

# The Effect of Regional Property Administration towards Safeguarding Regional Assets (Empirical Study on Ambon City Government)

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## Abstract

*This study aims to examine 1) the effect of bookkeeping on the security of regional assets, 2) the effect of inventory on the security of regional assets, and 3) the effect of reporting on the security of regional assets in the Ambon City Government. This research uses quantitative methods. The sampling technique in this study used a purposive sampling technique. In each category, the Ambon City Government Regional Work Unit has 1 civil servant staff who handles goods. The total number of research samples is 63 civil servants who handle goods at the Ambon City Government. Data were collected by distributing questionnaires directly to respondents of the 63 questionnaires distributed, only 47 questionnaires could be processed. The data was processed using multiple linear regression data analysis techniques with the help of the Statistical Package for Social Science (SPSS). The results showed that partially the accounting variable (X1) and reporting (X3) had a positive and significant effect on securing regional assets in the Ambon City Government while the inventory variable (X2) had no effect on securing regional assets. Simultaneously, the accounting variables (X1), inventory (X2) and reporting (X3) have a significant effect on securing regional assets. The influence of the three independent variables in explaining the dependent variable is equal to and the rest can be explained by other variables not included in the study.*

## Keywords

bookkeeping; inventory; reporting; and safeguarding regional assets



## I. Introduction

Management of regional property is an important part of state finances. Law No. 17 of 2003 in article 1 states that state finances are all state rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be used as state property in connection with the implementation of rights and obligations.

Financial performance is a measuring instrument to know the process of implementing the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community (Ichsan, R. et al. 2021).

This article is strengthened by Government Regulation no. 58 of 2005 concerning Regional Financial Management where the Management of Regional Property is one of the scopes of Regional Financial Management. The regulation of regional property is regulated in Government Regulation no. 27 of 2014 and has been changed to PP No. 28 of 2020 concerning the management of Regional Property where these regulations are applied in order to adjust the dynamic management of regional property as well as minimize and resolve problems of regional property.

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However, in implementing the management of regional property, it must refer to the Regulation of the Minister of Home Affairs No. 19 of 2016 concerning guidelines for the management of Regional Property. Based on Law no. 1 of 2004 concerning the State Treasury article 44, it is stated that the goods user and/or the Proxy of the Goods User are obliged to manage and administer the state/regional property that is under their control as well as possible. Sudarjanto (2016) explains that regional property must be managed properly and optimally in order to realize good governance.

Administration according to Government Regulation no. 27 of 2014 and Permendagri No. 19 of 2016 is a series of activities that include bookkeeping, inventory and reporting of regional property in accordance with statutory provisions. Administration aims to provide adequate data so that the management of regional property can be carried out according to the functional principle, the principle of legal certainty, the principle of transparency, the principle of efficiency, the principle of accountability, and the principle of value certainty.

According to Permendagri No. 19 of 2016 explained that bookkeeping is the process of recording regional property into the user's goods list and into the goods inventory card and in the regional property list. The target of bookkeeping is all goods purchased or obtained at the expense of the APBD or derived from other legitimate acquisitions. The purpose of bookkeeping is so that all Regional Property is properly recorded.

Based on the same regulations as bookkeeping, Inventory is an activity to collect data, record, and report the results of data collection on regional property. Inventory aims to determine the amount, value and condition of BMD owned by the Government. While reporting is an activity to report the results of bookkeeping and inventory that is reported every semester and yearly to users of goods and assistants of goods managers.

According to Ferdianus, (2013) The problems that arise in realizing quality local government financial reports are asset management problems. The phenomenon of the audit results of the Supreme Audit Agency (BPK) on local government financial reports that give the predicate of a fair, unreasonable or disclaimer of opinion is more often due to asset management problems. In certain cases, there are regions that experience a decrease in opinion from Unqualified (WTP) to Unqualified (WDP), or do not provide an opinion (disclaimer) due to their inability to realize good governance of local government assets. Weak governance of local government assets is caused by various factors, both internal and external to local governments, among others, the limited capacity of human resources for managing local government assets; limited infrastructure and support systems for local government asset management. The lack of clarity in asset administration due to recording data that is dozens or even decades old, results in being unknown and making it difficult to trace the source of asset ownership; regulations that have not been able to answer local problems in the field such as the legality of land ownership and other problems.

Problems with fixed assets of local governments are generally related to the existence of regional property (MBD) not being recorded, non-existent BMD still being disabled, BMD being recorded but not supported by legal ownership documents.

The Ambon City Government won a Fair With Exception (WDP) opinion regarding the Regional Government Financial Report (LKPD) for the 2020 fiscal year from the Maluku Provincial Audit Board (BPK) Representative. who received an Unqualified Opinion (WTP). From the results of the BPK examination, it was found that the expenditure for goods and services did not comply with the provisions, the lack of volume for ten work packages in two OPDs, the management of regional cash and cash in the Ambon City Government expenditure treasury was inadequate and asset management was not orderly. expenditure on goods and services does not comply with the provisions, which

affects the fairness of the presentation of the Ambon City Government's financial statements, so that for the coming year the regional government should be able to correct these weaknesses by making efforts to improve the regional financial management according to the recommendations of the BPK audit results in order to obtain a better opinion.

Mardiasmo, (2004) explains that local governments need to know the amount and value of regional wealth they have, both currently owned and still in the form of potential that has not been controlled or utilized. For this reason, local governments need to carry out bookkeeping, inventory and reporting in order to obtain accurate and complete information so that they can be accounted for.

This study will examine the effect of the management of regional property on asset security based on Permendagri No. 17 of 2007. The data is processed using multiple linear regression data analysis techniques with the help of the Statistical Package for Social Science (SPSS), the results of data processing through the SPSS technique will be able to answer whether the accounting, inventory and reporting variables have an effect on asset security. areas in the Ambon City Government.

The studies conducted to examine the effect of regional property management on asset security based on Permendagri No. 17 of 2007 has been carried out such as research; Febrianti Sukma (2016), Bokingo et al (2017), Kurnianto (2017), Okta & Dwi Kurnianto (2017), Ely Nurfitriyani (2018), Milanda & Marhatillah (2018), Ismalinda (2018), Rinaldi Sarlim et al (2019 ), Suryana & Asep (2021).

The phenomenon described above, the formulation of the problem in this study is: Do Bookkeeping, Inventory and Reporting affect the security of regional assets and the purpose of this study is to empirically test whether Bookkeeping, Inventory and Reporting affect the security of regional assets by using regression data analysis techniques multiple linear equations with the help of the Statistical Package for Social Science (SPSS) in answering research problems.

## **II. Review of Literature**

### **2.1 Theoretical and Empirical Studies of Grand Theory**

Stewardship theory explains that management situations are not motivated by individual goals but rather are aimed at their main outcome goals for the benefit of the organization (Donaldson, 1989 and Davis, 1991). The government as the steward with the function of managing resources and the people as the principal owners of the resources. There is an agreement between the government (steward) and the people (principal), based on trust, collectively according to organizational goals. Public sector organizations have the goal of providing services to the public and being accountable to the public (public). So that it can be applied in the case model of public sector organizations with stewardship theory.

### **2.2 Definition of Asset**

According to Government Accounting Standards (SAP) assets are economic resources 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 obtained, 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.

### **2.3 Understanding Regional Property**

According to Permendagri No. 19 of 2016, Regional Property (BMD) is all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or other legitimate acquisitions, including:

- a. Goods obtained from grants/donations or the like;
- b. Goods obtained as the implementation of the agreement/contract;
- c. Goods obtained under the provisions of the law;
- d. Goods obtained based on a court decision that has obtained permanent legal force; or
- e. Goods that are recovered from the proceeds, are divested from the local government's capital participation.

### **2.4 Administration of Regional Property**

In Permendagri No. 19 of 2016 it is stated that what is meant by administration is a series of activities that include bookkeeping, inventory, and reporting of regional property in accordance with applicable regulations. In the administration of regional property, 3 (three) activities are carried out which include bookkeeping, inventory and reporting activities.

### **2.5 Bookkeeping**

According to the explanation of Permendagri No.19 of 2016 it can be concluded that what is meant by bookkeeping is the process of recording regional property goods into the user's goods list and into the goods inventory card as well as in the regional property list. into the User's Goods List (DBP)/User's Authorized Goods List (DBKP). The user/proxy of the goods user in registering and recording must comply with the following format:

- a. Goods Inventory Card (KIB) A Land,
- b. Goods Inventory Card (KIB) B Equipment and Machinery,
- c. Goods Inventory Card (KIB) C Buildings and Buildings,
- d. Goods Inventory Card (KIB) D Road, Irrigation and Network,
- e. Goods Inventory Card (KIB) E Other Fixed Assets,
- f. Goods Inventory Card (KIB) F Construction in progress, and
- g. Room Inventory Card (KIR).

Meanwhile, the assistant manager coordinates the recording and registration of regional property into the Regional Property List (DBMD).

### **2.6 Inventory**

According to Permendagri No. 19 of 2016 in Chapter 1 article 1 paragraph 47 Inventory is an activity to collect data, record and report the results of data collection on regional property. Local governments need to know the amount and value of their regional assets, both those currently controlled and those that are still in the form of potential that has not been controlled or utilized. For this reason, local governments need to identify and inventory the value and potential of regional assets. Identification and inventory activities are intended to obtain accurate and complete information regarding regional assets owned or controlled by regional governments. The identification and inventory of regional assets is important for the preparation of a report on the financial position of regional assets which will be reported to the public. To be able to identify and inventory regional assets more objectively and reliably, local governments need to take advantage of the profession of auditors or independent appraisers. Inventory is an activity or action to calculate, manage, organize, regulate, record data and report regional property in the unit of use. From the inventory activities, an Inventory Book is prepared which shows all material

assets of the region, both movable and immovable. data recording and reporting of regional property in the unit of use. From the inventory activities, an Inventory Book is prepared which shows all material assets of the region, both movable and immovable. data recording and reporting of regional property in the unit of use. From the inventory activities, an Inventory Book is prepared which shows all material assets of the region, both movable and immovable.

## **2.7 Report**

In Permendagri No. 19 of 2016 it is stated that the reporting of regional property carried out by the power of attorney for goods users is submitted every semester, and annually to the user. From this information, it can be concluded that what is meant by reporting is the activity of submitting reports carried out by the unit using goods every semester and every year after the inventory and recording have been carried out.

Users submit semiannual and annual user reports to the Regional Head through the manager. Meanwhile, the assistant manager collects all semi-annual, annual and 5 (five) annual reports from each SKPD, the amount and value and a recapitulation is made. The recapitulation is used as material for the preparation of regional balance sheets. The results of the regional goods census from each user/authorized user, are recapitulated into the inventory book and submitted to the manager, then the assistant manager recaps the inventory book into an inventory master book. The Inventory Master Book is the initial balance in the list of goods mutations for the following year, then for the following years the user/authorized user and manager shall only make a List of Mutations of Goods (increase and/or decrease) in the form of a recapitulation of regional property. Movement of goods increases and/or decreases in each SKDP every semester.

## **2.8 Safeguard Regional Property**

In the Regulation of the Minister of Home Affairs Number 19 of 2016 Chapter VIII article 298 it is stated that security is an activity/action of controlling and controlling in an effort to manage regional property physically, administratively and legally. The security as mentioned above is emphasized on physical and administrative control/security, so that the regional property can be used/utilized optimally and avoids takeovers or claims from other parties. Security is carried out on regional property in the form of inventory items in the process of use and inventory items in warehouses that are attempted physically, administratively and by legal action.

# **III. Research Method**

## **3.1 Scope of Research**

This research is a quantitative study with the object of research being Regional Property Administration and Regional Asset Security, the subject in this research is Ambon City Civil Servants.

## **3.2 Population, Research Sample and Sampling Technique**

The population in this study were all civil servants, sub-staff of the financial and asset management division within the Ambon City Government.

The mop in this study is the goods manager in the Regional Government Work Unit at the Ambon City Government. The total number of research samples is 63 civil servants who handle goods at the Ambon City Government. Sampling technique in this study purposive sampling technique is a sample with the following criteria:

- a. Ambon City Government civil servants in each SKPD.
- b. Civil servants who are responsible for administering regional property, namely; carry out bookkeeping and inventory activities of regional property as well as reporting regional property to goods users and assistant managers in the Ambon City Government.

### 3.3 Data Source

Primary data sources are obtained from interviews with civil servants who have the information needed by researchers and filling out questionnaires distributed to respondents and secondary data obtained indirectly through intermediary media or data sources recorded by other parties.

### 3.4 Analysis Method

The data analysis method used in this study is multiple linear regression used to determine the effect of regional-owned administration on regional asset security. The hypothesis testing of this research was carried out with the help of the SPSS program. Inferential analysis in this study is used to test hypotheses 1 to 3 with the following equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

## IV. Results and Discussion

### 4.1 Results

The hypothesis to be tested is the Effect of Regional Owned Administration on Regional Asset Security in which the independent variable is Inventory Bookkeeping and Reporting, while the dependent variable is Regional Property Security. The results of hypothesis testing using SPSS assistance are as follows:

1. Coefficient of Determination (R<sup>2</sup>)
2. Coefficient of Determination Test Results
3. Model Summary

**Table 1.** hypothesis testing using SPSS assistance

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.863 <sup>a</sup>	.745	.728	2,148

a. Predictors: (Constant), Reporting, Bookkeeping, Inventory

b. Dependent Variable: Regional Asset Protection

The results of the overall regression analysis in the table above show an R of 0.863 which means that the correlation/relationship between Bookkeeping, Inventory, and Reporting with the success of Regional Asset Security has a strong relationship of 86.3%. It is said to be strong because the number is above 0.5. While the coefficient of determination (Adjusted R Square) is 0.728, which means that the dependent variable (Security of Regional Assets) can be explained by the independent variables (Bookkeeping, Inventory and Reporting) of 72.8% and the remaining 27.2% can be explained by other variables that are not included in the study.

**a. F Test (Simultaneous Test)**

The F test was conducted to test the simultaneous effect of the independent variables on the dependent variable. F test results can be seen as follows:

**Table 2. F Test Results Count ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	580.247	3	193.416	41.940	.000 <sup>b</sup>
1 Residual	198.306	43	4.612		
Total	778.553	46			

a. Dependent Variable: Regional Asset Protection

b. Predictors: (Constant), Reporting, Bookkeeping , Inventory

From the table above, it can be seen that the probability value = 0.000 < 0.05, it can be concluded that Ha is accepted, meaning that there is a significant influence jointly or simultaneously between the accounting variables (X1), Inventory (X2), and Reporting (X3) to the Regional Asset Security variable (Y).

**b. T-Test (Partial Test)**

The t-test was conducted to partially test the effect of each variable on the security of regional assets (Y). The t-test can also be done by comparing the t-count value with the t-table at a significance level of 5% with df=43(nk), so that the t-value is obtained. tabel of 2,016. The results of the t test are shown in the table as follows:

**Table 3. T Test Results Count Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.
	B	Std. Error			
(Constant)	3.362	2.168		1.551	.128
Bookkeepin	.621	.192	.441	3.237	.002
g	.063	.191	.045	.329	.744
1 Inventory	.611	.219	.427	2.791	.008

a. Dependent Variable: Regional Asset Protection

Based on the results of the partial test above, it can be explained as follows:

1. Bookkeeping Variables (X1)

ResultsSPSS test on the Accounting Variable (X1) obtained the value of t count = 3.237 > 2.016 with sig. = 0.002 < 0.05 So that H1 which states that bookkeeping affects the security of regional assets is accepted and has a positive and significant effect.

2. Inventory Variable (X2)

ResultsSPSS test on the Inventory Variable (X2) obtained the value of t count = 0.329 < 2.016 with sig. = 0.744 > 0.05. So H2 which states that the inventory has an effect on securing regional assets is rejected, this means that the inventory has no significant effect on securing regional assets.

### 3. Variable Reporting (X3)

SPSS test results on Reporting Variables (X3) obtained the value of  $t$  arithmetic = 2.791 > 2.016 with sig. = 0.008 < 0.05. So H3 which states that bookkeeping affects the security of regional assets is accepted and has a positive and significant influence.

## 4.2 Discussion

Bookkeeping is the process of recording regional property into the regional property list. Meanwhile, based on Permendagri No. 19 of 2016 states that securing regional property is an activity or action to control and control in an effort to manage regional assets physically, administratively and legally.

From the results of multiple linear regression research in the table shows the value of sig. Accounting Variables (X1) is smaller than 0.05, which is 0.002 so that H1 is accepted and H0 is rejected. This shows that the Bookkeeping Variable (X1) has a positive and significant effect on the Regional Asset Security Variable (Y) within the Ambon City Government.

Based on the description above, it can be concluded that bookkeeping has a positive and significant effect on the success of securing regional assets in the Ambon City Government, which means that the higher the orderliness of bookkeeping in the Regional Apparatus Work Unit (SKPD), the higher the increase in regional asset security. This means that if the bookkeeping is carried out in an orderly manner and according to procedures, all assets in each SKPD are registered and recorded according to the assets actually owned by the SKPD.

Inventory is an activity or action to calculate, manage, organize, regulate, record data and report regional assets in the unit of use. Meanwhile, based on Permendagri No. 19 of 2016 states that securing regional property is an activity or action to control and control in an effort to manage regional assets physically, administratively and legally.

From the results of multiple linear regression research in the table shows the value of sig. Inventory Variable (X2) is not significant to the security of regional assets because the value of sig. 0.774 is greater than 0.05. This means that if the implementation of the inventory is not carried out in an orderly and thorough manner according to procedures, the security of regional assets will not increase. This is because there are SKPDs that have not updated the Room Inventory Card, in which the BMD registered with the KIR does not match what is in the room as well as the number and location code on the inventory items that have not been installed and some are torn or even damaged.

Based on the results of statistical analysis Reporting Variables (X3) has a positive and significant effect on Regional Asset Security (Y). Reporting Variables (X3) has a very strong effect, it can be seen from the value of sig. 0.008 is smaller than 0.05 so that H3 is accepted and H0 is rejected. This illustrates that the higher the reporting, the higher the security of regional assets. This means that reporting has an important role in securing regional assets in SKPD within the Ambon City Government. The implementation of reporting that is carried out in an orderly and according to procedure is able to increase the security of regional assets in the Regional Apparatus Work Unit, because by reporting the BMD from each SKPD it will be able to know the number and value of assets owned by the Ambon City Government, so that the Financial Statements made represents the true value of the asset.



## V. Conclusion

Based on the results of the analysis that has been carried out, the test results can be concluded:

1. Based on the results of data analysis, the t-test shows the effect of the independent variable partially. Accounting Variables (X1) and Reporting (X3) has a positive and significant effect on securing regional assets but the Inventory Variable (X2) has no effect on securing assets in the Ambon City Government.
2. Simultaneous Accounting Variables (X1), Inventory (X2) and Reporting (X3) has a significant effect on securing Ambon City regional assets.

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