INVENTORY OF LOCAL GOVERNMENT PROPERTY:
CASE STUDY AT SUMBAWA DISTRICT GOVERNMENT

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Abstract

The title of this research is the Inventory of Regional Property: A Case Study in Sumbawa Regency Government. Research on the process of inventory of Local Government Property at the Government of Sumbawa Regency through the Regional Financial and Asset Management Board of Sumbawa Regency as Leading Sector in the management of Local Government Property. This research was conducted at the Regional Finance and Asset Management Board of Sumbawa Regency as Leading Sector of Local government property Management. Research motivation, because of recommendation from Report of Audit Result of BPK-RI to Financial Statement of Local Government of Regency of Sumbawa Year 2016, stating that to do inventory of Local Government Property and coordinate Local Government Property managers that exist in Unit Working Area, therefore inventory Local Government Property Becomes interesting to examine because the bad inventory of Local Government Property process will have an impact on the presentation of the balance sheet so that it can not be believed its Qualitative research method with case study approach and focus of research on inventory process conducted by Leading sector. This study supports the relevant theory of goal setting theory (goal-setting theory). The results of this study indicate that in the Government of Sumbawa Regency has conducted a good inventory of local property based on Permendagri No. 17 of 2007 and the findings contained in LKP BPK RI 2016 is a “legacy” or kelalain that occurred in the process of inventory of local property.

Keywords: Inventory, Government, Property, Report
1. Introduction

Sumbawa Regency Government through the Agency for Financial Management and Asset Sumbawa regency as the leading sector in taking care of / manage the local government goods, hereinafter referred to as the leading sector. as Leading Sector has a strategic position because it acts as the Regional Technical Institute in carrying out the preparation and policies in the field of finance and asset management area. In the field of financial management and assets the area as Leading Sector at Financial Statements District Government Sumbawa at Financial Statements District Government of Sumbawa, where the Agency Examiner Financial as external auditors found problems on the asset management area and problematic at process inventorying of local government goods that is not yet optimal based Inspection Report Agency Examiner Financial on Local Government Finance Report in 2016, hereinafter referred to the Inspection Report Agency Examiner Financial and recommend for carrying out an inventory of goods belonging to the region and coordinate the implementation of regional asset management that exist in each SKPD (LHP BPK-RI, 2016).

Local government propertybe managed properly and in addressing the above problems, as leading sector should carry out an inventory of goods local government which is still not yet significant. inventory activities of goods local government important to know the number of goods local government of managed and the inventorying must be done properly by Minister Regulation No. 17 in 2007 on Technical Guidelines for Local government propertyManagement hereinafter referred to Regulation 17/2007, so that the relevance of the data and the real condition of the goods in order to realize the orderly administration of BMD.

In accordance to the above, this research was motivated to research on inventory process of goods local government conducted by the leading sector in order to realize the orderly administration of goods local government. Inventory process is part of the management in goods local government has a very important role in order to realize the orderly administration of goods local government because the output from inventory process of goods local government is a main Books inventorying containing source of information to compose neraca regional, so it needs to be reported and compiled.
through an accounting process, corresponding the Government Regulation No. 71 in 2010 on Government Accounting setandar. Accountability the goods local government is becoming increasingly important because of notifiable. In order to analyze the recommendation result of Inspection Report Agency Examiner Financial, in need a few questions, as for the question is how the inventorying process of goods local government and factors that influence inventory process of goods local government conducted by the leading sector in achieving the orderly administration, This study was conducted to examine more deeply the steps that must be taken in preventing inventorying problems of goods local government hasn't yet optimal in order to realize the orderly administration of of goods local government, and the results of this study will support the goal-setting theory.

The results of research on problems of inventorying is undertaken by Astari (2013) and Hilmah (2014) with holistically the issue of human resource constraints become the dominant factor that triggered the constraints of inventorying. Piri (2016) mention that the implementation of Government Regulation Number 17 in 2007 because to unavailability of storage for belongings of goods local government. The problem of inventory goods local government is a problem that often occurs in local government because it has no valid data on goods local government.

2. Theoretical Framework And Literature Study

2.1. Framework

The process of inventory of local government property, where the leading sector is based on Permendagri No.17 / 2007 on technical guidance of management of local property, with the guidance is expected to process inventory local government property run well, but in fact that still found problem about inventory so that process of inventory not yet optimal, So the question arises How does the local government property inventory process and what factors affect the implementation of local government property inventory in realizing orderly administration in the Government of Sumbawa regency, the purpose of this question is to examine deeper steps that must be taken to prevent the occurrence of problems in local government property inventory in order to realize order Administration of local government property. What happens in the field will be juxtaposed with the
applicable literature and regulations and studied by Qualitative method of case study desai Holistic Single Case and from the series be a thesis. For more details can be seen in Figure 1 as follows:

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2.2. Local Government Property

The term local government property or Regional Assets as stipulated in Government Regulation No. 58 in 2005 is often used interchangeably with other terms of regional wealth which in its field is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or derived from other legitimate acquisitions. Regional goods are goods owned and controlled by the local government, whether used for government operations or for the welfare of the community.
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Local government property is goods purchased or obtained on the Regional Revenue and Expenditure Budget expenses, goods derived from other legal proceeds. Goods as intended include goods obtained from grants / donations or the like; Goods obtained as the implementation of the agreement / contract; Goods obtained under the provisions of law or goods obtained by a court decision that has obtained permanent legal provisions (Minister of Home Affairs Regulation No. 17 in 2007).

Assets are economic resources that are controlled and / or owned by the government as a result of past events and from which future economic and / or social benefits are expected to be gained, both by the government and society, and can be measured in units of money, including sources The non-financial power required for the provision of services to the general public and resources maintained for historical and cultural (Government Regulation Number 71 in 2010 on Government Accounting Standards).

the local government property is an inventory item that must be maintained and observed by the local government and needs to be reported in order because as one of the reference for the next procurement so that no budget wastage occurs. Inventory Items are all goods owned by the Regional Government that are used for more than one year and recorded.

2.3. Inventory of Local Government Property

Based on the Regulation of the Minister of Home Affairs No. 17 / 2007 on Technical Guidelines for the Management of Regional Property, explaining that the inventory is an activity to collect data collection, recording and reporting of regional goods. Inventory of assets consists of two aspects: physical and juridical / legal inventory (Siregar, 2004).

Sugiama (2013:173) that an asset inventory has a goal that is not less important to other activities. The main objectives are: orderly administration, security, control, supervision of assets and special purpose of asset inventory activities are: maintaining administrative order, financial saving, guidance materials to calculate wealth, facilitate supervision and control of goods, provide data and information to be material / Guidelines on the distribution of goods, determining the state of the goods (damaged goods / old) as the basis for determining the deletion, providing data and
information in order to facilitate the control and control of goods. The inventory inventory process conducted by the leading sector is compiled by the Inventory Master Book showing all the properties.

The leading sector creates an Inventory Master Book which is a combination of Goods Inventory Card and inventory books derived from reports of goods users reported every semester and year. The inventory master book by Permendagri No.17 of 2007 is a compilation / compilation of the inventory book while the inventory book is a collection of technical and administrative data records obtained from goods card records as a result of the census in each SKPD held simultaneously at a certain time. Based on the master book of local government property inventory used as material for preparation of regional balance.

2.4. Previous Research

Here is a previous research in the form of several journals related to research conducted by the author such as research conducted by Empirical Research conducted by Astari (2013) With the title of inventory management management To support the provisioning activities in postgraduate program of state universities with the aim of knowing the concept of overall inventory system and research method used is qualitative research and research results show that PPs Unnes using SIMAK BMN application in handling inventory. Lack of this system lies in the operational management that is offline. In addition to the system aspect, the limitation of human resources is also a dominant factor that triggers the constraints of the inventory sequence.

Hilmah (2013) With the title of analysis of the implementation of the administration and accounting of the assets of tetatp on DPKA padang city and the type of qualitative research with case study approach with the results of research indicates that the administration of fixed assets in the Padang City Government has not been effectively implemented in accordance Permendagri No. 17 of 2007. Not maximal implementation of administration in the City Government Padang, due to the many obstacles in the administration, that is, the limitations of supporting data of fixed assets and limited human resources and accounting implementation of fixed assets, there is still limited ability of employees who carry out the accounting process so that the implementation has not followed the applicable regulations And legislation.
Primastya et al, (2014) With the title of evaluation of asset recording on the Regional Financial Management Board and the North Sulawesi Provincial Property Management by qualitative method and the result of the research explains that the Regional Financial Management Board and the North Sulawesi Provincial Asset Management have carried out the fixed assets recording properly under the Minister of Home Affairs Regulation no. 17/2007.

Salamah (2015) With the title of the use of the word in the inventory of local assets to support the implementation of e-government in the financial management agency and assets of the district of Lamongan, this research uses a qualitative approach with descriptive analysis, while the goal is to know the inventory process through the application of SABDA in the Financial Management Agency and Regional Assets Lamongan District so that meperoleh research results that the results of this study indicate that in the use of SABDA in the asset area provides many benefits for employees in the inventory of local assets. This proves that the system used today is an effective system because it is able to display data quickly, completely, and accurately when the data is needed so that it can help the employee work to finish on time and can help the government of Lamongan District in applying e-government.

3. Research Method

Qualitative research methods intended to obtain more information from informants as the data source and not presented with statistical procedures related inventory process of goods local government. Asmony (2015: 36) mention in general that as a qualitative research study produced findings without using statistical procedures or other calculations. The approach of this research is a case study based on Inspection Report Agency Examiner Financial. The study design is done with a holistic single case design for using the unit of analysis is the leading sector with a phenomenon / case of the issue of inventory process of goods local government. The informants are determined by using a purposive sampling and snowball technique in accordance with the focus of the study so as to provide the necessary information, As for the informant in question is the Head of the Agency for Financial Management and Asset Sumbawa regency; Head field Asset; Part of field Planning and Administration section. It is as described by Asmony (2015: 84) stating that the informant to provide
the required information need to be identified, searched, so it can not be determined at random or representation. The key informants in this study is Part field of Planning and Administration section as one of its duties in accordance with the focus of the research that is coordinating the implementation of the technical activities of planning and administration of regional assets. The location of this research conducted at leading sector in coordinating the implementation of the management of goods local government in the scope of Sumbawa Regency Government. The data collection was done by using interviews conducted with informants to know causes from inventory process of goods local government isn't yet optimal.

Observation activities of the informant in completing its tasks related to the focus of research and documentation consists of personal documents, official documents, such as documents of Budget Implementation and Card of local governments Goods.

The findings of field data is not entirely input in this study because it needs to be tested for validity by triangulation and triangulation is used is the triangulation of time because it is done when the informant is still fresh or done in the morning so that the data obtained in accordance with the expectations and the data is presented in accordance happened to subject t of research. Triangulation in testing this credibility be interpreted as checking data from various sources in various ways and at various time (Sugiyono, 2016:273).

Data obtained from various sources need to necessary techniques to analyzing such data, thus easy Analysis of the data, in this study is a model of data analysis procedures Miles and Huberman (2014:19) is presented in figure 1 below:

Figure 2
Components of Data Analysis (interactive model)
Source : Miles & Huberman (2014: 19)
Analysis of the data model of Miles & Huberman is constitute cycle and interaktif where as such procedures are intertwined constitute step until researchers find a surfeit of data. By performing data reduction is expected to generate the appropriate data and clarified in a clear, efficient and organized and took place during research conducted. The process of presenting data by displaying the data that has been proleh, processed and presented in the form of tables or sentences, so that from the tables and the sentence can facilitate researchers to take next step. Conclusion is supported by evidence that is valid and consistent then, expressed the conclusion of credible or trustworthy.

4. Result

Problems this research is constitute report Inspection Report Agency Examiner Financial like land that has not been certified, unknown whereabouts, one recording in KIB A; equipment and machinery not judged based on the value of the acquisition, have wrong note at KIB B; the building and the building is served in the value of zero or below the value of capitalization; roads and irrigation networks is presented with a value of ero; property and equipment of schools and cost Operating of schools has not in recordings. So the emergence of recommendations of the LHP BPK-RI as the leading sector in the inventory of goods local government made when it still has shortcomings, as quoted from the interview on the informant as coordinator follows:

“Kita membuat neraca awal tahun 2006, pada tahun 2006 bagaimana teman-teman aset pada saat itu melakukan pencatatan, seperti yang saya lihat, dimana asal ada barang di catat, jadi tidak berpedoman pada apa si yang dimaksud dengan BMD dan kalau kita lihat pada tahun 2006 itu banyak barang-barang yang tidak diketahui keberadaanya atau barang-barang yang sebenarnya tidak bisa dikategorikan sebagai aset”.

This quote asserts that Sumbawa through the Leading Sector that time, take down not optimal to of goods local government and has not been effective, so as is not reasonableness in making initial balance sheet and to this day is still the Agency Examiner Financial for this mistake in the sense that the information presented in the balance sheet does not reflect the value of the actual wealth because many of goods local government who do not have a certificate of ownership therefore can not be recognized goods local government in administration. The balance of goods local government is part of the financial statements should be prepared based off basic principles of public financial management as described by komaludin (2009) namely the principles of transparency,
accountability, fairness, efficiency and effectiveness, performance-based budgeting. In order to support the Properness and do not violate principles in public financial management in the preparation of the balance of the leading sector should perform inventory of goods local government and based on interior minister Regulation No.17 / 2007. As the leading sector set a target of work on problem such recommendation and immediately dealt with well in order not to happen again the same problem, as informant (II.02) follows below saying:

“Tujuan kita yaitu menindak lanjuti temuan tersebut dan berkoordinasi dengan SKPD terkait termasuk kita minta pendampingan dengan BPKP supaya jangan terulang setiap tahun, target saya, mungkin persoalan “warisan” atau kekeliruan aja ya seperti itu mau dihapus datanya ada kendaraan tidak ada, paling tidak kita bisa mengurangi data yang menjadi PR itu, mempercepat proses penghapusan, kita akan melakukan penghapusan terus banyak barang kendaraan yang sudah tua atau sudah habis masa manfaat atau lebih mahal biaya perawatanya dari mafiatnya”.

From the interview above where the leading sector will make a priority in his program that is associated with the settlement of the heritage, it relates to goal setting theory (Goal setting theory), because it is one achievement of performance targets so that this heritage can be reduced and even eliminated in order to not become a scourge in the future. Goal setting theory is one form of motivation theory proposed by Locke (1968), which emphasizes the importance of the relationship between the goals set and the resulting performance.

The theory emphasizes the important relationship between goals and performance. Research supports predictions that the most effective performance seems to result when goals are specific and challenging, when they are used to evaluate performance and linked to feedback on results, and create commitment and acceptance. The motivational impact of goals may be affected by moderators such as ability and self-efficacy. Deadlines improve the effectiveness of goals. A learning goal orientation leads to higher performance than a performance goal orientation, and group goal-setting is as important as individual goal-setting (Lunenburg, 2011). Goal setting theory mengisyaratkan bahwa seorang individu berkomitmen pada tujuan (Robbins, 2008: 239). Overall, in relation to the objectives set, a strong motivation to realize performance, the above problems, and the leading sector took a step in the resolution, as it says informant’s follows below:
The leading sectors is in collaboration with the Unit of Work Office of related to the land that is not known to exist, mastered by the community so that the problems of the legacy was, can be resolved and the certificate of land where the leading sector has been in collaboration with the office of the land Country Sumbawa, take down reset by the Unit of work Department and problems included of funding the operational costs of the school in the supervision of a leading sector, assets are valued at zero and below the value of capitalization, the leading sector in collaboration with the Office of State assets and Auctions Bima to conduct an assessment of the assets and of the assets that have not at status belong government is collaboration with Afrizal. Steps to be taken by leading sector to in the management asset sector as described by Siregar (2004: 519) mention that stages asset management work is divided into five work stages interconnected and integrated with each other, include an inventory of assets, a legal audit of assets, asset valuation, asset optimization, monitoring and control of assets, Asset management is a means for entities set up to explore a whole trip searah assets and not only to see which assets are bought and even how much it costs, which assets are utilized, as well as assisting in the prevention of loss of assets. The inventory process of goods local government conducted by leading sector is Regulation Minister of No.17 / 2007, as shown in Figure 2 below:

**Figure 3**

*Mekanisme Inventarisasi BMD Berdasarkan Permendagri No.17/2007*

*Sumber : Data Diolah Bidang Aset*
In Figure 2 above, explaining about the mechanism in the process of inventory of goods local
government in Sumbawa regency through leading sector as coordinator are:

1. Writing activities

   Leading sector in the recording process is only as coordinator and control the results of entry data
made by the store and steward by using Simda-BMD application, as quoted from the interview on
the informant as the coordinator as follows:

   “Pengimputan melalui program Simda, sehingga pengiputan ke satu server, supaya bisa
dikontrol kalau ada kekeliruan”.

   The intended server is where the goods local government data base that has been input through
Simda-BMD program and the control is done here is to reconcile the results against goods local
government to entry data because Simda-BMD application is not online and only can only be done
online in the room where done Reconciliation so that the existing data on the store and the langsung
directors are transferred to the server.

   Leading sector performs reconciliation to find out if the impediment has been done correctly and
reconciliation is done by taking data from the field of accounting in the form of the Fund
Disbursement Document Letter as the basis of data input by the depositor and the official of the
goods so that the data input is correct or in accordance with the document Fund Disbursement Order.

2. Reporting Activities of goods local government at User Unit

   Leading sector as the coordinator, after receiving the report submitted by the user to the local
government of Sumbawa through the leading sector in the form of Inventory Book, List Inventory
Recapitulation and List of Goods Movements either increased or decreased which is the basis or
information materials of goods local government in preparing the Inventory Master Book of
Sumbawa Regency and made a recapitulation which then used as material in the preparation of the
balance sheet so that the balance sheet can be believed its reasonableness or can be accounted for.

   The process of inventory of local government property conducted by leading sector is getting
better, because it only improves the inheritance problem and tries to avoid the emergence of new
errors, and the local government property inventory mechanism that runs in the leading sector is in
accordance with the Regulation of the Minister of Home Affairs No.17 / 2007 and has been well implied. This can be known from the output that is in the form of data or evidence in implementing local government property inventory, such as Goods Inventory Card, Inventory Book, Master Book Inventory and the existence of reporting documents from each Unit of Working Device and District List Mutations of Goods either increased or decreased and the List of Recapitulation of Inventory and Sumbawa Regency on the predicate given by BPK-RI is Reasonable without exception.

5. Conclusion, Implication And Limitation

Based on the results of research that has been done on the inventory process of local government property at the Regional Financial and Asset Management Agency of Sumbawa Regency as the leading sector in managing the local government property, it is concluded that the inventory process of local government property in the leading sector is in accordance with the provisions contained in Regulation of the Minister of Home Affairs No. 17 in 2007 and Sumbawa Regency Government predicate Reasonable without exception on LHP BPK-RI in 2016. Error that occurred in 2015 is the result of inheritance or negligence of the previous year and from year to year problems inheritance can be reduced or improved

The results of this study are expected to be used as one of the input / consideration material for helper local government property managers in formulating policies related to the implementation of local government property inventory so that it can anticipate problems that can hinder the implementation of local government property inventory in realizing orderly administration.

Research on the problem of inventory of local government property will have an impact on the presentation of irrelevant balance sheets also concerning the security of local government property against other parties who are not responsible because they do not have formal legality of local government property ownership and influence the lack of public services, because the local government property owned can not be utilized optimally

This study has limitations because it only examines the local government property inventory process conducted by the leading sector and does not examine the behavior performed by the leading sector in the inventory process that causes the local government property inventory process is not
optimal. Process and behavior are closely related to realizing optimization in local government property inventory. The next researcher’s suggestion is to examine behaviors that can lead to a local government property inventory process not optimal with a femenological approach.

**Reference**


