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Evaluation of the Implementation of the Fixed Asset Accounting Security Procedure System in Bogor Regency

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ABSTRACT

The Bogor Regency regional government must present detailed financial reports describing asset values, regulated in Government Accounting Standard Regulation No. 71 of 2010. On the other hand, the problem in regional asset management is the lack of orderly administration and legal order which has resulted in regional assets, especially regional fixed assets, not being able to be properly and accurately inventoried, the lack of previous technology, which is still limited makes some of the data owned by the Government Regions are not valid, coupled with Human Resources (HR) which are still very limited. The research aims to examine the implementation of the Fixed Assets Accounting Systems and Procedures and the safeguarding of fixed assets that the Government of Bogor Regency has implemented. The research method used is descriptive qualitative, which is a method that describes the problems or cases raised based on existing facts based on specific facts and then examines them to solve problems and draw general conclusions. The Bogor Regency Government 2013 launched the Regional Goods Cycle Information Technology Application (ATISISBADA), which implements Fixed Assets Accounting Systems and Procedures and safeguards fixed assets. The technology-based fixed asset information system assists administration or online administrative/inventory recording that coordinates the Management of Regional Property in Bogor Regency, which has 40 Districts and 38 SKPDs or Regional Apparatuses with a large number of assets in the Bogor Regency Government with a considerable value. The conclusion of the research on securing regional property on fixed assets in Bogor Regency is good regarding procedures or implementation of regional property management, especially on physical, administrative, and legal security.

1. INTRODUCTION

Government Accounting Standard Regulation No. 71 of 2010 requires local governments to present detailed financial reports in the depiction of asset values, preferably on regional fixed assets, which can show their accounting treatment accompanied by an acknowledgment of valuation and presentation of fixed assets (Soputan et al., 2015; Irawan et al., 2016). Accountability for fixed assets becomes increasingly important when the Regional Government is required to convey accountability for the implementation of the Regional Expenditure Budget (APBD) in the form of financial reports, which is one of the elements that has quite significant value (Soputan et al., 2015; Ananda, 2022).

The problems that often occur in the management of regional assets are the lack of orderly administration and legal order which has resulted in regional assets, especially regional fixed assets, not being able to be properly and accurately inventoried, the lack of previous technology, which is still limited makes some of the data owned by the regional government invalid, plus again Human Resources (HR) are still very limited, and the mentality of HR is lacking in Corruption, Corruption, and Nepotism which is still difficult to eliminate. As a

result, assets managed by the Regional Government, especially Regional Assets, need to be more optimal in their use and utilization. The impact is not obtaining income balanced with the value of the fixed assets owned. The results of Sitorus et al. (2015) related to regional asset management problems explained that regional financial managers still need to be ready to implement accrual-based SAP and still have obstacles, namely the inappropriate placement of human resources according to their educational background.

Other problems are often found from a security or legal perspective on fixed assets that need to be properly administered, such as incomplete ownership documents, which will result in the loss of assets from the Regional Government. Also, administrative problems can be detrimental to the Regional Government, such as documents with multiple ownership (Shabrina, 2014; Wulandari & Marwata, 2020; Tamelab et al., 2021).

Security is an act of control in managing Regional Property in the form of administrative security, physical security, and legal security. Accounting Systems and Procedures in an administration can create control over fixed assets; administration also functions to fulfill procurement, maintenance, and write-off planning. Hasfi's study (2013) on the management of regional property at the Department of Revenue, Finance, and Asset Management shows that securing the management of the regional property has yet to be fully implemented properly.

The initial study's results, asset security in Bogor Regency, indicated many problems. These problems include errors in recording assets, double recording, and incomplete recording. In addition, there are also grant assets that have not been supported by official reports, assets controlled by third parties and assets that are in trouble, and fixed assets in the form of state land that still need to be certified. The research aims to examine the implementation of the Fixed Assets Accounting Systems and Procedures and the safeguarding of fixed assets that the Government of Bogor Regency has implemented.

2. RESEARCH METHOD

The method used by the author is a qualitative descriptive research method; according to Sugiyono (2016), a qualitative research method is a research based on the philosophy of post-positivism, used to examine natural object conditions (as opposed to experiments), where the researcher is a key instrument, data collection technique the data is carried out in a triangulation (combined) manner, the data analysis is inductive/qualitative, and the research results emphasize the meaning of generalization. Variable based on problem identification. For each of these variables, each indicator is used. These indicators are used as a reference or benchmark to evaluate or assess the practices carried out by the company or government under study. The variables referred to are shown in Table 1.

Table 1. Operational Variable

Variable / Sub Variable	Indicator
Evaluation of Procedure System Implementation	<ul style="list-style-type: none"> • Government Policy/Regulation • Classification of Regional Property • Regional Property Management • ATISISBADA Information System
Fixed Asset Accounting Security	<ul style="list-style-type: none"> • Physique • Administrative • Law

3. RESULTS AND DISCUSSIONS

Bogor District Government Regional Asset Policy. Law number 32 of 2004 concerning Regional Government in which the decentralization policy is realized in the formation of autonomous regions and the implementation of regional autonomy is directed at accelerating the realization of prosperity. Because of this, all government sectors regulated by the Center will be re-arranged by the Regional Government, both City, and Regency, from each sector, including Regional Assets.

Scope of Regional Asset Policy Bogor Regency Government. In the organizational structure and explanation above, it is clear that the systems and procedures regarding the management of regional assets or regional property of the Bogor Regency Government are likely to carry out the systems and procedures properly and by the policies that have been designed. The structure of regional property management officials referred to is shown in Table 2.



Fig. 2. Structure of Regional Property Management Officials

Classification of Regional Fixed Assets Bogor Regency Government. The classification of fixed assets used is as follows: (a) Land, (b) Equipment and machinery, (c) Buildings and buildings, (d) Roads, Irrigation, and Networks, (e) Other Fixed Assets, and (f) Construction in progress. The results of the inventory of the balance sheet values on the fixed assets of the Bogor district government are shown in Table 2.

Table 2. Balance Sheet Value on Fixed Assets of Bogor Regency Government

Fixed Asset	2014	2015	2016
Land	8,027,180,677,434	8,440,210,220,153	10,279,958,207,749
Equipment & Machinery	1,665,770,333,029	1,897,367,672,251	2,049,015,417,260
Building	3,419,055,691,390	4,136,624,123,652	4,466,782,577,235
Roads, Networks, & Irrigation	3,628,702,080,829	4,152,482,843,032	4,739,748,988,455
Other Fixed Assets	616,485,700,969	633,429,270,826	711,596,617,748
Construction In Progress	243,005,427,823	282,203,013,466	220,079,905,731

Based on that, it is clear that the principles adhered to in the attachment to the second amendment to the Accrual Accounting policy are still the same as those stipulated in PSAP 07. Asset management in Bogor Regency is focused on the planning, implementation, and reporting stages, and then the level of reliability of asset information is measured. In general, the information on accrual-based local financial reports could be better. In line with Priyono (2013), who examined the reliability of the information on accrual-based local financial reports, it showed that regional property management needed to be carried out more adequately according to Government Regulation No. 6 of 2006. Based on the application of the principles of regional property management and further related to the characteristics of information reliability, it is concluded that the presentation of information on regional fixed assets to the regional government could be more reliable. At the same time, Sitorus et al. (2014) highlighted that the reliability of accrual-based local financial reporting information is largely determined by the readiness of local governments to apply Accrual-Based Government Accounting Standards Based on Government Regulations. No. 71 of 2010.

Fixed Asset Management in Bogor District Government. Planning for the need for Fixed Assets or Regional Property is carried out annually by the Regional apparatus in Bogor Regency, whose plans are made in the middle of the year before the current year. Planning for the need for Regional Property is prepared, considering the need for carrying out the duties and functions of Regional Apparatuses and the availability of existing Regional Property. Needs planning is one of the bases for Regional apparatus in proposing budgets for new needs (New Initiatives) and baselines and preparing work plans and budgets. The Goods User collects the proposal for the plan for the needs of the goods submitted by the Proxy of the

Goods User, who is within the Regional Apparatus he leads; the Goods User submits the RKBMD proposal to the Property Manager, who examines the RKBMD proposal. Goods data reviewed by Property Users and Property Managers include Reports on the List of User Goods, Reports on the List of Metered Regional Property, and Annual Reports on the List of Regional Property. Furthermore, after reviewing the plan for the Need for Regional Assets, it is determined that the Property Manager is the basis for preparing the Work Plan and Regional Apparatus Budget, which will be submitted in reality by the fourth week of February.



Fig. 3. Regional Property Management Cycle

The process of procuring regional property at the Bogor Regency Government is carried out by the directions of the Government Goods/Services Procurement Policy Institute (LKPP). Each Regional Apparatus in Bogor Regency will carry out the Procurement of Goods by the Budget Requirements planning, which has been stated in the Budget Execution Document (DPA), whose procurement process is divided through Procurement through Electronic Catalogs (E-catalog), Procurement of Direct appointments or Direct Procurement (LS), and Procurement through an auction process.

Determination of the use of Regional Property can be seen from the status: use of Regional Property itself, transfer of status to the use of Regional Property, Temporary Use of Regional Property, and determination of the status of use of Regional Property to be operated by other parties. Determination of use status is carried out for (1) Implementation of tasks and functions of Regional Apparatuses and (2) Operated by other parties to carry out public services by the duties and functions of the regional apparatus concerned.

The competence of Human Resources (HR) for managing Regional Property (BMD) in Bogor Regency largely determines the quality of local government financial reports (Studies on the Regional Financial and Asset Management Agency (BPKAD) and the application of the Regional Management Information System (SIMDA). To produce asset reports, If you are reliable, the Bogor Regency leadership should prepare the right human resources in the accounting field to minimize the obstacles to implementing accrual-based accounting. The research results of Syahputra et al. (2018) show that the weak competence of human resources managing BMD is inseparable from the lack of optimal development, supervision, and control of BMD management, and this also impacts the performance of the BMD management apparatus. The right priority strategy to implement is to improve the quality of BMD management human resources in managing and compiling BMD reports. HR with competence in their field can better demonstrate good performance and dedication to their institution (Agustina & Sukwika, 2021; Ardianto et al., 2021).

Utilization of Regional Property of the Bogor Regency Government is carried out based on technical considerations by taking into account the interests of the Region and the Public Interest, the utilization of which can be carried out as long as it does not interfere with the implementation of the duties and functions of the administration of the Regional Government. Regional Property, which is under the control of the

Property Manager/Property User/Proxy of Property User, is responsible for the maintenance of Regional Property, which is under his control. The purpose of maintenance on Regional Property is to maintain the condition and repair all Regional Property under the control of the Bogor Regency Government so that it is always in good and proper condition and ready to be used efficiently and effectively. For this purpose, the Regional Government of Bogor Regency prioritizes the maintenance budget in sufficient quantities, and the APBD bears the financing: (1) Government Appraisers carry out appraisers of Regional Property in land and buildings utilizing transfers, and (2) Public Appraisers appointed by the Regent.

The Property Manager or Treasurer of Goods, including the Destruction of Regional Property in each Regional apparatus, must carry out the registration and recording of Regional Property which are in the control of each Regional Apparatus in the list of Property Manager according to the management and codification of Goods. Therefore, so that the Regional Property of the Bogor Regency Government is always in good and proper condition, efficient and productive, it is necessary to strengthen the supervision of regional Property and the use of information technology. In line with Priyono's research (2013); Anthony et al. (2016); and Tamelab et al. (2021) where the resulting strategic priorities are increasing the quantity and quality of human resources, supervising regional Property, and risk mitigation supported by the use of information technology to strengthen the internal control system in the administration of regional Property in the Bogor district.

Destruction of Regional Property is carried out if it cannot be used, is not utilized, and cannot be transferred, or if there are other reasons by the provisions of laws and regulations. Destruction of Regional Property is carried out by burning, destroying, stockpiling, drowning, and other methods by statutory provisions. The write-off of Regional Property includes: (a) Deletion from the list of the user's goods and the User's Proxy's List of Goods means that Regional Property is no longer under the control of the Property User and the User's Proxy. (b) Deletion from the list of Property Management means that Regional Property is no longer under the control of Property Management. (c) Removal from the Register of Regional Property due to the transfer of ownership of Regional Property, a court decision with permanent legal force and no other legal remedy, compliance with statutory provisions, destruction, or any other reason.

Technology-Based Fixed Asset Information System for the Bogor Regency Government. The Bogor Regency Government 2013 launched a system called the Regional Goods Cycle Information Technology Application (ATISISBADA) which is claimed to cover the regional goods management cycle by Permendagri number 19 of 2016 junto Permendagri 17 of 2007 and Regent Regulation number 65 of 2013 junto Regional Regulations Bogor Regency Number 11 of 2011. A technology-based fixed asset information system is considered appropriate to help administration or administrative recording/online inventory that coordinates the Management of Regional Property in Bogor Regency, which has 40 Districts and 38 SKPD or Regional Apparatuses with total assets in the Bogor Regency Government which is quite large with a fairly large value as well.

Launching the Regional Goods Cycle Information Technology Application System (ATISISBADA) aims to facilitate the inventory process for all Regional apparatus in Bogor Regency so that the target of good and orderly management of Regional Property can be recorded and measured annually. An asset inventory system is still done manually; many stored data and archives are still stored and even lost in the Bogor Regency Archives Warehouse. So it takes a very long time to collect complete fixed asset information. Another obstacle was recording the inventory of goods in the old year needed to be completed and well organized; there was even a double recording of fixed assets. In the above conditions, internal control efforts are needed to administer property belonging to the Bogor Regency area. Efforts can be made to strengthen the internal control system based on Government Regulation Number 60 of 2008, especially on the elements of the control environment, risk assessment, and information and communication.

The application of ATISISBADA is considered capable of contributing to the management of Regional Property and can be easily accessed by users. The user referred to here is the manager of goods from each SKPD or Regional Apparatus, and the Admin of ATISISBADA is the Regional Financial and Asset Management Agency Administration Section. Physical management of assets is also carried out periodically

to facilitate detailed asset data collection. An illustration of the ATISISBADA application is shown in Figure 3, and the ATISISBADA System Entry Flow is in Figure 4.



Fig. 3. Application of ATISISBADA

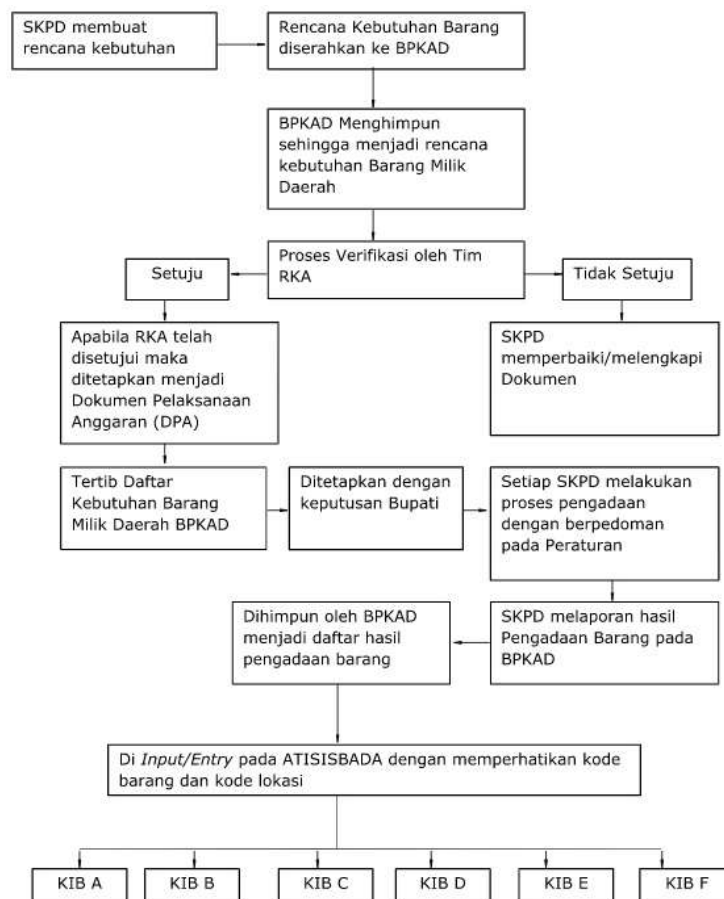


Fig. 4. ATISISBADA System Entry Flow

The ATISISBADA system still has weaknesses. Namely, the system sometimes goes down, or the system process slows down due to too high incoming data traffic online. Improving optimal service requires improving systems on technology and servers to accommodate many data. The data contained in ATISISBADA is data on all fixed assets owned by Bogor Regency, which if the data is broken down into 6 (six) groups: (a) Goods Inventory Card (KIB) A – Land. (b) Goods Inventory Card (KIB) B – Equipment and Machinery. (c) Goods Inventory Card (KIB) C – Buildings and Structures. (d) Goods Inventory Card (KIB) D – Roads, Irrigation & Networks. (e) Goods Inventory Card (KIB) E – Other Fixed Assets. (f) Goods Inventory Card (KIB) F – Construction in Progress.

Fixed Asset Security Procedures at the Bogor Regency Government. Based on the results of interviews and observations, it is known that the Security of Fixed Assets in the Bogor Regency Government is regulated in the Regent's Regulation number 65 of 2013 concerning the Management of Regional Property. The Perbub policy requires that each regional apparatus unit secure regional property in an orderly and safe manner under its control.

The research results show that implementing fixed asset accounting systems and procedures at the Bogor Regency Government needs to be more effective and implemented properly. The Bogor district government should implement systems and procedures for regional assets or property effectively in each sub-system, especially in procurement, storage and distribution, use, security and maintenance, and disposal, according to Permendagri No. 17 of 2007 concerning technical guidelines for the management of the regional property. Regional asset management procedures are one of the important elements in local government financial management. Through procedures for managing regional assets that must be handled properly, regional assets can become initial capital for local governments to develop their financial capabilities (Shabrina, 2014; Sitorus et al., 2015; Sopotan et al., 2015; Ananda, 2022).

The scope of security for Regional Owned is also different from the classification of Fixed Assets, which was previously explained; fixed assets secured by the Regional Government, especially the Bogor Regency Government, are (1) Land, (2) Buildings and buildings, (3) Service Vehicles, (4) State Houses, (5) Regional Property in the form of Inventory Goods, (6) Inventory Goods have documents on the minutes of handover, (7) Regional Property in the form of intangible goods.

Implementation of Fixed Asset Security in the Bogor Regency Government. Most of the physical security for the Regional Government of Bogor Regency has followed the Regent's regulations, be it building guardrails, installing ownership signs, providing security units, CCTV in buildings/buildings, carrying out fire prevention measures in each SKPD or sub-district, but you can say that is just a small proportion of them have physical security procedures for complete buildings/buildings because such as UPT/UPTD Health and sub-districts where CCTV is still not available, security tools for preventing fires due to inadequate budgets, and buildings that can be said to be unfit for use.

Administrative security is important because a record/inventory can prove fixed asset ownership in the Bogor Regency Government. From the observation results, it can be seen from the stacks of arranged files that each SKPD has records of the fixed assets used, including the area of the assets and the presence of the ATISIBADA system, which helps record online administration. The Bogor district government is considered to have been neat in administrative records.

The Bogor Regency Government has good capabilities and is competent in the field of law at the time of filing a lawsuit, but the Bogor Regency Government must also have valid data or valid proof of legal ownership such as land certificates, building permits (IMB), vehicle ownership documents, and so on. Easy to fit into the process of proper legal safeguards.

4. CONCLUSION

The implementation of securing Regional Property for Fixed Assets in Bogor Regency is by the implementation procedure by Regent Regulation Number 65 of 2013 concerning the Management of Regional Property, especially for Physical Security, Administrative Security, and Legal Security. Implementing asset management through accrual-based regional financial reporting information is good but unreliable. The Bogor Regency Government needs to improve the quality of human resources managing Regional Property in managing and compiling asset reports through increasing competency in IT Accounting.

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