MISUSE OF STATE PROPERTY IN THE FORM OF STATE-OWNED HOUSES

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ABSTRACT
The management of class III state houses begins with the transfer of status of class II state houses to class III state houses, transfer of rights, lease purchase agreements, and transfer of property rights. This study aims to determine the process of managing class III state houses and the problem of misuse of state property in the form of class III state houses. This study uses a descriptive qualitative research method with a case study approach. Data collection techniques were carried out through interviews and documentation. The results showed that a lack of internal control could cause the problem of abuse of country houses. The solution to these problems is following up with applicable regulations and strengthening the internal control system. This research implies that it becomes the basis for compiling clear and detailed guidelines or guidelines on the management of class III state houses. These guidelines will assist the authorities in establishing rules that are more transparent, accountable, and efficient in managing these state houses.

Keywords: country house, abuse, internal control system.

INTRODUCTION
The management of State-Owned Property in the form of government-owned houses is still not optimal. This is evidenced by the continued existence of problems faced by ministries/agencies in managing state-owned property in the form of government-owned houses (Wijaya et al., 2022). Based on the results of an examination by the Supreme Audit Agency of the Republic of Indonesia on the Central Government Financial Statements for 2021, there are problems with assets, including assets in the form of state houses controlled by other parties or fixed assets whose whereabouts are unknown in 23 ministries/agencies.

The Ministry of Public Works and Public Housing is one of the ministries that is still facing this problem (Pribadi, 2020). The evaluation of budget implementation within the Ministry of Public Works and Public Housing (Kementerian PUPR) indicates the recurring findings of the Financial Audit Board, including the continued presence of State-Owned Assets being held by other parties. (BKPK PUPR, 2019). In fact, many official houses have changed their function in the field. They are controlled by the families of retirees, not by the employees concerned (BH and KPDPP PUPR, 2020). The existence of a state house controlled by another party who is not entitled to it or the use of a state house not by its function indicates that external parties have committed abuse to the organization. The intended abuse is a process, method, or act of abusing or doing something improperly.

According to the Regulation of the Minister of Finance Number 138/PMK.06/2010, a state house is a building owned by the state and functions as a residence or residence and a family
development facility, as well as supporting the implementation of the duties of officials and civil servants (Kharisma, 2020).

By its designation, a state house should be used according to its function, namely as a residence or residence for civil servants, and used to support the implementation of the duties of the employee concerned.

Conditions for occupancy in a country house depend on the status of the class of the country house. As stated in Government Regulation Number 40 of 1994, state houses are divided into 3 (three) groups, namely class I state houses or official houses, class II state houses or commonly known as official homes, and class III state houses (Rahayu, 2022). Occupation of a class I state house is valid only if the employee holds a certain position. Class II state housing occupancy applies to civil servants who are still actively working. If the employee retires, the state house must be returned to the state; in this case, it is returned to the user of the goods. Class III state housing occupancy is reserved for civil servants, retired civil servants, and heirs of civil servants/retired employees.

A country house is a house that functions as a residence or residence (Kurniati, 2018). Using a country house is not by the specified function, and handing over part or all of the house to another party is a prohibition on the occupancy of a country house (MALAU, 2022). If the prohibition is carried out, it is a violation by the occupants of the conditions for the occupancy of a state house. The Association of Certified Fraud Examiners (ACFE) states that asset misuse is a form of fraud or fraud (Mardiah, 2021).

The fraud triangle theory states that fraud can occur due to three factors, namely pressure, opportunity, and rationalization (Diany & Ratmono, 2014). Internal audit is one of the controls owned by the organization to minimize fraud (Wibowo, 2023). Therefore, every government agency must build a reliable internal control system to prevent irregularities or obstacles in achieving the entity's objectives.

The problem of country houses is an old problem that has yet to be optimally resolved. The value may need to be more material when compared to the value of state property as a whole. However, if a solution is not immediately found, it can disrupt accountability for the management of state property (Nuryani, 2020). This result is supported by previous research on law enforcement against controlling state houses within the Ministry of Finance (Adhana, 2013). It also states that applying law enforcement to control state houses within the Ministry of Finance is still being carried out with a persuasive and repetitive approach and needs clear stages of legal action (Adhana, 2013). The factor of budget availability that could be more optimal and the appropriate capacity of officials who are given authority in law enforcement makes the law enforcement of the State House within the Ministry of Finance ineffective and running slowly. In contrast to previous research, this study will examine the problems of class III state houses. This research aims to discover the process of asset misuse in the form of state houses, the causes, and solutions to solve these problems.

METHODS

This research uses a qualitative method with a case study research type and is descriptive. This research focuses on the problem of misuse of state property in the form of class III state houses. This research begins by gathering general information about the management of country houses and the constraints and problems they face.
This research was conducted at the Sub-Directorate for State Buildings and Homes, Directorate of Building Management, Directorate General of Cipta Karya, Ministry of PUPR. The location of this research was chosen because the sub-directorate of the Sub-directorate of State Houses and Buildings has duties and functions in managing class III state houses.

The data used in this study consisted of primary data and secondary data. Primary data were obtained from interviews with informants in the form of interview transcripts. Secondary data is obtained from already available documents, such as documents of laws and regulations, standard operating procedures, reports on supervision and control, scientific articles, and so on. Methods of data collection are done using interviews and documentation.

The informants in this study were the managers of class III state houses from the Sub Directorate of Buildings and State Houses and residents of state houses. The managers of state houses who became informants in this study were: the Head of the Sub Directorate, Sub Coordinator of Implementing State House Tasks, and Staff/Executives at the Sub Directorate of Buildings and State Houses. Other informants, researchers will also interview residents of country houses to find out information related to country houses from the side of residents as parties who use/use country houses.

Researchers use the data analysis method, which refers to the qualitative analysis method. The qualitative analysis starts with data reduction, data presentation, and conclusion. Triangulation and member checking were carried out to gain confidence regarding the validity of the data (Sekaran & Bougie, 2019). The triangulation used is source triangulation which is done by checking the data obtained through several sources. Member checking is done by clarifying the statement of the source regarding an incident during the interview or by asking other sources to clarify that the statement of the previous source is true.

RESULTS AND DISCUSSION

Management process of Class III State House

Class III country house management includes transferring status, determining class III status, occupancy of class III country houses, transfer of rights, lease purchase, and property rights (Nurhayati, 2021). The transfer of the status of a class III state house is a change in the status of a class II state house to a class III state house. This transferred state house can be in the form of a stand-alone house and the form of an apartment unit and can be transferred with or without the land. The status transfer is evidenced by issuing a Decree on Determining the Status of Group III State Houses signed by the Directorate General of Cipta Karya.

Not all class II state houses can be transferred to the status of class III state houses. Class II state houses that function as civilian dormitories and the Indonesian National Armed Forces (TNI) or Police (Polri), as well as houses still in dispute, cannot be transferred to class III state houses. In addition, transferring the status of a class II state house to a class III state house must meet certain requirements, as stated in the Minister of Public Works Regulation Number 22 of 2008 (Bareta et al., 2020). By Government Regulation Number 31 of 2005, class II state houses that have the function of directly serving or are located in the environment of an agency office, hospital, school, university, airport, seaport, and laboratory/research center are designated as state houses. group I (Adhana, 2013).
The status transfer of a Group II State House to a Group III State House was carried out based on a proposal to transfer the status from the Head of the Agency concerned to the Minister of Public Works, in this case, the Director General of Cipta Karya (Malau, 2022). Suppose the area of land and buildings exceeds the standard type and class. In that case, the excess area of land and buildings must obtain written permission from the Echelon I official concerned.

The next process is occupancy after the status of a class II state house is transferred to a class III state house. Statehouse occupancy can only be given to officials or civil servants. To be able to live in a state house, officials or civil servants must have an Occupation Permit (SIP) issued by an authorized official. The obligations and prohibitions for occupancy in class III state houses are the same as those in class I and II. However, there are differences in the occupancy time and the parties entitled to occupy the house. The occupancy of a class I state house and a class II state house is limited only when the official is in office or while the employee is still active. If the holder of a Residential Permit (SIP) dies, for class I state houses and class II state houses, the heirs must vacate the state house they are living in no later than 2 (two) months after receiving the decision to revoke the occupancy permit and hand over the house in complete condition to the head of the agency or appointed official. Meanwhile, for class III state houses, occupancy can be transferred to a widow/widower, the legitimate child of a civil servant.

The transfer of rights to class III country houses is the sale of class III country houses to residents. Transferring class III state housing rights must obtain approval from the Minister of Finance. Based on the approval of the Minister of Finance, the Minister of Public Works, in this case, the Director General of Human Settlement, determines the decision to transfer rights to state houses and determines the price of the house with or without the land based on an appraisal and assessment. Appraisal and evaluation of state houses is carried out by an appraiser and appraiser committee formed by the Minister of Public Works. A copy of the decision to transfer rights to state houses and determine the price of class III state houses shall be submitted to the Minister of Finance and the head of the agency concerned.

Class III state housing rights transfer is carried out through lease and purchase with a maximum period of 20 (twenty) years and a minimum of 5 (five) years. Rental purchase payments are made in installments and deposited directly into the state treasury by the occupants. Suppose the occupant has paid the lease purchase payment. In that case, a certificate of completion of the lease purchase certificate will be issued. Then, the occupants applied for transferring ownership rights to the house and relinquishing land rights. This decree on the transfer of house ownership rights and the relinquishment of land rights will be the basis for occupants to apply for a land certificate application to the National Land Agency.

Management Problems of State Houses Class III

The management of class III state houses still needs to be solved. One example of a problem in the management of class III country houses is the presence of occupants who have exceeded the deadline for paying the rent to buy class III country houses. According to regulations, the term of the lease-purchase agreement is a minimum of 5 (five) years and a maximum of 20 (twenty) years (Bungangu, 2017). In reality, many occupants have exceeded the 20-year lease agreement. The cause of this problem is usually due to occupants needing to pay on time. When an occupant dies, the heirs do not know that there are installments for the purchase of a class III state house that must be paid.
to the state treasury, resulting in a delay in payment that exceeds the term of the lease-purchase agreement. The management of class III state houses has followed up on this problem by coordinating with the Ministry of Finance as the goods manager. However, until now, there has yet to be an established policy regarding resolving these problems.

Preventive steps taken by the management of class III country houses so that these problems do not occur again are to carry out supervision and control. Supervision and control are carried out by direct visits to state house occupants to review their occupancy and notify them regarding installment payments. Another control activity is by giving notification letters to residents who are nearing maturity so that they immediately make installment payments.

Another example of problems in the management of class III state houses is related to transferring the status of a class II state house to a class III state house. For example, a state house in an agency’s office environment can be processed to transfer its status to a class III state house. This can occur due to administrative errors. For example, based on the requirements document submitted by Ministry X as the Ministry proposing the transfer of the status of a class II state house to a class III state house, the proposed class II state house fulfills the requirements to transfer its status to a class III state house so that the status transfer process is approved. The house is determined to be a class III state house. However, a problem was later found that the transferred house was located in an office environment, so its status could not be transferred to become a class III state house. According to Government Regulation 31 of 2005, a state house that directly serves or is located in the environment of an agency office, hospital, school, university, airport, seaport, and laboratory/research center is determined to be a Class I State House. (Nurhayati, 2021).

This problem becomes a finding in the proposing Ministry (e.g., ministry X) so that the proposing Ministry coordinates with the manager of class III state houses, in this case, the Ministry of Public Works and Public Housing, to follow up on the problem. The proposing Ministry (ministerial X) submits a request to cancel the class III status of the house. After going through various studies and coordination, the problem of transferring the status of the house was followed up by canceling the class III status of the house. The authority to manage the country house was returned to the Ministry of Origin (ministry X).

A lack of internal control can cause problems like the one above. Every government agency must build a reliable internal control system to prevent irregularities or obstacles in achieving the entity’s goals. Securing assets as a form of internal control must be carried out so that there is no loss of assets, in this case, about state houses whose rights cannot be transferred.

**CONCLUSION**

The management of class III state houses begins with the transfer of status of class II state houses to class III state houses, transfer of rights, lease purchase agreements, and transfer of property rights. The problems faced in implementing the management of class III country houses include occupants passing the 20-year lease-purchase agreement and transferring the status of countries that must comply with the provisions. A lack of internal control can cause these problems. Therefore, organizations, in this case, government agencies, need to have a reliable internal control system as a form of prevention so that such problems do not occur.
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REFERENCES


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