



Research Paper

The Analysis of Asset Management and Reporting of Dprd Province Office in West Sulawesi

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ABSTRACT: This study aims to analyze and explain the Asset Management and Reporting of the Dprd Secretariat of West Sulawesi Province. This study used descriptive qualitative method. Sources of data taken in this study are primary data and secondary data. Primary data is data obtained directly from respondents. In analyzing, the researcher will describe or describe in full and in real terms the Analysis of Regional Asset Management at the Office of Revenue and Financial Management of Regional Assets in Mamuju Regency. The implementation of the asset management process for the West Sulawesi Provincial DPRD Secretariat office is carried out by means of an official or goods manager making a room inventory card (KIR), making a decision on the use of regional property, making an official report on borrowing and using regional property that is within the scope of the Regional House of Representatives secretariat, making a recapitulation. vehicle tax and make or compose. The inhibiting factor for asset management at the West Sulawesi Provincial Regional House of Representatives Secretariat Office consists of planning for goods needs, namely when you have to detail past items with future needs planned.

KEYWORDS: Asset Management, Asset Reporting, Asset Management Barriers

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I. INTRODUCTION:-

The Republic of Indonesia is an archipelagic country consisting of thousands of islands which are limited by the extent of the ocean, so that in carrying out its government system it cannot be done centrally, because the many islands in Indonesia make it very difficult for the government to run the existing government system. So Indonesia divides it into provincial areas and provincial areas are divided into regencies and cities. To run the regional government system, it is necessary to establish a regional people's representative institution as the organizer of regional government together with the regional government so that they are able to regulate and manage government affairs and the interests of the local community based on the aspirations of the people within the framework of the Unitary State of the Republic of Indonesia. DPRD is a regional people's representative institution and is domiciled as an element of regional government administration, which has three functions, namely: (1) the legislative function, which is realized in forming regional regulations with regional heads; (2) the budget function, which is manifested in discussing and approving the draft regional revenue and expenditure budget (APBD); and (3) the supervisory function, which is realized in supervising the implementation of regional regulations and APBD.

Assets are an important resource for local governments as a support for their work, therefore, it is important for local governments to be able to manage assets adequately. In managing assets, regional governments must take into account aspects of planning needs and budgeting, procurement, receipt, storage and distribution, use, administration, utilization, security and maintenance, elimination, transfer, supervision and control, financing so that regional assets are able to provide optimal contributions to the government. the area concerned. Regional asset management is a systematic and structured process that covers the entire asset life cycle. The main essence is the fulfillment of the principle of efficiency in which the management of regionally owned assets is directed to conform to the standard requirements of the requirements needed to support the optimal implementation of government duties and functions. Efficiency in the management of regional assets is absolutely necessary because of limited government resources in the context of public services, so that the

procurement of assets belonging to the regions needed must be truly appropriate and limited to what is needed with the aim of avoiding waste of regional finances. The importance of asset management itself is very supportive to the success of the implementation of the administrative tasks of an agency. An agency has so many regional assets that must be managed properly and must be maintained.

Based on the survey conducted at the West Sulawesi Provincial Regional House of Representatives Secretariat, there are still some indications that the role of the South Sulawesi Provincial Regional House of Representatives Secretariat in managing and reporting assets is not yet complete, including in the planning process for goods requirements that have not been running smoothly, and the procurement and asset management process sometimes does not work. in accordance with the needs of utilization or use in the field. In addition, the value of the assets presented in the balance sheet is not transparent and supported by adequate records and some assets are not known to exist and information regarding the reporting of assets of the West Sulawesi Provincial Regional House of Representatives Secretariat is not accurate, in this case the data presented does not describe the real condition of the existing goods, only part of it. little that can be known how the condition of the asset.

This problem causes local governments to be unable to support their main tasks and functions in carrying out the wheels of government. In addition, this problem also has the potential to cause regional losses. This fact cannot be denied, that the success of achieving organizational goals cannot be separated from the arrangement of the entire series of subsystems contained within the organization itself and the processes that constitute a series of organizational activities to achieve goals.

Based on the background that has been described and the symptoms found in the field, the authors are interested in discussing and analyzing it by conducting research with the title "Analysis of Asset Management and Reporting of the Secretariat of the Dprd of West Sulawesi Province"

II. LITERATURE REVIEW:-

Definition of Asset

Based on Government Accounting Standards, fixed assets are defined as tangible assets that have a useful life of more than 12 months to be used, or intended to be used, in government activities or utilized by the general public. PSAP No. 7 on accounting for fixed assets explains that fixed assets are a major part of government assets, and therefore significant in the presentation of the balance sheet. According to Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards Appendix I.01 concerning the Conceptual Framework of Government Accounting, the qualitative characteristics of financial statements are normative measures that need to be realized in accounting information so that it can fulfill its objectives. Reliability is part of the Qualitative Characteristics of Financial Statements. Information may be relevant, but if its nature or presentation is unreliable then the use of the information can potentially be misleading. Reliable information meets the characteristics: honest presentation, verifiability, neutrality. Government Regulation of the Republic of Indonesia Number 71 of 2010 concerning Government Accounting Standards Appendix I.01 concerning the Conceptual Framework of Government Accounting, there are principles used in government accounting and financial reporting. Full disclosure and Fair Presentation are part of this principle (Rotty et al., 2020). Assets are all wealth owned by a government, both tangible and intangible that can be valued in currency units and used in government operations.

Asset Management

If we talk about asset management in general, we cannot be separated from the goods management cycle starting from its planning to the disposal of the goods.

Asset management is actually an inseparable part of Financial Management and is generally related to the administration of regional development, especially with regard to asset values, asset utilization, recording asset values in regional annual balance sheets, as well as in setting priorities in development.

Asset management is a systematic process that maintains, upgrades and operates assets in the most cost-effective manner through the creation, acquisition, operation, maintenance, rehabilitation and disposal of assets associated with identifying what assets are needed, identifying funding needs and acquire assets. Every organization, private company and government, certainly has assets, both tangible and intangible. The amount of investment embedded in assets results in the need for management of these assets (Setiawan and Purnamasari, 2019).

Regional Asset Management is implementing the management of regional assets/goods (BMD based on the basic principles of asset management on assets/BMD by following the policy foundations regulated by law, government regulations, presidential decrees, ministerial decrees and other decrees related to regulations/regional asset management (Aira, 2014).

Asset Management and Reporting

The new paradigm shift in the management of regional property/regional assets regarding the State Treasury has given rise to new optimism for best practices in the proportional and modern arrangement and management of State assets by prioritizing good governance on the one hand, which is expected to be able to increase trust in the management of State finances from the public or stakeholders.

By planning for these asset needs, local governments can avoid having assets that are in accordance with their needs so that they can maintain and improve the quality of services provided to the community. In addition to planning for asset requirements, factors for securing and maintaining assets must also be considered by local governments. By securing and maintaining assets, local governments can maintain ownership and can receive economic benefits from assets in the context of local government efforts to provide services to the community. No less important factor in the management of local government assets is the data information system. With an adequate local government asset data information system, government data can more easily and quickly obtain asset-related data when needed at any time. With a data information system, local governments can also compile asset reports more reliably so that they can provide more reliable information to users of information in financial statements.

Basic Principles of Regional Asset Management

Basically the management of any assets or resources owned by regions or companies has the same principles or principles. Because the main goal is how the process of managing these assets is in accordance with applicable regulations and the results must be real and the benefits can be felt for the lives and progress of the people. Therefore, in order for the management or management of regional wealth management to achieve the expected results, modern management principles must be applied, the essence of which is careful planning, proper implementation and strict supervision. Careful planning requires the ability and accuracy to see what happened in the past, what is needed at this time and the changes and developments that will occur in the future. In the context of regional wealth management, ideally there should be validation of data, knowledge and ability to measure what and how much. Potential wealth owned and how to plan its use in accordance with current and future needs. With careful planning, people will avoid waste, and will not harm future generations.

Proper implementation requires an efficient, effective, and in accordance with the predetermined planning. This can be achieved if it is supported by the existence of clear rules, clear division of tasks, authority and responsibilities among the parties concerned and also by the professionalism of the implementers. The security of regional assets must be carried out adequately, both physically and through the accounting system (internal control system).

III. RESEARCH METHODS:

This study aims to analyze and explain the Asset Management and Reporting of the Dprd Secretariat of West Sulawesi Province. This study used descriptive qualitative method. Sources of data taken in this study are primary data and secondary data. Primary data is data obtained directly from respondents. In analyzing, the researcher will describe or describe in full and in real terms the Analysis of Regional Asset Management at the Office of Revenue and Financial Management of Regional Assets in Mamuju Regency. Indicators that support the management and reporting of regional assets;

1. Asset Manager is an official who is authorized and responsible for establishing policies and guidelines as well as managing Regional Property.
2. Management of Regional Assets is a series of activities and actions on Regional Goods which includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, elimination, transfer, administration, guidance, supervision and control.
3. Management functions or activities are; planning, organizing and staffing, coaching and organizing, budgeting and controlling.
4. Regional assets in the sense of a Government Regulation are tangible goods purchased or obtained at the expense of the APBN/APBD or from other legal acquisitions.
5. Asset management covers the chain of activities from; planning for preparation of requirements and budgeting, procurement, storage and distribution, control of use/use, maintenance, utilization/use of business, control, elimination and transfer. Meanwhile, future asset management includes five activities, namely; inventory, legal audit, asset valuation, asset optimization and asset management information system development.
6. Asset management is carrying out the management of regional assets/goods based on the basic principles of asset management on regional assets/goods by following the policy bases regulated by laws, government regulations, presidential decrees, decrees, and other decrees related to regulation. / regional asset management.

IV. RESULTS:-

Description of Research Results and Discussion

Asset Management and Reporting at the Regional House of Representatives Secretariat Office of West Sulawesi Province

Planning in the management of regional assets in West Sulawesi Province includes planning for needs, budgeting, procurement, receipt, storage and distribution of regional goods. Regional asset planning begins when the preparation or planning of regional needs goods, the regional asset planning system.

In purchasing regional assets, there are two kinds of planning that must be carried out every year, namely planning for regional asset needs and planning for maintaining regional assets. The stage begins with the preparation of the Unit Goods Requirement Plan and the Unit Goods Maintenance Needs Plan (RKPBU) which are budgeted in the RKA by each Local Governments' agencies. The next stage is the procurement of regional goods which is carried out using a tender system.

The next stage is the receipt, storage and distribution of regional property. The process is carried out by the Technical Implementation Leader (PPTK) to each Local Governments' agencies of Lamongan Regency through the goods treasurer. After that proceed with the recording of assets into the inventory book. Planning requires competent human resources in the management of regional assets which are expected to improve asset management in West Sulawesi Province.

As a form of accountability in the regional financial management of West Sulawesi Province, an LKPD was created. In relation to the report on the realization of the semester at the Local Governments' agencies in Lamongan Regency, it is still often late. The LKPD is prepared in accordance with government accounting standards and examined by the Supreme Audit Agency before being reported to the public through the relevant Regional House of Representatives. Until now, the government of Lamongan Regency in managing regional finances has obtained a fair audit result with exceptions by the Indonesian Audit Board. And still continuing to improve its management so that it can get unqualified audit results by Indonesian Audit Board

Regional financial reporting and accountability is a mandatory thing to do as accountability for the implementation of regional financial management. Suhadak (2007:13) says if the implementation stage is supported by the use of a good accounting system and management control system, it is hoped that the reporting and accountability stages will not encounter many problems. Meanwhile, Mardiasmo (2002:115) explains that to produce good local government accountability reports (including financial reports), an accounting information system, management control system and regional financial information system are needed.

The results of previous research from Lasturi and Sunaningsih (2021) showed that the reporting of regional property (BMD) at the Secretariat Office of the Regional People's Representative Council of Magelang City refers to the Magelang mayor's regulation Number 76 of 2019. Reporting is carried out in a timely, transparent and accurate manner so that the results can be obtained. accounted for, but in its implementation there are still some obstacles because there are errors when inputting, such as the item code and wrong classification of goods, the number of goods and the acquisition price that are not the same as accounting.

Obstacles in the implementation of Asset Management and Reporting at the Representatives Secretariat Office Secretariat Office of West Sulawesi Province.

Assets are an important resource for local governments. By properly and adequately managing regional assets, local governments will obtain sources of funds to finance development in the regions. In managing regional assets, regional governments must pay attention to planning needs and budgeting, procurement, receipt, storage and distribution, use, administration, utilization, security and maintenance, assessment, elimination, transfer, guidance, supervision and control, financing and claims for compensation. All of these activities are important aspects of regional asset management. By planning for asset needs, local governments will obtain an overview and guidance regarding asset needs for local governments.

State/Regional Property includes goods purchased or obtained from the APBN/APBD agency, goods originating from other legitimate acquisitions, namely from grants, donations, from agreements/contracts obtained from the provisions of the law or goods obtained based on court decisions issued has obtained permanent legal force.

Zulaymi (2010) in his research suggests that the factors that influence and hinder the enactment of regulations governing the management of regional goods are not only measured by the observance of the behavior of people who are subject to the rules but also the behavior of the agencies authorized to implement these regulations. The influencing factors are the regulations themselves that regulate the management of regional goods, not explicitly regulated on efforts to supervise and enforce the law on the activities of managing regional goods. So from the results obtained, it is not yet effective in carrying out the management of regional property from each Local Governments' agencies because the Local Governments' agencies does not understand in depth and not all Local Governments' agencies in submitting the results of reports on regional property assigned. So that in this thesis will be given policies that should be done in making improvements in terms of

the management of regional property.

Because of the many functions and the number of assets/goods owned, to determine the use and utilization of various kinds of interests as organizers of government activities and public services. Regional assets/goods in question are in the form of buildings and networks, machinery and equipment, vehicles, furniture, and other important documents. In general, the obstacles experienced by regional property managers are:

- 1) When the official or management conducts data collection again, there are goods that move without the knowledge of the goods manager or goods manager.
- 2) There is a change in the plan for the need for regional property, which is sometimes planned the previous year but during the current year, there is a change in the planning process for the current year.
- 3) Another obstacle is in the process of inputting into the SIMDA application. Sometimes the application that is used has problems and should be upgraded or just a technical problem.

The property of the West Sulawesi Provincial Representatives Secretariat Office Secretariat Office must be managed properly and according to its function. The management of goods and assets must be regulated and handled as well as possible in accordance with government regulations that have been set or applicable government regulations. Although the management strategy has been made and implemented to the maximum extent possible, there are still some obstacles in the management of goods or assets at the West Sulawesi Provincial Secretariat Office.

Inhibiting Factors in Asset Management at the Representatives Secretariat Office Secretariat Office of West Sulawesi Province.

1) Inhibiting Factors of Goods Needs Planning

The inhibiting factor of planning the need for goods is when you have to specify the past items with the planned future needs. The need for goods must be adjusted to function properly because all goods will be reported for their use at the end of each year, to obtain physical evidence of the use of regional assets/goods with the planning of goods/asset needs at the West Sulawesi Provincial Representatives Secretariat Office Secretariat Office. being in planning the need for goods is still difficult to experience because all processes in planning the need for goods are still in a manual state, the details are carried out one by one to obtain the number of goods in accordance with their physical existence.

2) Inhibiting Factors for Procurement of Goods/Assets

In terms of asset procurement, the inhibiting factor is still manual management, while it is difficult for the asset section to detail the item data one by one and then print it, the inhibiting factor is that the Input asset section manually wants input through the website.

3) Factors Inhibiting the Use of Goods/Assets

The use of assets/goods, its use is still not used according to the function of its use as the rules apply. The inhibiting factor from the use of goods is that there is still a discrepancy with service needs so that it can hinder service activities that may require fast time, facilities and infrastructure should be used as they function. the use of assets should be able to function as well as possible so that the service process can run well, but in practice the apparatus still has not fully carried out their duties and functions.

Form of Utilization of Assets/Regional Owned Goods, the user of the goods does not use the loaned goods properly and responsibly, even though the loan agreement is already in writing. there are still items that are scratched when borrowed, returned not notifying, but hiding the damage by the borrower. because sometimes government officials already believe so no longer check it. understanding of the use of facilities and infrastructure must be adjusted to the User's responsibilities.

Inhibiting Factors in Asset Reporting at the Representatives Secretariat Office Secretariat Office of West Sulawesi Province

In general, the obstacle that often occurs is related to asset reporting, namely in the process of inputting into the SIMDA application. Sometimes the application that is used has problems and should be upgraded or just a technical problem.

In addition to internal needs, the West Sulawesi Provincial Secretariat Office must also provide funds to support the performance of the board members so that there will be sufficient financial data to be reported. The application of the financial The Regional Management Information System application has been assumed to be able to improve employee performance and facilitate employees in financial management activities until year-end reporting, but what has happened in reality has not been carried out optimally due to the fact that there are still many employees who cannot operate the application for reasons of complicated use, sometimes employees Dizziness is caused by too much data that must be inputted, and there are still many other jobs that still have to be carried out until they are finished. Due to the limited number of employees who are able to run

the The Regional Management Information System program, this is a factor in the occurrence of delays when inputting realization data, so the reports that are carried out cannot be completed quickly so that it also becomes an obstacle to the optimization of work targets.

The Regional Management Information System is a technology application-based system developed to support the achievement of accountability for local governments specifically related to the management of assets belonging to the West Sulawesi Provincial Secretariat. The implementation of the The Regional Management Information System application is expected to reduce budget calculation errors, but in reality there are still many account codes that must be inputted to SIMDA at the West Sulawesi Provincial Secretariat. Therefore, there is a data discrepancy that will affect the secretariat's annual report.

The BPKP has provided a financial SIMDA training module, but this is not enough to overcome the existing problems. Most of the secretariat employees are 40-50 years old, so they find it difficult to learn SIMDA using only manuals, some feel lazy to read manuals

Rotty et al (2020) in their research also found that the causes of inaccuracies in reporting fixed assets to the North Sulawesi Provincial Government were the length of the North Sulawesi Provincial government, the lack of seriousness of the leaders and managers of fixed assets, inadequate quality of human resources, lack of information, communication and coordination. , as well as the performance of The Regional Management Information System BMD application. The efforts made in increasing the accuracy of reporting on fixed assets of the North Sulawesi Provincial government are the commitment of regional officials, fixed asset inventory, valuation, elimination of fixed assets, improving the quality of human resources, flexibility of The Regional Management Information System applications.

The results of further research from Avianty et al., (2020) found that reporting was carried out in a timely, transparent and accurate manner so that the results could be accounted for, but in practice there were still some obstacles because there were errors when inputting, such as item code and wrong item classification, quantity goods and costs that are not the same as accounting.

V. CONCLUSION:

Based on the results and discussion described above, the conclusions in this study can be described as follows:

- 1) Implementation of the asset management process for the West Sulawesi Provincial Representatives Secretariat Office Secretariat office is carried out by means of an official or goods manager making a room inventory card making a decision on the use of regional property, making an official report on borrowing and using regional property that is within the scope of the Representatives Secretariat Office secretariat, make a recapitulation of vehicle taxes and make or compile, plan the needs of regional property called Reka BMD.
- 2) The inhibiting factors for asset management at the Representatives Secretariat Office Secretariat Office of West Sulawesi Province consist of planning the needs of goods, namely when they have to detail the past items with the planned future needs; In terms of asset procurement, the inhibiting factor is still manual management, while it is difficult for the asset section to detail the item data one by one and then print it, the inhibiting factor is that the input asset section manually wants input through the website; The inhibiting factor from the use of goods is that there is still a discrepancy with service needs so that it can hinder service activities that may require fast time, facilities and infrastructure should be used as they function. The obstacles that often occur in the process of reporting assets and goods at the Representatives Secretariat Office Secretariat Office of West Sulawesi Province are in the process of inputting into the SIMDA application. Sometimes the application that is used has problems and should be upgraded or just a technical problem.

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