

Juridical Analysis of Regional Asset Management to Increase Regional Original Revenue; Case Study in Bandung Regency

Analisis Yuridis Pengelolaan Aset Daerah untuk Peningkatan Pendapatan Asli Daerah (PAD); Studi Kasus di Kabupaten Bandung



Ita Susanti^{1*}, Sumiyati², Mia Rosmiati³

¹ Jurusan Administrasi Niaga Politeknik Negeri Bandung, Indonesia

²³ Jurusan Akuntansi Politeknik Negeri Bandung, Indonesia

¹²³ Jl. Gegerkalong Hilir Desa Ciwaruga, Kecamatan Parongpong. Kabupaten Bandung Barat, Provinsi Jawa Barat, Kotak Pos 1234

ita.susanti@polban.ac.id¹, sumiyati@polban.ac.id², mia.rosmiati@polban.ac.id³

Corresponding Author : ita.susanti@polban.ac.id*

ARTICLE INFORMATION

Keywords

*Juridical Analysis;
 Regional Assets;
 Asset Cycle;
 Regional Original Revenue;*

ABSTRACT


The concept of the welfare state of the Republic of Indonesia as stated in the Preamble to the 1945 Constitution, its implementation is realized in the form of regional government (decentralization), both provincial, city and district governments. Each local government has the right and obligation to take care of its administration to improve efficiency and effectiveness. After the Covid-19 Pandemic, almost all local governments experienced a decline in obtaining regional original revenue. The same thing happened to the local government of Bandung Regency, after the Covid-19 Pandemic, economic growth has stagnated for almost 2 years. This causes the regional original revenue of Bandung Regency to decrease. In addition, the decline is because not all regional potentials have been explored and managed properly. The research was conducted in three stages. The first stage, the literature study, is an inventory of regulations regarding the management of regional property/regional assets and regulations regarding regional original revenue. The second stage is observation at several related institutions. The third stage is the discussion by comparing the normative juridical legal arrangements regarding the management of regional assets (das sollen) and their application in reality (das sein). The results show that the Bandung Regency Government has implemented regional asset management based on the asset management cycle which is under the responsibility of the Regional Finance and Assets Agency. In addition to the asset cycle, regional asset management is also carried out according to regulations. Asset management in accordance with the asset management cycle and the laws and regulations can certainly significantly increase the regional original revenue of Bandung Regency. One of the efforts made by the Bandung Regency Government in increasing its regional revenue is improving road access to tourist destinations. With infrastructure improvements, it is hoped that it can become a special attraction for tourists visiting tourist destinations in Bandung Regency.

Kata Kunci

*Analisis yuridis;
 Aset daerah;
 Siklus aset;
 Pendapatan Asli Daerah (PAD);*

ABSTRAK

Konsep negara hukum kesejahteraan (welfare state) NKRI yang tertuang dalam Pembukaan UUD 1945, penyelenggaraannya diwujudkan dalam bentuk pemerintahan daerah (desentralisasi), baik pemerintah daerah provinsi, kota dan kabupaten. Setiap pemerintah daerah mempunyai hak dan kewajiban mengurus sendiri penyelenggaraan pemerintahannya untuk meningkatkan efisiensi dan efektifitas. Setelah terjadinya Pandemi Covid-19 hampir semua pemerintahan daerah mengalami penurunan dalam memperoleh Pendapatan Asli Daerah

	<p>(PAD). Begitu pula halnya yang terjadi pada pemerintah daerah Kabupaten Bandung, setelah Pandemi Covid-19 yang hampir 2 tahun lebih pertumbuhan perekonomian mengalami kemandegan. Hal ini mengakibatkan PAD Kabupaten Bandung mengalami penurunan. Selain itu, menurunnya PAD Kabupaten Bandung karena belum semua potensi daerah digali dan dikelola dengan baik. Penelitian dilakukan dengan tiga tahap. Tahap pertama, studi literatur yaitu menginventarisir peraturan mengenai pengelolaan barang milik daerah/aset daerah serta peraturan mengenai PAD. Tahap kedua observasi pada beberapa instansi terkait. Tahap ketiga pembahasan dengan membandingkan antara pengaturan hukum secara yuridis normatif tentang pengelolaan aset daerah (das sollen) serta penerapannya dalam kenyataan (das sein). Hasil menunjukan Pemerintah Kabupaten Bandung sudah menjalankan pengelolaan aset daerah berdasarkan siklus manajemen aset yang berada di bawah tanggung jawab Badan Keuangan dan Aset Daerah (BKAD). Selain siklus aset, pengelolaan aset daerah juga dijalankan sesuai peraturan. Pengelolaan aset yang sesuai dengan siklus manajemen aset dan peraturan perundang-undangan tentunya secara signifikan dapat meningkatkan PAD Kabupaten Bandung. Upaya yang sudah dilakukan Pemerintah Kabupaten Bandung dalam meningkatkan PAD salah satunya memperbaiki akses jalan menuju objek wisata. Dengan perbaikan infrastruktur diharapkan dapat menjadi daya tarik tersendiri untuk wisatawan mengunjungi objek wisata yang berada di Kabupaten Bandung.</p>
<p>Article History Send 7th December 2022 Review 12th December 2022 Accepted 16th December 2022</p>	<p>Copyright ©2022 Jurnal Aristo (Social, Politic, Humaniora) This is an open access article under the CC-BY-NC-SA license. Akses artikel terbuka dengan model CC-BY-NC-SA sebagai lisensinya.</p> <div data-bbox="1141 1070 1348 1115">  </div>

Introduction

Regional assets are an important resource for local governments as the main support for regional original revenue. Therefore, it is essential for local governments to be able to manage assets properly. In asset management, the local government must consider aspects that include planning and budgeting, procurement, utilizing, usage, securing and maintaining, assessing, abolishing, transferring, administrating, guiding, as well as conducting monitoring and controlling assets so that regional assets can contribute optimally to the regional government so that the direction of development in the regional asset management sector can be well integrated and programmed (Aprilia et al., 2018).

The main characteristic for realizing regional autonomy lies in the financial capacity of the region, meaning that an autonomous region must be able to have the authority and ability to explore its financial resources. In addition, the regional government must also be able to manage and use its finances to fund the implementation of its area (Mardiana, 2021). The purpose of granting the widest possible autonomy to regional governments is obviously directed at accelerating the realization of community welfare through service improvement, empowerment, and community participation.

Regional original revenue is revenue obtained by a region from regional revenue sources within its own territory which is collected based on regional regulations or applicable laws. The regional revenue sector plays a vital role because this sector can indicate how far a region can finance government activities and regional development (Baldrick, 2015). Regional original revenue also shows the revenue obtained from sources within its territory. The higher the role of this revenue in the regional financial structure, the higher the financial capacity possessed by the region to carry out regional development activities. (Mulya Firdausy, 2017).

The condition of Bandung Regency's financial capacity, during the Covid-19 pandemic as shown by the regional original revenue, has decreased. In this condition, the provincial government of West Java issued a policy of reducing Revenue Sharing Funds on Land Rights Acquisition Fees. Likewise, the central government has cut regional General Allocation Funds and Special Allocation Funds to accelerate the handling of Covid-19. As a result of this policy, Bandung Regency's revenue decreased by 1.2 trillion (Bale Bandung, 2020).

General Allocation Funds is a fund provided by the central government to regional governments in the form of funds originating from the State Revenue and Expenditure Budget allocated for equal distribution of financial capacity among regions to meet regional needs in the context of implementing regional autonomy (Retno & Widiatmoko, 2019). If General Allocation Funds provided by the central government are large, then the supply and

procurement of public services and facilities through regional capital expenditure will also be large (Ivana et al., 2021).

Special Allocation Funds is also a fund originating from the State Revenue and Expenditure Budget that is allocated to certain regions with the aim of funding specific regional activities with national priorities. Likewise with the General Allocation Funds, if the Special Allocation Funds provided by the central government are large, the greater the provision and procurement of public services and facilities through regional capital expenditures. (Ivana et al., 2021).

Based on the policy issued by the central government due to the Covid-19 pandemic by reducing the General Allocation Funds and the Special Allocation Funds for Bandung Regency, unquestionably it has a big impact on the source of income that the Bandung Regency Government should be able to use for capital expenditure. This is because based on previous research, the General Allocation Funds and the Special Allocation Funds affect regional original revenue and capital expenditure, especially for the implementation of sustainable development (Ivana et al., 2021).

The implementation of social distancing to avoid crowds certainly affects people's mobility which results in a slowdown in people's economic movements. This results in a decrease in regional original revenue from local tax sources, regional contributions, and separated regional wealth management. Apart from the pandemic conditions, the decline in regional original revenue from this source of income is also because there are many potential regional assets that have not been managed properly (Asep Suhendar, 2021).

Based on data from the World Travel and Tourism Council, tourism development in Indonesia is ranked 9 (nine) in the world, ranked 3 (three) in Asia, and ranked 1 (one) in the Southeast Asia region (Rahma, 2020). Until before the Covid-19 pandemic, in the last 5 (five) years, the Indonesian tourism industry experienced rapid growth and development (Marie & Widodo, 2020). Java Island is one of the islands in Indonesia with many cultural variations of natural beauty, historical artifacts, and other interesting potentials. In addition, access to information and transportation systems is easier compared to other islands in Indonesia (Maysyaroh & Maria, 2022).

Tourism is one of the main economic driving sectors and the largest contributor to foreign exchange in Indonesia. However, with the condition of the Covid-19 pandemic, economic conditions in the tourism sector have decreased (Astuti & Lemy, 2022). The decline in economic conditions has made the economic system in the tourism sector change. This is in line with the renewal of strategies and policies carried out by the government, institutions,

businesses, and others (Sigala, 2020). Bandung Regency is one of the regencies in West Java Province, which has potential regional assets, especially in the tourism sector. According to data compiled by the Central Statistics Agency of West Java Province, in 2021 Bandung Regency ranks fifth in terms of tourist destinations which can be seen from the number of tourist visits as presented in table 1:

Table 1. Number of Tourist Visits to West Java in 2021

Region	The Number of visitors
Pangandaran	3.604.128
Subang	3.176.632
Kuningan	2.215.621
Bandung Barat	2.202.146
Kabupaten Bandung	1.836.675

Source: [Badan Pusat Statistik Provinsi Jawa Barat \(bps.go.id\)](https://bps.go.id)

Table 1 shows that Bandung Regency has attractive tourist destinations so it ranks in the top five in the number of tourist visits. This is obviously a big potential for Bandung Regency, with a high number of tourist visits that can be endeavored to encourage an increase in regional original revenue after the Covid-19 pandemic. During the Covid-19 pandemic, tourists' decisions to visit a tourist destination were certainly influenced by several factors, including being limited to domestic tourist destinations, choosing ecotourism destinations, and outdoor activities. Tourists even tend to choose tourist destinations that are rarely visited, this is based on an attitude of keeping their distance and avoiding crowds (Astuti & Lemy, 2022).

Previous studies have revealed that Indonesia's tourism sector contributes to the formation of the Gross Domestic Product, foreign exchange earnings, and employment. These three donations are expected to continue to increase from time to time, as well as following the lifestyle trends of the community for tourism and the support of various stakeholders. However, in its development, the tourism sector in Indonesia faces various problems. These problems include, among others, overlapping regulations between the central and regional governments, the quality of Human Resources which is still not supportive, communication and publications that are still not optimal, inadequate infrastructure that supports the development of the tourism sector, lack of investment in the tourism sector, and lack of attention to environmental aspects in tourism development (SBM, 2020).

Based on the above phenomena, researchers are intrigued to conduct a more in-depth study with a focus on the management of regional assets in Bandung Regency, especially assets in the tourism sector. This is also based on the fact that after the Covid-19 pandemic, the tourism sector began to revive according to the program from the Ministry of Tourism and

Creative Economy. In 2022, it launched three programs, namely Creative City Districts, Indonesian Creative Appreciation, and the Indonesian Tourism Village Award in efforts to accelerate economic recovery.

A previous study on regional asset management was conducted by Hasan Basri (Basri, 2021), with the results that the optimization of regional asset management currently needs to be improved since many regional assets are neglected without care and supervision. Therefore, it is essential to evaluate the optimization of the utilization of regional assets by evaluating in detail the current use of assets with the same thing outside of regional assets. For example, the amount of rent, the level of production, the price of goods, and others. It is also necessary to evaluate the comparison of revenue from assets or Return on Assets so that decisive actions and strategic steps can be taken in the future.

Regional assets management also needs to be managed in a system of good governance as research conducted by Donna Okthalia Setiabudhi (Setiabudhi, 2019). The results show that the role of regional property is to generate profits through several contributions in accordance with the method of asset utilization, maximizing the benefits of regional property resources so that the objectives of implementing regional government are achieved. The ideal legal construction for managing regional assets that reflects the principles of good governance is a legal substance that is in harmony with Government Regulation Number 27 Year 2014 concerning the Management of State/Regional Property without prejudice to the special conditions of the local area so that the Regional Regulations formed can fulfill two positions, namely as local legislation and subsidiary legislation.

Different from the previous research, this research was conducted to legally study the management of regional assets according to statutory regulations, including Government Regulation Number 28 Year 2020 concerning Amendments to Government Regulation Number 27 Year 2014 concerning the Management of State/Regional Property. Regional asset management under good asset management can increase regional original revenue. Regional asset management is carried out specifically on regional assets in the tourism sector. Meanwhile, this research explores in more depth related to regional asset management under asset management principles, especially related to tourism assets. This is of course in line with the conditions that occur in Bandung Regency, which has many potential regional assets, especially in the tourism sector but has not been explored optimally. After the Covid-19 pandemic, the tourism sector began to revive according to the program from the Ministry of Tourism and Creative Economy.

Method

This research is normative juridical research. It is a scientific research procedure to find the truth based on the scientific logic of law from its normative side (Soekanto & Mamudji, 2015). In this study, the law is seen as a system that is separated from various systems in society to provide a boundary between the legal system and other systems (Ibrahim, 2011). This research aims to legally analyze the management of regional assets according to the principles of asset management to increase local revenue.

This research attempts to collect and inventory primary and secondary legal materials using library research techniques related to the issues that become the object of research. The primary legal materials refer to all data sourced from laws and regulations, and official documents related to the object of research, while the secondary legal materials refer to all information on applicable or formerly applicable laws consisting of textbooks written by influential jurists, legal journals, opinions of scholars (doctrine), legal cases, or the results of recent symposiums that are relevant to the object of research.

Primary data collection in this study was carried out through observation. The basis of observation is the questions posed by researchers to the environment. Observation is the answer to questions that arise from observers (researchers) on a phenomenon that occurs in the observer's environment. Observations will be successful if accompanied by questions from observers. Observing skills depend on the ability to formulate the right questions. The observed social situation usually consists of space (place), actors (actors), and activities (Abdurrahman, 2009).

The collection of data on regional asset management to increase the regional original revenue of Bandung Regency is carried out through observations covering the following aspects:

1. Space (place); Bandung Regency.
2. Actors; local government (the Regent of Bandung Regency, Head of Regional Revenue Agency of Bandung Regency, Head of Regional Finance and Assets Agency of Bandung Regency, and other related agencies)
3. Activities; regional asset management of Bandung Regency under laws and regulations and asset management principles
4. Objects; regional assets of Bandung Regency, especially tourism assets
5. Actions; policies taken by the regional government of Bandung Regency
6. Events: force majeure conditions (Covid-19 pandemic).
7. Time; during the pandemic to the post-pandemic of Covid-19

8. Purpose; increasing the regional original revenue of Bandung Regency

The results of observations that were successfully collected based on the above aspects are presented in the form of descriptions that are arranged systematically, logically, and rationally, in the sense that the data obtained will be linked to one another according to the subject matter under study so that it forms a unified whole. Complementing the collection of primary data in this study, the unstructured interview was also conducted with the Traditional Head of Situ Sipatahunan, one of the tourism assets in Bandung Regency.

The legal materials obtained will be analyzed qualitatively and normatively. The analysis was carried out by understanding and compiling legal materials that have been collected and arranged systematically and described using statutory regulations, legal theories, and doctrines that are relevant to the problems of the research. Data analysis was also carried out by comparing the normative legal arrangements regarding the management of regional assets and local revenue (*das sollen*) and their application in reality (*das sein*).

Results and Discussion

Regional Assets Management Based on Laws and Regulations

Each region based on Article 1 point 6 of Law number 23 Year 2014 concerning Regional Government has the right to autonomy, namely the rights, authorities, and obligations of an autonomous region to regulate and manage its government affairs and the interests of the local community within the system of the Unitary State of the Republic of Indonesia. Government affairs in this context are the concurrent ones, which can be divided between the central government, provincial governments, and district/city governments. Some of these concurrent government affairs are classified as mandatory government affairs which consist of basic services and non-basic services as well as optional government affairs. Affairs that are included in basic services, for example, related to education, health, public work and spatial planning, public housing and settlements, serenity, public order and community protection, as well as social affairs.

Based on this regulation, the regional government logically must take care of its citizens in fulfilling their needs according to autonomy rights based on the principles of accountability, efficiency, and externalities, as well as national strategic interests. In fulfilling these needs, local governments based on Government Regulation Number 28 Year 2020 concerning Amendments to Government Regulation Number 27 Year 2014 concerning the Management of State/Regional Property has the right to manage regional goods or assets. Article 1 letter 2

of Government Regulation Number 28 Year 2020 states that Regional Properties are all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or originating from other legitimate acquisitions.

The outline of the policy regarding the management of regional assets is regulated in Government Regulations Number 28 Year 2020, then for the regional level, it is further regulated in Minister of Home Affairs Regulation Number 17 Year 2007 concerning Technical Guidelines for Regional Goods Management. Normatively, these two regulations regulate the management of state assets from the process of planning needs to reporting and monitoring. Control activities are carried out so that the entire asset management process can run based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and certainty of value. Management of state assets is not just technical administration but rather thinks like an asset manager who must be able to formulate the needs for state property accurately and with certainty nationally, as well as increase the benefits and value of these state assets (Basri, 2021).

According to Karianga (Karianga, 2017), regional assets refer to all regional government assets, both owned and controlled in the form of tangible, both movable and immovable along with their parts or which are certain units that can be assessed, counted or weighed, including animals and plants. Based on the definition above, regional assets have a wide-range scope and are a fundamental description. As stipulated in Article 499 of the Civil Code, *zaak* are all objects and rights that can become objects of property rights. The objects can be tangible or intangible. Based on the type, various types of assets have been classified. According to Campbell (Campbell, 2011), asset groups can be categorized into five types of assets, namely real estate and facilities, factories and production, movable assets, infrastructure, and information technology.

Asset management is divided into five stages of work which are interrelated and integrated (Basri, 2021). The first stage is the Asset Inventory. It consists of two aspects, namely physical inventory and juridical or legal. Physical aspects consist of shape, area, location, volume/amount, type, address, and others. Then, the juridical aspect is the status of mastery, legal problems, the deadline for mastery, and so on. The work process carried out in the first stage is data collection, codification or labeling, grouping, and bookkeeping (Haryanto, 2019).

The second stage is the Legal Audit, which is a scope of work of asset management in the form of an inventory of asset ownership status, systems and procedures for controlling or

transferring assets, identifying and seeking solutions to legal issues, and strategies to solve various legal problems related to the control or transfer of assets (Haryanto, 2019).

The Third Stage is Asset Valuation. It is a work process to evaluate the assets under control. Usually, this is done by an independent consultant. The results of the asset value can be used to determine the value of assets and information for setting prices for assets to be sold or rented, utilized, or in cooperation with third parties. The fourth stage is Asset Optimization. It is a work process in asset management that aims to optimize the physical potential, location, value, amount/volume, legal, and economic contained in these assets. In this stage, assets controlled by the local government are identified and grouped into potential and non-potential assets. Potential assets can be grouped based on the leading sectors which are the basis of regional economic development strategies, both in the short, medium, and long term. Evidently, for determining this criteria must be measurable and transparent. While the causal factors of assets that cannot be optimized must be sought. Problems can arise from the legal, physical, low economic value or other factors. The result of this stage is a recommendation in the form of goals, strategies, and programs to optimize the controlled assets (Antoh, 2017).

The fifth stage is the Development of an Asset Management Information System as a tool for monitoring and controlling assets. Through this tool, transparency in asset management can be guaranteed, so that every handling of an asset can be monitored clearly, starting from the scope of handling to who is responsible for handling it. All stages in the asset cycle consisting of asset inventory, legal audit, asset appraisal, and asset control and supervision have a positive and significant effect on optimizing fixed asset management in a local government asset (Hartati et al., 2019).

The objectives of asset management activities are efficiency, maintaining the economic value of assets, and objectivity as described below (Siregar, 2004).

1. Ownership and Utilization Efficiency

Asset management needs to be carried out properly and based on its main duties and functions so that its utilization can run optimally. Optimizing the utilization of assets refers to the highest and best utilization of the potential of assets to provide maximum benefits.

2. Maintained Economic Value and Potential

Good asset management will keep the economic value of assets stable and will increase the benefits of data collection and organizational goal achievement. The economic value of a fixed asset is a measure of the benefits provided by the asset in currency terms.

3. Objectivity in supervision, control of allocation, use and transfer of power oversight of assets can be more directed through good asset management. Supervision also aims to help achieve the goals of the concerned assets.

The regional government of Bandung Regency, as a local government has the right to manage its regional assets for the needs and development of Bandung Regency. The institution authorized to manage assets in Bandung Regency is the same as in other regional governments, namely the Regional Financial and Asset Agency. This agency is a supporting element in the regional government of Bandung Regency in the function of regional financial and property management. It is led by an agency head who is responsible to the Regent of Bandung through the Regional Secretary of Bandung Regency. It also has several fields, one of which is the Regional Property Management sector. The Head of the Regional Property Management Division has the main task of leading, coordinating, and also controlling tasks in the regional property management sector. Bandung Regency assets which are fixed assets consist of land, equipment and buildings, buildings and structures, roads, irrigation and networks, other fixed assets, and ongoing construction. Based on the Bandung Regency Government Balance Sheet as of December 31, 2020, two assets are prominent because they have quite a large value. These assets can be seen in table 3 below:

Table 2. Bandung Regency Balance Sheet as of December 31, 2020

Types of Assets	Total (in IDR)
Roads, irrigation, and networks	5,346,057,218,047
Lands	4,038,844,652,397

Source: <https://bkad.bandungkab.go.id/ringkasanlapkeu2020.php>

Based on table 2 above, Bandung Regency has two of the most prominent assets because they have quite large values. The first is roads, irrigation, and network assets worth IDR 5,346,057,218,047. The second is land assets worth IDR 4,038,844,652,397. Land assets are potential for Bandung Regency because they can be developed into tourist destinations, for example creating artificial lakes such as Situ Sipatahunan which is a new tourist destination in Bandung Regency. This certainly can increase the source of revenue for Bandung Regency.

Based on the interview with the Traditional Leader of Situ Sipatahunan, the development of Situ Sipatahunan tourism assets is optimistic that it can drive the economy of Bandung Regency and can significantly help increase regional original revenue. However, in its management, there is an obstacle related to the party that is responsible for the development

and management of these tourism assets. The Bandung Regency Government handed over the management of Situ Sipatahunan to the Department of Tourism and Culture, however, the indigenous people of Situ Sipatahunan also claim that the management of these assets is under their supervision. The land assets in Situ Sipatahunan originally belonged to the Situ Sipatahunan indigenous people. In 1971, an artificial lake was built by the regional government to irrigate part of the paddy fields in Baleendah District, Bandung Regency. After several years, the indigenous people in the area made it a tourist destination.

Management of regional assets in the form of land must be paid more careful attention to the regulations governing it, management resources, or other factors such as the lack of available budget. An equally crucial problem is the administration and utilization of land assets in the form of multiple certificates, land acquisition or illegal occupation, and lost assets (Basri, 2021). The management of Situ Sipatuhunan tourism assets must be strictly determined regarding their ownership and management. According to Article 570 of the Civil Code, the land owner has the right to fully use and control the land, meaning that it can be traded or taken other legal actions. Meanwhile, according to Article 529 of the Civil Code, the landlord (bezit) only has the right to manage or control an object. Unquestionably, these two rights have different responsibilities.

Tourism assets in Bandung Regency are not only Situ Sipatuhunan. The tourism assets are grouped into natural tourism assets, cultural tourism assets, and artificial/recreational tourism assets. Based on data obtained from the Bandung Regency Tourism Office, Bandung Regency has many attractive tourist destinations and has the potential to bring in a source of revenue for the local government. Table 3 below presents the number of destinations and types of tourism assets owned by Bandung Regency.

Table 3. Bandung Regency Tourism Destinations in 2019-2020

Types of Tourism Assets	Number of Destinations
Natural Tourism	28
Cultural Tourism	105
Artificial Tourism/recreational tourism	40

Source: <https://simasda.bandungkab.go.id/dataset/2359/-objek-wisata-kabupaten-bandung>

Based on the data in table 3, in 2020 there are 173 tourist destinations in Bandung Regency that have been categorized into natural tourism, cultural tourism, and artificial/recreational tourism. Bandung Regency has around 105 cultural tourist destinations and it becomes the most tourist destination. Seeing the many tourism assets owned, of course,

the Bandung Regency government must prepare a good asset management system so that the assets can be optimally beneficial and can bring in a source of regional revenue. The management of regional assets must be based on asset management. The Regional Financial and Asset Management Agency is an institution authorized to manage regional assets based on Article 19 paragraph (5) Regent Regulation Number 127 Year 2021 concerning Guidelines for the Duties, Functions, and Work Procedures of the Bandung Regency Regional Financial and Asset Management Agency in managing regional assets under management principles with the following series of activities/cycles:

- a. Formulation of Price Standards;
- b. Formulation of Regional Property Standards and Regional Property Requirement Standards;
- c. Formulation of Regional Property Needs Planning;
- d. Formulation of Regional Assets Management Policy;
- e. Administration of Regional Property;
- f. Regional Assets Inventory;
- g. Security of Regional Property;
- h. Valuation of Regional Property;
- i. Supervision and Control over the Management of Regional Assets;
- j. Optimization of the use, utilization, transfer, destruction, and abolition of Regional Property;
- k. Reconciliation in the context of Compiling Regional Assets Reports;
- l. Compilation of Regional Assets Reports; and
- m. Development of Regency Government Regional Property Management.

The asset life cycle is an important part that needs to be considered in carrying out asset management activities. According to A. Gima Sugiana (Sugiana, 2016), there are several sequential phases in the asset life cycle, starting from the needs planning phase, procurement, inventory, legal audit process, appraisal, asset operation, and maintenance, as well as updating and abolishing assets which include the transfer assets or asset destruction. With good asset management, the tourism assets owned by Bandung Regency can be optimized for their use because asset management also requires a lot of costs. Therefore, from planning to destruction, the asset manager must be careful and take it into account so that the assets can be useful and generate income that helps increase regional original revenue. Based on the previous explanation, asset management is crucial for the government both in terms of management and state expenditure related to the implementation of asset management, so regional governments in managing regional assets/goods must be professional, effective, and prioritize economic aspects so that expenditures can be right on target, right for use, right for the application, and right following the applicable laws and regulations (Kusuma Wardhani, 2016).

The Efforts Made by the Government of Bandung Regency in Increasing Original Income

The condition of the Covid-19 pandemic for almost three years has certainly affected economic growth, especially in the regional original revenue received by the Regional Government of Bandung Regency. As previously explained, due to the pandemic conditions, Bandung Regency received a reduction from the central and regional balancing funds from the West Java Provincial government in the form of a reduction in Revenue Sharing Funds on Land Rights Acquisition Fees. Likewise, the central government has cut regional General Allocation and Special Allocation Funds to accelerate the handling of Covid-19. This noticeably reduces the regional original revenue of Bandung Regency to IDR 1.2 trillion.

In Law Number 23 Year 2014 concerning Regional Government and Law Number 33 Year 2004 concerning Financial Balance between the central government and regional governments, it has been regulated that government revenue consists of regional original revenue, balancing Funds, and other legal matters. Regional original revenue is an accumulation of tax receipt posts consisting of local taxes and regional retribution, non-tax revenue posts in the form of revenue from Regional Owned Companies, as well as investment receipts and management of natural resources.

Accordingly, regional autonomy can be relied upon as a development concept by giving the regional government broad authority from the central government to increase their respective original revenue. The demand for an increase in original revenue is increasing in line with the large amount of authority that has been delegated to regional governments accompanied by the transfer of personnel, equipment, financing, and documents to the regions in large Numbers. Balancing funds from the central government to regional governments in supporting regional autonomy, although the amount is quite adequate, local governments must be demanded to be more creative and innovative in increasing their original revenue and providing flexibility in spending their State Revenue and Expenditure Budget.

Many ways can be used to increase regional original revenue so that it is close to or even equal to its potential income. However, in general, there are two ways to seek to increase the regional original revenue so that it is maximized, namely by intensification and extensification. The manifestation of intensification is for retribution, namely calculating the potential as accurately as possible so that the revenue target can approach its potential, while the extensification method is carried out by exploring sources of tax objects or recruiting new taxpayers. The increase in regional original revenue in this study is through the management of regional assets through the tourism sector where the local government has the right to collect retribution from this sector. Moreover, new tourist destinations can emerge where the business

owners can become new taxpayers. This is following the provisions of Law Number 33 Year 2004 concerning the Financial Balance between the central government and regional governments, related to legitimate original revenue sources and regulations.

According to Mudrajad Kuncoro (Kuncoro, 2014), there are five causes of low regional original revenue which ultimately result in dependence on the central government, including regional companies or Regional Owned companies that do not contribute as a source of regional revenue and high taxation centralization. Although there are various types of local taxes, only a few can be used as the main source of revenue. There is concern that if the region has high financial resources, it will cause disintegration and separatism. If the state of fiscal dependence on the central government continues, it will cause an increase in the budget burden on the central government. Based on Law Number 33 Year 2004 concerning Financial Balance between the Central Government and Regional Governments, regional original revenue consists of four variables; regional taxes, regional retribution, profits of Regional Owned Companies, and regional wealth management, as well as other legal original revenues. Therefore, it can be concluded that the contribution of regional original revenue sources throughout Indonesia is dominated by the ones originating from taxes which are categorized as having a good contribution. Furthermore, other legal original revenues, retribution, and Regional Owned Companies (Nasir, 2019).

After the existence of the central government's policy regarding reducing balance funds between the center and the regions made the Bandung Regency government determine strategic steps so that even during the Covid-19 pandemic, its original revenue continued to increase. Based on data compiled by the Central Bureau of Statistics for 2022, the original revenue of Bandung Regency was from regional tax. More detailed information is presented in the following table:

Table 4. Original Income of Bandung Regency in 2021

Keterangan	IDR in Thousand
Local Tax	493,013,669
Regional Contribution	21,972,393
Profits of Regional Owned Companies & Management of Separated Regional Government Wealth	68,441,289
Other legal original revenues	386,206,661
Original Income	969,634,012

Source: Central Bureau of Statistics, Year 2022

Based on the data in table 3, regional taxes are the largest source of the original revenue of Bandung Regency. The regional taxes are obtained from the hotel tax, restaurant tax,

entertainment tax, advertising tax, street lighting tax, non-metal and rock mineral tax, parking tax, groundwater tax, Acquisition Duty of Right on Land and Building tax, and Property tax. In a more depth evaluation, the components of regional taxes are from tourism activities that have increased in Bandung Regency. When tourists visit tourist destinations in Bandung Regency, obviously, they have contributed to the original income of Bandung Regency from the components of hotel taxes, restaurant taxes, and parking taxes.

The development of alternative and newly formed tourist destinations for domestic and international tourists can improve the quality of tourist destinations (Gantina & Cantinan, 2020). With the existence of tourism in an area, it will contribute to the regional original revenue through regional taxes, profits of Regional Owned Enterprises, and other legal revenues, for example granting government land rights. From the tax sector, the tourism industry contributes to the region in the form of hotel and restaurant taxes, entertainment tax, advertisement tax, and groundwater utilization tax. Apart from the tax sector, the original revenue of Bandung Regency is also from retribution, including retribution for using regional assets (rent), lodging (hotels, villas, guest houses), and tourist and sports attractions (Marie & Widodo, 2020).

To deal with the conditions of the Covid-19 pandemic, the Bandung Regency government has made several efforts to increase its original revenue, including improving road access to tourist attractions (Firmansyah, 2022). The Bandung Regency government is also taking strategic steps to develop infrastructure by repairing damaged road access to tourist destinations in Bandung Regency. The good and easy road access will be an attraction for tourists to visit tourist destinations in Bandung Regency. This is of course based on the growth rate of new tourist destinations in Bandung Regency. In mid-202, the Bandung Regency government proposed 28 new tourist destinations to the Ministry of Tourism and Creative Economy for approval and officialization ((Iqbal, 2021).

Infrastructure improvements that support tourism development such as hotels, roads, ports, airport transportation, and others must be properly prepared. The affordability of tourist destinations in an area is not entirely good which causes the cost of travel to be high. The quality of supporting infrastructure including facilities can increase tourist comfort (SBM, 2020). Bandung Regency in increasing the number of tourists can follow the efforts that have been conducted by Thailand. The government provides brochures at airports, bus stations, and train stations informing destinations completed with routes or directions, transports, hotels, and Accommodation, as well as costs to be incurred. Uniquely, in Thailand, the brochure offers tour trips that are adjusted to the budget of tourists (Wongtada & Krairit, 2017).

The negative impact on the environment from tourism industry development in Bandung. These environmental impacts, for example, can damage the beauty of the natural environment due to poorly managed waste disposal mechanisms (Ningrum et al., 2019). Waste management in Bandung Regency must be improved because most tourist destinations in Bandung Regency are nature tourism that offers the beauty of natural sights. The implementation of regional asset management must be based on laws and regulations and guided by the asset cycle. The preparation of strategic steps is also necessary in the management of regional assets, especially for assets that have the potential to generate regional original revenue, so that the level of financial dependence on the central government can be reduced.

Conclusion

The Regional Government of Bandung Regency, following the mandate of the laws and regulations, has the right to manage its governance according to its potential. In the context of managing regional property/regional assets, the Bandung Regency Government has implemented it based on the asset management cycle which is under the responsibility of the Regional Finance and Assets Agency. In addition to the asset cycle, regional asset management is also carried out under statutory regulations, including; Government Regulation Number 28 Year 2020 concerning Amendments to Government Regulation Number 27 Year 2014 concerning Management of State/Regional Property, and Regent Regulation Number 127 Year 2021 concerning Guidelines for the Duties, Functions, and Work Procedures of the Bandung Regency Regional Finance and Asset Agency. Asset management following the asset management cycle and laws and regulations can certainly significantly increase the Original Revenue of Bandung Regency. The efforts and strategies that have been carried out by the Bandung Regency Government in increasing its original revenue amid the Covid-19 pandemic are improving road access to tourist destinations. With infrastructure improvements, it is hoped that it will become a special attraction for tourists visiting tourist destinations in Bandung Regency. This is because the highest original revenue for Bandung Regency is from regional tax components which include hotel taxes, restaurant taxes, and parking taxes obtained from tourism activities in Bandung Regency.

Acknowledgement

This research has been supported by Politeknik Negeri Bandung through The Unit of Research and Community Service based on the Letter of Agreement for the Implementation of Independent Research Activities Number B/114.16/PL1. R7/PG.00 .03/2022.

Reference

- Abdurrahman, M. (2009). *Sosiologi dan Metode Penelitian Hukum*. UMM Press.
- Antoh, A. E. (2017). Pengaruh Manajemen Aset dalam Optimalisasi Aset Tetap (Tanah dan Bangunan) Pemerintah Daerah (Studi di Kabupaten Paniai). *Jurnal Manajemen Dan Bisnis*, 1(2), 37–47
- Aprilia, I., Syaukat, Y., & Falatehan, A. F. (2018). Optimisasi Manajemen Aset Tetap Daerah Dalam Mewujudkan Good Governance di Pemerintah Provinsi DKI Jakarta. In *Jurnal Manajemen Pembangunan Daerah* (Vol. 10). <https://jurnal.ipb.ac.id/index.php/jurnalmpd/article/view/27783>
- Asep Suhendar, H. H. (2021, April 1). *Penyebab Turunnya PAD Kabupaten Bandung Karena Masih Banyak Potensi Belum Tergali*. <https://wartaparahyangan.com/category/pariwisata/>
- Astuti, R. D., & Lemy, D. M. (2022). Analisis Faktor Yang Mempengaruhi Wisatawan Dalam Pemilihan Destinasi Wisata Semasa Pandemi Covid-19. *Pariwisata*, 9(2), 1–11. <http://ejournal.bsi.ac.id/ejurnal/index.php/jp>
- Baldric, siregar. (2015). *Akuntansi Sektor Publik (Akuntansi keuangan Pemerintah Daerah Berbasis Akrual)*. UPP STIM YKPN.
- Bale Bandung. (2020, June 9). *PAD Kab Bandung Meningkat di Tengah Pandemi / BaleBandung*. <https://www.balebandung.com/pad-kab-bandung-meningkat-di-tengah-pandemi/>
- Basri, H. (2021). Kajian Hukum Terhadap Pengelolaan Aset Daerah. *Ilmu Hukum Reusam*, IX(1), 86–105.
- Campbell, J. D. at all. (2011). *Asset Management Excellence*. : CRC Press Taylor and Francis Group.
- Firmansyah, R. (2022, June 22). *Untuk Meningkatkan PAD, Bupati Bandung Perbaiki Akses Jalan Menuju Objek Wisata*. <https://liriknews.com/2022/05/untuk-meningkatkan-pad-bupati-bandung-perbaiki-akses-jalan-menuju-objek-wisata/>.
- Gantina, D., & Rachman, A. F. (2020). Kepuasan Masyarakat Terhadap Daya Tarik Wisata Panorama Alam Pabangbon, Kabupaten Bogor, Provinsi Jawa Barat. In *Jurnal Ilmiah Pariwisata* (Vol. 25, Issue 2). <https://doi.org/https://doi.org/10.30647/jip.v25i2.1374>

- Hartati, S., Martini, R., & Winarko, H. (2019). *Manajemen Aset Bagi Optimalisasi Pengelolaan Aset Tetap (Kajian pada Pemerintah Kota Palembang)*. <https://jurnal.polsri.ac.id/index.php/jrtap/issue/view/318>
- Haryanto. (2019). *Sejumlah Penggalan Keuangan Daerah*. UNDIP Press.
- Ibrahim, J. (2011). *Teori dan Metodologi Penelitian Hukum Normatif*. Banyu Media Publisher.
- Iqbal, M. (2021, September 21). *Pemkab Bandung Ajukan 28 Tempat Wisata untuk Dibuka*. Detik Travel. <https://travel.detik.com/travel-news/d-5732914/pemkab-bandung-ajukan-28-tempat-wisata-untuk-dibuka>
- Ivana, D., Hardiwinoto, & Nurcahyono. (2021). *Pengaruh Pendapatan Asli Daerah, Dana Alokasi Umum dan Dana Alokasi Khusus Terhadap Belanja Modal*. <http://journal.umpo.ac.id/index.php/ASSET><http://journal.umpo.ac.id/index.php/asset>
- Karianga, H. (2017). *Carut-Marut Pengelolaan Keuangan Daerah di Era Otonomi Daerah*. Prenadya Media.
- Kuncoro, M. (2014). *Otonomi Daerah, Menuju Era Baru Pembangunan Daerah* (3rd ed.). Erlangga.
- Kusuma Wardhani, R. (2016). *Studi Deskriptif tentang Regulatory Accountability Dinas Pengelolaan Bangunan dan Tanah dalam Pengelolaan Aset Tanah Pemerintah Kota Surabaya Pasca Dikeluarkan Kebijakan Reforma Agraria Tahun 2016*. <http://www.bpn.go.id/BERITA/Siaran-Pers/langkah->
- Mardiana, G. A. H. (2021). Analisis Kontribusi Pendapatan Sektor Pariwisata terhadap Pendapatan Asli Daerah Kabupaten Gianyar. *E-Jurnal Akuntansi*, 31(1), 259–274. <https://doi.org/10.24843/eja.2021.v31.i01.p20>
- Marie, A. L., & Widodo, R. E. (2020). Analisis Faktor Kunjungan Wisatawan Mancanegara dan Tingkat Penginapan Hotel Terhadap Penerimaan Pendapatan Asli Daerah (PAD) Sub Sektor Pariwisata pada Industri Pariwisata di Daerah Istimewa Yogyakarta (DIY) Tahun 2007-2018. In *Jurnal Ilmiah Pariwisata* (Vol. 25, Issue 3). <https://doi.org/https://doi.org/10.30647/jip.v25i3>
- Maysyaroh, S., & Maria, N. S. B. (2022). Analisis Sumbangan PAD Sektor Pariwisata Terhadap PAD Kabupaten Magelang. *Pariwisata*, 9(1), 79–90. <http://ejournal.bsi.ac.id/ejurnal/index.php/jp79>
- Mulya Firdausy, C. (2017). *Kebijakan dan Strategi Peningkatan Pendapatan Asli Daerah dalam Pembangunan Nasional*. Yayasan Pustaka Obor Indonesia.
- Nasir, M. S. (2019). Analisis Sumber-sumber Pendapatan Asli Daerah Setelah Satu Dekade Otonomi Daerah. In *JDEP* (Vol. 2, Issue 1). https://ejournal.undip.ac.id/index.php/dinamika_pembangunan/index

- Ningrum, L., Boediman, S. F., & Octarina, D. (2019). Homestay Desa Wisata Di Indonesia - Bagaimana Persepsi Masyarakat Kota? *Jurnal Pariwisata*, 6(1), 80–91. <http://ejournal.bsi.ac.id/ejurnal/index.php/jp80>
- Rahma, A. A. (2020). *Potensi Sumber Daya Alam dalam Mengembangkan Sektor Pariwisata di Indonesia* (Vol. 12, Issue 1). https://journal.ugm.ac.id/tourism_pariwisata/issue/view/4167
- Retno, N. D., & Widiatmoko, J. (2019). PAD, DAU, DAK, DBH, Luas Wilayah Terhadap Belanja Modal dan Dampaknya Pada Pertumbuhan Ekonomi (Studi pada Provinsi/Wilayah Sumatera, Jawa, dan Bali Tahun 2012-2017). *Dinamika Akuntansi, Keuangan Dan Perbankan*, 8(1), 23–35. <https://unisbank.ac.id/ojs/index.php/fe9/article/view/7466>
- SBM, N. (2020). Beberapa Masalah Dalam Pengembangan Sektor Pariwisata di Indonesia. *Pariwisata*, 7(2), 124–131. <http://ejournal.bsi.ac.id/ejurnal/index.php/jp>
- Setiabudhi, D. O. (2019). Pengelolaan Aset Pemerintah Daerah Dalam Perspektif Good Governance. In *The Studies of Social Science* (Vol. 1, Issue 1).
- Sigala, M. (2020). Tourism and COVID-19: Impacts and implications for advancing and resetting industry and research. *Elsevier: Journal of Business Research*, 117, 312–321. <https://doi.org/10.1016/j.jbusres.2020.06.015>
- Siregar, D. (2004). *Manajemen Aset. Strategi Penataan Konsep Pembangunan Berkelanjutan Secara Nasional dalam Konteks Kepala Daerah Sebagai CEO'spada Era Globalisasi dan Otonomi Daerah*. PT. Gramedia Pustaka Media.
- Soekanto, S., & Mamudji, S. (2015). *Penelitian Hukum Normatif. Suatu Tinjauan Singkat*. RajaGrafindo Persada.
- Sugiana, A. G. (2016). *Manajemen Aset Pariwisata*. Guardaya, Intimitra.
- Wongtada, N., & Krairit, D. (2017). Survival Of A Market Leader In A Regional Integration Of Emerging Economies: A Case Study The Tourism Industry Thailand. In *Journal of the International Academy for Case Studies* (Vol. 23, Issue 1). <https://www.abacademies.org/journals/month-april-year-2017-vol-23-issue-1-journal-jiacs-past-issue.html>