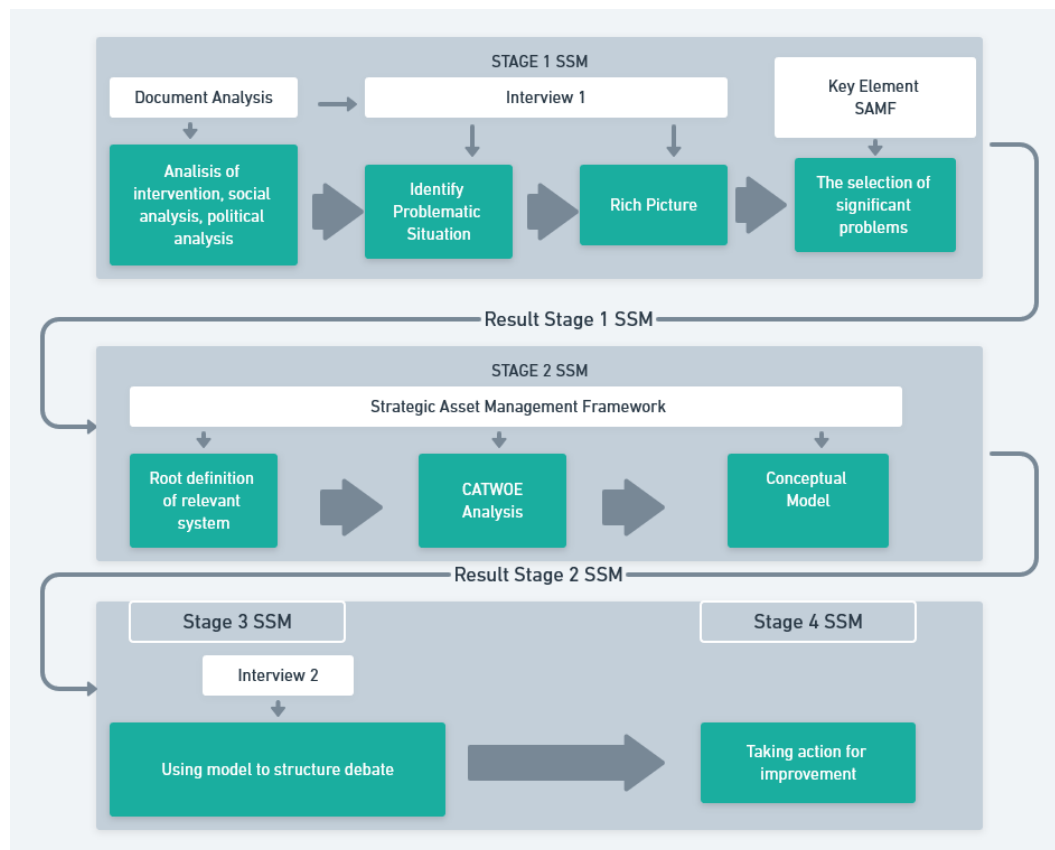


Figure 2 Research Framework

3.3 IDENTIFY THE MOST SIGNIFICANT PROBLEMS (STAGE 1 SSM MODIFICATION)

In stage 1, the analytical documents are used to analyze intervention, social analysis and political analysis. In analysis one, two and three, various regulations related to the management of BMN are used, especially the planning of State-Owned Asset need to carry out analysis documents. After that, analytical documents are used to identify problematic situations where various documents are used, including the results of the RKBMN review, BPK LHP documents, incoming letters and official notes related to problems that occur in the implementation of Planning of State-Owned Asset needs. Based on the list of problems, stage 1 interviews were conducted with respondents who were involved in the preparation process up to the use of the RKBMN in the budgeting process. Interviews were conducted to obtain

information on the problems that occurred in the planning cycle of State-Owned Asset needs. Based on the results of the analysis document that has been confirmed by interviews, it will be seen the problems that occur in the planning of State-Owned Asset needs in a business process can be seen in the Rich Picture. The results from the rich picture are then used to determine what the significant problems are. In determining significant problems, the SAMF key element is used to map significant problems based on the SAMF elements, namely people, process and technology.

3.4 FORMULATE PROBLEM-SOLVING FOR PROBLEMATIC (STAGE 2 SSM MODIFICATION)

In stage 2 of SSM, after identifying significant problems based on SAMF elements; people, processes and technology, the next stage is compiling a root definition according to the general PQR formula; "working P with Q to realize R, where PQR answers the questions what, how and why." Furthermore, so that the root definition that has been compiled can be used to create a conceptual model, it is necessary to do a CATWOE analysis. CATWOE analysis is used to help make the conceptual model relevant to the problematic situation at hand, consisting of Customers, Actors, Transformation, Worldview (Weltanschauung), Owners, and Environmental Constraints. In compiling the root definition and CATWOE analysis and conceptual model, SAMF is used as the ideal form for planning State-Owned Asset needs.

3.5 USE OF CONCEPTUAL MODELS (PROBLEM-SOLVING FORMULATIONS) IN DISCUSSIONS WITH PROBLEM OWNERS (STAGE 3 SSM MODIFICATION) AND IMPROVEMENTS, REFINEMENTS OF THE FORMULATION OF THE PROBLEM SOLVING (STAGE 4 SSM MODIFICATION)

The use of a conceptual model, which is a concept of planning of State-Owned Asset need based on SAMF, is a system formed from the point of view (a pure worldview) where there is no right or wrong model, but whether it is relevant or not to the problematic situation. Furthermore, the conceptual model developed based on the SAMF needs to be discussed with the problem owners, in this case, the State-Owned Asset Directorate, DJKN. This process was carried out through interviews with the Section Head of BMN IIa as PIC and one staff member who acted as a senior analyst in planning State-Owned Asset needs. Discussions were conducted to debate conceptual models versus real-world situations. Based on the

discussion, it will be known which conceptual model activities have been implemented, which ones are relevant to be implemented in the future and the formulation/solution of the problems that occur. So that the discussion can be focused on several changes that meet two conditions; that the argument is acceptable (arguably desirable) or is compatible with the human system and can be culturally feasible (culturally feasible).

4. ORGANIZATION PROFILE

Based on the regulations in the planning of State-Owned Asset needs, the organization planning of State-Owned Asset needs is broadly divided into RKBMN compilers and reviewers and users of RKBMN results, Ministries/Agencies, in this case, the budget planning unit, and the Directorate General of Budget as Budget Manager. The preparation of the RKBMN starts from the work unit, and then the preparation is carried out in stages up to the level of the Ministry/Agency. At the Ministry/Agency level, the RKBMN is submitted to the Ministry of Finance, in this case, DJKN as the Asset Manager for a RKBMN review.

Furthermore, the RKBMN that has been reviewed is submitted to the DJA to be used as a basis for reviewing the budget. In addition, the RKBMN is submitted to the planning unit of the Ministry/Agency to be used in the preparation of budget planning.

5. RESULT AND DISCUSSION

In analyzing the problems in the implementation of planning of State-Owned Asset need using four stages in the SSM as the discussion framework, as follows:

5.1 IDENTIFY THE MOST SIGNIFICANT PROBLEMS (STAGE 1 SSM MODIFICATION)

At this stage, an analysis of intervention will be carried out, analysis two (social analysis), analysis three (political analysis), the introduction of problematic situations (problematic situation), rich picture and selection of significant problems using the Strategic Asset Management Framework. The first analysis is done by determining the three parties (clients, practitioners, and owners of the issue addressed) involved. This study uses the Minister of Finance Regulation Number 150/PMK.06/2014 concerning the planning of State-Owned Asset need as a

reference. In the second analysis (social analysis), consisting of the roles (roles) of problem owners, norms (norms) of problem owners, and values (values) of problem owners, planning of State-Owned Asset need regulations. Other related rules are used to identify all roles involved in planning State-Owned Asset needs. In addition, issues related to power are also studied, divided into the disposition of power and nature of power in planning State-Owned Asset needs.

Identification of problematic situations used the document analysis method and then conducted interviews to confirm the answers to what had been obtained during document analysis. Interviews were conducted selectively with resource persons who had attended planning activities for State-Owned Asset needs by considering the intervention analysis, social and political. The critical elements in SAMF are used as a reference in compiling the most significant problems depicted in the rich picture. In compiling a rich picture, as explained by Checkland (1999), the presentation of a rich picture includes the structure, the process, the relationship between the structure and the process, and the primary concern.

Based on the rich picture that has been created, this study determines the most significant problems in the implementation of the RKBMN concerning the integration of planning and budgeting. In selecting the most significant problems, an approach from the critical elements in SAMF is used; people, process and technology. Based on this, the selections of problems that are considered significant root definitions are:

a. People

Of the several problems related to people, the ones that have been chosen are significant problems. This is aligned with the results of interviews with respondents 1.2.07:

“For the system developed by the Asset Manager, it is effortless. However, what needs more effort is the attention of the leadership to complete the RKBMN following the regulations and on time. The urgency of the leadership for the RKBMN is still low compared to when preparing the budget.”

- Coordination/synergy between various parties involved in planning State-Owned Asset needs concerning BMN planning and budgeting integration. In this case, the synergy between the Asset Manager, DJKN, and the Budget Manager, namely the DJA.
- Constraints on the level of understanding of human resources in preparing the RKBMN in the Asset User.

b. Process

In terms of process, one problem that has the most impact is the absence of an Asset Management Strategy or Strategic Asset Plan that links organizational goals with asset management within the framework of the asset life cycle. The absence of a long-term asset plan (AMS) and the strategic plan document currently used as a guideline does not provide a clear picture of how to manage State-Owned Asset in the long term. There is no document linking organizational goals with asset management. This is as stated by the respondent 1.2.05:

"From that rule, it is ideal that every BMN must be maintained so that BMN is expected to be optimal. However, with the addition of BMN, the cost of maintenance each year is the same or even decreases. This causes vehicles that are still in good condition not to receive maintenance costs, so they are not optimal. Budgeting costs are top to bottom because of the limited budget."

c. Technology

Technological problems in implementing RKBMN occur because there is no interconnection between applications for RKBMN and RKA-K/L. The SIMAN application as an application used in planning the needs of BMN for all Ministries/Agencies has not been able to provide data support to the RKA-K/L application as an application used in the budgeting of Ministries/Agencies. The opposite also happens. The RKA-K/L application has not been able to provide feedback for the SIMAN application to monitor the effectiveness of the RKBMN. This is as stated by the respondent 1.1.02:

"In my opinion, the information system is not yet supported because we are not yet connected with our friends at DJA. Because friends at DJA are also only given a user to see the results of the RKBMN review. So it's still one way. However, for the results in the RKA-K/L, we don't know whether what has been approved in the RKBMN is included in the RKA-K/L, and how much is proposed in the RKA-K/L. We don't have that information yet."

5.2 FORMULATE PROBLEM-SOLVING FOR PROBLEMATIC (STAGE 2 SSM MODIFICATION)

a. Conceptual Model for the people element in SAMF

Root definition one is formulated as follows: Synergy between the Asset Manager, namely DJKN and the Budget Manager, namely DJA (P), by implementing various activities in preparing regulations, business processes and

information systems (Q) to realize optimal integration of needs planning and budgeting (R). In formulating the conceptual model for the intended RD1, apart from the CATWOE analysis, the framework in the SAMF is used, namely the Risk and Review section. Where in this section, there are stages, namely stakeholder engagement. Stakeholder engagement includes identification, communication and interaction with stakeholders. To develop stakeholder engagement with DJA as the counterpart in the field of budget, six steps or activities can be taken, including identifying the needs of DJKN, planning the form of communication and collaboration that will be carried out, and communicating the needs of both parties both DJKN and DJA for integration of planning of State-Owned Asset need and budgeting, formalizing the results an agreement between the two parties regarding the steps to be taken, implementing the results of the agreement with regulatory outputs in the field of SBSK and SBM, simplifying business processes and integrating information systems and monitoring and reviewing the results of the implementation of the agreement for further improvements. All activities from identification to communication need to be monitored by comparing with the criteria from 3E for improvement.

Root definition two is formulated as follows: Competence and understanding of human resources in Ministries/Agency from the top level to operators (P), by conducting workshops, guidance, socialization and opening State-Owned Asset call center services (Q) to improve the quality and understanding of human resources of Ministries/Agency in the preparation of the RKBMN (R). In formulating the conceptual model for RD 2, the CATWOE analysis and the framework in the SAMF, namely the Organization and People section, were used. Within the framework of SAMF in developing Organizations and People, it is carried out through several approaches to Asset Management Leadership, Organizational Structure, Organizational Culture, and Competency Management. Based on the Organization and People approach in SAMF, to develop HR competencies, seven activities are carried out, including holding workshops and seminars for top management levels, giving awards to ministries/agencies that meet the criteria, providing priority training/guidance to ministries/agencies with more working unit, requesting the assistance of the Regional Office and the KPKNL to be able to assist in the preparation of the RKBMN, in collaboration with APIP K/L in the implementation of planning needs so that the implementation of the RKBMN is in accordance with applicable regulations, filling in the functional positions of goods management in all K/L work units, in collaboration with BPPK for the

implementation of technical guidance and open class management of BMN. All activities from 1 to 7 need to be monitored by comparing with the criteria from 3E for improvement.

b. Conceptual Model for process elements in SAMF

Root definition three is formulated as follows: Formulation and implementation of long-term asset plan (P), by implementing Asset Management Strategy (Q), to guide State-Owned Asset needs plan (RKBMN) which is carried out annually and so that RKBMN implementation can be carried out effectively and efficiently (R). In formulating the conceptual model for the intended RD3, after analyzing the CATWOE, the framework used in the SAMF is the Asset Management Strategy (AMS) section. Where in the SAMF framework, it is explained that there are six activities needed in developing AMS; linking and integrating programs and activities of Ministries/Agencies with asset management, estimating future service delivery needs and asset capacity to fulfill them, creating a funding scenario, identifying assets that essential for operations, specific actions to improve asset management capabilities, build systems for asset performance measurement. All activities need to be monitored by comparing with the criteria from 3E to make improvements then.

c. Conceptual Model for Technology elements in SAMF

Root definition four is formulated as follows: Development of an integrated BMN information system with the budgeting system (P) in collaboration with related parties (Q) to realize an optimal integration of needs planning and budgeting (R). In formulating the conceptual model for the intended RD4, the framework used in the SAMF is the Asset Information section. Within the framework of SAMF in developing assets, information is carried out through several approaches; Asset Information Strategy, Asset Information Standard, Asset Information System, Data & Information Management. So that in RD4, there are five activities for developing State-Owned Asset information systems that are integrated with the budgeting system, namely making a grand design of the BMN management system, identifying asset information needs, compiling minimum information that must be provided, analyzing choices in making information systems, namely developing existing systems (SIMAN) or create a new and more comprehensive system, clarity in data use, validation process, data owner, process governance in providing data

in accordance with asset information standards. Thus, in the conceptual model of RD3, all activities need to be monitored by comparing with the criteria from 3E for later improvements.

5.3 USE OF CONCEPTUAL MODELS (PROBLEM-SOLVING FORMULATIONS) IN DISCUSSIONS WITH PROBLEM OWNERS (STAGE 3 SSM MODIFICATION) AND IMPROVEMENTS, REFINEMENTS OF THE FORMULATION OF THE PROBLEM SOLVING (STAGE 4 SSM MODIFICATION)

From the People element for Root Definition 1, the synergy between DJA and DJKN, in the implementation of the synergy with DJA, DJKN's needs have been identified for the implementation of planning of State-Owned Asset needs. Several forms of communication have been carried out with the DJA through meetings in policy formulation (amendments to PMK 150/2014, PMK SBSK) and official notes. This is included in the system development called SIMAN V2, which is related to the integration of BMN needs planning and budgeting. Thus, efforts to increase synergy between DJKN and DJA can be made by forming a special working group/team consisting of DJA and DJKN and involving the inspectorate general to focus on integrating needs planning and budgeting formalizing collaboration as a form of documentation. The steps including identifying needs, making a grand design of planning and budgeting integration, making a mutual agreement (DJA and DJKN) for a change plan, and making a timeline for changes to both regulations, business processes (SOP links) and systems, compiling regulations, business processes (SOP links), and system requirements, monitoring and reviewing activities that have been carried out for continuous improvement.

From the people element for Root Definition 2, based on the results of interviews with problem owners, it is known that all efforts to increase competence have been carried out by DJKN, in this case, the Directorate of State-Owned Assets through workshops, socialization, awarding, assistance during preparation. So that improvement efforts to improve human resources competencies that can be done are:

- Management level:

Although there have been workshops, awards, and seminars, they have not realised Asset Management Leadership at the management level. Based on the results of interviews with problem owners, it is known that one of the reasons is the lack of clarity in the division of authority and responsibility for planning activities for State-Owned Asset needs. So that the proposed changes as an

effort to realize Asset Management Leadership in K/L, the first is the clarity of the division of authority and responsibility related to the planning of State-Owned Asset needs. With the clarity of authority and responsibility, awareness will grow among management and the impact that State-Owned Asset planning and management will become a top priority.

- Staff or operator level:

One of the problems at the staff or operator level is the transfer of employees who serve as operators. Then they will be replaced by new operators who do not understand at all about State-Owned Asset so that the proposed changes are to optimize the number and role of functional positions. In terms of quantity, it must meet the needs of each work unit in the K/L. Then in terms of roles, so that employees who serve as functional goods managers, even though they are structurally placed in the secretariat, should not do secretarial tasks because, functionally, they should only do tasks related to State-Owned Asset management, one of which is planning of State-Owned Asset need.

From the process element, namely for Root Definition 3, based on the interview results, it is known that currently, the long-term asset plan has not been accommodated in the existing regulations. For further proposed changes, the asset long-term plan or Asset Management Strategy can be accommodated as a development of the asset road map, which is currently included in the draft amendments to PMK 150/2014. AMS development can be adopted from the concepts in the SAMF with stages according to the activities in the conceptual model.

From the technology element for Root Definition 4 based on the interview results, it can be concluded that the development of the SIMAN V2 information system, which is currently still in progress, has accommodated the need for planning and budgeting integration. The proposed changes or developments that can be made are related to expanding the scope of planning of State-Owned Asset needs in the draft amendments to PMK 150/2014. This is related to the planning for deletion, utilization and transfer of business processes that need to be made in the SIMAN V2 application. In addition, there is data interconnection between planning for procurement, maintenance, deletion, utilization, and transfer in its development. For planning for deletion, utilization and transfer, it must also be connected to the related State-Owned Asset management module as a form of monitoring. For example, a BMN included in the write-off plan is automatically entered into the asset write-off module, wherein the year it is planned to be deleted,

the State-Owned Asset is automatically discontinued, and the proposal for its abolition is immediately processed.

6. CONCLUSION AND DISCUSSION

6.1 CONCLUSION

Based on the analysis results using SSM, it can be concluded that four root definitions are the main causes of the problem that the implementation of State-Owned Asset needs is not optimal in planning and budgeting integration. These problems, when viewed from the key elements of the SAMF:

a. People

From the people element, there are two root definitions which are the cause of the not yet optimal implementation of planning of State-Owned Asset need:

- Root definition 1; the coordination/synergy between the Asset Manager, in this case, the DJKN and the Budget Manager; DJA, is still not optimal.
- Root definition 2 Constraints on the level of understanding of human resources in preparing the RKBMN at the Asset User. There are 2 main problems related to human resources in preparing the RKBMN; the management level and the staff or operator level.

b. Process

Root definition 3 is the absence of an Asset Management Strategy or Strategic Asset Plan that links organizational goals with asset management within the framework of the asset life cycle.

c. Technology

Root definition 4; technology problems in the implementation of the RKBMN occur because there is no data interconnection between the applications for the RKBMN and the RKA-K/L.

6.2 SUGGESTION

Based on these problems, suggestions for a follow-up to improve the various problems referred to are:

a. People

- Root definition 1

To increase the synergy between DJKN and DJA, this can be done through the formation of a special working group/team consisting of DJA and DJKN and can involve the inspectorate general to focus on the integration of needs

planning and budgeting as a form of formalizing the collaboration and as a form of documentation of the results of the collaboration. Steps that can be taken in the short term include identifying needs, making a grand design of planning and budgeting integration, making mutual agreements between DJA and DJKN and making timelines for changes to targets, regulations, SOPs and systems. For the long term; preparing regulations, business processes and system development. Meanwhile, monitoring and reviews are carried out throughout the year. From these improvement efforts, obstacles that may arise are bureaucratic barriers, especially when drafting regulations, SOP links and system requirements that can slow down the synergy process. So that, improvements to the preparation of regulations, SOPs and systems are likely to take a long time.

- Root definition 2

To increase the level of understanding of human resources in the preparation of the RKBMN in the Asset User:

- Management level:

At the management level, proposed changes to realize Asset Management Leadership in K/L. The first is the clear division of authority and responsibility related to the planning of State-Owned Asset needs. With the clarity of authority and responsibility, awareness will grow among management and the impact that State-Owned Asset planning and management will become a top priority. The timeframe for this action plan is short-term. The main obstacle in this action plan is that the primary concern of the leadership is the finance department, not the State-Owned Asset section, so to encourage changes in tone from the top, more effort is needed.

- Staff or operator level:

One of the problems at the staff or operator level is the transfer of employees who serve as operators. Then they will be replaced by new operators who do not understand at all about State-Owned Asset so that the proposed changes are to optimize the number and role of functional positions. The timeframe for this action plan is long-term. One of the obstacles to this action plan is the placement of functional goods management employees who are usually in the secretariat, sometimes still doing what is not their job according to their functional position. Then the next obstacle is that functional positions are still available for functional skills, there is no functional expert, so there is still less demand for them.

b. Process (Root definition 3)

For further proposed changes, the asset long-term plan or Asset Management Strategy can be accommodated as a development of the asset road map, which is currently included in the draft amendments to PMK 150/2014. The development of AMS can adopt from the concepts in the SAMF in the action plan. The time in developing AMS is long term considering the process is quite long. However, several stages in the AMS can be carried out in the short term, such as identifying essential assets, projection of resource requirements, and use of asset performance measurement results. Meanwhile, the stages for linking programs/activities with asset management and funding scenario stages are carried out long-term. The challenge of implementing AMS is that no master regulation instructs AMS preparation. The next obstacle is related to bureaucratic and budgetary constraints.

c. Technology (Root Definition 4)

The proposed changes or developments that can be carried out are the development of systems related to expanding the scope of planning of State-Owned Asset needs in the draft amendments to PMK 150. This is related to the planning for deletion, utilization and transfer of business processes that need to be made in the SIMAN V2 application. In addition, in its development, there is data interconnection between planning for procurement, maintenance, deletion, utilization, and transfer. Planning for deletion, utilization and transfer must also be connected to the related BMN management module as a form of monitoring. For example, a State-Owned Asset included in the write-off plan is automatically entered into the asset write-off module, wherein the year it is planned to be deleted, the State-Owned Asset is automatically discontinued, and the proposal for its abolition is immediately processed. The completion period for proposed improvements is long-term. This is because they have to wait for clarity from the business process first. The obstacle to the development of this system is the budget constraint, which sometimes has to be stopped to be continued in the next fiscal year.

6.3 LIMITATION

This research has limited time and budget but does not reduce the substance of the research. From the SSM perspective, the research only stops until the formulation of suggestions for action, not until the next SSM stage, namely taking action to find out what improvements must be made next. In addition, this research

focuses mainly on the formulation of the main problems that are the cause of the problem of not optimal planning for BMN needs. So that the proposed improvements obtained from the discussion with the problem owners can be used for further research. Another limitation of this research is that the entire data collection process is done online, including interviews. This is a separate limitation because it is possible that there are source documents that do not contain data or digital documents that should be part of the analysis but do not get the information in this study. So that in further research, face-to-face interviews and a review of the object of study are needed to obtain more complete documents.

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