

# The Meaning Of Regional Assets Inventorying: Perspective Of Asset Administrators

Lilik Purwanti<sup>1</sup>, Dian Surya Ayu Fatmawati<sup>1</sup>

*Accounting Department, Brawijaya University, Malang, Indonesia*

\* *lilikpurwanti64@gmail.com*

## ABSTRACT

This study aims to find the meaning of the assets inventorying from the perspective of the asset administrators. The research was conducted in the Bontang City government, that has done an inventory of assets in 2018. This type of research is qualitative approach by interview and documentation as method of data collection. Then the data is analyzed using the miles and Hubberman methods. The results of the study show that the assets inventorying is interpreted as calculation and checking, reliable assets data, deleted assets. In addition, the inventorying is considered troublesome and increase the workload of the asset administrators, frightening because assets are damaged or lost which may lead to claims for compensation. There are some asset administrators do not understand their duties. Therefore, to improve assets management, regional governments are expected to consider the aspect of quality or competence of human resources, especially the asset administrators.

**Keywords**—Asset Administrators, Inventorying, Meaning, Qualitative Approach

## 1. INTRODUCTION

Fixed assets (Barang milik Daerah) are the largest asset of wealth owned by local governments. Therefore it must be managed properly, orderly and systematically. Regional Asset Management regulated the Minister of Domestic Affairs Regulation of the Republic of Indonesia Number 19 of 2016 concerning Guidelines for the Management of Regional. Furthermore it is also regulated in Government Regulation No. 27 of 2014 concerning Management of State/Regional Asset is a accountability form, it states that the presentation of Regional Asset Reports is adjusted to Government Accounting Standards (SAP). Regional Assets Management is all activities that cover needs planning and budgeting, procurement, use, utilization, security and maintenance, assessment, alienation, destruction, deletion, administration and guidance, supervision and control (The Minister of Domestic Affairs Regulation of the Republic of Indonesia Number 19 of 2016).

One part of BMD management is administration which consists of accounting activities, census (inventorying), and reporting of regional property in accordance with statutory regulations. Bookkeeping on BMD is to record BMD on KIB (Kartu Inventaris Barang) in group KIB A, KIB B, KIB C, KIB D, KIB E and KIB F. Inventorying are activities to collect data, record, and report the results of data collection of regional property (The Minister of Domestic Affairs Regulation of the Republic of Indonesia Number 19 of 2016).

Inventorying (The Minister of Domestic Affairs Regulation, 19/2016, clause 85) it is explained that the Property User undertakes an Inventory of Statkerse / Regional Property at least 1 (one) time in 5 (five) years. The Bontang city government has conducted BMD inventory in 2018 in collaboration with LPPM Brawijaya University Of Malang. From the results of the inventory, there were found many problems related to BMD, many items were missing which were unclear, destroyed and double recorded or not yet recorded. Goods administrators are busiest in carrying out the inventory because they have to

accompany the inventory team, show items and their locations, records and others.

A lot of cases that occur due to the lack, for example there are consumables goods on the balance sheet of assets, where only consists capital expenditure. It happened because capital expenditures are often used to spend consumables in some cases. The impact is the lack of asset balance with the physical assets in OPD. The next case occurs when assets registered in one OPD are lent to another OPD for a long period (more than five years), so the new asset keeper often does not know the where asset, while the OPD that use the asset does not record it because the status of the asset is lease. The impact is not only the lack of physical with the balance sheet asset, but other problems will emerge. The problem, for example, is related to the cost of maintaining the asset, the problem will be even more complex if the asset keeper changes and the new asset keeper registered it, and the OPD which initially records does not know where the assets are because physically never known, this will lead to double record on the OPD. Furthermore, there are assets that have been lost or damaged for more than five years and have not been removed from the asset book, so the asset balance too high in quantity and value, but in fact the asset is none. Removing the heavily damaged or lost assets are difficultly because lack of coordination between authorized institutions (in this case BPKAD) to inventory damaged and destroyed asset and less cooperative asset keeper in OPD for reporting to the BPKAD. In the long term, It can be impact on the misrepresentation of regional asset value and no real transparency of regional assets.

Inventorying are responded by a variety of parties including the assets administrator. Some parties positively welcomed the inventory of assets concerned with valid information for decision making. Other asset administrators feel scared and worried because of the missing items or there are in records but physically not. Therefore, this research is important to know what is the meaning of assets inventorying according to the goods manager. The asset administrator of the goods as the party carrying out the administration, especially bookkeeping. User Property Manager is a General Functional Position entrusted

with the task of receiving, storing, issuing, administering regional property on the Property User. Assistant Property Manager is entrusted with the task of receiving, storing, issuing, administering and taking responsibility for the property belonging to the area on the Property User Authority. Asset Administrator position will be responsible for the key aspects of accounting and management for properties, equipment

**2. RESEARCH METHODS**

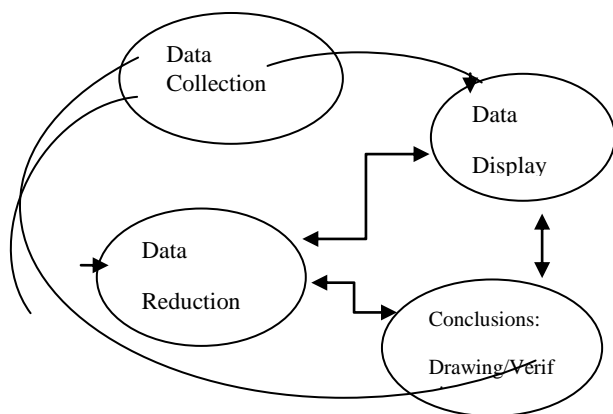
The type of research is descriptive qualitative which produces descriptive data in words or oral words and observable behaviour people (Bogdan and Taylor, 1975), use primary data from interviews and documentation. This research was conducted in Bontang City, because it was in collaboration with LPPM Brawijaya University in 2018 do asset inventorying. The informants were some asset administrators from the Bontang City OPD/UPT (Unit Pelaksana Teknis).

Table 1 Informant List

No	Name*	Position
1	Amalia	Asset administrator of West Bontang elementary school
2	Rara	Asset administrator of the education service
3	Iwan	Asset administrator of public Works Service (PU)
4	Adi	Asset administrator of Bontang South District
5	Tama	Asset administrator of Blimbing sub-district

\* The informant's name is a pseudonym

Data Analysis is developed by Miles & Huberman (1992: 16) which consists of three activities that occur simultaneously: data reduction, data presentation, drawing conclusions/verification.



Picture 1 Interactive Analysis Model of Miles and Huberman (1992)

**3. RESULT**

The results of the study showed various meanings of asset inventorying on according to the asset administrators. In detail the results of the study are described below.

**3.1.The Assets Inventorying Is Calculation And Checking**

The Assets Inventorying is activity of counting goods and checking the existence, quantity, value and condition. The Asset Administrator assists the inventorying team in counting the items under their supervision. Often the assets administrator does not know the name of the item, the location of goods and the value of the goods. Assets note on KIB A until KIB F and assets are recapitulated in the Inventory Book (BI). Assets administrator must check the condition of goods, specifications, when they are obtained, where they come from, and their value.

Through a census or inventorying of assets, the government can find out the existence and condition of regional property and identify the legal issues that accompany it. The explanation of Rara (Asset administrator of the education service):

*“Inventorying are the activities of calculating the amount of goods, checking the existence, quantity and condition. In addition to knowing the value of goods, when and the source of acquisition of this activity can be known that the property belonging to the area is still used by people who are no longer entitled to use it. Legal issues may arise when an inventory is made and reported to the user of the goods, so that asset management is transparent. Legal issues such as the loss of goods brought home by the leadership. There should be a TGR or compensation. Laptops are carried by officials who move offices, the Asset administrator cannot do that, hesitate to ask for the goods because of the leadership”.*

The above opinion is supported by Tama (Asset administrator of Blimbing sub-district):

*“Goods must be calculated periodically to ensure the goods on record are physically the same as the goods. Must be checked carefully in accordance with the specifications, the amount and value”.*

The explanation above shows that the inventory is interpreted as an activity of counting and checking goods. From the results of calculations will be known items that do not exist, which may be lost, destroyed, hand gestures and others.

**3.2.The Assets Inventorying is Reliable Assets Data**

Based on the inventory obtained reliable BMD data so that it can be used as initial data for the following year's assets. Existing goods are goods that are actually owned by the Bontang city government, its existence is clear, its value and conditions are still good so that it can be used to support local government operations. Iwan (Asset administrator of public Works Service (PU) said:

*“I am very supportive and very happy to have an asset inventorying, so we can present valid and reliable information. I totally agree with the implementation of this census because it is beneficial for the orderly administration of assets, the more valid asset records that will have an impact on the reporting of assets in the balance sheet is more reasonable. In addition, the inventory will show us how many assets the Bontang city government has. Information related to this becomes very important and must be valid”.*

In addition, Adi (Asset administrator of Bontang South District) also said:

*"I never know that asset, later if there was no inventorying, I was hit, I was told to replace it. Well, even though when I gave up my position, I signed it, but I also didn't know there was an end"*

They agreed to have an inventorying in addition to knowing the real and actual amount of assets as well as a way for the government to protect its assets administratively, legally and physically. Inventorying is also considered capable of mapping the condition of assets that require special attention by the government and also the potential revenue.

### **3.3.The Assets Inventorying is Deleted Assets**

Items that are lost, destroyed, severely damaged can be proposed to be written off if the evidence is clear and the goods must be written off. The removal procedure must be carried out by the goods user to the mayor of Bontang. Goods lost due to negligence of the Assets administrator must be compensated. Some items such as laptops carried by previous officials moved to another department or OPD. The following is the description of the item manager. Tama (Asset administrator of Blimbing sub-district ) said:

*"After assets inventorying there will definitely be deletions because many assets are missing, heavily damaged and cannot be used anymore. I also did not know the items that were not there when I was the Assets administrator, even though there were records in them and those items that had been obtained for a long time. For example: laptops purchased in 2007, I don't know because it not in my period"*

Other opinion by Rara (Asset administrator of the education service) about the benefits of inventory for removal planning. The following statement:

*"Many assets are in a heavily damaged or damaged condition, so I can arrange a removal agenda easily. At this condition, I can plan for phasing out"*,

From the description above, the Assets administrator interpreted the inventorying as a write off. Many items are lost, destroyed which needs to be proposed to be written off. The official report on the write-off decision is used as a basis for writing off the assets of the accounting department.

### **3.4.The Assets Inventorying is considered troublesome and increase the workload.**

Rejection and concern over inventorying are common among asset administrators who feel that inventorying only adds to their workload.

Amalia (Asset administrator of West Bontang elementary school) said:

*"I am a teacher, the main task is teaching but there is an additional task as a asset administrator so the burden becomes heavy. If you have to take notes, bearing assets every time is definitely not biased. How and when I teach, not to mention preparing teaching material"*.

Rara (Asset administrator of the education service) add an explanation:

*"Many books are collections, if they have to be counted, it certainly requires a long time, many books that have been damaged, lost, do not know why entered in the asset records. Collection of plates, glasses, spoons, if thirsty is*

*calculated troublesome because there are many missing"*.

Based on the above opinion, the inventorying is interpreted as an additional workload and hassle. Assets administrators must accompany the inventory team, show items, location or position, number and condition of assets. If there are items that do not exist physically, the asset administrator must look for and ask the previous assets administrator and to the other parties concerned.

### **3.5.The Assets Inventorying is frightening because assets are damaged or lost**

Inventorying is interpreted by some Assets administrator as a scary thing. They are afraid of asset variation because many items are not physically available but are on record. The Assets administrator have worried to claim compensation of the asset. Amalia (Asset administrator of West Bontang elementary school) said:

*"The Assets inventorying scary because a lot of items are missing, I don't know anything. Worried you will be asked for compensation later. Even though it was lost since the item was held by the previous item manager"*

The same opinion was conveyed by Adi (Asset administrator of Bontang South District):

*"There was a camera on the KIB record but the items were not there when I was the item organizer here. I do not know who was taken by, or lost, borrowed. There is no item. There are so many cleaning tools, there are no items. I'm telling the truth with the census team, if I don't know"*.

Assets administrator are interpreting the inventorying as scary or worrying. many goods that there aren't physically but there are notes, severely or lightly damaged. Although they are also happy because they know that the correct assets belong to the OPD/UPT.

## **4. CONCLUSION**

This research was conducted in Bontang City, because it was in collaboration with LPPM Brawijaya University in 2018 do asset inventorying. Assets inventorying results found significant differences between records and physicals. The study was conducted using a qualitative approach, with in-depth interviews with informants namely Asset administrators. In addition, data is also collected by the documentation method for evidence in the form of documents in the form of inventory results.

The results of the study show that the assets inventorying is interpreted as calculation and checking, reliable assets data, deleted assets. In addition, the inventorying is considered troublesome and increase the workload of the asset administrators, frightening because assets are damaged or lost which may lead to claims for compensation. There are some asset administrators do not understand their duties. Therefore, to improve assets management, regional governments are expected to consider the aspect of quality or competence of human resources, especially the asset administrators.

## REFERENCES

- [1] Bogdan, Robert dan Taylor Steven.J. ( 1975). *Introduction to Qualitative Research Methods*. USA: A Wiley-Interscience Publication.
- [2] Creswell, J. W. (2012). *Educational Research: Planning, Conducting, and Evaluating Quantitative and Qualitative Research*. (4th ed., Vol. 4). Boston: Pearson Education..
- [3] Fadli, Ilham. 2013. “Inventarisasi Aset, Legal Audit Aset, Penilaian Aset, Pengawasan dan Pengendalian Aset, Optimalisasi Aset Tetap (Tanah dan Bangunan)”, Tesis UGM.
- [4] Jamaludin. 2013. *Optimalisasi Pengelolaan dan Pemanfaatan Aset Tetap (Tanah dan Bangunan) Studi Pada Pemda Provinsi NTB*, Tesis, UGM.
- [5] Miles, M. B. And Huberman, A.M. (1992). *Qualitative Data Analysis*. California: Beverly Hills: Sage Publication Inc.
- [6] Moleong, L. J. (2004). *Metodologi Penelitian Kualitatif*. Edisi Revisi. Bandung: PT Remaja Rosdakarya.
- [7] Montayop, Pamfilia Ferdinanda; Ratang, Westim dan Kambu, Arius. *Faktor-Faktor Yang Mempengaruhi Optimalisasi Pemanfaatan Aset Tetap (Studi Pada Badan Pengelolaan Keuangan Dan Aset Daerah (BPKAD) Kabupaten Boven Digoel)*. *Jurnal Kajian Ekonomi Dan Keuangan Daerah*. Hal. 83-109.
- [8] Muhadjir, N. (2000). *Metodologi Penelitian Kualitatif*. Yogyakarta: Rake Sarasin.
- [9] Niu, Fitria Ayu Lestari; Kalangi, Lintje dan Lambey, Linda (2017) “Analisis Pengelolaan Aset Pemerintah Daerah Kabupaten Bolaang Mongondow”. <https://ejournal.unsrat.ac.id>
- [10] Peraturan Daerah Kota Bontang Nomor 2 Tahun 2016 tentang Pembentukan dan Susunan Perangkat Daerah
- [11] Peraturan Walikota Bontang Nomor 41 Tahun 2016 tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi, Serta Tata Kerja Badan Pengelolaan Keuangan Daerah Kota Bontang
- [12] Peraturan Daerah Kota Bontang Nomor 2 Tahun 2008 tentang Pengelolaan Barang Milik Daerah sebagaimana telah diubah dalam Peraturan Daerah Kota Bontang Nomor 2 Tahun 2013 tentang Perubahan Peraturan Daerah Kota Bontang Nomor 2 Tahun 2018 Pengelolaan Barang Milik Daerah
- [13] Peraturan Pemerintah (PP) Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan
- [14] Peraturan Menteri Dalam Negeri Nomor 17 Tahun 2007 tentang Pedoman Teknis Pengelolaan Barang Milik Daerah
- [15] Peraturan Pemerintah Republik Indonesia. Nomor 27 Tahun 2014. Tentang Pengelolaan Barang Milik Negara/Daerah
- [16] Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 19 Tahun 2016 Tentang Pedoman Pengelolaan Barang Milik Daerah
- [17] Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah
- [18] Widiantari, Ni Luh Putu Eka dan Jayantiari, I Gusti Agung Mas Rwa. (2017) *Optimalisasi Pemanfaatan Aset Daerah Dalam Rangka Peningkatan Pendapatan Asli Daerah (PAD) Kota Denpasar*.