
Utilization of State Property in The Development of Sports Businesses of The Public Service Agency for Fund Management and Sports Businesses of The Ministry of Youth and Sports

Fuad Akhdlori ¹, Arifiani Widjayanti ², R. Luki Karunia ³

Abstract:

This research aims to analyze the utilization of State-Owned Movable Goods (BMN) in sports business development at BLU LPDUK and formulate an assessment framework for this utilization based on Institutional KPIs. Employing a qualitative approach, the study reveals that BMN utilization at LPDUK involves cooperation with three business units—SP2OI, ADMI, and ABI—but these activities were discontinued due to budgetary constraints and discrepancies in income generation. Despite proper implementation of safeguarding and maintenance procedures for BMN, including recording and inventorying through the SAKTI system, deficiencies exist in sanction clauses within operational cooperation agreements, hindering effective enforcement when partners fail to fulfill obligations.

Keywords: *State Property, Sports Business Development, BLU, LPDUK*

1. Introduction

Mandated by the 1945 Constitution of the Republic of Indonesia, the government has the responsibility to assist all residents and citizens in obtaining the public services they need to protect their rights and fulfill their basic needs. Therefore, the government must earn the trust of citizens to carry out the legal rights and responsibilities of society. The Reinventing Government paradigm proposed by Osborne and Gaebler (1992) suggests that incorporating an entrepreneurial spirit into government is one way to win back the trust of the people (Andrews et al., 2020; Lyons 2020). The government employs representatives or agents to practice the concept of Enterprising the Government, which explains the growth of an entrepreneurial mindset in government administration to improve public services and make them more competitive with the private sector (Spaaij 2019; Rowe et al., 2019).

BLU terminology entered the public service since the issuance of Law No.1 of 2004 concerning State Treasury, mentioned in articles 68-69 concerning Financial Management of Public Service Bodies. The definition of a Public Service Agency is

¹ Politeknik STIA LAN Jakarta, Indonesia. fuadakhdlori02@gmail.com

² Politeknik STIA LAN Jakarta, Indonesia. arifiani@stialan.ac.id

³ Politeknik STIA LAN Jakarta, Indonesia. karunialuki@gmail.com

as "An agency within the government that is formed to provide services to the public in the form of providing goods and / or services that are sold without prioritizing profit and in carrying out its activities based on the principles of efficiency and productivity". The General Service Agency of the Sports Fund and Business Management Institution in its initial planning was formed in the context of managing commercial revenues obtained by the National Committee for the XVIII Asian Games 2018. By considering the continuity of services on the one hand, and the limitations of the government budget in organizing sports on the other hand, the General Service Agency of the Sports Fund and Business Management Institution (LPDUK) was then formed based on the Permission Letter of Menpan RB Number B/272 / M.KT.01 / 2017 concerning the Establishment of Units Handling the Management of Sports Funds, and the Financial Management of General Service Agencies based on the Decree of the Minister of Finance of the Republic of Indonesia Number 433 / KMK.05 / 2017 dated June 13, 2017 concerning the Determination of the Sports Fund and Business Management Institution. / 2017 dated June 13, 2017 concerning the Determination of the Sports Fund and Business Management Institution as a government agency that implements Public Service Agency Financial Management (PKBLU) and in carrying out the Technical Service function, the Minister of Youth and Sports Regulation (Permenpora) Number 22 of 2017 dated November 6, 2017 concerning Organization and Work Procedures of the Sports Fund and Business Management Institution, with a broader scope and purpose as an institution dedicated to the management of sports funding from the community and the sports industry in order to be more optimal in supporting efforts to develop sports activities in Indonesia.

Revenue in the management of ASIAN GAMES XVIII revenue is still around the management of grants / CSR funds and sponsorship funds and a little sports business development, although in fact there is still a lot of potential that can be explored. According to Article 6 of Government Regulation Number 18 of 2007 concerning Sports Funding, states that sources of sports funding from the community and the sports industry can be in the form of: sports sponsorship activities; grants both from within and outside the country; fundraising; compensation for transfer of status and transfer of sportsmen; coaching money from professional sportsmen; mutually beneficial cooperation; other non-binding donations; and other legal sources based on the provisions of the Law; tickets for organizing matches/competitions; rental of sports infrastructure; sale and purchase of sports facilities products; sport labelling; advertising; sports broadcasting rights; promotions, exhibitions, and sports festivals; agency; and sports information and consulting services.

For technical activities Service Operations for BLU LPDUK PNBP income are described in detail in the BLU LPDUK Business Strategy Plan which refers to the Ministry of Youth and Sports Strategic Plan. The types of activities and programs are divided into two Structurally Responsible under the Division of Funding and Sports Business Development, namely the Sports Funding Subdivision and the Sports Business Development Subdivision which is the 2nd (second) Strategic Goal on Strategic Objectives, Performance Indicators and Responsible Persons contained in the BLU LPDUK Business Strategy Plan (RSB BLU LPDUK). BLU LPDUK in carrying out the duties and functions of services in sports activities is required to meet

revenue targets in fund management and sports business development (Foster et al., 2020).

In Fiscal Years 2017-2022 based on the performance contract signed by the Director of BLU LPDUK with the Director General of Treasury of the Ministry of Finance, it can be explained that performance achievements based on the achievement of PNBP realization in 2017-2022 at BLU LPDUK have gradually decreased. This can be seen in the achievement of PNBP realization in 2017 with a target value of Rp. 46.2 billion, BLU LPDUK was able to achieve PNBP realization of Rp. 42.53. then in the achievement of PNBP revenue realization in 2018 with a target of Rp. 300 billion, BLU LPDUK was able to achieve a PNBP revenue realization target of Rp. 1015.7 billion.

In 2019 with a target value of Rp 24 billion, BLU LPDUK was able to achieve the PNBP revenue realization target of Rp 131.1.13 billion. Meanwhile in 2020 with a target value of Rp 12.65 billion, BLU LPDUK was able to achieve the PNBP revenue realization target of Rp 14.68 billion. Through the above conditions, it can be seen that the amount of PNBP revenue realization of BLU LPDUK has decreased, but in 2018 it increased significantly because BLU LPDUK as a BLU in managing PNBP funds at the 2018 Asian Games big event.

The increase in the realization of PNBP revenue of the Public Service Agency in 2018 cannot be separated from the contribution of BLU LPDUK, where at the beginning of the establishment of BLU LPDUK, namely in 2017 the realization of PNBP revenue was 42.53 billion Rupiah and in the following year, namely 2018 the realization of PNBP revenue was 1015.7 billion Rupiah or there was a growth of 2316.6% from the previous year. BLU LPDUK revenue is still obtained through commercial fund management cooperation for sports event activities and placement of short-term investments, for business development activities in the field of sports by maximizing asset utilization is still not maximized as an optimization of services and PNBP income.

From the results of temporary data collection, of the many BLU LPDUK service activities, most of them are commercial fund management, where business development in the new asset management sector is running in three sectors of activity, namely, the Indonesian Sports Performance Improvement Center (SPPOI), the Indonesian Basketball Academy (ABI) and the Indonesian Digital Motorsport Academy (ADMI). However, in the course of implementing business development, there are not many challenges and obstacles in its implementation. As for other problems which are BMN whose status is used by BLU LPDUK, there are problems in the Audit Report on the Internal Control System and Compliance with the Provisions of the Laws and Regulations of the Ministry of Youth and Sports in 2022, the Main Auditor of State Finance II Jakarta Number: 100.b / LHP / XVI / 05/2023 states that BMN Management at the Sports Fund and Business Management Institution is not yet orderly. Where BLU LPDUK presents fixed assets of equipment and machinery as of December 31, 2022 amounting to RP. 14,609,249,449 which are non-service BMN Assets owned by BLU LPDUK in the form of mobile telephones,

tablet PCs, notebooks still have not implemented good BMN administration. This is a problem that must be followed up immediately so that the utilization of assets at BLU LPDUK can run well.

In the above problems, it is necessary to identify State Property at BLU LPDUK to classify idle BMN that is service (can increase BLU income) and non-service (office operations). From the BMN classification, it is necessary to formulate a BMN utilization assessment formulation and recommend it to be used as an indicator of BLU LPDUK's Annual KPI assessment to be signed by the BLU leadership with the Directorate General of Treasury as a performance measurement tool for BLU LPDUK.

2. Theoretical Background

In this study, the key concept is the utilization of State Property for the implementation of the duties and functions of Ministries / Institutions. Utilization Cooperation or abbreviated as KSP is the utilization of BMN by third parties within a certain period of time in the context of increasing non-tax state revenues and other sources of financing, as outlined in the Minister of Finance Regulation Number 115/PMK.06 of 2020 concerning Utilization of State Property. Therefore, if there is a deviation in the utilization which results in state losses, the deviation should be accounted for.

According to the Minister of Finance Regulation Number 115 / PMK.06 / 2020 concerning Utilization of State Property, an in-depth study is needed which includes several aspects to find out how the utilization of State Property to optimize Non-Tax State Revenue at the Public Service Agency for the Sports Fund and Business Management Institution of the Ministry of Youth and Sports. These aspects include: The implementing party for BMN utilization; BMN utilization object; BMN utilization period; State revenue from BMN utilization; Utilization procedures; Security and maintenance of BMN utilization objects; Administration of BMN utilization; and Sanctions.

Of the several aspects above, the researcher limits only three aspects used in this study, because the researcher thinks that focusing on the four aspects will be better and make it easier for researchers to find out how the utilization of State Property in optimizing Non-tax State Revenue at the Public Service Agency of the Sports Fund and Business Management Institution. The three aspects are the BMN Utilization Implementing Party, in terms of BMN Utilization Implementation, the main thing is the subject of the BMN utilization implementer, because without the BMN utilization implementing subject involved from the BMN utilization implementer, there will be no BMN utilization. According to the Minister of Finance Regulation Number 115/PMK.06/2020 concerning Utilization of State Property that the subject of the implementation of BMN utilization is the work unit as the user of goods with the approval of the Ministry of Finance as the Goods Manager and the existence of utilization partners. The selection of utilization partners at BLU LPDUK is regulated in the Regulation of the Director of the Sports Fund and Business Management

Institution PER-01.02.01/D/LPDUK/I/2019 concerning Guidelines for Operational Cooperation and Cooperation in Human Resources and / or Management, which includes: Carried out openly; Obtaining optimal benefits for the state; Carried out by a selection team that has high integrity, reliable, and competent; Orderly administration; Orderly reporting.

Objects of BMN utilization, according to Minister of Finance Regulation Number 115 / PMK.06 / 2020 concerning Utilization of State Property that the object of the implementation of BMN utilization is explained in article 40 which includes land and / or buildings; and other than land and / or buildings that are in the Goods Manager / Goods User. All BMN is an object of utilization that is summarized in the State Property Register and reported in the State Property balance sheet. BMN utilization through operational cooperation carried out can be in the form of land, buildings and buildings, other than land and/or buildings. The intangible assets of BLU LPDUK that can be utilized include: computer software, licenses and franchises, study/research results that provide long-term benefits, copyright, patents, and other intellectual property rights, trademarks, works of art that have historical/cultural value, and other intangible assets.

In the utilization of BMN at BLU LPDUK only includes the use for operational use of employees and through Utilization Cooperation through KSO (Operational Cooperation) where the utilization of BMN is carried out by other parties within a certain period of time in order to increase non-tax state revenue and other sources of financing as outlined in the Operational Cooperation Agreement with a period of utilization as long as the BMN used in Business operations still has benefits. State revenue from BMN results in BLU LPDUK is the result of BLU Operational Cooperation with other parties, where the state revenue is stated in the Cooperation Agreement by considering the investment value and complexity of work in the Sports Business Unit, at BLU LPDUK the revenue is regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 53 / PMK.05 / 2019 concerning Service Tariffs for General Service Bodies for Fund Management Institutions and Sports Businesses at the Ministry of Youth and Sports. State revenue from the utilization of BMN becomes two compositions where it is obtained from the return by considering the profit or profit in the utilization of BMN BLU, and a fixed fee where the fee is obtained by BLU from other parties who utilize BMN with a fixed value and at an agreed time. The procedure for utilizing BMN at BLU LPDUK still refers to the Regulation of the Minister of Finance of the Republic of Indonesia Number 115 / PMK.06 / 2020 concerning Utilization of State Property, at BLU LPDUK in the temporary research results obtained data that BMN is utilized through Borrowing and Operational Cooperation with other Parties.

Safeguarding and maintenance of BMN Utilization Objects at BLU LPDUK is carried out by carrying out BMN monitoring with the Ministry of Youth and Sports APIP every semester, so that the Safeguarding and Maintenance of BMN Utilization Objects can be controlled in terms of security and utilization. BMN Utilization Administration, in accordance with the results of field observations that BMN Utilization Administration is very important for controlling the implementation of BMN

utilization, because by controlling BMN utilization, the goods manager can evaluate the value of gradual BMN utilization every year on the progress report on the implementation of the utilization of the goods user and manager h. The amount of BMN utilization tariffs through cooperation is regulated in the Financial Regulation of the Republic of Indonesia Number 53 / PMK.05 / 2019 concerning Tariffs for General Service Bodies of the Sports Fund and Business Management Institution of the Ministry of Youth and Sports, and is further regulated as a derivative through Regulations. This is in accordance with the Minister of Finance Regulation Number 115/PMK.06/2020 concerning Utilization of State Property. So that the amount of revenue through cooperation in the utilization of BLU LPDUK assets for equipment and machinery that are jointly managed by appointed partners is determined by the Director of BLU LPDUK and stated in the operational cooperation agreement.

The implementation of sanctions in the utilization of BMN at BLU LPDUK has been issued by the Goods User to LPDUK in 2020, where the imposition of sanctions is in the form of administrative sanctions due to negligence in administration. After the researchers carry out an analysis of the eight aspects of BLU LPDUK's BMN utilization, from the results of the analysis, the researchers will classify service BMN and non-service BMN, then compile an IKU manual as an assessment of BMN utilization on BLU LPDUK's Key Performance Indicators as a reference for performance assessment so that rewards and punishments in BMN utilization can be measured and accountable.

3. Methodology

In this study, the key concept is the utilization of State Property for the implementation of the duties and functions of Ministries / Institutions. Utilization Cooperation or abbreviated as KSP is the utilization of BMN by third parties within a certain period of time in the context of increasing non-tax state revenues and other sources of financing, as outlined in the Minister of Finance Regulation Number 115/PMK.06 of 2020 concerning Utilization of State Property. Therefore, if there is a deviation in the utilization which results in state losses, the deviation should be accounted for.

According to the Minister of Finance Regulation Number 115 / PMK.06 / 2020 concerning Utilization of State Property, an in-depth study is needed which includes several aspects to find out how the utilization of State Property to optimize Non-Tax State Revenue at the Public Service Agency for the Sports Fund and Business Management Institution of the Ministry of Youth and Sports. These aspects include: The implementing party for BMN utilization; BMN utilization object; BMN utilization period; State revenue from BMN utilization; Utilization procedures; Security and maintenance of BMN utilization objects; Administration of BMN utilization; and Sanctions.

Of the several aspects above, the researcher limits only three aspects used in this study, because the researcher thinks that focusing on the four aspects will be better and make it easier for researchers to find out how the utilization of State Property in optimizing

Non-tax State Revenue at the Public Service Agency of the Sports Fund and Business Management Institution. The three aspects are the BMN Utilization Implementing Party, in terms of BMN Utilization Implementation, the main thing is the subject of the BMN utilization implementer, because without the BMN utilization implementing subject involved from the BMN utilization implementer, there will be no BMN utilization. According to the Minister of Finance Regulation Number 115/PMK.06/2020 concerning Utilization of State Property that the subject of the implementation of BMN utilization is the work unit as the user of goods with the approval of the Ministry of Finance as the Goods Manager and the existence of utilization partners. The selection of utilization partners at BLU LPDUK is regulated in the Regulation of the Director of the Sports Fund and Business Management Institution PER-01.02.01/D/LPDUK/I/2019 concerning Guidelines for Operational Cooperation and Cooperation in Human Resources and / or Management, which includes: Carried out openly; Obtaining optimal benefits for the state; Carried out by a selection team that has high integrity, reliable, and competent; Orderly administration; Orderly reporting.

Objects of BMN utilization, according to Minister of Finance Regulation Number 115 / PMK.06 / 2020 concerning Utilization of State Property that the object of the implementation of BMN utilization is explained in article 40 which includes land and / or buildings; and other than land and / or buildings that are in the Goods Manager / Goods User. All BMN is an object of utilization that is summarized in the State Property Register and reported in the State Property balance sheet. BMN utilization through operational cooperation carried out can be in the form of land, buildings and buildings, other than land and/or buildings. The intangible assets of BLU LPDUK that can be utilized include: computer software, licenses and franchises, study/research results that provide long-term benefits, copyright, patents, and other intellectual property rights, trademarks, works of art that have historical/cultural value, and other intangible assets.

In the utilization of BMN at BLU LPDUK only includes the use for operational use of employees and through Utilization Cooperation through KSO (Operational Cooperation) where the utilization of BMN is carried out by other parties within a certain period of time in order to increase non-tax state revenue and other sources of financing as outlined in the Operational Cooperation Agreement with a period of utilization as long as the BMN used in Business operations still has benefits. State revenue from BMN results in BLU LPDUK is the result of BLU Operational Cooperation with other parties, where the state revenue is stated in the Cooperation Agreement by considering the investment value and complexity of work in the Sports Business Unit, at BLU LPDUK the revenue is regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 53 / PMK.05 / 2019 concerning Service Tariffs for General Service Bodies for Fund Management Institutions and Sports Businesses at the Ministry of Youth and Sports. State revenue from the utilization of BMN becomes two compositions where it is obtained from the return by considering the profit or profit in the utilization of BMN BLU, and a fixed fee where the fee is obtained by BLU from other parties who utilize BMN with a fixed value and at an agreed time. The procedure for utilizing BMN at BLU LPDUK still

refers to the Regulation of the Minister of Finance of the Republic of Indonesia Number 115 / PMK.06 / 2020 concerning Utilization of State Property, at BLU LPDUK in the temporary research results obtained data that BMN is utilized through Borrowing and Operational Cooperation with other Parties.

Safeguarding and maintenance of BMN Utilization Objects at BLU LPDUK is carried out by carrying out BMN monitoring with the Ministry of Youth and Sports APIP every semester, so that the Safeguarding and Maintenance of BMN Utilization Objects can be controlled in terms of security and utilization. BMN Utilization Administration, in accordance with the results of field observations that BMN Utilization Administration is very important for controlling the implementation of BMN utilization, because by controlling BMN utilization, the goods manager can evaluate the value of gradual BMN utilization every year on the progress report on the implementation of the utilization of the goods user and manager h. The amount of BMN utilization tariffs through cooperation is regulated in the Financial Regulation of the Republic of Indonesia Number 53 / PMK.05 / 2019 concerning Tariffs for General Service Bodies of the Sports Fund and Business Management Institution of the Ministry of Youth and Sports, and is further regulated as a derivative through Regulations. This is in accordance with the Minister of Finance Regulation Number 115/PMK.06/2020 concerning Utilization of State Property. So that the amount of revenue through cooperation in the utilization of BLU LPDUK assets for equipment and machinery that are jointly managed by appointed partners is determined by the Director of BLU LPDUK and stated in the operational cooperation agreement.

The implementation of sanctions in the utilization of BMN at BLU LPDUK has been issued by the Goods User to LPDUK in 2020, where the imposition of sanctions is in the form of administrative sanctions due to negligence in administration. After the researchers carry out an analysis of the eight aspects of BLU LPDUK's BMN utilization, from the results of the analysis, the researchers will classify service BMN and non-service BMN, then compile an IKU manual as an assessment of BMN utilization on BLU LPDUK's Key Performance Indicators as a reference for performance assessment so that rewards and punishments in BMN utilization can be measured and accountable.

4. Empirical Findings/Result and Discussion

Recommendations for BMN Utilization Assessment Formulation on BLU LPDUK KPIs

Table 1. List of the number of BMN units and the acquisition value of BMN in the BLU LPDUK Business Unit

No	Information	Unit BMN	Earning Value (Rp)
1	SP2OI	227	1.979.675.500
2	ADMI	136	1.889.881.329
3	ABI	3	2.87.335.000
Total		366	4.156.891.829

From the data above, it can be obtained that idle BMN that has the potential to be

utilized by BLU LPDUK consists of BMN ex SP2OI activities as many as 227 units with an acquisition value of Rp. 1,979,675,500, -, while in BMN ex ADMI activities as many as 136 units with an acquisition value of Rp. 1,889,881,329. 1,889,881,329, for former ABI activities as many as 3 units with an acquisition value of Rp. 2,87,335,000, - for that total idle BMN units that can be utilized by BLU LPDUK and have the potential to bring in PNBPN are 336 units with a total acquisition value of Rp. 4,156,891,829. From the results of the analysis of the eight aspects of BMN utilization at BLU LPDUK, researchers assess that BLU LPDUK meets the elements for assessing the utilization of BMN in its control, this is also an instrument in solving the problem of idle BMN in the BLU LPDUK work unit. In identifying idle BMN at BLU LPDUK, researchers can find data on BMN ex SP2OI, ADMI and ABI activities which are then confirmed by UKAPB BLU LPDUK to be included in the BMN Utilization Assessment instrument which is included in the BLU LPDUK Main Performance Indicators with the following formulation:

Table 2. BLU LPDUK Asset Utilization Assessment KPI Manual

Performance Aspect	: Technical Aspects of Service
Strategic Goals	: Improved asset management for functional and economic growth
Key Performance Indicators	: Asset utilization percentage
Description	: Percentage of asset utilization to measure the number of assets that can be worked together compared to those that can be cooperated.
Formula	: $\frac{\text{Number of LPDUK assets utilized}}{\text{Total assets of LPDUK that can be utilized}} \times 100$ The target of cooperated assets / utilization is 100% of the total LPDUK assets that can be collaborated totaling 366 units (machine tools). The maximum achievement for this IKU is: 150%
Purpose	: This IKU aims to spur LPDUK in optimizing idle assets owned
Unit of Measurement	: Percentage (%)
Types of Period Consolidation	: <i>Take Last Known</i>
Polarization of Performance Indicators	: <i>Maximize</i> (The higher the achievement the better)
Reporting Period	: Annual
Data Sources	: Determination of LPDUK BMN Usage Status

From the data above, it can be proposed that the formulation of utilization assessment on IKU BLU LPDUK as a whole can be formulated as follows:

Table 3. Key Performance Indicators at BLU LPDUK Ministry of Youth and Sports:

No.	Performance Aspect	Description of Key Performance Indicators	Target
1.	Technical Aspects of Service	Realization of the Amount of Cooperation in Sports Funding Receipts	9
2.		Realization of the Number of Sports Business Development Cooperation	9
3.		Asset Utilization Percentage	100%
4.		Indeks Community Satisfaction	3.7
5.	Financial and Governance Aspects	PNBP Realization	Rp35.000.000.000
6.		Ratio of Operating Income to Operating Expenses	90%
7.		Financial Statement Submission Compliance Index	4
8.		BLU Revenue Projection Accuracy Index	3.5
9.		Percentage of Completion of BLU Management Modernization	100 %
10.		Persent Percentage of completion of recommendations from monitoring and evaluation results	90 %
11.		Maturity Rating Assessment	100%

With an explanation of the description of the Main Performance Indicators of BLU LPDUK as follows:

Table 4. Realization Of The Amount Of Cooperation In Sports Funding Receipts

Performance Aspect	Technical Aspects of Service
Strategic Goals	Achieving Excellent Service Performance
Key Performance Predictors	Realization of the Amount of Cooperation in Receiving Funding and Distribution/Utilization of Sports Funds carried out

Description	<p>According to the Regulation of the Minister of Youth and Sports Number 22 of 2017, Article 7, the Sports Fund Management Subdivision has the task of optimizing services, managing and utilizing sports funding and implementing cooperation and relationships between institutions/institutions/companies.</p> <p>Based on Government Regulation Number 18 of 2007 concerning Sports Funding, article 5 and article 6, sources of sports funding can come from the state budget, regional budget, community and sports industry. It is necessary to explore the sources of these funding sources so that sufficient sports funds are available, and even need to start cultivating sports endowment funds. Sources of funds can be in the form of tied grants and unbound grants, sponsorship, ticketing, merchandise sales, etc.</p> <p>Sports funds that have been collected from grant and sponsorship sources as well as profit sharing from sports business development are channeled and utilized optimally for infrastructure development and sports activities as well as improving service quality effectively and efficiently and accountably. The distribution of sports funds can be in the form of financing the construction of sports infrastructure, financing sports operational activities, financing the improvement of the quality of sports services, etc.</p>
Formula	<p>\sum Realization of funding cooperation contracts and/or distribution/utilization of sports funds carried out</p> <p>Information: Maximum IKU achievement 150%</p>
Purpose	<p>This IKU is intended to measure how much cooperation / commitment funds have been obtained to finance BLU activities and operations. In addition, it is also to spur BLU Leaders to increase efforts to collect BLU sources of income from grants and sponsorships and other sources.</p>
Unit of Measurement	<p>Cooperation Contract Document for Fund Management and Utilization of Sports Funds implemented</p>

Types of Period Consolidation	<i>Take Last Known</i>
Polarization Indikator Performance	<i>Maximize</i> (The higher the achievement the better)
Reporting Period	Annual

Table 5. Realization Of The Number Of Sports Business Development Cooperation

Performance Aspect	: Technical Aspects of Service
Strategic Goals	: Achieving Excellent Service Performance
Key Performance Indicators	: Realization of the Number of Sports Business Development Cooperation carried out
Description	: According to the Regulation of the Minister of Youth and Sports Number 22 of 2017, Article 7, the Sports Business Development Subdivision has the task of planning the needs and development of sports businesses and the implementation and development of sports events and industries, which are strengthened in Presidential Regulation Number: 86 of 2021 concerning the Grand Design of National Sports (DBON) as a government effort to move the sports industry and business independently. Based on the Minister of Finance Regulation Number 129/PMK.05/2020 concerning Management of Public Service Agencies in Paragraph Two, BLU can carry out Operational Cooperation and Cooperation of Human Resources owned by BLU or other parties to develop sports businesses as a form of community service and organizing sports events. Cooperation can be carried out with government agencies, private agencies, and sports branches. Sports businesses can be in the form of cooperation in developing sports areas, cooperation in managing sports venues, cooperation in organizing sports championships, etc.
Formula	: \sum Realization of the sports business development cooperation contract that was carried out
	Information: Maximum IKU achievement 150%
Purpose	: This IKU is intended to measure how much sports business can be built in financing BLU activities

		and operations. In addition, it is also to spur BLU Leaders to increase creativity in developing sports businesses as sources of BLU income.
Unit of Measurement	:	Sports Business Development Cooperation Contract Document carried out
Types of Period Consolidation	:	Take Last Known
Polarization of Performance Indicators	:	Maximize (The higher the achievement the better)
Reporting Period	:	Annual
Data Sources	:	LPDUK Performance Report

Table 6. Asset Utilization Percentage

Performance Aspect	:	Technical Aspects of Service
Strategic Goals	:	Improved asset management for functional and economic growth
Key Performance Indicators	:	Asset utilization percentage
Description	:	Percentage of asset utilization to measure the number of assets that can be worked together compared to those that can be cooperated.
Formula	:	$\frac{\text{Number of LPDUK assets utilized}}{\text{Total assets of LPDUK that can be utilized}} \times 100$ <p>The target of cooperated assets / utilization is 80% of the total LPDUK assets that can be cooperated with a total of 366 units (Machine tools).</p> <p>The maximum achievement for this IKU is: 150%</p>
Purpose	:	This IKU aims to spur LPDUK in optimizing idle assets owned
Unit of Measurement	:	Percentage (%)
Types of Period Consolidation	:	<i>Take Last Known</i>
Polarization of Performance Indicators	:	<i>Maximize</i> (The higher the achievement the better)
Reporting Period	:	Annual
Data Sources	:	Determination of LPDUK BMN Usage Status

Table 7. Indeks Community Satisfaction

Performance Aspect	:	Technical Aspects of Service																		
Strategic Goals	:	Achieving Excellent Service Performance																		
Key Performance Indicators	:	Community Satisfaction Index																		
Description	:	Community Satisfaction Index is the result of measuring community satisfaction survey activities in the form of numbers. Numbers are set on a scale of 1 (one) to 4 (four). The implementation of the community satisfaction survey further guides the provisions in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for the Preparation of Community Satisfaction Surveys for Public Service Organizing Units.																		
Formula	:	<p>IKM Measurement Results:</p> <table border="1"> <thead> <tr> <th colspan="2">Quantitative Index</th><th>Qualitative Index</th></tr> <tr> <th>Skala 1-4</th><th>Skala 1-100</th><th>Predicate</th></tr> </thead> <tbody> <tr> <td>1 – 2,5996</td><td>25,00 – 64,99</td><td>D</td></tr> <tr> <td>2,60 – 3,064</td><td>65,00 – 76,60</td><td>C</td></tr> <tr> <td>3,0644 – 3,532</td><td>76,61 – 88,30</td><td>B</td></tr> <tr> <td>3,5324 – 4,00</td><td>88,31 – 100,00</td><td>A</td></tr> </tbody> </table> <p>The minimum unit of respondents to the community satisfaction survey in the measurement of 40 validated respondents consists of:</p> <ul style="list-style-type: none"> Service Partners (18 respondents) Sports Parent Board (14 respondents) Providers of Goods and Services in the framework of Services (8 respondents) <p>The implementation of the community satisfaction survey is carried out through the method of filling out questionnaires through online media on the LPDUK website on the www.lpduk.id</p> <p>Information: Maximum IKU achievement 150%</p>	Quantitative Index		Qualitative Index	Skala 1-4	Skala 1-100	Predicate	1 – 2,5996	25,00 – 64,99	D	2,60 – 3,064	65,00 – 76,60	C	3,0644 – 3,532	76,61 – 88,30	B	3,5324 – 4,00	88,31 – 100,00	A
Quantitative Index		Qualitative Index																		
Skala 1-4	Skala 1-100	Predicate																		
1 – 2,5996	25,00 – 64,99	D																		
2,60 – 3,064	65,00 – 76,60	C																		
3,0644 – 3,532	76,61 – 88,30	B																		
3,5324 – 4,00	88,31 – 100,00	A																		
Purpose	:	This IKU aims to improve the quality of public services on an ongoing basis																		
Unit of Measurement	:	Index																		

Types of Period Consolidation	: <i>Take Last Known Value</i>
Polarization of Performance Indicators	: <i>Maximize</i> (The higher the achievement the better)
Reporting Period	: Annual
Data Sources	: IKM Survey Results Report, Performance Report

Table 8. PNBP Realization

Performance Aspect	: Financial and Governance Aspects
Strategic Goals	: Achieving Healthy BLU Financial Performance
Key Performance Indicators	: PNBP Realization
Description	: PNBP is income obtained in exchange for goods/services handed over to the community, the result of cooperation with other parties, rent, financial institution services, and other income that is not directly related to BLU services, excluding income derived from RM APBN and grants.

Formula : IKU achievement is measured as follows:

PNBP Achievements	Achievement Assessment
PNBP < Rp.35.000.000.000	according to % of target
PNBP \geq Rp.35.000.000.000	100%

Additional performance achievement measurement can be calculated after PNBP realization achievement is reached 100%. Additional performance achievement measurements are calculated based on the realization of PNBP up to a certain period, with the following criteria:

Additional Achievements		
Criterion		%
The amount of PNBP reached by > Rp 35 miliar	until 30 November 2024	10 %
	until 31 October 2024	30 %
	until 30 September 2024	50 %

Information:

Maximum IKU achievement 150%

Purpose	:	To spur BLU Leaders to increase creativity in optimizing BLU's sources of income
Unit of Measurement	:	IDR
Types of Period Consolidation	:	<i>Take Last Known</i>
Polarization of Performance Indicators	:	<i>Maximize</i> (The higher the achievement the better)
Reporting Period	:	Annual
Data Sources	:	Financial Statements (Budget Realization Report)

Table 9. Ratio of Operating Income to Operating Expenses

Performance Aspect	:	Financial and Governance Aspects
Strategic Goals	:	Achieving Healthy BLU Financial Performance
Key Performance Indicators	:	Ratio of Operating Income to Operating Expenses (POBO)
Description	:	The ratio of Operating Income to Operating Expenses (POBO) is a comparison between operating income and operating expenses, for the period January 1, 2024 to December 31, 2024. Operating Income in this performance indicator is all revenue in the Operational Report minus revenue from the State Budget. Operating Expenses in this performance indicator are all expenses in the Operational Report minus depreciation and amortization and assignment expenditures from K/L

Formula :

$$\text{POBO Ratio} = \frac{\text{Operating Income}}{\text{Operating Expenses}} \times 100\% + \text{Additional Achievements}$$

POBO Target for 2024= 90%

POBO Ratio	Achievement Assessment (%)
POBO < 100%	According to the Percentage of Achievement
POBO ≥ 100%	100%

Additional performance measurement can be calculated after POBO achievement is reached 100%. Additional performance measurement is calculated based on output and efficiency achievements, with the following criteria:

Additional Achievements		
Criterion		%
	<80%	5%

	Output Achievement Value in SMART App before weighting	80% \geq Output Achievement < 90%	15%
		$\geq 90\%$	25%
	Assess Efficiency in SMART Applications before weighting	<70%	5%
		70% \geq Efficiency <80%	15%
		80%	25%

Note: the maximum performance achievement for this IKU is 150%.

Purpose	:	This IKU is intended to measure and determine the level of independence of BLU in financing its operational activities. In addition, it is also to spur BLU Leaders to increase creativity in optimizing BLU's sources of income and increasing cost effectiveness and cost efficiency so that activities can be financed from PNBPNP.
Unit of Measurement	:	%
Types of Period Consolidation	:	<i>Take Last Known</i>
Polarization of Performance Indicators	:	<i>Maximize</i> (The higher the achievement the better)
Reporting Period	:	Annual
Data Sources	:	Financial Statements (Operational Reports) and BLU Revenue and Expenditure Attestation Data

Table 10. Financial Statement Submission Compliance Index

Performance Aspect	:	Financial and Governance Aspects
Strategic Goals	:	The Realization of Good BLU Governance
Key Performance Indicators	:	Financial Statement Submission Compliance Index
Description	:	The preparation and submission of BLU's financial statements follow the provisions in PMK Number 129 / PMK.05 / 2020 concerning the Management of Public Service Agencies Part Nine, Accounting, Reporting and Financial Accountability based on PMK Number 217 / PMK.05 / 2015 concerning Statement of Accrual-Based Government Accounting Standards Number 13 concerning the Presentation of Financial Statements of Public Service Agencies, and PMK Number 220 / PMK.05 / 2016

concerning Accounting Systems and Financial Reporting of Public Service Agencies.

Formula/Description : **Compliance Score = Timeliness Score + Completeness Score**

1. Timeliness

Delivery Time	Score
First Semester 2024	
- Submitted until July 15	30
- Delivered between July 16-20	18
- Delivered between July 21-31	12
- Submitted after July	5
Semester II/Annual 2023	
- Submitted until January 31	30
- Delivered between February 1-7	18
- Delivered between 8-20 February	12
- Submitted after February 20	5

2. Completeness

Completeness of Delivery	Skor
Semester I	
- Complete (LRA, Balance Sheet, LO, LAK, LPE, LPSAL, CaLK)	20
- Incomplete	5
Semester II/ Annual	
- Complete (LRA, Balance Sheet, LO, LAK, LPE, LPSAL, CaLK)	20
- Incomplete	5

Compliance Indexation

Total Compliance Score	Indexed number
0 - 10	1
11 - 20	2
21 - 30	3
31 - 40	4
41 - 50	5

Purpose : This IKU is intended to realize good, transparent, and accountable BLU governance.

Unit of Measurement	: Indeks
Types of Period Consolidation	: <i>Average</i>
Polarization of Performance Indicators	: Maximize (The higher the achievement the better)
Reporting Period	: The higher the achievement the better
Data Sources	: Monitoring and Evaluation, BIOS

Table 11. BLU Revenue Projection Accuracy Index

Performance Aspect	: Financial and Governance Aspects
Key Performance Indicators	: BLU Revenue Projection Accuracy Index
Description	: The accuracy of BLU's revenue projections supports good financial management, and more accurate planning. Revenue projections can be done by identifying sources of revenue, conducting historical and market analysis, estimating service volumes, and growth forecasts.

The calculation of achievement is carried out by comparing the number of approval plans for income made at the beginning of each month with income ratified until the end of the month.

Formula	: The revenue projection accuracy index takes into account the following:: . Timeliness of Delivery (40%) . Accuracy of Revenue Attestation Projections (60%) Target BLU Revenue Projection Accuracy Index = Index 3.5 Delivery Time Accuracy (40%):
---------	--

Criterion	
Index 5	Projected revenue data is sent to KDP BLU until the 3rd of the month
Index 4,5	Projected revenue data is sent to KDP BLU on the 4th of the month
Index 4	Projected revenue data is sent to KDP BLU on the 5th of the month
Index 3,5	Projected revenue data is sent to KDP BLU on the 6th of the month
Index 3	Projected revenue data is sent to KDP BLU on the 7th of the month
Index 2,5	Revenue projection data is sent to PPK BLU on the 8th of the month

	Index 2	Projected revenue data is sent to KDP BLU on the 9th of the month
	Index 1,5	Projected revenue data is sent to KDP BLU on the 10th of the month
	Index 1	Revenue projection data is sent to KDP BLU on the 11th of the month

Attestation Projection Accuracy (60%)

Criterion	
Index 5	% deviation between plan and realization of endorsement 0% to 3%
Index s 4,5	% deviation between plan and ratification realization 3.01% to 5%
Index 4	% deviation between plan and ratification realization 5.01% to 7%
Index 3,5	% deviation between plan and ratification realization 7.01% to 10%
Index 3	% deviation between plan and ratification realization 10.01% to 12.5%
Index 2,5	% deviation between plan and ratification realization 12.51% to 15%
Index 2	% deviation between plan and ratification realization 15.01 to % 17.5%
Index 1,5	% deviation between plan and ratification realization 17.51% to 20%
Index 1	% deviation between plan and realization of endorsement more than 20%

IKU is calculated by the average achievement of each quarter.

Purpose	: This IKU is intended to measure BLU revenue projections and ratification patterns on these revenues in order to support the improvement of government cash planning accuracy in particular and good financial management in general.
Unit of Measurement	: Percentage
Types of Period Consolidation	: Average

Polarization of Performance Indicators	: Maximize (the higher the achievement the better)
Reporting Period	: Quarterly
Data Sources	: Monitoring of Projection Submission and OMSPAN

Table 12. Percentage of Completion of BLU Management Modernization

Performance Aspect	: Aspects of Financial Development and Governance
Key Performance Indicators	: Percentage of Completion of BLU Management Modernization
Purpose	: Measuring the level of BLU modernization in order to improve services, management accountability and data utilization in the context of decision making (decision support system).
Description	: Modernization of BLU Management is the use of information technology in the framework of BLU management to present data and information to internal and external reliably which is carried out by developing an integrated information system so that resources can be managed effectively and efficiently and improve the quality of service to the community.
Formula	: Percentage of completion of BLU management modernization = Percentage of Completion of Stages + Additional Achievements of Completion of Stages: The percentage of completion of BLU modernization development in 2023 consists of 4 (four) stages with the following explanation:

Phase	Description	Weights per stage	Value
I	Data Integration		40 %
	a. Webservice Development at the Stage Development		
	1) Demand secret key development	2	
	2) Data sent on server development	10	
	3) Delivery is made by scheduler/automation	8	

		b. Webservice Development at the Stage Production 1) Demand secret key production 2) Data sent on server production	2 18	
		c. Completeness of Data Transmission 1) Routine data delivery is done every day 2) Completeness of data sent	30 30	
	II	Data Analytics		30%
		a. Service Dashboard 1) Display service performance 2) Number of service users 3) Service delivery trend 4) Service user survey results 5) Access available for the Directorate of PPKBLU	12 3 3 3 9	
		b. Financial Dashboard 1) Display the realization of income and expenditure 2) Display the number of cash balance positions 3) Display BLU account balance 4) Financial data analysis 5) Access available for the Directorate of PPKBLU	6 6 6 6 6	
		c. HR Dashboard 1) HR Composition 2) HR Profile 3) Employee needs analysis 4) Workload analysis 5) Employee performance analysis 6) <i>Training need analysis</i>	6 6 2 2 2 2	
		d. Supporting Dashboard (2 dashboards) The supporting dashboard is created based on the dashboard guidelines in the assessment component maturity rating.	20	
	III	Management Information System		20%
		a. Financial Information System 1) Recording receipts 2) Recording expenses 3) Recording account balances	6 6 8	
		b. Service Information System 1) Transaction recording of key services 2) Integration with the financial system	48 12	
		c. HR Information System 1) HR data recording 2) HR performance calculation recording	12 8	
	IV	Website		10%
		a. Website Performance	40	

	1) Testing > 40% (100% weight)		
	2) Testing 20% to 40% (weight 75%)		
	3) Testing < 20% (weight 50%)		
	b. Website Functions		
	1) Informasi profil BLU	12	
	2) Informasi layanan BLU	12	
	3) Laporan tata Kelola BLU	12	
	4) Fitur sarana pengaduan	12	
	5) Fitur survey layanan pengguna	12	
Total Achievement Percentage			100 %

Additional performance achievement measurement can be calculated after the performance achievement of the Stage Completion Percentage has reached 100%. Additional Milestones are calculated based on the criteria of Completion Speed of each stage (max. 20%) and extra miles (max. 30%): Completion Speed: Completion speed is divided into 4 (four) completion time ranges.

Quarter	Standar tahap yang harus diselesaikan	Completion Target	Achievement Weight
First Quarter	Phase I	100%	40%
Second Quarter	Stages I and IV	100%	50%
Third Quarter	Stages I, III, and IV	100%	70%
Fourth Quarter	Stages I to IV	100%	100%

Especially for the "Data Integration" Indicator (Phase I), speed achievement can be claimed if the development has been completed on the production server and the data endpoint sent has been complete for at least 1 quarter. The speed of achievement is calculated proportionally as follows:

Description	Quarter I	Quarter II	Quarter III	Quarter IV
Data Integration	100%	75%	50%	25%
Website	100%	100%	75%	50%
Management Information System	100%	100%	100%	75%
Data Analytics	100%	100%	100%	100%

Additional Completion Speed

Achievement is calculated as follows:

Speed of Completion	Achievement Assessment
Achievement Weight < 100%	As per % of target
Achievement Weight = 100%	20%

Extra Miles:

Extra Miles is an additional achievement that supports the achievement of the main indicator. Extra Miles Achievement is calculated as follows:

Phase	Description	Extra Miles	Value
1	Data Integration	Completeness of Data Delivery Period	12 %
2	Analytics Data	HR / Section in Data Analytics Data analysis at the Predictive / Prescriptive level	8 %
3	System Information Management	Provision of mobile applications for service delivery	6 %
4	Website	<i>The website appears on the first page search engine (SEO)</i>	4 %
Total achievements Extra Miles			30 %

Purpose : This IKU is to measure the level of modernization of BLU resource management in order to support service improvement, accountability and management accuracy in decision making.

Unit of Measurement	: Percentage (%)
Types of Period Consolidation	: Take Last Known
Polarization of Performance Indicators	: Maximize (the higher the achievement the better)
Reporting Period	: Annual
Data Sources	: 1. Data in the Information System 2. BIOS at BLU Primary 3. Data as test and comparison material

Table 13. Persent Percentage Of Completion Of Recommendations From Monitoring And Evaluation Results

Performance Aspect	: Financial and Governance Aspects
Key Performance Indicators	: Percentage of Completion of Recommendations from Monitoring and Evaluation Results from the Directorate of PPK BLU, Technical Coach, and SPI
Description	: The completion of recommendations on the results of monitoring and evaluation (monev) from the Directorate of PPKBLU, Technical Coaches, and SPI is a follow-up carried out based on suggestions and inputs submitted in the Monev Report of the Directorate of PPKBLU, Technical Coaches, and SPI based on the provisions in laws and regulations.
Formula	: The calculation of performance achievements for completing monev result recommendations is calculated as follows: $\frac{\text{Total actionable monev recommendations}}{\text{Total recommended monev results}} \times 100\%$ <p>The recommendations and/or findings taken into account in this IKU are recommendations and/or findings that mention the deadline for completion listed in the monev results report of the Directorate of PPKBLU, Technical Coaches, and SPI until December 31, 2024. If there is no monev, this IKU is not taken into account (N/A).</p>
Purpose	: This IKU aims to increase the responsiveness of BLU and commitment to continuous improvement in accordance with statutory provisions, in order to support sustainable BLU services and improve BLU performance.
Unit of Measurement	: Percent (%)
Types of Period Consolidation	: <i>Take Last Known Value</i>

Polarization of Performance Indicators	:	<i>Maximize</i>												
Reporting Period	:	Annual												
Data Sources	:	Letters and/or follow-up completion reports on recommendations for monitoring and evaluation results, as well as follow-up fields on recommendations for monitoring and evaluation results in BIOS.												
Rating Scale	:	The calculation of IKU achievement of more than 100% is as follows: <table border="1"> <thead> <tr> <th>Follow-up Achievements</th><th>Valuation</th><th>Information</th></tr> </thead> <tbody> <tr> <td>90%</td><td>100%</td><td>according to % target</td></tr> <tr> <td>>90% s.d. 95%</td><td>110%</td><td>according to % target</td></tr> <tr> <td>>95%</td><td>120%</td><td>according to % target</td></tr> </tbody> </table> <p>The maximum achievement for this IKU is 120%.</p>	Follow-up Achievements	Valuation	Information	90%	100%	according to % target	>90% s.d. 95%	110%	according to % target	>95%	120%	according to % target
Follow-up Achievements	Valuation	Information												
90%	100%	according to % target												
>90% s.d. 95%	110%	according to % target												
>95%	120%	according to % target												

Table 14. Maturity Rating Assessment

Table 1: Maturity Rating Assessment										
Performance Aspect	:	Financial and Governance Aspects								
Key Performance Indicators	:	BLU Maturity Rating Assessment								
Description	:	BLU Maturity Rating is an assessment framework that focuses on process and performance improvement with 5 (five) maturity levels, each level has a performance base that is universally applicable to all aspects and assessment indicators.								
Formula	:	(Punctuality Percentage x 40%) + (Score Attainment Percentage x 60%) Timeliness: <table><tr><th>Criterion</th><th>Achievements</th></tr><tr><td>Matrat is sent to DGT Regional Office 30 Calendar Days before the deadline</td><td>100%</td></tr><tr><td>Matrat is sent to DGT Regional Office 20 Calendar Days before the deadline</td><td>90%</td></tr><tr><td>Matrat is sent to DGT Regional Office 10 Calendar Days before the deadline</td><td>80%</td></tr></table>	Criterion	Achievements	Matrat is sent to DGT Regional Office 30 Calendar Days before the deadline	100%	Matrat is sent to DGT Regional Office 20 Calendar Days before the deadline	90%	Matrat is sent to DGT Regional Office 10 Calendar Days before the deadline	80%
Criterion	Achievements									
Matrat is sent to DGT Regional Office 30 Calendar Days before the deadline	100%									
Matrat is sent to DGT Regional Office 20 Calendar Days before the deadline	90%									
Matrat is sent to DGT Regional Office 10 Calendar Days before the deadline	80%									

	Matrat is sent to DGT Regional Office 0 Calendar Days before the deadline	70%
	Score Attainment: Target Score 2024 = 2.60 Calculation = (KDP BLU Verification Matrat Score / Target Score) x 100% Note: the maximum performance achievement for this IKU is 150%.	
Purpose	: This IKU is intended to encourage continuous improvement of BLU's operational processes and activities so that it has a positive effect on the delivery of services carried out by BLU	
Unit of Measurement	: Percentage	
Types of Period Consolidation	: Take Last Known	
Polarization of Performance Indicators	: Maximize (the higher the achievement the better)	
Reporting Period	: Annual	
Data Sources	: BIOS Applications and Maturity Rating Working Papers	

The Key Performance Indicator Manual above is an instrument that will later be proposed in the discussion of the determination of the Performance Contract of the Directorate General of Treasury of the Ministry of Finance with the Director of the Public Service Agency of Fund Management Institutions and sports businesses

5. Conclusions

BLU LPDUK as the Goods User Authority already has a device that meets as the implementing party of BMN Utilization supported by the Treasury Structure including the Goods User Accounting Unit and the Budget User Accounting Unit. BMN Utilization Objects at BLU LPDUK are very adequate in terms of administrative and physical feasibility in terms of administration of BMN utilization objects already have a Registration Sequence Number and have carried out Determination of Use Status (PSP) for acquisition values below 100 million determined by the Goods User, namely the Minister of Youth and Sports of the Republic of Indonesia, while for acquisition values above 100 million determined by the Goods manager, namely the minister of Finance. While physically BMN LPDUK is still in a status worthy of function and ready to be reused for Optimization of BMN utilization (Parnell et al., 2019).

The period of time in the utilization of BMN through Partners at BLU LPDUK is regulated by the Regulation of the Director of the Sports Fund and Business Management Institution PER-01.02.01/D/LPDUK/2022 concerning Guidelines for Operational Cooperation and Human Resources and / or Management Cooperation at the Sports Fund and Business Management Institution, which in its implementation

has been carried out for 3 years and does not deny it to be carried out for more than 3 years by considering the analysis of the value of benefits and community needs (Sofyan 2022).

State revenue from the utilization of BMN at BLU LPDUK is obtained from fixed compensation and returns whose amount is regulated in the Operational Cooperation Agreement with the tariff rate referring to the Regulation of the Minister of Finance of the Republic of Indonesia Number 53 / PMK.05 / 2019 concerning Service Rates for General Agency Services for Fund Management Institutions and Sports Businesses at the Ministry of Youth and Sports along with Director Regulations on Service Rates as derivatives. However, it has not been maximally implemented due to the termination of the three business units in BMN utilization cooperation because business income has not met the target and the conditions of the Covid Pandemic in the period 2019 to 2021.

In BMN Utilization, LPDUK carries out utilization cooperation through three business units, namely SP2OI, ADMI, and ABI, but the three activities are closed because they burden the budget in their implementation and because the income in business activities is not in accordance with the cooperation agreement, in implementing and Director Regulation PER-01.02.01/D/LPDUK/2022 concerning KSO / KSM includes aspects of planning, partner selection to approval. Safeguarding and Maintenance of BMN Utilization Objects at LPDUK has been carried out properly in terms of implementing this function BLU LPDUK to carry out and ensure the realization of orderly BMN management which is reflected in legal order, administrative order, and physical order (Ma'mun 2019).

In carrying out BMN administration, BLU LPDUK records and inventories and reports all BMN through an Agency Level Financial Application System (SAKTI) which is an application used as a means for satker in supporting the implementation of SPAN to carry out financial management which includes the stages of planning to budget accountability in this case BLU LPDUK is able to present periodic recording and reporting on Semester and Annual Periodic Reporting and presentation of Notes on State Property Reports at the Sports Fund and Business Management Institution (Wibowo & Indrayana 2019). In the utilization of BMN through partners on the review of the Operational Cooperation agreement documents on SP2OI, ADMI and ABI there is no Sanctions clause that is clearly regulated regarding fines and administrative sanctions against Partners, but only the termination of the agreement and the clause of the Cooperation Agreement Document as Dispute Resolution. this is a weakness of BLU LPDUK when Partners cannot fulfill their obligations in terms of fulfilling fixed compensation and profit sharing.

References:

Andrews, R., Ferry, L., Skelcher, C., & Wegorowski, P. (2020). Corporatization in the public sector: Explaining the growth of local government companies. *Public Administration Review*, 80(3), 482-493.

- Foster, G., O'Reilly, N., & Dávila, A. (2020). *Sports business management: Decision making around the globe*. Routledge.
- Lyons, M. (2020). *Third sector: The contribution of non-profit and cooperative enterprise in Australia*. Routledge.
- Ma'mun, A. (2019). Governmental roles in Indonesian sport policy: From past to present. *The International Journal of the History of Sport*, 36(4-5), 388-406.
- Parnell, D., May, A., Widdop, P., Cope, E., & Bailey, R. (2019). Management strategies of non-profit community sport facilities in an era of austerity. *European Sport Management Quarterly*, 19(3), 312-330.
- Raw, K., Sherry, E., & Schulenkorf, N. (2022). Managing sport for development: An investigation of tensions and paradox. *Sport Management Review*, 25(1), 134-161.
- Rowe, K., Karg, A., & Sherry, E. (2019). Community-oriented practice: Examining corporate social responsibility and development activities in professional sport. *Sport Management Review*, 22(3), 363-378.
- Sofyan, D. (2022). The development of sports management research in Indonesia in the early twenty-first century: A bibliometric analysis. *Indonesian Journal of Sport Management*, 2(1), 28-37.
- Spaaij, R. (2019). The glue that holds the community together? Sport and sustainability in rural Australia. In *The Social Impact of Sport* (pp. 24-38). Routledge.
- Wibowo, Y. G., & Indrayana, B. (2019). Sport: A review of healthy lifestyle in the world. *Indonesian Journal of Sport Science and Coaching*, 1(1), 30-34.