

# Model of Fixed Assets Management in the Income Financial Management Agency and Regional Assets of Nias Utara District

Muhamad Nur Afandi\*  
STIA LAN  
Bandung, Indonesia  
\*m.n.afandi@gmail.com

Kosasih Kosasih  
Universitas Sangga Buana YPKP Bandung  
Bandung, Indonesia

Enueri Zendrato  
Badan Pengelola Keuangan Pendapatan dan Aset Daerah Kabupaten Nias Utara  
Kabupaten Nias Utara, Indonesia

**Abstract**—This research is based on the existence of fixed asset management in the Income Financial Management and Asset Financial Management Agency and Regional Assets of North Nias District which is still not running well. The research method used in this study is descriptive qualitative. Data collection research was conducted by interview and documentation study. The results of the study show that the model used in the management of fixed assets in the Income Financial Management and Asset Financial Management Agency and Regional Assets of North Nias District is not appropriate. This is due to the implementation of the inventory, namely data collection has not been carried out properly, the entire fixed assets have not been coded, the fixed assets collection often has delays in the process, weak ownership status, there are still some fixed assets that have not been assessed, optimization of fixed assets, supervision and control still weak. The author suggests that implementing a fixed asset management needs to be implemented in a better management model, starting from inventory, legal audit, overall valuation of fixed assets, optimization of assets to increase Regional Original Revenue and finally the supervision and control through SIMDA BMD should be developed so that each fixed asset can be clearly monitored.

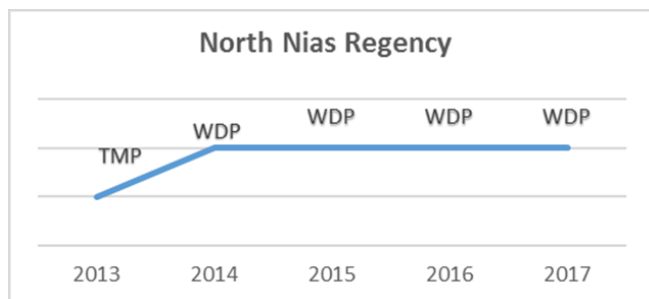
**Keywords**—model; management of regional fixed assets

## I. INTRODUCTION

Regarding the policy changes in the system of governance in Indonesia is an effort to realize good governance. The existence of this policy is expected to be national development that aims to create a just and prosperous society, which is materially and spiritually equitable, based on Pancasila and the 1945 Constitution of the Republic of Indonesia. This is clearly seen by the issuance of a policy declared in year 1999 concerning Regional Autonomy regulated in Law Number 32 year 2004 concerning Regional Government as amended into Law Number 23 year 2014 concerning Regional Government [1].

Regional governments both at the provincial level and at the district / city level are determinants of regional development. One of the rights of the regional government delegated by the central government in managing its regions as stipulated in Law No. 23 year 2014 concerning Regional Government states that local governments have the right to manage regional wealth for the benefit of the people and their regions [1]. One of the resources that can be managed by the regional government as a source of revenue is Regional Property (BMD) or often also referred to as regional assets.

The importance of good and correct management of regional assets is one aspect of the assessment of the success of regional governments in carrying out their duties and functions. In realizing an orderly administrative area asset management is the ideal of every local government, to obtain the final figure of regional assets is not easy and just happens, but many indicators must be met. One of the indicators is how the regional asset management model has been done correctly and how the capabilities of human resources are involved. Related to the context of government or regional government financial reports which include various types of jobs that require finance, including asset components, opinions at unqualified levels are expected opinions or opinions given by the BPK (Financial Audit Agency). However, to obtain this opinion it is still very rare so that the local government continues to be able to obtain it, the BPK is an independent State institution authorized to examine finances including regional finance and the opinions given on the presentation of financial statements include WTP, Fair with Exceptions (WDP), opinions of disagreement or unnatural (advers) and not giving opinion (disclaimer). The following are BPK's opinions on North Nias Regency in the last 5 (five) years.



Source: BPK-RI overview of audit results

Fig. 1. The opinion of the supreme audit board at the North Nias Regency government.

As a regional apparatus that runs government affairs, BPKPAD North Nias Regency is the center of BMD management. From the initial indications there are problems and phenomena related to BMD including: Activities of asset inventories carried out have difficulties in the data collection process, codification and there are still errors in administering, fixed assets, namely land that has a value of IDR 1.00, optimization of assets has not been done, supervision and control is weak. Based on the background described earlier, the authors are interested in discussing the Model of Fixed Asset Management in the Regional Financial and Asset Management Agency of North Nias Regency.

## II. THEORETICAL STUDY

### A. Model

Understanding the model according to Wikipedia is a plan, representation, or description that explains an object, system or concept, which is often in the form of simplification or idealization. According to the Big Indonesian Language Dictionary (KBBI), what is meant by a model is a pattern (example, reference, etc.) of what will be made or produced [2]. Based on several model definitions that have been described, the main elements contained in the model include: Plan representation or description, Pattern, example and reference. Simplification or idealization. Comprehensive. So it can be concluded that the model is a plan made with a simplified picture of the core of an object, system or concept and can represent a thing that is appointed as a whole.

### B. Management of Regional Assets

1) *Definition of regional asset management:* The definition of management proposed by Afandi and Sulastris is "A series of activities that have core planning, organizing, mobilizing and monitoring aimed at exploring and utilizing effectively owned natural resources to achieve specified organizational goals. Management can also be interpreted as a series of work or effort carried out by a group of people to do a series of work in achieving certain goals" [3]. From the definition of management that has been described, it can be concluded that management is a series of activities and work carried out by a group of people in which there is planning, organizing, mobilizing and controlling which aims to utilize resources with the aim of achieving the stated objectives.

From this understanding, it is known that the understanding of management can be shared with management, this is as stated by Balderto that; "Understanding management is the same as management, namely moving, organizing, and directing human efforts to effectively material and facilities to achieve a goal" [3]. Asset management is part of the asset management process that specifically addresses asset management and decision-making processes and implementation in accordance with the acquisition and distribution acquisitions.

2) *Flow of regional asset management:* The implementation of management of assets owned by the regions requires a series of stages so that the wealth owned by the local government can be arranged properly so that the benefits of these assets have a positive impact on advancing the region. Experts argue that management of assets owned by the region needs and must implement stages in order to guarantee the implementation of regional asset management. The following is described the development of definitions and views of experts regarding the management of assets belonging to the regions as follows: Siregar states that asset management is divided into five working stages namely asset inventory, legal audit, asset valuation, asset optimization and SIMA development (Management Information System Asset) [4].

### C. Asset Concept

1) *Definition of assets/assets:* The following are some definitions of assets or fixed assets obtained from various sources. According to Siregar the notion of assets in general is "thing (thing) or something (anything) that has economic value (economic value) or exchange value (exchange value) that is owned by a business entity, agency or individual / individual ... " [4]. Furthermore Hidayat argues that: "Assets are goods which in the legal sense are called objects, consisting of immovable and immovable objects, both tangible and intangible, which are included in assets / assets or assets assets from an agency, organization, business entity or individual/individual" [5]. Then Chess Sasongko states that "Assets are resources controlled by companies that are likely to provide benefits in the future" [6]. From this definition, it can be concluded that assets are all assets owned by a government, business entity or individual, both tangible and intangible, which can be valued in units of currency and used to meet the needs of the government, yourself, others or society in general.

2) *Fixed assets/assets:* Fixed assets according to the Government Accounting Standards Committee written in Technical Bulletin No. 01 that "tangible assets that have a useful life of more than 12 (twelve) months to be used in government activities or utilized by the general public consisting of land; equipment and machinery; buildings and buildings; Street; irrigation; and network; other fixed assets; and construction under construction" [7]. While according to Jumingan states that: "Fixed assets / fixed assets (fixed assets) are tangible assets, which are relatively permanent, used in

regular operations more than one year, purchased for the purpose of not being resold" [8]. From several definitions that have been described, it can be concluded that what is meant by fixed assets is tangible assets that have benefits of more than 12 (twelve) months and are more permanent in nature which are used for the benefit of the government and society.

3) *Regional assets (BMD) regional assets:* Some developments in the definition and views of experts regarding BMD are as follows: Mahmudi what is meant by regional assets is "All regional assets owned or controlled by regional governments, which are purchased or obtained at the expense of the Regional Budget legitimate, for example donations, gifts, donations, endowments, self-help, third party obligations, etc." [5,9]. Furthermore, Soleh and Rochmansjah argue that assets or BMD are "All regional wealth either purchased or obtained at the expense of the Regional Expenditure Budget and originating from other legal and movable and immovable acquisitions along with its parts or is a certain unit that can be assessed, calculated, measured or weighed including animals and plants except money and other securities" [10].

Based on the views of experts on BMD, it can be concluded that regional property is all wealth owned and controlled by local governments, both movable and immovable, where the acquisition of wealth is obtained from purchases using regional income budgets and also obtained from other individuals legitimate.

### III. RESEARCH METHODOLOGY

The research method used is descriptive qualitative research method, using qualitative methods in this study, it is expected that researchers can reveal the facts of how the fixed asset management or management model in North Nias Regency BPKPAD. As Indrawan and Yaniawati state that "Qualitative research methods are often used to see more in a social phenomenon including the study of education science, business management and administration, public policy, development or legal science" [11]. In conducting research, techniques are needed to collect data, interview techniques and documentation. The type of interview that the researcher uses is a semi-structured interview where the interview is entered, then the data collection technique used is documentation, the technique of collecting data with documents is done by collecting data or documents originating from documents made by the Asset Sector in North Nias Regency BPKPAD. In the data processing procedure carried out in descriptive qualitative research using data processing / analysis, among others, the process of collecting data, the process of data reduction, data presentation, and the preparation of conclusions.

### IV. RESEARCH RESULTS AND DISCUSSION

BPKPAD in the asset sector has 3 (three) sub-sectors, namely the sub-sector of data collection & documentation, sub-field of inventory, and sub-fields of utilization & security.

#### A. The Fixed Asset Management Model in BPKPAD North Nias Regency

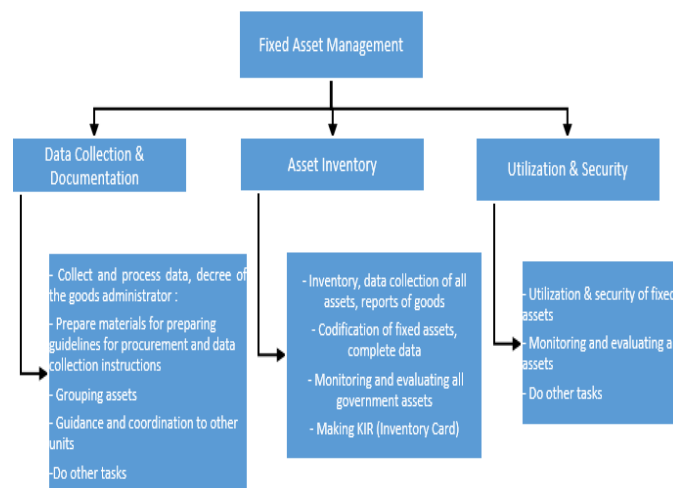


Fig. 2. Model of fixed asset management BPKPAD now condition.

#### B. Management Model Based on Research

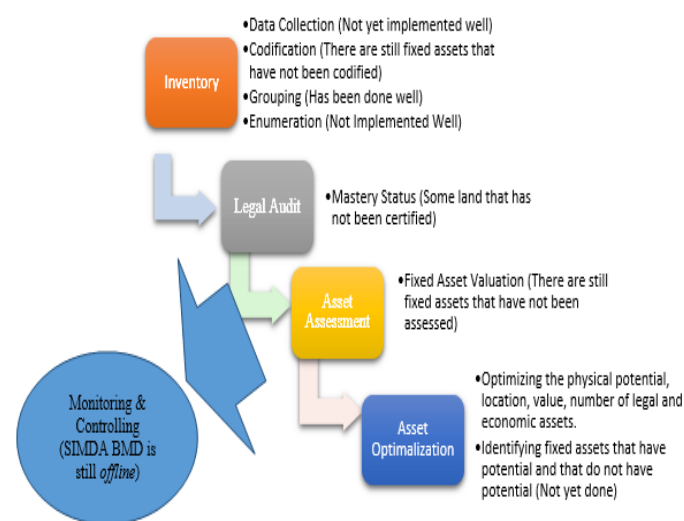


Fig. 3. Model of management of fixed assets after research [4].

#### C. Model of Fixed Asset Management Solutions in BPKPAD North Nias Regency

Based on the existing and research model, the model of the fixed asset management solution in North Nias Regency BPKPAD is as follows:

##### 1) Schematic visualization model of fixed asset management transformation

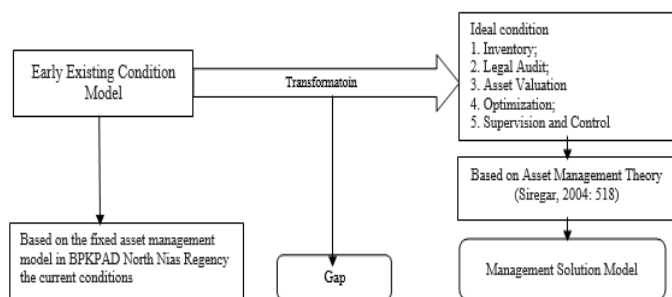


Fig. 4. Schematic visualization model of fixed asset management transformation.

## 2) Schematic visualization of asset management solution models at BPKPAD North Nias Regency

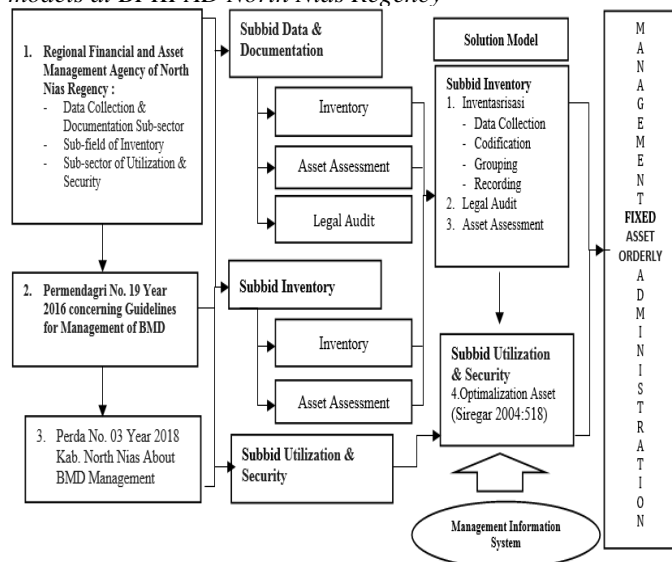


Fig. 5. Schematic visualization of asset management solution models at BPKPAD North Nias Regency.

## V. CONCLUSION AND SUGGESTIONS

### A. Conclusion

From the results of research and data analysis that has been carried out regarding the fixed asset management model of the North Nias Regency Revenue and Asset Management Agency as described in the previous chapter, it can be concluded as follows: Inventory activity where the work process carried out is data collection, codification, grouping and recording. Among the four inventory work processes based on the results of research in the field, it was found that the grouping had gone well, while the others had not been implemented properly. Ownership status of fixed assets is still weak, there are still some fixed assets that have not been certified, then there are still some fixed assets in the form of land that has not been assessed. Optimization that is expected to increase Regional Original Income (PAD) has not been implemented at all by the Regional Income and Asset Financial Management Agency (BPKPAD). Supervision and control in this case through SIMDA BMD development has not been optimal yet it cannot

be accessed by other parties and its use is still offline due to the unavailability of servers.

### B. Suggestions

Based on the discussion and findings of the research results that have been described, then for improvements in the future, it is recommended as follows:

- Improve the workings of fixed asset management through the appropriate fixed asset management model.
- It is necessary to request documents, data, and proof of handover of fixed assets from the North Nias Regency grant.
- Optimizing fixed assets through leasing assets, using loans that can increase Regional Original Income (PAD).
- There needs to be an additional procurement of SIMDA BMD servers in an effort to monitor and control regional assets.
- There needs to be additional personnel in the management of BMD in the assets of the BPKPAD North Nias Regency.
- There is a need to socialize BMD management related to fixed asset inventories.
- It is necessary to develop BMD management expertise through training, training or the like, to improve knowledge and skills in BMD management.

## REFERENCES

- [1] Undang-Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah
- [2] Kamus Besar Bahasa Indonesia (KBBI). Tersedia di Pusat Bahasa Departemen Pendidikan Nasional RI website <http://badanbahasa.kemdiknas.go.id/kkbi/>
- [3] M.N. Afandi and A. Sulastri, Peranan Sistem Informasi Manajemen Akuntansi Barang Milik Negara dalam menunjang Akuntabilitas Pengelolaan Barang Milik, 2012.
- [4] D.D. Siregar, Manajemen Aset. Jakarta: Gramedia Pustaka Utama, 2004.
- [5] M. Hidayat, Manajemen Aset (Privat dan Publik). Yogyakarta: LaksBang PRESSindo, 2012.
- [6] C. Sasongko, A. Setyaningrum, A. Febriana, A.N. Hanum, A.D. Pratiwi, V. Zuryati, Akuntansi Suatu Pengantar-Berbasis PSAK Buku 1. Jakarta: Salemba Empat, 2016.
- [7] M. Yusuf, Delapan Langkah Pengelolaan Aset Daerah menuju Pengelolaan Keuangan Daerah Terbaik. Jakarta: Salemba Empat, 2010.
- [8] Jumingan, Analisis Laporan Keuangan. Jakarta: PT Bumi Aksara, 2009.
- [9] Mahmudi, Analisis Laporan Keuangan Pemerintah Daerah (edisi kedua). Yogyakarta: UPP STIM YKPN, 2010.
- [10] C. Soleh, and H. Rochmansjah, Pengelolaan Keuangan dan Aset Daerah. Bandung: Fokusmedia, 2010.
- [11] R. Indrawan and P. Yaniawati, Metodologi Penelitian Kuantitatif, Kualitatif, dan Campuran untuk Manajemen, Pembangunan, dan Pendidikan, Cetakan Kedua. Bandung: PT Refika Aditama, 2016.