

ANALYSIS OF LOCAL GOVERNMENT FIXED ASSET MANAGEMENT BASED ON REGULATION OF THE MINISTER OF DOMESTIC AFFAIRS NUMBER 19 YEAR 2016

(A Case Study In The Administrative City Of Jakarta)

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ABSTRACT

The purpose of this research is to find out the implementation of the management of Regional Property/Fixed Assets in the Regional Government in DKI Jakarta and the results of the administration of inventory management of fixed assets, so that this research will give results on whether the cycle of fixed asset management in the Regional Government in DKI Jakarta is in accordance with the Ministerial Regulation. Country No. 19 of 2016 concerning Management of Regional Property. So it can be useful for the Property Manager (BPAD DKI Jakarta) in an effort to maintain the WTP opinio.

In this study using a descriptive-qualitative approach. In collecting the data using observation, interviews, book study, documentation, and internet searching. Data collection in this study was carried out with existing literature review.

The results of this study are to show that the management of fixed assets / regional assets carried out by the Regional Government in DKI Jakarta as a whole has been carried out to the fullest. As regulated in Minister of Domestic Affairs Regulation No. 19 of 2016. So far the cycle of managing fixed assets of the DKI Jakarta regional government is still said to be better than in the previous year. The results of the inventory management of the local government's fixed asept are still incomplete and there are still weaknesses in the Regional Property/ Fixed Assets information system.

Keywords: Management of Fixed Assets, Regional Property, Management Cycle

I. PRELIMINARY

The implementation of regional autonomy aims to create a good transparent and accountable government governance. The efforts to be undertaken by local governments (local government) is to infiltrator the financial

statements of the local government (LKPD) in the timely manner. For the responsibility of the local government to the *Stakholder*. (Yusuf: 2015)

Indonesian Government policies that have a strategic influence on the regional policy declared in 1999 in relation to the Regional Autonomy Act stipulated in the Law No. 23 of 2014. Based on the LAW on local government, the local government was directed to accelerate the realization of public welfare through the improvement of empowerment, and community participation, and increasing regional competitiveness by observing the principles of democracy, equitable, fairness, and the peculiarities of the region and the efficiency and effectiveness of local government needs to be improved by paying more attention to aspects of the relationship between central and local governments, potential and regional diversity as well as opportunities and challenges of global competition in the unitary system of state governments.

In the law on government policy on regional autonomy directly requires every province, district, and city in Indonesia to carry out its management and financial responsibility. The implementation of regional autonomy is a hope to have the opportunity to manage, develop, and build each area according to the needs and potential owned. Regional autonomy is a form of outreach and delegation of authority and responsibility of the central government to local governments, where the local government has the authority to regulate its own territory both from the financial sector and from the non-financial sector. Delegation of authority to the local government (PEMDA) is accompanied by the submission and transfer of funding, targets and infrastructure.

Local government assets are one of the key elements of government and community service. Asset is one of the support for income generation for local government. Therefore, the local government needs to manage the assets of the area well in the management of regional assets, local governments should use consideration of various aspects ranging from planning needs, follows, utilization of maintenance and securing to its supervision so that regional assets are able to make optimal contribution to the local Government concerned.

In the Government Accounting Standard Statement (2010), assets are the economic resources owned by the Government as a result of past events and from which future economic and social benefits are expected to be gained, both by the government and the community, and can be measured in units of money, including non-financial resources necessary for the provision of services to the general public and resources maintained for historical and cultural reasons Local government assets are one of the important elements in government and community service. Therefore, local governments need to properly manage regional assets.

Fixed assets are tangible assets that have a benefit period of more than 12 (twelve) months to use, and to be used in government activities or utilized by the general public. Fixed assets are classified based on similarities in their properties or functions and in the operation activity of entities. Asset information in the balance sheet reflects the condition of the wealth and economic potential of the local government, so that from the information society can assess various things, for example how interesting investing in the region related to the security of investing and the potential profit gained, how much financial independence of the local government and so on (Mulalinda and Steven, 2014)

According to Halim and Kusufi (2014) Fixed assets are one of the posts on the balance sheet in addition to current assets, long-term investments, reserve funds, other assets. Fixed assets have a very important role because they have significant value

when compared to other balance sheet components. The information of an asset in the balance sheet reflects the condition of the wealth and economic potential owned by the local government, so that from the information the community can assess various things, such as how to do the investment in the region related to the security of investing as well as the potential benefits that can be, how much the financial independence of the local governments and one. Mulalinda and Steven, (2014)

Management of good fixed assets to generate information in the intrusive financial statements in the end not separated from the completeness of documents that become the basis/source in the implementation of each of the management cycles of regional goods according to prevailing regulations, in this case Shordragi No. 19 year 2016 about technical guidelines on local goods management which is a derivative of PP No. 27 year 2014.

The definition of asset management referred to in PP No. 27 of 2014 is not merely administrative, but more advanced thinking in handling the fixed assets of State property, with how to improve efficiency, effectiveness and create added value in managing the fixed assets of state owned goods.

In the regulation of the Minister of Home Affairs No. 19 year 2016 on the management of regional property, the scope of regional property management includes the planning of needs and budgeting, procurement, use, utilization, safeguarding and maintenance, assessment, removal of alienation, administration, coaching, Operatification and control. The cycle of regional asset management is the steps that must be passed in asset management. In other words, regional assets are business that must be managed properly so that it will materialize the management of the area assets that are transparent, efficient, responsible, and the certainty of the value of regional assets that can serve to support the implementation of the duties and authority of the local government (Yusuf, 2010) Ikbar (2017) One of the most kurisal problems in the management and reporting of government finances or blood is not a clear asset issue. Based on the results of the BPK-RI examination of the local government's financial statements, various problems that are common is because the value of the fixed assets presented in the balance sheet is not supported by adequate inventory, the balance of fixed assets cannot be traced to the unknown asset, the remaining assets of the party, the fixed assets are not supported by proof of ownership and others. The presentation is not in accordance with the actual condition and cannot be proved it is clearly a misrepresentation in the presentation of financial Lapiran and the report of the results of BPK-RI examination.

The management of fixed assets of the region brought an important impact to the perfection of the delivery of regional balance sheet prepared for the need of BPK-RI examination for each expiry of the fiscal year. The management of good fixed assets to generate information in the formulation of financial statements is ultimately not separated from the completeness of documents that are the basis or source in the implementation of each of the management cycles of regional goods according to prevailing regulations.

1.2 Formulation of the problem

Based on the background of the problem above, the formulation of the following problem is formulated:

1. Is the management of fixed assets in the local government of DKI Jakarta is in accordance with the regulation of the Minister of Interior No. 19 year 2016?
2. How the inventory administration that exists in the management of the permanent asset of DKI Jakarta area based on the regulation of the

Minister of Interior No. 19 year 2016?

1.3 Research purposes

1. To determine the Is the management of fixed assets in the local government of DKI Jakarta is in accordance with the regulation of the Minister of Interior No. 19 year 2016.
2. To determine the How the inventory administration that exists in the management of the permanent asset of DKI Jakarta area based on the regulation of the Minister of Interior No. 19 year 2016.

II. Literature Review

2.1. Review of Literatur.

Ikbar and Mustakim (2017) in his research titled "Analysis of Fixed Asset management of regional government according to regulation of the Interior Minister number 19 year 2016". Suggests that the purpose of this research to analyze the implementation of the management of regional property/fixed assets in the local government of Jenepono Regency and the constraints on what is encountered in the implementation of the management of regional goods/permanent assets in accordance with the regulation of the Minister of Home Affairs No. 19 year 2016 about technical guidelines on local goods management. The study used a descriptive-qualitative approach. Data is obtained by observation, interviews, library studies, documentation, and Internet searching. The results showed that the management of fixed assets/regional goods conducted by the local government of Jenepono Regency has been carried out in its entirety and in accordance with the lifecycle of regional goods management as stipulated in Permendagri No. 19 year 2016. Although not all done with the maximum such as delay in submitting reports at the user level of goods (SKPD), utilization of regional property is limited to the use of borrowing, safety of the unmaximized inhibitory factor in the implementation of the lifecycle of regional goods management is the HR factor, commitment leader, and the assessment factor of fixed assets.

Fitria and Linda (2017) in her research titled "Analysis of Asset management of the regional government of Bolaang Mongondow". Suggesting that the constraints found in asset management is a low regional treaty, not yet the existence of regional regulations governing the process of regional asset management, ineffective asset inventory, inadequate human resources competence, weak leadership commitments and lack of power resources in the form of budgets and facilities in the management of regional assets. The effort is held, asset valuation, legal audit, asset inventory and increased leadership commitments. But this assistance still needs to be supported by the provisions in local regulations, an increase in matters according to, regional attitudes, perception, and responsibility, leadership firmness, appreciation and strategy of

existence of penalties for the performance of regional apparatus, involving the gatekeeper of goods in the planning process with the use of SIMDA-BMD for administration process in each SKPD.

Monika, Ventje, dan Sherly (2015) Monika, Ventje, and Sherly (2015) in their study entitled "Analysis of Fixed Asset Management in the Tomohon City Regional Financial Management Revenue Service" suggests that the purpose of this study was to determine the suitability of fixed asset management in the Regional Financial Management and Asset Management Revenue Office (DPPKAD) Tomohon City

with the Minister of Home Affairs Regulation No.17 of 2007 seen from the management cycle of regional property that was applied as well as the completeness of the source documents. The research method used is qualitative with descriptive analysis techniques. The results showed that the Tomohon DPPKAD as the assistant manager had implemented 6 cycles in the management of fixed assets. Of the 15 source documents needed, there are only 13 documents, so that the management of fixed assets in the Tomohon City DPPKAD with Permendagri No.17 of 2007 is not yet fully appropriate. The DPPKAD of Tomohon City should better coordinate with all SKPDs as users / parties responsible for making the List of Regional Property Maintenance Needs (DKPBMD) and the List of Goods Maintenance Results as a form of compliance with applicable regulations.

Sufri (2015) in his research titled "Asset Management/regional goods in the Department of Public Works Bantul Regency year 2014-2015" said that the research results show that the implementation of the procurement process is going well, the acceptance, storage and distribution of regional assets has been running optimally. But the security and maintenance of assets still problematic especially in the administration security. The data collection used is observation, in-depth interviews, and documentation to complement the data in this study.

Erizul and Febri (2014) in his research titled "Implementation of regional fixed Asset management" said the purpose of this research is to know and analyze factors affecting the implementation of fixed Asset management in the finance and Assets Management Revenue Service of Kampar district. Where the informant is the head of asset, the head of the inventory section, the Head of assessment and Elimination section, the head of supervision and control. Data collection is done with interviews and observations, once accumulated are then analyzed using a qualitative discrete analysis. The results showed that the implementation of fixed Asset management was not optimal. The most affecting the implementation of this fixed Asset management is the commitment and HR factors

Satyanara Yana, Sidhu, Naresh (2015) in a study titled "*Evaluation of Fixed Assets Management*". This research required management to perform persistence treatment in implementing the basic accounting concepts of "Matching Concept". The concept of matching is only suitable for the period of income of the same padaperiode. The research evaluates about fixed assets typically covering

goods such as land and building, motor vehicles, furniture, office supplies, computers, equipment and supplies, and factories and machinery. This often receives favorable tax treatment (depreciation allowances) over short-term assets. It is important that the cost of the fixed asset is the price of the purchase, including the import duty and the discounted price and the deductible trade price. In addition, costs incurred due to carrying and installing the assets in the required location and the initial estimate of demolition and transfer of goods if they are no longer needed on site. The primary purpose of a business entity is to gain profit and improve the welfare of its owners.

Olga and Jeffrey (2018) in her research titled "*Management of Capital*

Assets by Local Governments: An Assessment and Benchmarking Survey". Suggesting that greater recognition of capital assets belonging to the Government, both conceptually and in practice, largely suffered a global financial crisis in the year 2008. However, a considerable gap remains between the academic and "universe of knowledge" professionals around government asset management, and the actual asset management practices practiced by the government. In particular, the majority of governments around the world have absolutely no information when it comes to good asset management. The study aims to reduce this gap and advise specific instruments for local governments, for their asset management evaluation, to help them identify the weakest elements of asset management and thereby focus resources limited to improving these elements. This instrument essentially comprises a composite image of good asset management practices for three major asset types: buildings, soils, and infrastructure.

2.2. Assets

Pursuant to Accounting standard statement No. 7 assets in the government sector are economic resources that are controlled or owned by the government as a result of past events and from which future economic or social benefits are expected to be obtained, both by the government and the community, and can be measured by units of money, including non-financial resources treated for the provision of services to the general public and resources maintained for historical and cultural reasons. Assets in the government sector are differentiated into current assets, long-term investments, fixed assets and other assets.

According to the asset accounting standards classified into current and not current assets. An asset is classified as a current asset if expected immediately to be realised or owned for use or sale within 12 (twelve) months from the date of reporting. Assets cannot be included in these criteria classified as unfluent assets. Current assets include cash and cash equivalents, short-term investments, receivables, and inventory. While non-current assets include long-term assets and intangible assets that are used either directly or indirectly for government activities or used by the general public.

Assets are not smoothly classified into long-term investments, fixed assets, reserve funds, and other assets.

2.3. Fixed Assets

According to PSAP 07, fixed assets are tangible assets that have a useful period of more than 12 (twelve) months to be used in government activities or exploited by the general public. With such a sense of understanding, the Government must record a fixed asset that it belongs to even if the fixed asset is used by another party.

Based on regulation of the Minister of the Interior number 19 year 2016, Article 6 explains that state or local goods that include goods purchased or obtained at the expense of the APBN or APBD, goods derived from other legitimate acquisitions, ie from grants or donations, from agreements or contracts obtained from the provisions of the law or goods obtained based on the decision of control

that has acquired the legal force remains

2.4. Fixed Assets Classification

In PSAP 07, fixed assets in the balance sheet are classified into six accounts as detailed in the following explanation:

1. Land
2. Buildings and buildings
3. Equipment and machinery
4. Roads, Irrigation, and Networking
5. Other Fixed Assets
6. Construction in Workmanship

2.5. Fixed Assets Management

According to regulation of the Minister of Home Affairs No. 19 of 2016 regional property management is an entire activity covering the planning of needs and budgeting, procurement, use, utilization, safeguarding and maintenance, assessment, transfer, destruction, elimination, administration and construction, supervision and control.

In regulation of the Minister of Home Affairs No. 19 of 2016 concerning fixed Asset management can be detailed in the following explanation:

1. Needs planning and budgeting
Planning needs is the activity of formulating the needs of regional goods that connect the procurement of goods that have been past with the circumstances that are running as a basis in conducting the fulfillment of the needs of the future.
2. Procurement
According to presidential Regulation No. 54 Year 2010 Procurement is an activity to perform the need for the satisfaction of goods and services.
3. Use of
The use of regional goods is an activity carried out by the user of goods in managing and administering the property goods that correspond to the task and function (SKPD).
4. Utilization of
According to regulation of the Minister of Home Affairs No. 19 of 2016, the utilization of local goods that are not used for the task and function of regional device unit (SKPD) in the form of rent, borrowing, cooperation on utilization, and/or optimization of regional goods by not changing the ownership status.
5. Maintenance and security
Maintenance is an activity or action that is done in order for all the area's goods to be permanently in good condition and ready to be used powerfully and successfully. Security of local goods is the activity of controlling action in the management of regional goods in the form of administrative security, physical security, and legal security.
6. Rating
Valuation is one of the process of selective activity based on objective and relevant data or facts using certain methods or techniques to get a value for a region's possessions.
7. Transfer
Pemeindahtanganan is the transfer of ownership of the area's possessions such as follow-up of deletion by way of sale, exchanged, or supplied or

included as local government capital.

8. Destruction of

The destruction of regional goods is done when it cannot be used, cannot be utilized, and or cannot be transferred, or there are other reasons in accordance with the provisions of the legislation. Destruction is done by burned, crushed, piled, submerged and in other ways in accordance with the provisions of legislation.

9. Removal of

Deletion is the act of removing the area belonging to the list of goods by issuing a decree from the authorized officer to free the user and or the user's power and/or the organizer of the administrative and physical responsibilities of the goods in his possession

10. Administration

Based on Permendagri No. 19 of 2016 Article 1 administration is a series of activities that include bookkeeping, inventory and reporting of local goods in accordance with the provisions of prevailing laws and regulations.

11. Construction, control and supervision

Coaching is an effort or activity through guidance, guidance, training, and supervision. Control is a business or an activity to guarantee and direct that the workers executed in accordance with the plan set. While supervision is a business or an activity to know and assess the actual reality regarding the execution of tasks or activities, whether done in accordance with the laws and regulations of the invitation.

III. RESEARCH METHOD

In this study, the methods of research used are qualitative research methods. Qualitative research is a research on descriptive research and tends to use analysis. According to Sugiyono (2011) Qualitative research method is a method of research on the basis of the philosophy of *postpositivism*, used to examine on the condition of natural objects. A qualitative approach is used to be able to dig information from the

source of information and data is stated in the appropriate circumstances for the description, systematic, factual, and accurate about the management and maintenance of the permanent assets of the administrative city of East Jakarta.

The data used in this study are primary data and secondary data. Primary data is obtained by means of interviews, in this research that is the source of the data is the words of the interviewees who are the research informant. The research informant in this study is, the Administration section, the deletion section, the asset section. As for the secondary data obtained through observation and documentation.

IV. RESEARCH RESULT

- **Needs planning and budgeting**

Planning needs is the activity of formulating the needs of regional goods that connect the procurement of goods that have been past with the circumstances that are running as a basis in conducting the fulfillment of the needs of the future. Fixed assets must be budgeted in the plan of the capital expenditure documented in the Regional property needs plan (RKBMD). The interview stated:

"SKPD as a user of goods first do planning and arrange the needs of goods by observing the standards of established facilities and infrastructure and the

availability of goods to be delivered to the organizer through the manager's assistant which is then researched, and compiled into a list of goods needs for the implementation of annual shopping expenditure that is the guideline in the implementation of the procurement and maintenance of regional goods"

Planning for regional asset needs as reported in the RKBMD is then budgeted in the Ape Plan and SKPD Budget documents. Regional asset requirement planning must be guided by the goods standards, requirements standards, and price standards set by local governments.

Based on the results of the interview above, it shows that the planning of needs and maintenance of fixed assets are in accordance with the applicable standards based on the Regulation of the Minister of Domestic Affairs No. 19 of 2016 that regionally owned goods are carried out by the SKPD as goods users who plan and arrange the needs of the goods by taking into account the standard requirements, price standards and standard goods.

- **Procurement**

According to Presidential Regulation Number 54 of 2010, procurement is an activity to fulfill the needs of goods and services. Procurement of regional assets must be carried out on the principles of economy, efficiency and effectiveness, transparency and transparency, competitiveness, fairness / non-discrimination and accountability.

Procurement of regional goods must also follow the provisions of laws and regulations regarding the procurement of goods and services of government agencies. At the time of purchase there must be clear transaction documents regarding the date of the transaction, the type of asset and its specifications, and the value of the transaction.

This was explained by the Regional Asset Management Agency that:

"Procurement of regional property is carried out by the regional government

procurement committee for goods and services determined by the governor's decision, but it can also be delegated to the SKPD to form a procurement committee. After checking in this case BPAD has conducted an inspection of asset procurement,

including checking quality and administration as well as carrying out an inventory and recording of goods / assets and reporting their implementation to the governor "

From the conclusion of the interview above, the implementation of the procurement of regional property is carried out by the goods and services procurement committee determined by the governor, but can also be delegated to the SKPD.

- **Use**

The use of regional property is an activity carried out by the user of goods in managing and administering regional property in accordance with the duties and functions (SKPD). The interview results explained that:

"BPAD helped facilitate the issuance of the Decree on the use of BMD signed by the Governor. But before that the user of the goods submits an application for the determination of the status of the use of other locally-obtained goods that are valid to the Property Manager which is carried out after the receipt of the goods belonging to the area based on the document of receipt of goods. Then do the research for the Property Manager to determine the status of the use of regional property. Every year the user of the goods (SKPD) reports the results of their

procurement and subsequently the status is determined by the Regional Head with the Decree on the determination of the use status of each SKPD and then conducts an inventory and records of the goods belonging to the area used ".

Based on the results of the interview above the use of assets has been going well. Because it has carried out the mechanism for the use of assets listed in the Regulation of the Minister of Home Affairs 19 of 2016 and has recorded the goods belonging to the regions used by each user of the goods.

- **Utilization**

According to Regulation of the Minister of Home Affairs Number 19 of 2016, the utilization of regional property which is not used to carry out the tasks and functions of the Regional Apparatus Work Unit (SKPD) in the form of leases, loans, use cooperation, utilization and optimization of regional property without changing the status ownership. The results of the interview stated as follows:

"The form of implementing the utilization of fixed assets / regional assets carried out by BPAD DKI Jakarta, namely loans for use and rent. Utilization of regional property can be carried out as long as it does not interfere with the implementation of the tasks and functions of the administration of the regional government.

Based on the results of the interview above the use of regional property carried out by DKI Jakarta BPAD, namely in the form of borrow and use leases, the utilization is in accordance with applicable regulations.

- **Maintenance and Security**

Maintenance is an activity or action taken so that all items belonging to the region are forever in good condition and ready to be used in an efficient and effective manner. Regional property security is the activity of controlling actions in the management of regional property in the form of administrative security, physical security, and legal security.

- a) **Maintenan**

Regional property maintenance is the activity of actions taken so that all regional property is always in good condition and ready to be used efficiently and effectively. Every asset purchased needs to be maintained so that the assets that are always maintained and the economic life can increase.

The results of the interview stated as follows "

"Every asset purchased needs to be maintained so that the existing assets are maintained and the economic life can increase, if done well, regional assets will be more efficient in their management. In order to achieve the implementation of the maintenance of Fixed Assets, the things that need to be done by the Regional Government must prioritize the maintenance expenditure in a sufficient amount charged to the Regional Budget. "

- b) **Security**

Regional property security is the activity of controlling actions in the management of regional property in the form of administrative security, physical security, and legal security. Physical safeguards are like giving a nameplate of ownership and fencing and administrative safeguards are like recording, labeling.

The safeguards carried out by the DKI Jakarta Regional Asset Management Agency are as follows:

"There are three types of security, but what is done at BPAD DKI Jakarta is Physical and Administrative security. Physical security is like giving a nameplate of ownership and fencing and administrative security is like recording, labeling. The safeguards that have been carried out are focused on physical security by directly observing fixed assets by installing signs of ownership and fencing. Safeguarding the administration by collecting, recording, storing, and administering documentary evidence of ownership of assets in a safe and secure manner for inventory items in the process of using "

Conclusion of the interview above that BPAD records the maintenance of each type of property belonging to the area that is carried out for the caretaker of the goods based on the planned maintenance needs.

- **Assessment**

Assessment is one of the selective process activities based on objective or relevant data or facts using certain methods or techniques to obtain a value of regional property. The interview results explained that:

"Assessing assets is very difficult to implement, therefore valuation must involve an independent appraiser in this case the BPK is not only assessed by the goods manager. This assessment refers to SAP and NJOP.

Based on the results of the interview, it can be concluded that the asset valuation conducted by the BPK is in accordance with the established regulations. Although the implementation of the assessment is very difficult to do but collaboration will help the implementation of the assessment.

- **Alienation**

Transfer is the transfer of ownership of property belonging to the region such as a follow-up to the deletion by means of being sold, exchanged, granted or included as regional government capital. The results of the interview stated as follows:

"The transferred goods are goods that are not used or are no longer needed by the task organizer. The forms of alienation are such as sales, grants, exchanges and capital participation of regional governments. Examples such as land and buildings worth Rp. 5000,000,000 (five billion rupiah). Transferable goods are goods that will be removed from the inventory of goods but goods that still have value can be transferred with the approval of the Governor.

- **Annihilation**

Destruction of regional property is carried out if it cannot be used, cannot be used, and or cannot be transferred, or there are other reasons in accordance with statutory provisions. Destruction is done by burning, destroying, buried, submerged and in other ways in accordance with statutory provisions. The interview result states as follows:

"The extermination carried out if we get approval from the governor so before the annihilation of the goods manager submit an application to the Governor. As with transfers, the elimination of use and all matters relating to the management of property belonging to the area must be approved by the Governor. If the destruction itself is done by burning or destroying. When the destruction is done when it cannot be used anymore, it cannot be used or transferred. "

Based on the results of the interview above, destruction of regional property can be carried out when it cannot be used or transferred within. Pemusanahan done in the form of burned or destroyed with the approval of the Governor.

- **Deletion**

Deletion is the act of removing regional property from the list of goods by issuing a decree from the authorized official to free the user and / or the power of the user and / or manager from administrative and physical responsibility for the goods under his control. The results of the interview stated that:

"The deletion carried out by BPAD identifies the items to be deleted as the condition of the asset is no longer optimal in its use. And asked for approval to the governor in the form of proposals and follow-up regional property that will be removed in accordance with the governor's decree. And then take notes. Destruction is carried out to optimize regional property so that it is not continuously recorded in the inventory book even though the said asset is no longer suitable for use or has changed its status due to sales or because it has changed the legal status of ownership and can be through annihilation.

Based on the results of the interview above, it can be concluded that in the Elimination of regional assets, it is usually carried out in the condition that regional assets cannot be used, utilized or transferred, so that they are destroyed and then written off in the list of regional assets. The deletion is carried out by BPAD by identifying the items to be removed and the reasons such as the condition of the assets are no longer good in their use with the approval of the Governor which is then recorded

- **Administration**

Based on Permendagri No. 19 of 2016 Article 1 administration is a series of activities which includes accounting, inventory and reporting of regional property in accordance with the provisions of the applicable laws and regulations.

The results of the interview stated that:

"The administration of Regional Property is carried out based on the Minister of Home Affairs regulation No. 19 of 2016 where the administration is carried out into

three stages, namely bookkeeping, inventory, and reporting.

The conclusion of the interview above is that the BPAD of DKI Jakarta administered Regional Property into three stages, namely Bookkeeping, Inventory and Reporting.

- a. Bookkeeping**

Bookkeeping is the process of recording regional property in the list of users and into the inventory card of goods as well as in the list of goods belonging to the region. Goods users are obliged to register and record regional goods inward. List of User Items (DBP) / List of User Authorized Goods (DBKP) in accordance with the classification and condition of regional property inventory.

The bookkeeping conducted by the BPAD Asset states that: "SKPD is required to register and record regional property inward

List of User Items (DBP) or List of Power of Attorney Goods (DBKP). in accordance with the classification and coding of inventory of goods belonging to the region.

From the results of the interview it was concluded that the accounting system and procedures were in accordance with established regulations.

- b. Inventory**

Inventory is an activity or action to carry out the calculation, administration, organization, regulation, data recording and reporting of regional property in the usage unit. From the inventory activity, an inventory is compiled in an inventory showing all regional property assets, both movable and immovable.

The results of the interview stated that:

"After registering and recording, an inventory is then carried out with the aim of checking administrative data with the physical condition of the assets and to find out the actual quantities and values and the condition of the Regional Property. (Appendix. 10b)

From the results of the interview it can be concluded that the implementation of an inventory of the DKI Jakarta BPAD has been carried out in accordance with applicable regulations.

c. Reporting

Reporting is the procedure for preparing reports on goods every semester and every year for 5 (five) years to the manager after inventorying and recording. Reporting is done in a plan to provide certainty of records for every item purchased or to change the situation due to mutation or annihilation as a basis for providing information to parties who need it in the framework of implementing accountability in the management of fixed assets or regional assets transparently.

The results of the interview stated that:

"All goods managers are assigned to each SKPD to check the data of regional property goods in BPAD so that there are no errors or differences in records. The implementation of reporting to the BPAD of the DKI Jakarta Provincial Government has been carried out in accordance with applicable regulations. This can be seen from the evidence of inventory implementation such as the recording documents and the existence of reporting documents such as the inventory recapitulation list and the mutation list of goods.

Based on the results of the interview above, it can be concluded that the overall administration of regional assets carried out by the regional government in charge of handling goods has been in accordance with the regulations established in bookkeeping, recording and reporting.

• Guidance, Control and Supervision

Coaching is a business or activity through the provision of guidelines, guidance, training, and supervision. Control is an effort or activity to guarantee and direct the work carried out according to a predetermined plan. Whereas supervision is an effort or activity to find out and evaluate the actual reality regarding the implementation of tasks or activities, whether carried out in accordance with the laws and regulations.

The results of the interview above indicate that there is a need for supervision to obtain organized activities. Implementation of guidance, supervision and control carried out by the Regional Government of BPAD DKI Jakarta is in accordance with the initial objectives to be achieved.

➤ Results of DKI Jakarta Regional Government's Fixed Assets Management

The management of fixed assets in the City Administration of East Jakarta refers to Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Management of Regional Property. Existing regulations from the Central Government also need to be supported by the Regional Government by developing systems and procedures for the management of fixed assets / property that are formalized so that the direction of the management of fixed assets in the regions carried out by the Asset Managers and related agencies in this case will be better again. So the management of local government fixed assets in DKI Jakarta is in accordance with the guidelines established by the Minister of Domestic Affairs Regulation

Number 19 of 2016.

➤ **Results of Administration of DKI Jakarta Regional Government Asset Management Inventory**

According to the DKI Jakarta Financial Audit Board (BPK) on the financial statements of the local government (LKPD) found that the implementation of asset inventory is still incomplete and there are still weaknesses in the fixed asset information system. Sealin, there are still social facilities assets and public facilities that are still being used by the developer and there are also some that have been built by the developer but have not been submitted to the DKI Jakarta Provincial Government and there are goods whose condition and physical condition are unknown and the names of the goods are unknown. Currently inventoried assets are stored in the Asset Reconciliation Electronic Information System (SIERA).

V. CONCLUSIONS AND RECOMMENDATIONS

5.1. Conclusions

After conducting research and analysis of local government fixed asset management, the results of data analysis conducted, conclusions can be drawn namely:

1. Management of Regional Government's Fixed Assets carried out by the field of assets in the regional assets management body to become the assistant manager has performed optimally and in accordance with the system and procedur for the management of regional assets as regulated in Minister of Domestic Affairs Regulation No. 19 of 2016 concerning guidelines for the management of regional assets, but in the cycle of management of regional assets reporting acctivitis still need to be recorded in the inventory process.
2. In the Administration of Inventory conducted by the DKI Jakarta Provincial Government, it is stated that the inventory still has weaknesses in the regional fixed assets/property information system.

5.2. Conclusion

Based on the conclusions stated above, the authors provide the following suggestions:

1. The need for increased efforts in developing the regional asset information system and inventory of regional assets in improving regional asset management.
2. In increasing human resources, it is better to further increase training to add insight so that goals will be easily achieved.
3. It is hoped that future research ca be even better than current research, by using information in its research. And add to the discussion in the management cycle.

5.3 Research Limitations

Although the researchers have tried to design this study in such a way, but there are still limitations in the research, namely in this research analysis of fixed asset management researchers only did explain in as much detail as possible not too deeply in this discussion. Because of the lack of information obtained by researchers.

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