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Optimization of Regional Asset Management in Depok City: A Policy Strategy Review

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ABSTRACT: The performance of local governments is influenced by the implementation of *Good Governance* principles, particularly in the management of Regional Government Assets (*Barang Milik Daerah* or BMD). Although the Depok City Government has obtained an Unqualified Opinion (*Wajar Tanpa Pengecualian*, WTP) for twelve consecutive years, issues in asset management remain, such as limited human resources, inaccurate recording, and weak inventory practices. This study applies a qualitative method with a descriptive-analytic approach. Primary data were collected through interviews and Focus Group Discussions (FGDs), while secondary data were obtained from literature reviews and reports. Respondents were selected using purposive sampling, and the analysis was conducted using SWOT and the Quantitative Strategic Planning Matrix (QSPM). The findings reveal 17 strategic factors influencing BMD management. The priority strategy most feasible for implementation is conducting regular BMD inventories, with a score of 6.093, emphasizing that regular inventory serves as the key to enhancing transparency, accountability, and the optimization of asset management in Depok City.

KEYWORDS: Asset Management, BMD, Good Governance

I. INTRODUCTION

Good regional government performance can be achieved when regional apparatuses achieve *good governance* in carrying out their duties and functions. Regional government performance is inseparable from accountable and transparent financial management in order to realize good governance. Suwanda (2015) in (Syahputra et al., 2018) stated that one form of implementing the principles of good governance *is* the realization of a regional wealth management system that is adequate, informative, transparent, and accountable. Asset management an efficient state is very important for governments that rely on their assets to fulfill public functions (Mardiasmo Et Al., 2012).

Kaganova and Nayyar-Stone (2000) in Lukito (2017) revealed that local governments Most countries have significant public assets (government assets). Unfortunately, many local governments (Pemda) in developing countries are not yet aware that public assets are a portfolio that should be managed well because they can provide benefits. direct that is efficiency on budget Which limited and potential acceptance of asset utilization. Kaganova and McKellar (2006) in (Lukito, 2017) emphasized that many local governments worldwide are the largest asset owners in terms of quantity and value compared to any other institution or corporation in their respective regions. Therefore, public participation is needed to ensure that the issue of government assets is not underestimated.

Various effort has done government for realize order manage good management, including by issuing guidelines on the management of Regional Assets as a reference for users of goods in managing Regional Assets (BMD) under their control. However, classic problems related to BMD management are still encountered in various regions (Amerieska & Setiati, 2018). Limited human resource knowledge about management asset area, existence asset Which No supported proof ownership, and commitment leadership is part from problem in management BMD (Simamora & Halim, 2013).

Issues in asset management have also drawn attention from the Supreme Audit Agency (BPK). The Summary of Audit Results for the First Semester of 2022 shows a continued improvement in the quality of local government financial reports. Unqualified Opinions (WTP) reached 34 out of 34 provincial governments (100%), 377 out of 414 district governments (91%), and 89 out of 93 city governments (96%). This achievement has exceeded the target for priority reform activities. performance accountability system government province, district, and designated cities in RPJMN 2020-2024 each as big as 92%, 80%, And 92% in the year 2021 (BPK Republic of Indonesia, 2022). Even though thus, problem presentation asset Which not supported by proof

of ownership, inaccurate asset recording, renovation costs that have not been capitalized to the parent fixed assets, presentation of construction in progress that is No based on news program, Still happen in a number of Local Government. Matter Which The same thing also happened to the Depok City Government (Pemkot). Although the Depok City Government's Financial Report Depok get opinion
WTP during 12 years consecutive, Management, administration, and security of fixed assets are not yet fully adequate (BPK RI, 2021). this needs to be attention to cause good public asset management will improve the quality of public services (N/A, 2015). In addition, according to (Piri Triski, 2019), improving the quality of professional and modern BMD management is A step Which must in take for can put forward the principle of *good governance* in managing regional assets. Regionally-owned assets must be managed in accordance with established government regulations.

Study related Goods Owned by Area Already done a number of researchers with an angle view Which different. Adhitama (2019) do study about management strategy Goods Owned by Area in service public in Subdistrict Karangploso, Regency Poor. Study This show that strategy Which used the management of regional assets to improve public services has not been optimal. This is due to inadequate facilities and infrastructure to provide services to the public and the ability of officials to manage assets/goods. owned by area need improved, and funds in manage And Maintaining assets is less supportive. Another study was conducted by (Mokodompit et al., 2017) entitled Management of Regional Assets in the Kotamobagu City Government. The study This disclose that management BMD is activity that should implemented with Good so that can give description about regional assets, and can be used as a basis for preparing financial reports. This study aims to analyze the management of Regional Assets in the Kotamobagu City Government. The results of the study indicate several obstacles in the management of regional assets in the Kotamobagu City Government, namely: (1) security and maintenance, (2) assessment, (3) disposal, (4) compliance. Amerieska & Setiati (2018) analyzed factors regarding the Effectiveness of BMD Management at the BPKAD of Malang Regency. Syahputra et al (2018) evaluated BMD management in the Anambas Islands Regency Government and recommended strategies. improvement management BMD. Simamora, R And Halim (2013) analyzing the factors that influence asset management after regional expansion and their influence to quality report finance government in Regency South Tapanuli.

Based on the description in the previous paragraphs and the phenomenon that the Depok City Government has received a WTP opinion in the last twelve years but has problems in managing regional assets or goods, the researcher is interested in investigating further the management of regional assets in the Depok City Government.

II. LITERATURE REVIEW

Good Governance

Good governance is a concept of approach oriented towards public sector development by good governance (Isabela, 2022). According to Mardiasmo (2018) quoted by the World Bank, *good governance* is the implementation of management in a solid and responsible development that is in line with the principles of democracy and an efficient market. Avoidance of errors in allocation and investment, as well as prevention of corruption politically and administratively, implementing budget discipline to create a legal and political framework for the growth of activities in the business world. "In government, Rizal Djalil (2014) defines good *government governance* as good governance and clean government. on something organization Which sued by people For get transparent and accountable public services in accordance with its principles and can eradicate corruption, collusion and nepotism.

(Ni'mah Sulfiani, 2021) citing Sedarmayanti (2004) states that there are four main principles of good governance:
accountability, transparency, openness, and the rule of law. The principle of accountability implies an obligation for government officials to act as responsible and accountable for all actions and policies they establish. The principle of transparency requires the government to be transparent to its citizens, both at the central and regional levels. The principle of openness requires an open opportunity for the public to submit responses and criticisms of the government deemed non-transparent. Meanwhile, the principle of the rule of law aims to guarantee legal certainty and a sense of public justice for every public policy implemented.

State Asset Management

Asset management is defined as a series of comprehensive, strategic and integrated processes from the financial, management, engineering, operations and maintenance aspects. For get effectiveness, utilization, and profit the maximum from asset the Mitchell, 2002; Mitchell & Carlson, 2002). Wittwer, Bittner, and Switzer (2002) in (Mardiasmo et al., 2012) believe that asset management is a decision-making tool that creates a framework for long-term and short-term planning, which includes a systematic process for look after, increase, and operate asset. Characteristics general from management asset is importance strategy, process Which systematic, optimizing efficiency, and considering various risks. The goal of asset management is to improve asset efficiency, which consists of increasing productivity, maximizing the asset life cycle, and minimizing the total cost of ownership (Mardiasmo et al., 2012).

The concept of state asset management is not new, but it is a concept Which Keep going experience change in phrase and definition in a way overall (Mardiasmo et al., 2012). Jim (2007) in (Mardiasmo et al., 2012) defines state asset management as a continuous process improvement strategy to increase availability, security, reliability, and longevity. asset, that is system, facility, equipment, And process. Cagle (2003) states that state asset management refers to a series of processes or activities that handle the proactive management of capital assets and/or infrastructure. State asset management activities include: (1) keeping records of assets as an inventory by taking into account acquisition costs, initial and remaining useful lives, physical condition, and history of repair and maintenance costs; (2) establishing programs to maintain all assets through planned maintenance, repair, and/or replacement; (3) implementing and managing information systems to support asset management practices. According to (Mardiasmo et al., 2012) each country has different terms for state assets such as property assets, public assets, public infrastructure assets, and state infrastructure assets. In general, state assets are assets owned by the government that function to enable the government to provide public services.

Regional Property

Goods Owned by Area is all goods Which purchased or obtained on Regional Revenue and Expenditure Budget (APBD) or derived from other legitimate sources (Government of the Republic of Indonesia, 2020). According to (Ministry of Home Affairs, 2016), regional assets may not be pawned or used as collateral for get loan. BMD Also No permitted For handed over to party other as payment on bill to local government. BMD No may be confiscated in accordance with the provisions of laws and regulations.

Regarding the acquisition of BMD, the Minister of Home Affairs Regulation Number 19 of 2016 states that BMD obtained through APBD burdens must be accompanied by with document procurement. Temporary That For BMD Which originate from the acquisition other Which legitimate includes: (1) goods Which obtained from grants/donations or similar; (2) goods obtained as a result of the implementation of an agreement/contract; (3) goods obtained based on the provisions of statutory regulations; (4) the goods that obtained based on decisions court and has permanent legal force; and (5) goods recovered from results divestment on inclusion capital local government, must equipped with acquisition documents. Regionally owned assets can be tangible or intangible.

Regional Asset Management Officer

According to (Ministry of Home Affairs, 2016), holder power management of regional assets is up to the region in this case the Governor for regional governments at the local level province, And Regent/Mayor For local government level district/city. The holder of the authority to manage BMD has the authority and responsibility to: (a) determine policies for managing regional assets; (b) determine the use, utilization, or transfer of regional assets; (c) determine policies for securing and maintaining regional assets; (d) determine officials who manage and store regional assets; (e) submit proposals for the transfer of regional assets that require the approval of the DPRD; (f) approve proposals for the transfer, destruction, and deletion. goods owned by area in accordance limit his authority; (g) agree proposals for the use of regional assets other than land and/or buildings; and (h) approving proposals for the use of regional assets in the form of cooperation in providing infrastructure.

In managing regional assets, the regional head is assisted by an asset manager, namely Regional Secretary, official administration goods, namely Head in the Regional Government Work Unit (SKPD) that manages regional assets, the user/authorized user is the Head of the SKPD. In carrying out their duties, the user is assisted by the user administration official. In addition, the regional head is also assisted by the asset administrator. administrator goods users, And administrator goods servant. All officials manager goods owned by area This set by head area with duties and authorities as explained in the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Assets.

Management of Regional Assets

Management of Regional Assets is all activities that include planning need and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration and development, supervision and control.

Requirements Planning is the activity of formulating detailed requirements for goods. owned by area for connect procurement goods Which has Then with the current situation as a basis for taking future actions. Planning need goods owned by area arranged with Pay attention to the needs for implementing the tasks and functions of the Regional Work Unit (SKPD) and the availability of existing regional assets. Planning for regional assets must reflect the needs real goods owned by area on Regional Work Unit so that can made into base in the preparation of the RKBMD. Planning for regional asset needs is carried out annually after the SKPD work plan (Renja) is established.

The use of goods is an activity carried out by the Goods User in managing and administering regional assets in accordance with the duties and functions of the relevant SKPD. The use of regional assets includes: a. Determination of status use of regional property; b. Transfer of use status goods owned by area; c. Use temporary goods owned by area; and d. Determination of the status of use of regional assets to be operated by other parties. Determination of the status of use is carried out for the implementation of the duties and functions of the SKPD and operated by other parties in order to provide public services in accordance with the duties and functions of the SKPD concerned.

Utilization is utilization goods owned by area which no used for the implementation of SKPD duties and functions and/or optimization of regional assets with No change status ownership. Utilization goods owned by the area is implemented by the Property Manager with the approval of the Governor/Regent/Mayor for BMD which is under the control of the Property Manager. For BMD in the form of part of the land and/or buildings that are still used by the Goods User, and other than the land and/or buildings, utilization is carried out by the Goods User. with agreement Manager Goods. Utilization goods owned by areas are implemented based on technical considerations with Paying attention to regional and public interests. Utilization of regional assets may be carried out as long as it does not interfere with the implementation of the duties and functions of government administration. area. Utilization goods owned by area done without requires DPRD approval.

Transfer is diversion ownership goods owned by area. Property area which no required for organization task government regional assets can be transferred. Forms of transfer of regional assets include sale, exchange, donation, or capital investment by the regional government.

Destruction is the act of destroying the physical and/or use of property area. Destruction goods owned by area done in matter BMD No usable, unusable, and/or non-transferable. Destruction is also carried out if there are other reasons in accordance with statutory provisions. Destruction is carried out by burning, crushing, burying, sinking, or other means in accordance with statutory provisions.

Deletion is the act of removing regional property from the list of goods by issuing a decision from an authorized official to release the Property Manager, Property User and/or Property User's Authorized Person from administrative and physical responsibility for the goods under their control. Deletion from List Goods Users and/or List Power of Attorney Users done in matter goods owned by area Already No is at under the control of the Property User and/or the Property User's Proxy.

Administration is a series of activities that include bookkeeping, inventory, And reporting goods regional property in accordance with provision statutory regulations. Inventories for the administration of regional assets in the form of state houses are conducted at least once every 5 (five) years. Reporting for the administration of regional assets in the form of state houses is conducted semi-annually and annually.

According to Soleh and Rochmansjah (2010), the management of state/regional assets can be simplified into 3 (three) stages, namely: (1) proper planning, (2) efficient and effective implementation, and (3) guidance, supervision and control.

III. RESEARCH METHODS

This research on the management of regional assets in the Depok City Government is a qualitative study using a descriptive analytical approach. The data used in this study consist of primary and secondary data. Data primary obtained with method Interviews and Focus Group Discussions (FGD). Secondary data comes from library research, reports, and reviews of related literature.

Respondents consist of users of goods/officials appointed by goods administrators in SKPD and heads of relevant Regional Finance Agencies. direct and responsible answer to management finance and assets in the Depok City Government. Respondents were selected using purposive sampling.

Referring to the research of Syahputra et al. (2018), the analytical tool used in accordance with the order of objectives in this study uses SWOT analysis. SWOT need done for set election strategy the most appropriate in order to improve BMD management in the Depok City Government. Factor important Which become objective in election strategy improved management BMD entered into the factor key internal (IFE) And factor external key (EFE). According to Kinnear (1991) in (Syahputra et al., 2018) the determination of weights is done by proposing the identification of internal and external factors. to stakeholders with use *paired comparison* method.

Once the IFE and EFE are determined the next step is to provide evaluation to weight in every internal and external factors. To then be analyzed using Quantitative Strategic Planning Matrix (QSPM). Use analysis QSPM aim for get priority strategy the best that most interesting for implemented according to with direction and City Government policies Depok in management BMD. Analysis QSPM using scores Power pull or Attractiveness Scores (US) with Mark Power Pull is 1 = not attractive, 2 = somewhat attractive, 3 = quite attractive, 4 = very attractive. Prioritizing the best strategy is done by determining the rating or relative attractiveness of the selected strategies. The highest *Total Attractiveness Score* (TAS) indicates the most feasible strategy to implement, considering all internal and external factors.

IV. RESULTS AND DISCUSSION

Based on results interview with leadership Body Regional Finance and Management goods from Regional Government Work Unit 17 (seventeen) strategic factors were obtained plays a role in improving BMD management in the Depok City Government. Furthermore, these strategic factors are assessed based on internal and external factors using Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE).

Identification Factor Key Internal and External

Internal factors are factors that originate from the internal *strengths* and weaknesses *of* the Depok City Government in managing BMD. Meanwhile, external factors... external is factors Which originate from outside City Government Depok Which seen as opportunities *and* threats *for* the Depok City Government in managing BMD. On the factors This weighting was carried out with the following results:

Table. 1 Weighting Factor Internal (Strength And Weakness)

	A	B	C	D	E	F	G	H	Total	Bobot
A		2	2	1	1	2	2	1	11	0.10
B	3		3	2	1	2	2	1	11	0.10
C	2	1		3	3	3	3	1	14	0.13
D	3	3	1		1	2	2	2	11	0.10
E	3	3	2	3		1	1	1	11	0.10
F	3	3	1	3	3		2	1	13	0.12
G	3	3	3	3	3	2		3	17	0.16
H	3	3	3	3	3	3	3		18	0.17
									106	1.00

Source: Data processed

Information:

A. Policy Local government in support management BMD
B. Management And Structure Organization Which Clear for manager BMD
C. Commitment leadership Which strong in management BMD
D. Availability means supporters for compilation report BMD Which adequate.
E. Giving sanctions to Regional Work Unit Which Not yet do reconciliation data asset and financial spending.
F. HR Manager BMD in Regional Work Unit in a way quantity Not yet adequate
G. Competence manager BMD in Regional Work Unit Not yet adequate
H. Search history acquisition asset

Table 1 shows that of the internal factors, the highest weighting, at 0.17, is for Asset History Tracking. Meanwhile, the lowest weighting, at 0.10, is for Regional Government Policy in Supporting BMD Management, Management and Clear Organization Structure for manager BMD, Availability of supporting facilities for the preparation of adequate BMD report, and Imposing sanctions on SKPD that have not reconciled asset and financial expenditure data.

Table 2. Weighting Factor External (Opportunity and Threat)

	I	J	K	L	M	N	O	P	Q	Total	Bobot
I		2	1	2	1	1	1	1	1	10	0.10
J	1		1	1	1	1	1	2	1	5	0.05

K	3	3		3	3	3	3	3	3	15	0.15
L	1	3	1		1	1	1	1	1	7	0.07
M	3	3	3	3		1	3	3	1	13	0.13
N	3	3	1	3	3		2	2	1	12	0.12
O	2	2	1	2	1	1		1	1	7	0.07
P	3	2	1	2	3	2	3		1	13	0.13
Q	3	3	1	3	3	3	3	3		16	0.16
										98	1

Source: Data processed Information:

I. Improvement Supervision attached by leadership Regional Work Unit
J. Policy Implementation Minister of Home Affairs Regulation number 64 years 2013 about Accrualbased SAP
K. Role active public in asset utilization
L. Coaching head area to BMD manager
M. Giving Incentive/Honorarium to manager BMD
N. Dynamics change regulation in BMD field
O. Compliance to regulation management BMD
P. Mutation And promotion position to manager BMD
Q. Confession right individual/group/company on BMD Weighting:

1 = If indicator horizontal not enough important than indicator vertical
2 = If indicator horizontal the same important than indicator vertical
3 = If indicator horizontal more important than indicator vertical

Table 2. The weighting of external factors in the form of opportunities and threats for the Depok City Government shows the lowest weight of 0.05, namely the Implementation Policy of the Minister of Home Affairs Regulation Number 64 of 2013 concerning Accrual-based SAP, while weight highest 0.16 is Confession right individual/group/company over BMD.

Formulation Alternative Strategy Through Analysis SWOT

To find various alternative strategies for improving BMD management, research was carried out. analysis SWOT. Formulation strategy arranged based on factor internal and external factors into the SWOT matrix, then the alternative strategies formulated to improve the management of the Depok City Government's BMD are as follows:

1. S - O1 = Increase performance manager BMD with optimize leadership commitment
2. S - O2 = Increase participation public in maintenance and utilization of BMD
3. W - O1 = Increase quality HR manager BMD
4. W - O2 = Increase Evaluation routine and supervision internal Which effective for BMD managers
5. S - T1 = Submit formation administrator goods to BKPSDM with certain qualifications
6. S - T2 = Do repair to regulation related status use BMD
7. W - T1 = Do coaching and guidance technical in a way routinely to BMD managers offline and online
8. W - T2 = Do inventory BMD in a way periodically.

Table 3. Matrix SWOT And Alternative Improvement Management BMD

IFE / EFE	KEKUATAN/STRENGTHS	KELEMAHAN/WEAKNESS
	1. Kebijakan Pemda dalam mendukung pengelolaan BMD 2. Manajemen dan Struktur Organisasi yang Jelas bagi pengelola BMD 3. Komitmen pimpinan yang kuat dalam pengelolaan BMD 4. Ketersediaan sarana pendukung untuk penyusunan laporan BMD yang memadai. 5. Pemberian sanksi kepada SKPD yang belum melakukan rekonsiliasi data belanja aset dan keuangan.	1. SDM Pengelola BMD di SKPD secara kuantitas belum memadai 2. Kompetensi pengelola BMD di SKPD belum memadai 3. Penelusuran riwayat perolehan aset
PELUANG/OPPORTUNITIES R. Peningkatan Pengawasan melekat oleh pimpinan SKPD S. Kebijakan Implementasi Permendagri nomor 64 tahun 2013 tentang SAP berbasis Akrual T. Peran aktif masyarakat dalam pemanfaat aset U. Pembinaan kepala daerah terhadap pengelola BMD V. Pemberian Insentif/Honorarium terhadap pengelola BMD	**STRATEGI S-O** 9. Meningkatkan kinerja pengelola BMD dengan mengoptimalkan komitmen pimpinan 10. Meningkatkan partisipasi masyarakat dalam pemeliharaan dan pemanfatan BMD	**STRATEGI W-O** 1. Meningkatkan kualitas SDM pengelola BMD 2. Meningkatkan Evaluasi rutin dan pengawasan internal yang efektif terhadap pengelola BMD
ANCAMAN/THREATS 1. Dinamika perubahan peraturan di bidang BMD 2. Kepatuhan terhadap peraturan pengelolaan BMD 3. Mutasi dan promosi jabatan terhadap pengelola BMD 4. Pengakuan hak pribadi/kelompok/perusahaan atas BMD	**STRATEGI S-T** 1. Mengajukan formasi pengurus barang kepada BKPSDM dengan kualifikasi tertentu 2. Melakukan perbaikan terhadap peraturan terkait status penggunaan BMD	**STRATEGI W-T** 1. Melakukan pembinaan dan bimbingan teknis secara rutin terhadap pengelola BMD secara luring dan daring 2. Melakukan inventarisasi BMD secara berkala.

Source: Data processed

From a number of alternative strategies which produced from combination factor internal and externally, the most attractive strategy will be selected to be implemented using *Quantitative Strategic Planning Matrix* (QSPM) analysis.

Strategy For increase management BMD on City Government Depok to be more optimal

For increase management BMD in City Government Depok so that more optimal, it is necessary to formulate priority strategies from several alternative strategies that have been compiled in the SWOT matrix. This strategy formulation is carried out using analysis QSPM so that obtained strategy best Which most interesting to implement in accordance with the direction and policies of the Depok City Government.

Table 4. Analysis QSPM City Government Depok

Factor Key		Weight	Alternative Strategy															
			SO- 1		SO- 2		WO- 1		WO- 2		ST- 1		ST- 2		WT- 1		WT- 2	
			Sc	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.	Sc.	T. Sc.
Strength																		
A.	Policy Local government in support management BMD	0.10	4	0.4151	3	0.3113	4	0.4151	4	0.4151	3	0.3113	3	0.3113	3	0.3113	4	0.4151
B.	Management And Structure Organization Which Clear for manager BMD	0.10	4	0.4151	1	0.1038	4	0.4151	3	0.3113	3	0.3113	3	0.3113	3	0.3113	3	0.3113
C.	Commitment leadership Which strong in management BMD	0.13	4	0.5283	3	0.3962	4	0.5283	4	0.5283	3	0.3962	4	0.5283	3	0.3962	3	0.3962
D.	Availability of facilities drafting supporter report BMD	0.10	4	0.4151	2	0.2075	2	0.2075	2	0.2075	3	0.3113	2	0.2075	2	0.2075	4	0.4151

	Which adequate.																	
E.	Giving sanctions against SKPDs that Not yet do reconciliation of asset and financial expenditure data	0.10	3	0.3113	1	0.1038	3	0.3113	4	0.4151	1	0.1038	1	0.1038	3	0.3113	4	0.4151
Weakness																		
F.	HR Manager BMD in Regional Work Unit in a way quantity not adequate	0.12	2	0.2453	1	0.1226	1	0.1226	1	0.1226	3	0.3679	2	0.2453	2	0.2453	3	0.3679
G.	Competence manager BMD in Regional Work Unit not yet adequate	0.16	4	0.6415	2	0.3208	4	0.6415	2	0.3208	3	0.4811	3	0.4811	4	0.6415	3	0.4811
H.	Search history acquisition asset	0.17	3	0.5094	1	0.1698	2	0.3396	2	0.3396	1	0.1698	1	0.1698	1	0.1698	4	0.6792
Opportunity																		
I.	Improvement Supervision attached by leadership Regional Work Unit	0.10	3	0.3061	3	0.3061	3	0.3061	4	0.4082	2	0.2041	2	0.2041	3	0.3061	3	0.3061
J.	Policy Implementation Minister of Home Affairs Regulation number 64 year 2013 about SAP based Accrual	0.05	4	0.2041	1	0.051	4	0.2041	3	0.1531	2	0.102	4	0.2041	3	0.1531	4	0.2041
K.	Role active community in asset utilization	0.15	1	0.1531	4	0.6122	1	0.1531	1	0.1531	1	0.1531	1	0.1531	1	0.1531	1	0.1531
L.	Coaching head area to manager BMD	0.07	3	0.2143	2	0.1429	3	0.2143	3	0.2143	2	0.1429	3	0.2143	3	0.2143	3	0.2143
M.	Giving Incentive/Honorarium to BMD manager	0.13	4	0.5306	2	0.2653	4	0.5306	1	0.1327	1	0.1327	2	0.2653	2	0.2653	3	0.398
Threat																		
N.	Dynamics change regulation in field BMD	0.12	2	0.2449	1	0.1224	3	0.3673	3	0.3673	3	0.3673	4	0.4898	3	0.3673	3	0.3673
O.	Compliance to regulation management BMD	0.07	3	0.2143	2	0.1429	3	0.2143	4	0.2857	2	0.1429	3	0.2143	3	0.2143	3	0.2143
P.	Mutation And promotion position to manager BMD	0.13	3	0.398	2	0.2653	3	0.398	1	0.1327	3	0.398	2	0.2653	1	0.1327	2	0.2653
Q.	Confession right individual/group/company on BMD	0.16	2	0.3265	4	0.6531	1	0.1633	1	0.1633	1	0.1633	1	0.1633	1	0.1633	3	0.4898
				6,073		4,2971		5,5322		4,6706		4,259		4,532		4,5637		6,0934

Source: Data processed

Determining priority strategies is done by determining ratings or level interest from each strategy which has chosen. Score value the strategy with the highest attractiveness is the most feasible to implement. Based on the QSPM analysis conducted on strategic alternatives from both internal and external factors, the following ranking or order of strategies was obtained:

Table 5. Order Strategy Results Analysis QSPM Matrix

Order	Strategy	Mark BAG
1	Do inventory BMD in a way periodically	6,093
2	Increase performance manager BMD with optimize leadership commitment	6,073
3	Increase quality HR manager BMD	5,532
4	Increase Evaluation routine and supervision internal Which effective towards the manager BMD	4,671
5	Do coaching and guidance technical in a way routine to BMD manager in a way offline and online	4,564
6	Do repair to regulation related status use BMD	4,532
7	Increase participation public in maintenance and utilization of BMD	4,297
8	Submit formation administrator goods to BKPSDM with certain qualifications	4,259

Source: Data processed

Table 5 shows that based on the results of the QSPM analysis, the most interesting strategy to be implemented in the Depok City Government is "Conducting an inventory BMD in a way periodically" with total score 6,093. Results formulation This strategy is in accordance with the BPK's recommendations regarding the audit of the 2022 Depok City Government Financial Report. The BPK emphasized that the Depok City Government needs to pay attention by conducting an inventory, verification, and validation data Infrastructure, Means, And Utilities (PSU) to ensure completeness, existence, security and utilization so that confidence is obtained that PSU management is in accordance with applicable provisions.

The results of this QSPM analysis address the inventory issues facing the Depok City Government's BMD management.

Interviews with property managers revealed that fixed asset inventories have not been conducted annually. Inventory on goods Which There is, done every 5 years very that is during the inventory census. The annual inventory is limited to inventory of inventory. The head of the Regional Personnel Agency (BKD) also stated that one of the challenges currently facing the Depok City Government is tracing asset history. Respondents identified weaknesses in this inventory process, giving it a score of "Quite Good," as discussed in the previous discussion.

The less optimal inventory process in the Depok City Government will have an impact on the lack of optimally process management BMD Which other like BMD needs planning, security, maintenance, utilization, and disposal. So far, the reconciliation process carried out by SKPD and BKD asset managers has only covered items in good condition. Items in poor condition are not included in the reconciliation. As a result, the Depok City Government's performance has been suboptimal. in plan need budget for maintenance goods for the year in question.

By conducting regular inventories, the Depok City Government is expected to have comprehensive data on its BMD assets. This includes information on the number of BMDs in good condition, poor condition, damaged conditions, and so on, so that maintenance costs can be properly planned. With comprehensive BMD data, the Depok City Government is also expected to optimize the use and utilization of BMDs, so that assets not used to serve residents can be utilized to increase Depok's regional revenue.

V. CONCLUSIONS

This study found 17 (seventeen) strategic factors that play a role in improving BMD management in the Depok City Government, both internal and external factors. The internal factors that are the strengths of the Depok City Government are the local government's policy in supporting BMD management, clear management and organizational structure for BMD managers, strong leadership commitment in management BMD, availability means supporters for compilation adequate BMD reports, and sanctions against SKPDs that have not reconciled asset and financial expenditure data. Meanwhile, internal factors that are weaknesses are the inadequate quantity and competence of BMD Management HR in SKPDs and tracking of asset acquisition history. External factors that are opportunities *and* threats *for* the Depok City Government in BMD management are increased supervision by SKPD leaders, the implementation policy of Permendagri number 64 of 2013 concerning accrual-based SAP, the active role of the community in asset utilization, and guidance for regional heads. to manager BMD, giving Incentive/Honorarium to BMD managers, dynamics of regulatory changes in the BMD sector, compliance with BMD management regulations, job transfers and promotions for BMD managers, and recognition of individual/group/company rights to BMD.

To improve the management of BMD in the Depok City Government to be more optimal, it is necessary to formulate priority strategies from several alternative strategies that have been compiled in the SWOT matrix so that the best and most attractive strategy is obtained. implemented according to with direction and policies City Government Depok. Based on the results of the QSPM analysis, the most interesting strategy to implement on City Government Depok is "Do inventory BMD periodically" with a total score of 6,093.

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