ABSTRACT

TECHNICAL COMPETENCE OF EMPLOYEES IN THE MANAGEMENT OF REGIONAL GOVERNMENT ASSETS AT THE REGIONAL FINANCIAL AND REVENUE MANAGEMENT AGENCY OF* KEPULAUAN SELAYAR *REGENCY

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The problem of fixed asset management of Kepulauan Selayar *Regency Government has continued to be identified in the Audit Reports of the Audit Board of the Republic of Indonesia (*Badan Pemeriksa Keuangan *or* BP*K) for the fiscal years 2021 to 2024, even though the regional financial statements received a Reasonable opinion without exception. These recurring issues prompted this study, which aims to analyze the technical competence of employees in managing Regional Government Assets (*Barang Milik Daerah *or* BMD*) at the Regional Financial and Revenue Management Agency of* Kepulauan Selayar *Regency.*

This study applied a descriptive qualitative approach with five purposively selected informants, including the Head of the Regional Government Asset Management Division and four Asset Custodians from regional government agencies with the highest asset values. The data were collected through in-depth interviews, observations, and document reviews, and then analyzed using the Miles and Huberman interactive model.

The results show that none of the five technical competency indicators have fallen into the fully mastered category. Needs planning and budgeting, asset recording and inventory management, and reporting and reconciliation have been partially mastered, while asset safeguarding and maintenance, as well as the initiation of proposal and legal actions concerning assets, have not been mastered. Employees' capabilities were limited to recording newly acquired assets, whereas tasks requiring assessment of the condition of existing assets have not been performed independently or regularly. Differences in educational background, length of service, and training experience have not resulted in differences in competency outcomes. In conclusion, employees' technical competencies remain inadequate, primarily due to institutional shortcomings, including the unavailability of written operational guidelines, the lack of practice-based technical training and guidance, and workloads that are disproportionate to the number of available staff. To address these issues, this study has developed 49 Standard Operating Procedures (SOPs) for Regional Government Asset Management, 26 of which can be adopted by regional government as operational guidelines for asset custodians.

Keywords: Technical Competence, Management of Regional Government Assets, Asset Custodians, Standard Operating Procedures, Regional Government.

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