

The Report Alignment Analysis of Regional Property to Local Government Financial Reports as Preparation for Implementation of Permendagri Number 77 of 2020 (Case Study in Bintan District Government)

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Abstract

Public accountability is the obligation of the regional government, in this case the Regional Head as the mandate holder from the community, to convey accountability for all activities and funding during the fiscal year period in the form of a report and explain it to community representatives, in this case the DPRD, which is then agreed upon as a regional legal product. Regional Government Financial Reporting consists of 7 (seven) types of reports, namely Budget Realization Reports, Reports on Changes in Budget Overbalances, Cash Flow Reports, Operational Reports, Reports on Changes in Equity, Balance Sheets and Notes to Financial Statements. Furthermore, the benefit of this writing is to become a reference for executors preparing local government financial reports in compiling and harmonizing Regional Property Reports and Regional Government Financial Reports. In addition, several implementative steps will be given in this alignment. The results in this writing are that in the Management of Regional Property which includes the Administration of Regional Property must still refer to the applicable regulatory provisions and implementative steps in this alignment, namely by preparing SOPs for Administration of Regional Property, compiling and preparing Manual Working Papers As Material for Implementing Regional Property Reconciliation, verifying and correcting expenditures where budgeting errors occur and conducting BIMTEK as well as socializing guidance and performance monitoring of the User Property Management.

Keywords

regional property report;
regional government financial reports; PERMENDAGRI Number 77 OF 2020



I. Introduction

In post-reform developments, demands for public accountability and transparency are very strong in Indonesian society. This may also be triggered by trauma and public distrust of public sector organizations, in this case the government, which eventually accumulated with the reform movement to stop the government that had been in power for 32 years and renewal in every aspect of government. Public accountability is the obligation of the regional government in this case the Regional Head as the mandate holder from the community to convey accountability for all activities and funding during the fiscal year period in the form

of a report and explain it to community representatives in this case the DPRD which is then agreed upon as a regional legal product. DPRD also has a supervisory function. Monitoring activities have an important role in managing fraud risk. Its position is as important as the role of the control environment. Monitoring is the first substantive step in addressing organizational deficiencies that allow individuals to explore them as opportunities to commit fraud. It also helps the organization to prevent unique and specific fraud risks and provides early signs if the current controls are operating improperly (Shonhadji & Maulidi, 2020).

The ratification of Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments refers to and aims to realize transparency and accountability in financial management for both central and regional governments, namely by submitting accountability reports which are known as financial reports. In the implementation of government politics in the regions, it is not possible to only prioritize one aspect (economics) but it is important to pay attention to other aspects, namely environmental sustainability so that the implementation of green government is very important in supporting environmental sustainability in the political process of government in the regions (Dama, 2021). In the Reform mandate to give authority to Regional Governments with the decentralization of power from the Central Government to manage their regions according to regional capabilities, have an independent priority scale including in terms of regional financial management. This expects innovation from the Regional Government which has implications for increasing regional income which also means increasing the regional expenditure budget used for the development of infrastructure and economic facilities in the region which will then open up various employment opportunities for the community which will ultimately improve people's welfare. Provision of infrastructure is financed from the budget allocation in the annual Regional Revenue and Expenditure Budget (APBD). This is realized in the form of improving basic services, education, providing health facilities, social facilities, public facilities, and developing a social security system (Arifin, 2020).

In presenting Regional Government Financial Reports it is regulated in Government Regulation Number 71 of 2010 concerning Government Accounting Standards, namely financial reports are a report that presents in a structured manner regarding the financial position and transactions carried out by a reporting entity (Government Regulation No. 71 of 2010, 2010). The purpose of financial reports is to provide information about the financial position, financial performance and cash flows of an entity that is useful to a wide range of report users in making economic, social and political decisions. The financial statements also show the results of management's accountability for the use of the resources entrusted to them. (IAI, 2012). Many parties rely on information in financial reports published by the government as a basis for decision making. Therefore, this information must be of good quality and useful in the sense that it can be understood and reviewed by users in assessing accountability and making decisions whether economic, social or political. According to Government Regulation Number 71 of 2010 quality financial reports are reports that have characteristics including relevance, reliability, understandability and comparability.

Regarding the Management of Regional Property, based on the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for the Management of Regional Property, it is explained that the meaning of Regional Property Management is the whole activity which includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration and development, supervision and control. Management of Regional Property becomes a very important cycle to be managed properly by a Regional Government entity. Regional Property

as an integral part of the Financial Report Balance Sheet with a value of almost 80% of the total value presented in a financial report. In practice, there are often several phenomena related to the management and management of Regional Property which will affect the quality of local government financial reports as well as opinions on the results of audits of Financial Statements by the Audit Board of the Republic of Indonesia (BPK) Team.

Problems that often arise in the management of Regional Property when audits are carried out by the BPK team are as follows:

1. Regional Property whose whereabouts are not found (lost);
2. Regional Property in the Form of Land which is still not certified;
3. Regional Property that is used/controlled by other parties (outside the Regional Government);
4. Administration of Regional Property that is still not Orderly
5. Calculation of Depreciation and Presentation of Fixed Assets is not consistent with or in accordance with the applicable accounting policies.
6. There is an error in the budgeting code for Capital Expenditures and Goods/Services Expenditures.

Based on Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, it is explained in the appendix that the preparation of Regional Government Financial Reports will be carried out monthly and semi-annually. This is certainly a challenge and a very big thing for the Regional Government in carrying out its duties and functions, namely maintaining accountability and continuing to provide the best service for the community. Regional Government Financial Reporting consists of 7 (seven) types of reports, namely Budget Realization Reports, Reports on Changes in Budget Overbalances, Cash Flow Reports, Operational Reports, Reports on Changes in Equity, Balance Sheets and Notes to Financial Statements. Apart from the seven financial reports, the Regional Government is also obliged to prepare and report the Regional Assets Report which is a component of Fixed Assets and an integral part of the Regional Government Financial Statements, where in its preparation there are also several obstacles and problems that occur.

The author takes the example of a case study at the Government of Bintan Regency. Based on the results of an Examination/Audit by the Team of the Supreme Audit Agency of the Republic of Indonesia Representative for the Riau Archipelago Province, the Bintan Regency Government received Unqualified Opinion (WTP) 11 (eleven) times in a row from 2010 to 2021. This This is an extraordinary achievement and must be maintained in the future. However, based on the author's observations, there are still several problems related to the Administration of Regional Property that still need improvement efforts. In 2022 and 2023, this will be a year of transition/transition for the Bintan Regency Government due to changes in laws and regulations. First, with the issuance of Permendagri number 90 of 2019 concerning Classification, Codification, and the Nomenclature of Development Planning and Regional Finance as a new rule that legally changes Permendagri Number 64 of 2013 concerning the Application of Accrual-based Government Accounting Standards for Regional Governments, resulting in changes in the classification, codification and nomenclature of regional finance so that it 'forces' the Bintan Regency Government to transferring the system that previously used the SIMDA Finance application (which was built by the BPKP) must be the SIPD application (Regional Government Information System) built by the Ministry of Home Affairs. In response to the above, with the condition of the SIPD application that is still unstable and fully capable of displaying the perfect administration of local government financial reports, the Bintan Regency Government together with the BPKP are also running a new system as a substitute for SIMDA Finance, namely the FMIS (Financial Management Information System) or commonly known as SIMDA Next-G. The

difference in the use of this application is also a challenge for the Bintan Regency Government in compiling and reporting regional finances because it is still new and requires various improvements in accordance with the latest Permendagri and must be able to be integrated with the Ministry of Home Affairs' SIPD application.

In the development of the BMD SIMDA application which is used as the administration and reporting of Regional Property developed by the BPKP, it has also been discontinued since 2022. BPKP as an application developer is more focused on developing the FMIS application as a substitute for the SIMDA Finance application. Given that Permendagri Number 47 of 2021 has been issued concerning Procedures for Bookkeeping, Inventorying and Reporting of Regional Property which must be formally implemented in 2023 by all respective Regional Governments, this is also a challenge for the Regional Governments. The Permendagri made changes in the reporting format for Regional Property and changed several terms that have been used so far based on Permendagri 19 of 2016 concerning Guidelines for the Management of Regional Property. As an alternative solution taken by the Government of Bintan Regency is to communicate with KEMENDAGRI to be able to use the e-BMD application developed by KEMENDAGRI as a replacement application for SIMDA BMD developed by BPKP. The advantage of this e-BMD application is that it has accommodated the reporting format of Permendagri Number 47 of 2021 and is web-based so that it can be accessed in real time or on time anytime and anywhere. However, with the transfer of the system, of course, it also requires preparation of good infrastructure (servers), human resources and financial/budget support which is not small.

In preparing the Bintan Regency Government Financial Statements for the 2022 Fiscal Year, they still use the SIMDA BMD Application with FMIS. Specifically, the problems that often arise in the preparation of local government financial reports, in the context of FMIS and SIMDA BMD reporting are as follows:

1. There is a fundamental difference where FMIS is web-based (online), while SIMDA BMD is still desktop-based (not yet online) so that FMIS and SIMDA BMD cannot be fully integrated. This causes every movement of Regional Property data that is processed in the BMD SIMDA cannot be automatically pulled into the FMIS. This can be overcome by journaling manually (of course it takes time and risks journal errors).
2. There are still errors in the coding of Capital Expenditure budgeting (Purchasing of Fixed Assets as Regional Property).
3. Manager of User Property whose duty is to receive, store, issue, administer regional property to Property Users (Regional Apparatus Organization). The User Property Manager as the executor of reconciliation for OPD Regional Owned Property reporting, often encounters problems in the form of:
 - a. Difficulties in obtaining supporting data for recording the realization of capital expenditures for the current year
 - b. The understanding of the User Property Management regarding Regional Property Regulations is still minimal, usually due to a change in the new User Property management.
 - c. The lack of understanding of the User Property Manager in using the Application System in the Administration of Regional Property, coupled with problems/interferences during the operation of the application, such as unable to connect to the database server, reports that don't appear/errors, and other technical problems.
 - d. Lack of attention and support from the leaders of each OPD in terms of managing Regional Property, so that the reporting is not disciplined according to a predetermined schedule (to carry out semester reconciliations).

4. Movements/changes in asset data that are not recorded in SIMDA Finance will definitely occur every year. Whether it's in the form of Realization of Fixed Assets Capital Expenditures that are below the capitalization value (Extracompatible Assets), Receipt of Grants or other legitimate sources, Add/less Mutations between OPDs, and also Deletion of Regional Property.

1.1 Purpose of Research Writing

The purpose of writing this research is to find out the implementative steps for the Bintan Regency Government in aligning Regional Property Reports so that they can be adjusted to the data needs for preparing Regional Government Financial Reports. These steps are structured as recommendations for policy making that can be taken by the leadership in an effort to improve the performance of the Agency so that the end result is being able to maintain a Unqualified Opinion (WTP).

1.2 Formulation of the Problem

In response to the above conditions, the author feels it is important to make an analysis and review regarding the steps that must be taken by the Regional Government in aligning the Regional Property Report with the Regional Government Financial Report so that the Report can be prepared appropriately and in accordance with applicable regulations.

The formulation of the problem in this research is, "What are the implementation steps for regional governments in aligning regional property reports so that they can be adjusted to the data needs for preparing regional government financial reports?"

1.3 Contribution to Organization

The benefit of writing this research is to serve as a reference for executors preparing regional government financial reports, especially within the Bintan Regency Government in compiling and aligning Regional Assets Reports and Regional Government Financial Reports. In addition, several implementative steps are also given in the alignment.

II Review of Literature

2.1 Capital Expenditures

Referring to Article 64 of Government Regulation Number 12 of 2019, provisions related to Capital Expenditure are regulated as follows:

1. Capital expenditures are used to budget expenditures made in the context of procuring fixed assets and other assets. Procurement of fixed assets meets the following criteria:
 - a. Has a useful life of more than 12 (twelve) months;
 - b. Used in Regional Government Activities; and
 - c. Minimum asset capitalization limit.In addition to the criteria, it also contains other criteria, namely:
 - a. Tangible;
 - b. The cost of fixed assets can be measured reliably;
 - c. Not intended for sale in the normal course of the entity's operations; and
 - d. Acquired or built with the intention of being used.
2. In the event that it does not meet the minimum limit criteria for capitalization of fixed assets, it is budgeted for spending on goods and services. The minimum limit for capitalization of fixed assets is regulated in Perkada.

3. Fixed assets are budgeted for capital expenditure at acquisition cost. The acquisition price is the purchase price or build of the asset plus all expenses related to the procurement/construction of the asset until the asset is ready for use.
4. The capital expenditure group is broken down by type:
 - a. Land Expenditure, is used to budget for land acquired with the intention of being used in the operational activities of the Regional Government and in ready-to-use condition.
 - b. Equipment and Machinery Expenditure, used to budget for equipment and machinery includes machinery and motorized vehicles, electronic equipment, office inventory and equipment others whose value is significant and whose useful life is more than 12 (twelve) months and in ready-to-use condition.
 - c. Building and Construction Expenditure, is used to budget for buildings and structures including all buildings and structures acquired with the intention of being used in the operational activities of the Regional Government and in a ready-to-use condition.
 - d. Expenditures for Roads, Irrigation and Networks, are used to budget for roads, irrigation and networks including roads, irrigation and networks built by the Regional Government and owned and/or controlled by the Regional Government and in a ready-to-use condition.
 - e. Expenditures for Other Fixed Assets, are used to budget for other fixed assets including fixed assets that cannot be grouped into fixed asset groups, which are acquired and utilized for the operational activities of the Regional Government and are in ready-to-use condition.
 - f. Expenditures for Other Assets, are used to budget fixed assets that are not used for the operational needs of the Regional Government, do not meet the definition of fixed assets, and must be presented in other asset posts according to their carrying value.
5. Capital expenditures for other assets are used to budget for fixed assets that do not meet the criteria for fixed assets, and must be presented in other asset posts according to their carrying value. Other assets are intangible assets with the following criteria:
 - a. identifiable;
 - b. Has no physical form;
 - c. are held for use in producing goods or services or used for other purposes including intellectual property rights;
 - d. Can be controlled by the entity; and
 - e. Have future economic benefits.

2.2 Local Government Financial Reports

Based on Government Regulation Number 12 of 2019, Article 189 to Article 193, regional government financial reporting is regulated as follows:

1. Regional Government financial reporting is the process of preparing and presenting Regional Government financial reports by reporting entities as a result of consolidation of SKPD financial statements as accounting entities.
2. SKPD financial reports are prepared and presented by the SKPD head as PA as an accounting entity that at least includes:
 - a. Budget realization report;
 - b. balance sheet;
 - c. operational reports;
 - d. Statement of Changes in Equity; and
 - e. Notes to financial statements.

3. SKPD financial reports are submitted to the Regional Head through PPKD no later than 2 (two) months after the end of the fiscal year in accordance with statutory provisions.
4. Regional Government financial reports are prepared and presented by the SKPKD head as the PPKD as a reporting entity to be submitted to the Regional Head in order to fulfill the accountability for the implementation of the APBD.
5. Regional Government financial reports at least include:
 - a. Budget Realization Report
 - b. Report on Changes in Budget Balance Over
 - c. balance sheet
 - d. Operational Report
 - e. Cash flow statement
 - f. Statement of Changes in Equity
 - g. Notes to Financial Statements.
6. Regional Government financial reports are submitted to the Regional Head through the Regional Secretary no later than 3 (three) months after the end of the fiscal year in accordance with statutory provisions.
7. The regional government's financial reports are reviewed by the Government's Internal Supervisory Apparatus in accordance with statutory provisions before being submitted to the Supreme Audit Agency for examination.
8. Regional Government financial reports are submitted to the Supreme Audit Agency no later than 3 (three) months after the end of the fiscal year.
9. Examination of financial reports by the Supreme Audit Agency is completed no later than 2 (two) months after receiving the financial reports from the Regional Government.
10. In the event that the Audit Board of the Republic of Indonesia has not submitted a report on the results of the audit by no later than 2 (two) months after receiving the financial report from the Regional Government, the draft Regional Regulation concerning accountability for the implementation of the APBD is submitted to the DPRD.
11. The Regional Head provides responses and makes adjustments to the audit results of the Audit Board of the Republic of Indonesia on the Regional Government's financial reports.
12. In order to fulfill the obligation to submit regional financial information, PA prepares and presents monthly and semi-annual SKPD financial reports to be submitted to the Regional Head through PPKD in accordance with statutory provisions.
13. In order to fulfill the obligation to submit regional financial information, PPKD prepares and presents monthly and semi-annual financial reports to be submitted to the Minister of Home Affairs and the Minister who administers government affairs in the financial sector in accordance with statutory provisions.

III. Research Method

In general, the research method or scientific method is a procedure or steps in obtaining scientific knowledge or knowledge. The type of research used is a qualitative descriptive research method. A qualitative descriptive methodology is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. One type of qualitative descriptive research is research with a case study method or approach. Case studies are included in descriptive analysis research, namely research that is focused on a particular case to be observed and analyzed carefully to completion. The case in question can be singular or plural, for example in the form of individuals or groups.

The data collection method used in this research is using observation techniques, interviews and documentation studies. The use of this technique is considered very suitable for the author to obtain a holistic (overall) view. With observation techniques, researchers will find things that would not have been revealed by informants in interviews. The interview technique was used by the author to collect data and information by conducting direct interviews with regional property managers. While documentation techniques are needed for supporting information materials, and as part of the study of the main data sources derived from observation and in-depth interviews.

IV. Discussion

The level of fairness in assessing a financial report is determined by the standards and criteria set by the auditor. In conducting audits of Regional Government Financial Reports, Unqualified Opinion is not used as a reference that there have been no errors in the management, reporting and presentation of financial accountability. To complete the discussion in this study, the following is a summary of the results of follow-up monitoring of the Audit/BPK Audit of the Regional Government Financial Report (LKPD) of the Bintan Regency Government in the last 5 (five) years as follows:

No	LHP Year	Number of Findings	Number of Rec	Follow-Up Monitoring Results			
				Corresponding	Not suitable/finished	Not yet TL	Unable to TL
1	2021	22	59	37	3	19	0
2	2020	18	44	26	18	0	0
3	2019	22	56	49	7	0	0
4	2018	21	43	34	9	0	0
5	2017	21	58	51	7	0	0

Source: BPK's LHP of Bintan Regency's LKPD in 2021

Descriptively, the details of BPK's findings regarding Fixed Assets are as follows:

1. Administration of Regional Property that is still not Orderly consisting of:
 - a. Regional Property whose whereabouts are not found (lost);
 - b. Regional Property in the Form of Land which is still not certified;
 - c. Regional Property that is used/controlled by other parties (outside the Regional Government);
 - d. Calculation of Depreciation and Presentation of Fixed Assets is not consistent with or in accordance with the applicable accounting policies; and
2. There is an error in the budgeting code for Capital Expenditures and Goods/Services Expenditures.

In order to overcome the problem of administration of regional property assets mentioned above, several efforts were made as follows:

4.1 Carrying out SOP for Administration of Regional Property

Standard Operating Procedures for the Administration of Regional Property need to be prepared as an effort to standardize and standardize the implementation process for the Administration of Regional Property carried out by the Regional Property Management Sector for all Regional Apparatus Organizations (OPD) with the following explanation:

- a. Managers for User Goods Regional Apparatus Organizations Prepare a Semester Capital Expenditure Procurement List for the current year in accordance with the comparative data of the OPD Capital Expenditure Realization Report.
- b. The reconciliation process for the OPD Capital Expenditure Procurement List with the Regional Property Management Sector is carried out by bringing supporting documents for the realization of Capital Expenditure in the form of photocopies of invoices, receipts and Capital Expenditure documentation.
- c. Furthermore, after carrying out the Reconciliation of the Procurement List, the Procurement List document can be printed and signed by the User of the Goods.
- d. The Capital Expenditure Entry Process on SIMDA BMD uses the database that has been installed on each User Goods Management Laptop.
- e. After that, validation is carried out by the Verifier of each OPD on the Capital Expenditure entries, whether they are in accordance with the acquisition price, date of acquisition, code of goods, specifications of goods and other information.
- f. If there is an error in the entry of the OPD User Goods Manager, a correction will be made immediately. If it is appropriate as a whole, then a database backup will be made on the SIMDA BMD User Goods Manager to be included in the SIMDA BMD admin database.
- g. Restore the OPD database that has been reconciled to the Admin database. Furthermore, the process of mutation, deletion, recording of grant assets and the depreciation process is carried out in the Admin Database.
- h. The admin database is restored back to the SIMDA BMD Database for the OPD User Property Manager to print the Regional Property Property Report.
- i. The verified BMD SIMDA Admin Database is submitted to the Accounting Sector to be able to retrieve the database and Depreciation and Amortization data to SIMDA Finance / FMIS so that data adjustments can then be made between the Asset Sector and the Accounting Sector.
- j. Next is the process of printing Regional Government Financial Reports.

4.2 Compile and prepare Internal Manual Working Papers as Materials for Implementing Regional Property Reconciliation

- a. Prepare Comparative Data in the form of a Budget Realization Report (LRA) for OPD Capital Expenditure per Semester. This working paper serves as a reference figure in the reconciliation process of Regional Property. The OPD User Goods Manager will use this data as a guide in finding supporting documents for proof of the realization of Capital Expenditures in the form of invoice documents, receipts and goods documentation.
- b. Prepare a Semester Regional Property Procurement List Report which explains the name of the goods, the number of items, the date of acquisition, the acquisition price, the condition of the goods, the origin of the goods and the specifications of the goods (including brand, type, material, size, frame number, engine number, police, BPKB number and other information). Preparation of the list of procurement refers to the LRA by attaching invoices, receipts and documentation.
- c. Prepare a Fixed Assets Manual Balance Sheet. Fixed Asset Manual Balance is prepared in order to make it easier for users and related interested parties to read the movement of Value in the Fixed Asset Balance. The Fixed Assets Balance consists of:
 1. Beginning balance of the previous year's audited balance sheet
 2. Realized Value of Capital Expenditures for the Current Year
 3. Addition of Regional Owned Goods based on other sources (can be additions from receiving grants, or reclasing reclases to Capital Expenditures)

4. Inter-OPD Mutations, can be in the form of Added Mutations or Less Mutations. In terms of the reporting entity as a Regional Apparatus Organization, this inter-OPD mutation will affect the presentation of the balance sheet value of its assets, but if in the presentation of the Regional Government asset balance, the inter-OPD mutation will not affect, because the value between added mutations and less mutations between OPDs must be balanced or the same .
5. Extracompatible assets, are assets whose acquisition price is below the minimum capitalization value, so that in accounting treatment it is recognized as an expense. This extracompatible asset only applies to government-owned assets and does not apply to the private sector (companies). Therefore, suppose there is a realization of capital expenditure in the form of a work chair with an acquisition cost of Rp. .000.000,- per item of goods), then the procurement of the Work Chair will be included in the extra-compatible assets category and journalized as extra-compatible asset expenses.
6. Fixed asset write-off. The value of writing off fixed assets refers to the Decree on the Write-off of Fixed Assets that has been signed by the Property Manager and the Region. The write-off of fixed assets can be because the assets have been heavily damaged, lost assets accompanied by a police certificate, assets that have been sold, or the transfer of fixed assets to other regional governments.
7. Information regarding expenses and accumulated depreciation for fixed assets as well as expenses and accumulated amortization for intangible assets. Fixed asset manual balance sheets will be very helpful in preparing financial reports and are always used as a guide for the Accounting Sector in journalizing adjustments made, be it journals for extracomp assets, transfers between OPDs, addition of grant assets or other valid receipts to asset write-offs. permanent.
- d. Prepare working papers for details of the movement of assets for the accounting sector including data on extracomp assets, additional assets from other sources (grants), addition and subtraction between OPDs, Extracomp assets, asset write-offs in the current year and working papers related to depreciation and amortization.
- e. Compile Capital Expenditure Reclass Working Papers. This Working Paper was prepared by comparing per SP2D / realization of Capital Expenditure which was adjusted to the goods procurement list document which reflects the real code of goods being spent. For example, you buy Meubelaiar worth IDR 20,000,000, which consists of spending on Tables, Chairs, Cupboards and Shoe Racks. Tables and Chairs are accounting for (based on budgeting) still recognized as furniture expenditure, but wardrobe expenditure is recognized as office equipment storage and shoe racks are recognized as other household equipment expenditure (so that it is necessary to prepare reclas work papers as journalizing material for the accounting sector). . Another example is the purchase of medical equipment organized by the Health Service, which is then distributed to each Puskesmas. It is necessary to make a reclas journal for the distribution of capital expenditure items from the Health Service to each Puskesmas according to the purchase price. This needs to be done in order to provide a real picture of how many assets are recorded at the Health Office with the number of assets recorded at each Puskesmas.

4.3 Verify and Correct Expenditures where Budgeting Errors Occur

Errors in budgeting can occur due to a lack of understanding of the Program section of each OPD in inputting Expenditure account codes, for example, Capital Expenditure budgeting for assets to be handed over to vertical agencies, Capital expenditures for consumables/supplies and also fixed assets budgeted in the goods/services account. For these

budgeting errors, working papers for correction of budgeting errors are usually prepared and submitted to the Accounting Division for journalizing.

4.4 Implementation of BIMTEK and Socialization

To overcome the lack of understanding of the Product Management regarding applications and regulations, usually the Bintan Regency Government will carry out Technical Guidance (BIMTEK) and socialization as well as coaching and performance monitoring activities for User Property Management, so that it is expected to be able to provide input and increase understanding for the OPD User Goods Management in managing and administering Regional Property.

V. Conclusion

As for the conclusion in this writing is dThe management of regional property, which includes the administration of regional property, must always refer to the provisions of the applicable regulations. As for the implementative steps in this alignment, namely by compiling SOPs for Administration of Regional Property, compiling and preparing Internal Manual Working Papers as Material for Implementing Regional Property Reconciliation, Verifying and correcting expenditures where budgeting errors occur and carrying out BIMTEK as well as socializing coaching and supervision of the performance of the User Goods Manager.

Then regarding suggestions for all the problems that occur in the field, which are felt to still need to be corrected in the future, of course, they must always be properly monitored and evaluated gradually from time to time, due to constantly changing regulations, obliging the Regional Government with all its apparatus to always ready to work dynamically, and continue to carry out various kinds of training and self-development so that they can keep up with changes that occur in the local government environment.

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