ANALYSIS THROUGH THE IMPLEMENTATION OF REGIONAL PROPERTY MANAGEMENT POLICY IN AN EFFORT TO ACCOMPLISHED GOOD GOVERNANCE AT LOCAL FINANCIAL AND ASSETS MANAGEMENT OFFICE (BPKAD) IN TANGERANG SELATAN CITY

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Abstract: This research aims to investigate and evaluate the implementation of regional property management policies at the Local Financial and Assets Management Office (BPKAD) in Tangerang Selatan City. It was trying to find out the factors which hinder the implementation of regional property management policies, analyze about the obstacles which are faced in improving good governance and analyze the strategies undertaken in the implementation of regional property management policies in order to realize good governance. This research currently uses a descriptive qualitative method with the insider respondents from BPKAD office in Tangerang Selatan City. The collection of data techniques has been done through observation and interviews. The theory from George C Edward III has been used as a reference which stated that there are four things that will affect the implementation of policies, namely communication, resources, disposition and bureaucratic structure. According to the research findings, it is known that the implementation of regional property management policies in Tangerang Selatan City's BPKAD has been going well, but there are still few regulations which have not been fully accomplished. The factors which support the implementation of regional property management policies in Tangerang Selatan City's BPKAD are communication, disposition, bureaucratic structure, resources. Meanwhile, the factors which hinder its implementation are Bureaucratic structure, resources, disposition. In order to overcome these obstacles, the efforts that have been made namely; immediately apply the concept of institutional strengthening, more focus on improving the governance of regional property so that good governance could be realized and strengthened in terms of regulation and preparation from Standard Operating Procedures in the management of property area.

Keywords: Public policy, policy implementation, Regional property management, good governance.

INTRODUCTION
Regional Property (BMD) as one of the important elements in the governance structure, development, empowerment and services to the community should be handled properly and correctly by considering the functional principles, legal certainty, transparency, efficiency, accountability and value certainty. To aid the Regional Property management done properly and correctly, it is necessary to have a common perception which integral and comprehensive steps from the elements involved in Regional Property management. Therefore, it is hoped that good and correct regional property management will be able to advance good governance.

Regional property management is the whole activity that includes officials managing regional property, planning needs and budgeting, procurement, operation, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration, guidance, supervision and control. Regional property management on the Regional Apparatus Work Unit (SKPD) using the Financial Management Pattern of the Regional Public Service Agency, regional property in the form of state houses, as well as compensation and sanctions. In controlling regional property, it needs to be done properly in order to provide an outline of regional assets which can be used as a basis for preparing Regional Government Financial Reports (LKPD).

Regional property management policies aim to initiate administrative order, physical order, legal order and maximize the potential of regional property. Thus, regional property should be managed properly, orderly, effectively, efficiently, transparently, and accountably. In its management, the needs of regional property need to be planned through a transparent process and used in order to assist the tasks and functions of implementing regional government administration and administering it and presented in the regional government's financial report every year. However, in reality, the regional property management policies that have been planned seem not implemented optimally. This causes a gap between what is expected from the issuance of the regulation, and the reality on the field. With this gap between the desired expectations and the reality created, this regulation has not been completed properly.

The Local Financial and Asset Management Office (BPKAD) of Tangerang Selatan City is one of the SKPD/regional apparatus organizations which act as a regional property administration office who assists the regional secretary as coordinator in managing regional property for all goods users in the Tangerang Selatan City Government. In carrying out its duties as a coordinator related to regional property management, BPKAD has encountered several obstacles in managing regional property/assets.

Those problems in the regional property management has become one of causes or obstacles to not obtain an Unqualified Opinion (WTP) from the results of the Supreme Audit Agency (BPK) audit on LKPD which unaccountable so that the presentation of property, plant and equipment in the balance sheet cannot be trust fairly by the auditor. Various obstacles and issues which have been experienced in managing the regional property are one of factor which could determine the successful of local governments in obtaining BPK's opinion on their financial statements. According to the opinion result from the BPK-RI above, it can be conveyed that there is a significant increase in the presentation results from the annual report which conducted by Tangerang Selatan City's Government. However, in practice, particularly in the implementation of regional property management within the Local Financial and Asset
Management office (BPKAD) at Tangerang Selatan City, it still can be said not optimal and still experiencing several obstacles.

As for some obstacles which are still often experienced, among others, there is still non-compliance with the provisions of the applicable laws and regulations in managing regional property, not yet integrated planning with budgeting, so that between what is budgeted in the Budget Needs Plan (RKA) is not according to the Needs Plan. Regional Property (RKBMD), regional property whose status has not been determined which creates government difficulties in carrying out maintenance of regional property, utilization of regional property that is still not in accordance with applicable procedures and provisions so it would lead to legal problems and there are still regional property whose whereabouts are unknown.

Besides, the existence of regional expansion as mandated by Law Number 23 of 2014 concerning regional government where the process of transferring regional property is not yet in orderly practice in the process of handing over regional property. Where regional property is handed over from the main area to the expansion area, and it is still not supported by proof of ownership (there is no legalization of proof of ownership from regional property). This is proven by the fact that there is still a discrepancy between the data listed in the Minutes of Handover (BAST) and the amount of property belonging to the real area in the field which did not match the amount and condition. In addition, there are still lots of regional property goods that have no value. The presentation of regional property reports is less informative both in terms of goods specifications, year of acquisition and so on.

In response to some of the problems above, the obstacles that often appear are the presence of regional property controlled by other parties, less than optimal process of administering regional property, the process of transferring regional property that is not still based on applicable rules, there is still no expert within the local government when conducting assessments in the context of utilization and transfer, so the need for implementation of the assessment still depends on the limited staff of government authority in this case is the KPKNL and public expert whose costs are quite expensive and still a lack of supervision and control in the management of regional property which is still not running appropriately.

With regard to the phenomena mentioned above, it can be stated that policy realization is an Essential phase to ensure the achievement of regional property management policy. According to George Edward III in Nugroho (2017) who declared that there are four factors that influence the effectiveness of policy implementation, namely: communication, resources, disposition or attitudes and bureaucratic structures. These four factors are interrelated and influence each other in achieving policy goals and its purposes.

Elicited from the problems and theory from George Edward III above, the researchers are interested in analyzing and evaluating the enforcement of Regional Property Management policies by analyzing what factors that interrupt the implementation of regional property management policies and revealing the obstacles faced in an effort to strengthen the good governance in Tangerang Selatan City.

LITERATURE REVIEW

Government Regulation Number 28 of 2020 concerning Management of State/Regional Property and its derivatives Regulation of the Minister of Home Affairs Number 19 of 2016
concerning Guidelines for Management of Regional Property must be implemented in all regional governments in managing regional property in their environment. The purpose of this regional property management policy is to create administrative order, physical order, legal order and optimize the potential of regional property in form of its use and contribution to increase the regional income, so that the regional property management have to conduct accordingly, effective, efficient, transparent manner, Transparant, accountable, efficient and effective. To achieve the goal of issuing a regional property management policy, it is hoped that the regional government will implement the policy in accordance with the scope stipulated in the Regulation of the Minister of Home Affairs Number 19 of 2016.

The scope of regional property management based on the Regulation from the Minister of Home Affairs Number 19 of 2016 concerning regional property management office, planning needs and budgeting, procurement, operation, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration, supervision development and control, management of regional property that applies by the form of financial management of the Regional Public Service Agency, regional property in the form of state houses as well as sanctions and compensation.

Regarding the scope of the implementation of regional property management, it could be seen how it is implemented in the field by the dimensions which obtained from George C Edward III policy implementation model. This is because, one of the policy implementation models that can explain how a policy well implemented is the theory itself which described by a public policy expert named Rian Nugroho in his book "Public Policy" sixth edition, revised, 2017 (747-748) where there are four interrelated factors that will determine the success of the implementation of a policy, namely: (1) Communication; (2) Resources; (3) disposition; and (4) bureaucratic structure.

These four factors will be explored from the implementers of the regional property management policy within BPKAD at Tangerang selatan City then explored from the side of the policy maker, in this case the Regional Property Sub-Directorate at the Directorate of BUMD, BLUD and Regional Property, Directorate General of Regional Finance, Ministry of Domestic Finance. In addition to the research data collected from implementers and policy makers, data will also gained from the auditor's side or the Government's Internal Supervisory Apparatus, namely the Regional Inspectorate. Furthermore, an analysis of the research data will be carried out by comparing the implementation of the current regional property management policy with the applicable regional property management policy. Thus, it can be seen whether there are gaps in the implementation of the policy.

This research seeks to analyze and evaluate the implementation of regional property management policies in Tangerang selatan City's BPKAD through these four factors that simultaneously form each other and have a direct or indirect affect on the implementation of regional property management policies, analyze and evaluate the factors that support and hinder the implementation of regional property management policies, analyze the obstacles faced in increasing the good governance and analyze the strategies undertaken to overcome obstacles in implementation of regional property management policies in the context of realizing good governance. At the end of this research, after knowing what are the obstacles and issues in implementing the regional property management policies, it is hoped that it would help to find out the right strategies that should be carried out by the Tangerang Selatan City's
BPKAD in order to implement regional property management policies so that property management can be carried out. The local administration need to carried out accordingly, effective, efficient, transparent, open, accountable, efficient and effective manner.

If the regional property management has been conduct accordingly, effective, efficient, transparent, open, accountable, efficient and effective manner, it is hoped that good governance of regional property will be created. With the creation of Good Governance, it is hoped that good governance will be created, and so with the justice, equity, equality, while still consider the governance that is forward-looking (strategic vision), open (transparent), encourages community participation, responsible/ being accountable, upholding the rule of law as an effort to resolve cases of KKN and human rights violations, having an efficient & effective structure & resources and the governance that has professionalism and competence and responsiveness.

**RESEARCH METHODS**

This research used a descriptive qualitative method to evaluate the object scientifically and understand the research object in insight. Through this research, the dimensions raised are based on George Edward III theory which declared that there are several factors which affect the implementation of policies, namely Communication, Resources, Disposition and Bureaucratic Structure. Whereas some of these dimensions are described in several indicators in order to make it easier to conduct research. The research paradigm used is the phenomenological paradigm to understand human behavior such as the theoretical framework, actions and behavior which are imagined or thought by humans themselves. As described in the introduction, the phenomenon of this research would be related to the issue of implementing regional property management policies at the Tangerang Selatan City's BPKAD, where the implementation of regional property management policies is not fully based on the applicable regional property management policies. By this means, this research that will be carried out relates to how the implementation of policies and the factors which influence the implementation of policies itself which are based on theory and science in the fields of administration and public policy.

Respondents in this research were officials and/or employees who are assigned to govern and manage regional property at the Tangerang Selatan City's BPKAD as well as officials and/or employees of the Directorate General of Regional Financial Development who are assigned to carry out daily coaching management of regional property at Tangerang Selatan City's BPKAD in specific and to all local governments in Indonesia in general. However, by considering the huge number of respondents, in-depth interviews were only conducted to 9 purposively selected respondents (Sugiyono in Kemala, 2021), which are people who occupy positions, work and in their daily activities related to the field directly. The respondents are considered as capable of providing an overview towards the existing problems, expressing their opinions, knowledge and views based on the social phenomena that they face.

The technique or method used in collecting data activities were through field research and library research with the aim of obtaining primary and secondary data. In this research, data analysis was not carried out sequentially, but flexibly. It is also known as an interactive model because these processes are interconnected and react during and after the data collection process is done. Data analysis is more focused during the field process along with the data collection process. Data analysis was carried out inductively based on concrete facts or events and then general conclusions were drawn and matched with the existing basic.
RESULT AND DISCUSSION
The Implementation of Regional Property Management Policy

Generally speaking, the implementation of Regional Property Management Policy within the BPKAD's Tangerang Selatan City has been carried out in accordance with the mandate of Government Regulation Number 27 of 2014 as amended into Government Regulation Number 28 of 2020 concerning Regional Property management and Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for the Regional Property management. In line with this, the Tangerang Selatan City Government has also implemented the mandate of Permendagri Number 19 of 2016 Article 511 whereas the further provisions relates the regional property management are regulated by Local Regulations. Where the Tangerang Selatan City Government has issued Regional Regulation Number 8 of 2017 concerning Regional Property Management.

Although the implementation of regional property management policies is quite good and Tangerang selatan City Government has received an Unqualified Opinion successively by BPK-RI on the Regional Government Financial Reports, but it still needs to be optimized in terms of the utilization of regional property that is not used to support the duties and functions of government administration, therefore the regional property will be more optimal and could level up the Local Revenue. Beside that, relates to administration, it is necessary to be more disciplined in an effort to labeling each unit of regional property according to the Regulation of the Minister of Home Affairs Number 108 of 2016 concerning the Classification and Codefication of Regional Property. In addition, in terms of securing regional property, it is necessary to certify regional property, particularly in the form of land in the name of Tangerang selatan City Government, so as to minimize the problems with regional property due to being controlled by other parties without a clear legal umbrella.

This in line with the theory from Yusuf in Aprilia (2018) which says that the regional property management is the stages that should be accomplished by asset management, where all mechanisms and procedures in managing regional property which are carried out through planning, appraisal, administration, supervision. and control, so as to realize better and quality of financial reports.

Besides, it is also in line with the theory of Pressman & Wildavsky in Chasanah et al (2017) which states that there are several keywords in carrying out the policy (to carry out), to fulfill the promises as stated in the policy document (to fullfill), to produce an output as stated in the policy objective (to produce), to complete the mission which need to accomplished with the policy objectives.

The factors which support the Implementation of Regional Property Management Policy

According to the research findings through interviews and field observations, it can be concluded that there are several factors that influence or support the implementation of regional property management policies within the Local Financial and Asset Management of Tangerang Selatan Provincial Government, including:
1) Coordination and Communication both between units and with the regulators (communication)

Communications carried out within the Regional Financial and Asset Management Agency of the South Tangerang Provincial Government through meetings both at the beginning of
the year and at the end of the relevant fiscal year. In addition, communication is carried out through the preparation of Standard Operating Procedures (SOP) to facilitate the implementation of policies, especially the management of regional property. For the asset sector, communication is carried out in addition to the preparation of SOPs, meetings, socialization, education and training, technical guidance, but also through Whatsapp Group (WAG). This is done to facilitate and speed up communication between employees managing regional property. Communication here is an important factor in supporting the success of implementing regional property management policies. This is in line with the theory of Robbins (Kemala, 2021) that "Communication is a process of transference and understanding of meaning". Communication is the delivery of messages from communicators to communicants through certain media and causes effects. Communication is the process of delivering information from the communicator to the communicant. Meanwhile, policy communication means the process of delivering policy information from policy makers (policy makers) to policy implementers (policy implementation).

2) Commitment, attention or support power from the leadership (disposition)
Support from the leadership, especially from the Regional Head, in this case the Mayor from Tangerang Selatan as the holder of the power to manage the regional property and the Regional Secretary as the Regional Property Manager, it really helps the head of assets in the process of managing the regional property. By considering that there are still several points found by BPK-RI related to the regional property management that should be followed up, such as land certificates at Tangerang Selatan City Government. This in line with the KPK's Corruption Prevention Coordination and Supervision Program (Korpsupgah) which conduct by all local governments throughout Indonesia which includes 8 (eight) intervention areas including: 1) APBD planning and budgeting, 2) Goods and Services Procurement, 3) One Stop Services, 4) APIP Capability, 5) ASN Management, 6) Village Funds, 7) Optimization of Regional Income and 8) Regional Asset Management
In order to support the success in implementing the policy, commitment from all parties, both leaders and commitments from regional apparatus organizations, support and power from the leadership is very important and influences the implementation of the policy. This also in line with George C Edward III's theory (Kemala, 2021) which stated that disposition is "the attitude and commitment of the implementers to the policies that they should be implement because every policy requires implementers who have a high desire and commitment to achieve policy goals". The commitment and ability from implementer to implement the policy which affect by several main factors, such as the implementer's policy understanding and policy objectives likewise to the implementer's response to the policy.
Behavior tendencies or characteristics of policy implementers play an important role in realizing its implementation based on goals or targets. An Important characters that need to possessed by policy implementers are honesty and high commitment. Honesty directs the implementer to stay on the program that has been outlined, while high commitment plays an enthusiastic in carrying out their duties, authorities, functions and responsibilities in accordance with established regulations.
The attitude of the policy implementer will greatly impact from the implementation of the policy. If the implementors has a good attitude, they will be able to conduct good policies as its desired by policy makers and conversely if the attitude of the implementors did not supportive enough, then policy implementation will not be carried out properly.
3) Preparation of Regulations and Standard Operating Procedures in the Regional Property Management (Bureaucracy Structure)

The Tangerang Selatan Provincial Government in this case its Local Financial and Asset Management Agency has compiled several legal products related to regional property management as an follow-up to Government Regulation Number 27 of 2014 as amended into Government Regulation Number 28 of 2020 concerning Management of Regional Property and Regulations Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Regional Property Management.

The derivatives of these regulations that have been prepared by the Tangerang Selatan City Government in this case its Local Financial and Asset Management Agency are The Regional Regulation Number 8 of 2017 concerning Management of Regional Property, Mayor Regulation Number 39 of 2015 as amended to Mayor Regulation Number 40 of 2016 concerning Depreciation of Regional Property in the form of Fixed Assets, Mayor Regulation Number 72 of 2016 concerning Position, Organizational Structure, Duties, Functions and Work Procedures of the Regional Financial and Asset Management Agency, Mayor Regulation Number 032 of 2019 concerning Property Administration Officers, Property User Administration Officials, Manager of Property Management and Manager of User Property in the context of Regional Property Management in 2020, SOP Number 032.2 of 2019 concerning SOP for the Mechanism of Leasing Regional Property, SOP Number 032.2 of 2019 concerning SOP for Transfer and Elimination of Regional Property in Tangerang Selatan and Cooperation Agreements between the Tangerang Selatan Government and Tangerang Selatan Land Office regarding the Acceleration of the Process for Issuing the Land Certificates Owned by Tangerang Selatan Government.

With the preparation of several regulations within the scope of Tangerang Selatan city Government, it is quite helpful and can be used as a reference in the implementation of regional property management policies. One of them is the preparation of Standard Operation Procedures (SOP) which becomes a guideline for each implementor in action so that in implementing policies, they do not deviate from the goals and targets of the policy in implementing regional property management policies.

4) Support for adequate facilities and infrastructure (resources)

The existing facilities and infrastructure at Tangerang Selatan Government, especially in the asset sector, are quite adequate, such as each employee, both civil servants and non-civil servants, has been given computer facilities as a support in the implementation of regional property management

According to the above, based on George Edward III's theory that facilities and infrastructure are very important. Because the facilities or infrastructure is one of the factors that affect to the implementation of the policy. Procurement of proper facilities, such as buildings, land and office equipment will support the successful of implementation of a program or policy.

This is in line with the theory by Purnamasari (Eny Nur'aini, 2018: 19) who declared that SOPs are work procedures which are made in detail and specific for all employees to conduct their work as well as possible in accordance with the vision, mission, and goals of an institution, agency or company.

5) Adequate incentives (disposition)

There is a policy from the Mayor of Tangerang selatan to provide incentives for goods managers who are equal to money managers. The policy that did not distinguish between goods managers and money managers is enough to stimulate goods managers to work more enthusiastically even though the workload is quite large, considering that the goods
managers are underestimated compared to money managers. Besides providing the incentives for goods managers, there is a policy by Mayor of Tangerang Selatan namely a promising career path. According to the interview results with respondents at BPKAD, Tangerang Selatan especially in the asset sector that there are several employees who have been promoted after pursuing careers as goods managers. Based on the description above, this is in accordance with George Edward III's theory that the technique that can be done to overcome the attitude tendency of policy implementers is to manipulate incentives. By adding certain benefits or costs, it is hoped that it can motivate policy implementers to be able to carry out orders properly. This is expected to facilitate the achievement of organizational goals.

Behavior tendencies or characteristics of policy implementers play an important role in realizing policy implementation according to the goals or targets. An Important characters which should be possessed by policy implementers are honesty and high commitment. Honesty directs implementers to stay on the program that has been outlined, while high commitment from policy implementers will make them always enthusiastic in carrying out their duties, authorities, functions and responsibilities in accordance with established regulations.

Factors which hinder the Implementation of Regional Property Management Policy

Derived from the research result through interviews and field observations, it can be concluded that there are several factors that hinder the implementation of regional property management policies within the Local Financial and Asset Management Agency at Tangerang Selatan Provincial Government, including:

1) Organizational Structure which is not balanced with the amount of workload (Bureaucracy Structure)

The existing structure within the Local Financial and Asset Management Agency of the Tangerang Selatan Provincial Government which is still inadequate, given the large burden and responsibility that must be carried out by the Head of Assets Division. According to information that submitted by the Head of Assets, it said that there is a discourse on changing the organizational structure, especially in the asset sector, the institutional structure will be increased from the head of the asset sector to Echelon III, to become a separate agency or equivalent to Esselon II.

This is in line with Max Webber's opinion (Andreski, 2013) that tells if the bureaucracy is a formal hierarchi organization which determined by rational legal rules to coordinate the work of people for the purpose of carrying out the administrative tasks in order to achieve goals more effectively and efficiently.

On regarding to the implementation of policies, a bureaucratic structure that is too long and fragmented will tend to weaken supervision and cause complicated and complex bureaucratic procedures which in turn will cause organizational activities to become inflexible. The organizational structure here has a significant impact to the policy implementation.

2) Lack of Quantity of Human Resources (Resources)

In terms of quantity, the existing resources within the Local Financial and Asset Management Office of the Tangerang Selatan Provincial Government are still inadequate, considering by the large burden and responsibility that should be carried out by the Head of Assets Division. Meanwhile, in terms of the quality of existing resources within the Local Financial and Asset Management Agency from Tangerang Selatan Provincial
Government, it is still inadequate, given the various educational backgrounds of the employees themselves. This is in line with George Edward III's theory which stated that in the selection and appointment of policy implementing personnel, there must be people who really have a high dedication to the policies that have been set, especially for the public benefit. This because the attitude of the policy implementers greatly affect the achievement or failure of reaching the targets of implementing its policy. Resources have a very significant role in policy implementation. This because the clarity and consistency of the provisions or rules of a policy is highly dependent on the personnel who are responsible for implementing the policy. The effectiveness of the policy implementation is influenced by how the effective policy implementer plays its responsible in implementing the policy. Where to support the implementation of these policies should meet with several resources.

The number or quantity of qualified employees is no less important in having an impact to the implementation of regional property management policies. Human resources whose number and ability should be according to what is needed. Policy implementation will not succeed without the support of human resources of sufficient quality and quantity.

3) The Less understanding of Regulations and SOPs (Bureaucracy Structure)

Understanding of regulations and SOPs in relation to the regional property management in Tangerang Selatan City Government is not sufficient. Considering the intense consultation carried out by each OPD asking questions related to the implementation of policies regarding the management of regional property to the asset sector. The quality of human resources is related to skills, dedication, professionalism and competence on their fields. This in line with the theory by Hutapea (Riyanto, 2017:16) who declared that there are 3 (three) main components in competence, namely, knowledge, skills and attitudes. Whereas the knowledge could be defined as information possessed by a person to carry out their duties and responsibilities according to certain fields. While skills by means the ability to carry out the duties and responsibilities given by the organization to employees properly and maximally. Furthermore, attitude could be reference as a pattern of employee behavior in carrying out their duties and responsibilities in accordance with organizational regulations.

Human resources are very influential on the success of implementation. Because without reliable human resources, the implementation of these policies will be ineffective and tend to slow. And failures that often occur in policy implementation are caused by inadequate/insufficient and incompetent staff or employees towards their fields.

4) Low Commitment from Employees such as OPD/Regional Apparatus/SKPD (Disposition)

By Given the complexity of problems in the regional property management, it becomes a challenge for officials to manages the regional property, particularly the asset sector. Sometimes the lack of awareness and commitment from employees who manage regional property in each OPD becomes a separate obstacle for the asset sector. There is still an assumption that the management of regional property has responsibility of the asset sector, creating the regional property management less than optimal. Whereas each OPD as the user of regional property should have a responsibility in managing regional property which under their control.

Therefore, the leadership authority here is very much needed and should be available to policy implementers. Authority here plays an important role, especially to warrants and ensure that the policies implemented are as intended. The Authority needs to avoid failure of the implementation process because it could be seen by the public. The effectiveness of
authority can decrease when it is misused by the implementers for their own interests or their groups’ interests.

This is in line with George C Edward III's theory (Kemala, 2021) who declared that disposition is "the attitude and commitment of the implementers to the policies that they should implement themselves because every policy requires implementers who have a high desire and commitment to achieve policy goals”. The commitment and ability from the implementer to realize the policy is greatly affected by several main factors, which is the implementer's understanding of the policy and its objectives and the implementer's response to the policy.

Behavior tendencies or characteristics of policy implementers play an important role in realizing the policy implementation which according to the goals or objectives. Important characters that should be possessed by policy implementers are honesty and high commitment. Honesty directs implementers to stay on the program that has been outlined, while high commitment from policy implementers will make them always enthusiastic in carrying out their duties, authorities, functions and responsibilities in accordance with established regulations.

The attitude of the policy implementer will greatly influence by the implementation of the policy. If the implementor has a good attitude, they would be able to carry out good policies as desired by policy makers, and conversely if the attitude of the implementor is not supportive enough, then the policy implementation that would be carried out will not done properly.

5) Inadequate employee competence (Resources)
The placement of employees in Tangerang Selatan City Government is not fully based on their competence or passion, as it can be seen from the variety of educational backgrounds that exist, especially in the asset sector. The educational background of civil servants in the asset sector is quite diverse, such as from Bachelor of Management, Bachelor of Economics and Accounting, Bachelor of Economic Law, Bachelor of Government Science, Bachelor of State Administration, Bachelor of Mechanical Engineering.

Beside the various educational backgrounds of the civil servants, non-civil servants also have quite a variety of educational backgrounds. The educational background for non-civil servant employees such as Bachelor of Economics, Bachelor of Social Science, Bachelor of Tourism Applied Science, Bachelor of Law, Bachelor of Education, Associate Expert (A.Md) graduates and several employees without education degrees.

Through the diverse of educational backgrounds on employees at the asset sector, it is quite indeed has become a challenge for the head of asset sector, particularly in understanding regulations related to the management of regional property. However, thanks to the efforts and hard work as well as the willingness to learn and work optimally from the employees, it provides its own capital in the management of BMD.

6) Lack of Budget Support (Resources)
In these pandemic era, in order to conduct the Presidential Decree Number 9 of 2020 concerning Amendments to Presidential Decree Number 7 of 2020 concerning the Task Force for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19), Minister of Home Affairs Regulation Number 20 of 2020 concerning The Acceleration of Handling Corona Virus Disease 2019 in Regional Governments and the Circular Letter of the Minister of Home Affairs Number 440/2622/SJ of 2020 concerning the Establishment of a Task Force for the Acceleration of Handling Corona Virus Disease 2019 (Covid-19), it is expected that the regional government will take steps to accelerate the handling of Corona Virus Disease 2019 (Covid-19) and anticipating the impact of the covid 19 pandemic. As a
form of support for the Covid 19 Task Force, local governments are required to refocus activities to ensure the ease of implementation of efforts to prevent, control, and overcome the COVID-19 outbreak in the regions as mandated by Presidential Instruction Number 4 of 2020 concerning Refocussing Activities, Budget Reallocation and Procurement Goods and Services in the form of Accelerating Handling of Corona Virus Disease 2019 (COVID-19) which according to Circular Letter of the Head of LKPP Number 3 of 2020 concerning Explanation of the Implementation of Procurement of Goods/Services in the Context of Handling Corona Virus Disease 2019 (COVID-19). In connection with the acceleration of the handling of COVID-19, with the reallocation, savings and efficiency of budgets and spends for local governments has quite impact to the lack of budget support in the regional property management, especially in terms of maintenance and secure such as land certificates in behalf of Tangerang Selatan City Government. whereas in 2021 KPK is targeting 1,500 (one thousand five hundred) the land that need to be certified. This were in line with George Edward III's theory (Kemala, 2021) which defined that the budget plays a significant role in policy implementation. Because without sufficient or adequate budget support, a program or policy will not be implemented effectively, therefore it will hinder the achievement of an expected goal and target.

The efforts that has been made to overcome the obstacles towards the implementation of Regional Property Management Policies

The strategies which carried out by Tangerang Selatan City Government in overcome the obstacles in implementing the policies and improving the Good Governance, such as:

1) Institutional strengthening concept
   By considering the great amount of workload in the asset sector, it is required to perform a strategy to institutional strengthening. The institutional strengthening strategy has been done by making the assets sector a separate entity. This is expected that would be able to balance the amount/quantity of available human resources with the existing workload. With hoped that the Regional Property Management could be done optimally, effective, efficient, transparent and accountable.

2) More Focus on Improving Regional Property Governance
   Improving the administration of regional property could be done by 3 (three) things, namely inventory of regional property, maximizing the utilization and controlling the regional property, especially in terms of securing the regional property.

3) Strengthening from the Regulatory side
   It is required to draw up derivative regulations from Government Regulation Number 27 of 2014 as amended into Government Regulation Number 28 of 2020 concerning the Management of State/Regional Property and Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines about Regional Property Management. Although the Tangerang City has compiled with its Regional Regulation Number 8 of 2017 concerning the Management of Regional Property, it needs to further compiled to Tangerang Selatan Mayor Regulation or Regional Head Regulation related to the technical implementation of regional property management. Besides that, it is necessary to arrange the SOPs related to the regional property management which start from the RKBMD, SOPs for operation, SOPs for Utilization in the form of borrowing and use, BGS/BSG, KSP and KSPI, and SOPs for assessment. It aims to equalize perceptions and standardize the formats that need to be prepared in the management of regional property. For now, the City Government has been compiled several regional head regulations including Mayor Regulation Number 12 of 2020 concerning Procedures for Leasing Regional Property, Mayor Regulation Number
40 of 2016 as amended to Mayor Regulation Number 39 of 2015 concerning Depreciation of Regional Property in the form of fixed assets, and has issued 2 (two) SOPs, namely SOPs for Utilization in the form of leases and SOPs regarding the transfer and disposal of regional property.

CONCLUSION AND SUGGESTION

Conclusions

According to the research outcomes conducted by the author, there are several conclusions that can be drawn such as:

1) Generally, the Tangerang Selatan City Government has implemented the regional property management based on Government Regulation Number 27 of 2014 as amended to Government Regulation Number 28 of 2020 concerning Management of State/Regional Property and Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Regional Property Management, Minister of Home Affairs Regulation Number 19 of 2016 concerning Regional Property Management and Regional Regulation Number 8 of 2017 concerning Regional Property Management at Tangerang Selatan City's BPKAD. However, in the implementation of regional property Management policy there are still some obstacles, though the Tangerang Selatan City Government has successively obtained Unqualified Opinions from the BPK-RI examination result of the Regional Government Financial Reports. It is proven that there are still several records from the BPK-RI that should be completed by the Tangerang Selatan City Government counterparts, such as the mechanism for recording grants received directly by the OPD which is still inadequate, the code for regional property that has not been determined in accordance with the Regulation of the Minister of Home Affairs Number 108 of 2016 concerning The classification and codification of regional property and assets of Tangerang Selatan City's BPKAD still have to accomplished land certificates on behalf of Tangerang Selatan City government aswell.

2) Factors which affects or support the Implementation of Regional Property Management Policies, including: Coordination and Communication that is established both between units and with the regulators (Communication), Commitment and Attention or Support/Power from the leadership (Disposition), Organizational Policy (Disposition), Preparation of Regulations and Standard Operating Procedures in the Management of Regional Property (Bureaucracy Structure), Support of Adequate Facilities and Infrastructure (Resources), and Adequate Incentives (Disposition). While the inhibiting factors in the implementation of Regional Property Management Policies, such as: Organizational structure that is not balanced with the amount of workload (Bureaucracy Structure), The small Quantity of Human Resources (Resources), Inadequate understanding of Regulations and Standard Operating Procedures (Resources), Low commitment of Regional Apparatus Organizations (Disposition), Lack of Budget Support (Resources).

3) Efforts which made by Tangerang Selatan City Government to compromise with obstacles in the Implementation of Regional Property Management Policies in the context of Realizing Good Governance, such as: making the concept of institutional strengthening, focused in improving the Regional Property Governance so that Good Governance could be realized and further strengthening from the regulatory side and SOPs, so as to create a common perception and uniformity of documents that should be prepared in the regional property management. So it is hoped that the vision and mission from the Tangerang
Selatan City's Government, namely the realization of a Smart City Tangsel, Quality and Competitiveness Based on Technology and Innovation will be more easily achieved.

**Suggestion**

According to the conclusions obtained, the suggestions which can be refers were included:

1) Tangerang Selatan City Government immediately followed up on BPK-RI records related to asset security (land certification) and immediately made adjustments to the recording in accordance with the Regulation of the Minister of Home Affairs Number 108 of 2016 concerning the Classification and Codefication of Regional Property.

2) Local Financial and Asset Management office of Tangerang Selatan City is more focus in providing education and training, technical guidance, socialization and similar activities to employees who carry out the management of regional property, so it is hoped that the understanding of regulations will be better and it will improve the quality and build an awareness of OPD/Regional Apparatus/SKPD that share responsibility in managing regional property in order to increase the good governance of regional property and its realization.

3) It is recommended for next researchers to conduct further the research towards an obstacles which faced by local governments in improving the good governance of regional property so as to support good governance.

**BIBLIOGRAPHY**


