Fixed Asset Management at the Lebak Regency Transportation Service

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ABSTRACT

This research focus is about how the process of assets management is still running in the Department of Transportation of Lebak Regency. Has the management process gone well according to the mechanism or has appropriate based on the rule that has been established. The problem in this research for all this time is the rule of inventoried management of goods held based on the rule that has been determined by Lebak Regency Number 7-year 2018, and also the rule of domestic affair minister Number 47-year 2021. This research is to gain information of how the assets management in the Department of Ttransportation of Lebak Regency is running. This research is descriptive qualitative research. This primer data collection technique comes with observation, interview and documentation, while the secondary data collection technique and the source of other secondary data source of data. The researcher uses the theory assets management model of Doli D. Siregar with the asset's indicator of: assets inventoried; legal audit; assets value, assets optimized; surveillance and control. In choosing the informant, the researcher uses purposive techniques. The result of the research shows that the assets management is still in the Department of Transportation of Lebak Regency and is not still running well yet. Due to lots of problem that exist in the stage of assets management process as an example is the renewal of labeling/ coding of physical assets that haven't been changed yet, the missing and the broken legal of vehicle assets, infrastructure of assets secure which is still lack, and the uniaxiality of optimized implementation of terminal assets.

Keywords*: Asset, Asset Management, Transportation Service*

Background

In carrying out tasks and achieving organizational goals, each regional apparatus organization must have different needs, not always uniform. The needs in question can be referred to as assets. Assets as regional property are used to support the running of the organization in achieving its vision and mission. Assets are also the component that is considered the greatest and vital wealth in the running of an organization. Then the assets

certainly should be maintained and function optimally. Management must also be good and right.

Assets that function as supporting activities to achieve regional apparatus organizational goals, need to be managed or managed well. Therefore, the management of asset management in each regional agency must pay attention. Regional assets or goods are economic potential belonging to the regional government that can be utilized to carry out their functions as public service providers. In managing assets, in addition to considering legal aspects, aspects of management policy and strategy must also be considered. Appropriate asset management policies and strategies can help local government leaders optimize benefits.

From this statement, the objective of asset management is to maintain asset values so that they have a long-life span to produce optimal benefits. Then a factor that is no less important in managing local government assets is the data information system. With an adequate data information system, the government can obtain the required asset data more quickly. With a data information system, local governments can also prepare asset reports in a more reliable manner. Because each agency or regional apparatus organization has its own assets, the wealth, goods, or assets that are needed and owned are also different. Different assets, different ways of maintenance.

As is the case with the Lebak Regency Transportation Service. The Department of Transportation is one of the government agencies that has many assets. Particularly fixed assets such as vehicles, supporting or testing equipment, land, and buildings such as terminals. So, from the many assets owned, it is the main attraction for researchers to make the Department of Transportation as a research location or place. In addition, there are several existing problems, especially related to fixed asset management.

However, based on pre-observation results at the Lebak Regency Transportation Office, it was found that asset inventory records or data, especially for fixed assets, had not been carried out properly. Many assets have not been completely recorded in database system which is owned by the Lebak Regency Transportation Service itself. In terms of goods or assets there is, but in terms of data collection it has not been found updates or renewed. On the other hand, some assets are written down and entered databases, but physically not there and not found. The reason is because the asset data owned by the Lebak District Transportation Office still uses old and incomplete data.

Activities labeling or the coding is still not implemented properly and orderly. Many items or assets were found that were not labeled or coded according to the applicable regulations. So that the process of checking and securing assets has not been carried out optimally because later the Office itself will have difficulty calculating the comprehensive value of the assets it owns. In addition, many vehicles, including testing equipment or machines, are in an unmaintained condition. One of the reasons is due to the unavailability of good or proper and ideal infrastructure or storage space for assets.

With some of the fixed asset management problems at the Lebak Regency Transportation Service above, the problems found by researchers indicate that the management is still not optimal both in terms of recording inventory data, and also

implementation labeling (coding), storage of assets that are still weak and lacking, then securing and maintaining the assets is also lacking attention, and the last is the deletion of assets that have not been applied consistently. Because of the problems that have been described above, the researcher chose to take the title "Fixed Asset Management at the Lebak Regency Transportation Service".

Literature Review
Management

According to Effendi (2014) explains the definition of management as a process of cooperation of two or more people to achieve organizational goals by planning, organizing, directing, coordinating, and controlling to achieve organizational goals effectively and efficiently by using human resources and other resources. From the definition stated above, at least it contains the following elements:

1. There is cooperation in groups of people in formal ties.
2. There is a common goal of the same interests to be achieved.
3. There is a regular division of labor, duties, and responsibilities.
4. There is a formal relationship and good order.
5. There is a group of people and work to be carried out.
6. There is human organization (a group of people)

Management Function

Management functions according to Terry (in Siagian, 2005):
1. Planning (planning) namely as the rationale of the goal and preparation of the steps that will be used to achieve the goal. Planning means preparing for all needs, considering carefully what are the obstacles, and formulating forms of implementation of activities that intend to achieve goals.
2. Organizing (organization) namely to gather people and place them according to their abilities and expertise in the work that has been planned.
3. Actuation (actuating), namely, to move the organization so that it runs according to the division of labor for each and mobilizes all existing resources within the organization so that the work or activities carried out can go according to plan and can achieve goals.
4. Supervision (controlling) namely to monitor whether the movement of this organization is in accordance with the plan or not. As well as from this organization is in accordance with the plan or not.

Assets

Basically, assets are everything that is owned. In a broader context, assets can be in the form of many things, ranging from natural resources, human resources, network of relations, education, knowledge, technology, arts and culture, reputation, and public trust. Even ideas, information, and imagination are valuable assets (Jessica & Rudyant, 2015). All companies have tangible assets that support the operations of the company. In the opinion of Hery (2014).

As stipulated in Article 1 of Government Regulation Number 28 of 2020 concerning the Management of State/Regional Property and Minister of Home Affairs Regulation Number 19 of 2016 concerning Technical Guidelines for the Management of Regional Property are all regional assets, whether purchased or obtained at the expense of the Regional Budget or originating from other legal acquisitions, both movable and immovable and their parts or which are certain units that can be assessed, counted, measured, or weighed, including animals and plants, except for money and other securities.

Asset Management

According to Lemer (in Hidayat, 2012) states that asset management is the process of maintaining or maintaining and utilizing public capital, this is done to carry out the orderly administration of regional property management so as to create government management that can work efficiently, effectively and economical. Meanwhile, according to Britton, Connellan, Crofts (1988) says that define good asset management in terms and employing the minimum amount of expenditure on its management (Siregar, 2004).

This sentence is a theory in property science that is currently developing and is known as management theory. In this sense it is explained that good asset management is in terms of measuring the value of assets in the monetary section and using the amount of expenditure on the management itself. Asset management itself has evolved quite a bit. Starting with a static orientation, then developing into a dynamic, initiative, and strategic. (Siregar, 2004).

According to Doli D. Siregar (2004), states that asset management can be divided into five stages of work, namely:
1. Asset Inventory
   Asset inventory consists of two aspects, namely physical inventory, and juridical/legal. Physical aspects consist of shape, area, location, volume/amount, type of address and others. The work process carried out is data collection, coding/labeling, grouping and bookkeeping/administration in accordance with asset management objectives.
2. Legal Audit
   Legal audit is a scope of work of asset management in the form of an inventory of asset ownership status, systems and procedures for controlling or transferring assets, identifying and seeking solutions to legal issues, strategies for solving various legal issues related to ownership or transfer of assets. Legal issues that are often encountered include weak tenure status, assets controlled by other parties, asset transfers that are not monitored, and so on.
3. Asset Valuation
   Asset valuation is a work process for assessing controlled assets. Usually this is done by an independent appraisal consultant. The results of this value can be used to determine the value of assets and information for setting prices for assets to be sold.
4. Asset Optimization
   Asset optimization is a work process in asset management that aims to optimize the physical, location, value, amount/volume, legal and economic potential of these assets. In this stage, the assets controlled by the regional government are identified and

grouped into assets that have potential and do not have potential. Assets that have potential can be grouped based on the leading sectors which are the basis of the national economic development strategy, both in the short, medium, and long term. Of course, the criteria for determining this must be measurable and transparent. While assets that cannot be optimized, the causal factors must be sought. Are the factors of legal problems, physical, low economic value, or other factors. The result of this stage is a recommendation in the form of goals, strategies, and programs to optimize the assets under control.

5. Supervision and Control

    Supervision and control over the use and transfer of assets is a problem that often becomes a blasphemy to local governments today. One effective tool to improve the performance of this aspect is the development of an asset management information system (SIMA). Through an asset management information system (SIMA). Through the asset management information system (SIMA), work transparency in asset management is guaranteed without the need for concerns about weak supervision and control. In this asset management information system (SIMA), the four aspects are accommodated in the system by adding aspects of supervision and control. So that every handling of an asset is clearly monitored, starting from the scope of handling to who is responsible for handling it. It is hoped that this will not lead to corruption, collusion, and nepotism (KKN) within the regional government. Supervision and control are measures to safeguard regional assets to avoid unclear asset management which results in improper asset management.

Method

This study uses a qualitative approach method with a factual theoretical basis, references to relevant theories used to explain the variables studied. Qualitative research is research that aims to understand phenomena in research subjects descriptively, in natural contexts, by collecting data by triangulation, data analysis is inductive and utilizes various existing scientific methods with the researcher as the key instrument because it is the researcher who plans, implements, collects data, analyzing data, drawing conclusions, and compiling research reports assisted by developing theory. According to Sugiyono (2014) states that the research method is an important part in an important part of a research that is used as a basis or guide in carrying out the entire research process.

In line with this definition, Prasetya Irawan (2006) defines the research method, namely, basically a scientific way to obtain data with specific goals and uses. Another opinion states that research methodology is the totality of methods used by researchers to find scientific truth. This study uses a qualitative descriptive research method. Therefore, researchers used qualitative methods in this study to find out the fixed asset management at the Lebak Regency Transportation Service. Research using qualitative methods is research conducted by observing phenomena or objects that are carried out directly by researchers by observing, interviewing sources, analyzing issues related to the problem, data processing is carried out and set forth in the form of a description.

Results and Discussion

Based on the research results that have been obtained, the researcher analyzes Fixed Asset Management at the Lebak Regency Transportation Service using the Asset Management theory by Doli D. Siregar, namely:

1. **Asset Inventory**

    In terms of asset management, the word "Inventory" is the heart or "core point" for a government agency. List or asset inventory list is a basic part of the regional asset management information system containing relevant data that is certainly needed for financial reporting. One example is the use of official operational vehicles as assets that need to be inventoried to obtain an adequate level of confidence in the existence of these assets and their completeness in terms of legal aspects which include ownership status, legal issues owned, up to the deadline for mastery.

    Based on the results of research in the field, researchers can find out that data collection and recording are starting point or the beginning of an asset inventory process. Then it ends with a SENSUS or examination between data and facts about the condition and physical presence of assets in the field. The process was all carried out by the BKAD or the Lebak Regency Regional Finance and Asset Agency. The process of Asset Inventory activities at the Lebak Regency Transportation Service is recorded in two activities, namely into the Goods Inventory Card and into ATISISBADA (Application of Regional Property Cycle Information Technology). As for the recording of land assets, measurement and certification are carried out by the asset manager who is assisted by a team from BPN. In addition, researchers can also find out about the procurement process which is based on requests and submissions from each Regional Apparatus Organization (OPD) which is then reflected through the Regional Property Needs Plan (RKBMD) and Budget Activity Plan (RKA).

    Based on the field findings that the researchers got, there was one problem as stated by I_3 namely the Head of Administration and Inventory of Assets in the Regional Property Management Sector of BKAD Lebak Regency, namely regarding this inventory process it is indeed rarely carried out because the last implementation of the asset inventory census was last in 2017. Until the preparation of this thesis, it has not been re-implemented and will only be starting to carry out a census or inventory of overall assets at the end of 2022. What is meant by the census itself is the activity of inventorying assets by the BKAD of Lebak Regency Together with a special team of Inspectorates in order to check the existence and condition of assets, whether the assets in KIB data are always updated regarding their condition, whether the legality of each asset is stored and not lost, Are there goods or assets that exist physically but are not recorded in the KIB data, or even in recorded data but in reality the goods do not match the description, such as being heavily damaged or even missing.

    Problems related to old data or lost data referred to in the statements of several informants from the Lebak Regency Transportation Office are such as the number of

vehicle assets whose legality (STNK and BPKB) cannot be found. The condition of the old vehicle is one of the factors causing the data to be lost. Apart from that, another contributing factor is the lack of awareness of the Lebak Regency Transportation Service as a user of goods to order, tidy up and routinely update the recording of assets or KIB data.

In addition, the process of recording physical fixed assets or coding (labelling) carried out by the Lebak District Transportation Office has not run optimally. Encoding or labelling still not implemented in accordance with the guidelines provided by the central government. Moreover, process labelling it has not been done for a long time by the Department of Transportation of Lebak Regency. Some of the assets have already been given label but not specifically or in detail, and label it has not been updated or carried out again since the last five years, namely in 2017 when a census was carried out by BKAD and a special team of Inspectorates. There are many fixed assets that are not given a code or label. Even though there are some items or assets that have been labeled, technically the coding is still done manually, not yet used barcode automatically according to the latest recommendations.

2. Legal Audit

In the framework of inventorying fixed assets, of course it is also necessary to carry out a legal audit, namely, to check the status of ownership of assets so that they can state the ownership status of the assets they have. Weak asset control status is often a problem that must be faced in the legalization of regional asset audits.

Legal audit as the scope of work of asset management in the form of an inventory of asset ownership status, systems, and procedures for controlling or transferring assets to identify and find solutions to legal problems, and strategies to solve various legal problems related to fixed assets at the Lebak District Transportation Office.

Based on the results of research in the field, researchers can find out that if the legal audit process for the Lebak Regency Transportation Service is carried out in an orderly inventory, then this can make it easier for the Lebak Regency BKAD to present valid data. Vice versa, if the legal audit process carried out by the Lebak Regency Transportation Service is not going well, then this happens because the inventory and data collection process for fixed assets at the beginning was not neat and updated in the implementation of fixed asset legality which is the reason why it did not go well on its implementation.

In addition, researchers can also find out about the procedure for obtaining the legality of ownership of fixed assets at the Lebak Regency Transportation Service, namely from procurement or auctions. From there the legality of assets can be known and accepted. Apart from that, specifically for land or road assets, legality is obtained from the results of certification. All land and road assets owned must be given ownership certificates so that the legality is owned by the Regional Government.

The research findings that the researchers obtained were in accordance with the problems that the researchers found in the previous asset inventory indicators and were also reinforced by the statement of the Secretary of the Lebak District Transportation

Office. That there are fixed assets whose data or legality is missing. Namely STNK and vehicle BPKB. This shows that apart from the fact that the asset inventory process is still not optimal, the loss of legality or asset securities is of course related and affects the legality status or ownership of these assets to become weak and decrease significantly.value his. This shows that on this legal audit indicator, the Lebak Regency Transportation Office has not run optimally because of the indiscipline in the asset inventory process that was carried out at the beginning.

3. **Asset Valuation**

Asset valuation is a work process for evaluating assets under control. Self-assessment is in principle a process of indicating a particular interest or purpose. Valuation of regional property or assets needs to be distinguished from valuation in general because it is usually done by an independent appraisal consultant. Valuation of regional property is carried out by an appraiser to obtain an estimate of the value of a particular regional property.

Based on the results of research in the field, researchers were able to find out that the asset valuation process for fixed assets at the Lebak Regency Transportation Service was not carried out by the Lebak Regency Transportation Service itself. However, it is carried out by the Regional Finance and Asset Agency which in carrying out the valuation process for its fixed assets uses the services of an appraiser from a third party, namely the Serang City KPKNL. Where is the third appraiser chosen by the Lebak Regency Government, must have a certificate on asset valuation.

In addition, there are field findings that asset valuation is carried out when there is a proposed sale or auction. Prior to the appraisal process, the BKAD must first collect all proposed items from each OPD in one place, then the BKAD checks between the data and the physical condition of the assets along with their legality to be checked for completeness and suitability. Then an assessment was carried out by the Serang City KPKNL team as the assessment team. Based on the description above, it can be concluded that the Asset Valuation aspect of the fixed assets of the Lebak District Transportation Service has been going well.

4. **Asset Optimization**

Regional Property or assets are economic potential owned by the region. The meaning of the economic potential in question is that there are financial benefits, economic investment that can be obtained in the future and can support the role and function of the local government as a provider of public services to the community. Usually, regional assets have assets with high value, but most of these assets are not yet efficient and effective and generate high income. So that operationally and maintenance are still a burden to the Regional Revenue and Expenditure Budget. Asset Optimization itself is a form of optimizing the physical potential, value location, amount/volume, legal and economic assets owned, including assets that have potential and do not have potential.

Based on the results of research in the field, researchers can find out that there have been several efforts to optimize assets at the Lebak Regency Transportation Service. Namely by utilizing the assets owned. Apart from that, other efforts to optimize assets are by repairing fixed assets such as buildings or buildings, painting and repairing buildings is one of the efforts to optimize assets at the Lebak Regency Transportation Service. In addition, asset optimization is also carried out by checking or monitoring the physical condition of assets in the field.

Based on the field findings that researchers got, problems were found related to asset optimization. Namely the lack and weakness of infrastructure for asset storage at the Lebak Regency Transportation Service. Assets such as four-wheeled vehicles and testing equipment are only placed in the front yard of the office building without a roof or an adequate garage according to regulatory standards. Many of the testing tools are only placed outside and around the Warehouse next to the office.

This makes the asset function decrease because maintenance is not considered. Asset storage is a form of maintenance of assets in order to protect the physical condition and condition of the assets. This also includes the existence of several building assets such as terminals that are simply abandoned, it is necessary to optimize assets so that the Regional Expenditure Budget funds are used effectively and efficiently. As is the case with how to optimize vacant land in unused terminals. Or more optimally optimize the kiosks around the terminal which are still actively operating. With the aim that the fixed assets are not left alone but to look for the potential utilization of the assets can be used or used for, so that later they can become a source of investment and also additional Regional Original Income (PAD).

Apart from that, land or terminal areas that are no longer operating can also be converted, for example in cooperation with POLRES or other OPDs to be used as driving license testing locations or other activities. The most important thing is that the fixed assets owned by the Lebak Regency Transportation Agency continue to be used, cared for, and not just left alone. Based on the description above, it can be concluded that the aspect of Asset Optimization at the Lebak Regency Transportation Service has not been implemented properly and optimally.

5. **Supervision and Control**

Assets are Regional Property that are used to support work in order to achieve the goals of an organization or agency. Assets also certainly have a value which, if used properly and optimally, then assets will generate value and profit for the agency and become a good investment to increase Regional Original Income (PAD). Therefore of course assets are very vulnerable to misuse.

For this reason, it is necessary to monitor and control each asset owned. This supervision and control is of course carried out by the leadership or direct superior of an organization or work unit against subordinates with the aim of knowing or assessing whether the specified work program has been implemented in accordance with the applicable provisions or laws.

Based on field findings, researchers can see that the Lebak Regency Transportation Service as a user of goods, has made good efforts to monitor and control using direct field survey methods to check the physical condition of assets. In addition, BKAD as the asset manager carries out supervision and control by checking the ATISISBADA information system, whether all assets in their data collection are appropriate and orderly. Then the Inspectorate carries out supervision and control by assessing whether the implementation of the task is in accordance with laws and regulations by fulfilling the 3E principles namely Effective, Efficient and Economical, then providing recommendations for inspection and referring to SA-AIPI (Indonesian Government Internal Auditor Audit Standard) and will be held accountable later. Based on the description above, it can be concluded that the aspects of Supervision and Control of fixed assets at the Lebak Regency Transportation Service have been running well and maximally.

Conclusion

Based on the results of the research found by researchers using asset management theory according to Doli D. Siregar, related to archiving asset data which is part of the asset inventory has not been carried out in a disciplined manner by the Lebak District Transportation Office because some data or legality of assets was found that were lost or even damaged. In addition, the code fiction labelling not working properly and has not been updated using the barcode system. The causative factor is due to budget constraints for updating the system and due to quality and quantity limitations of human resources managing goods amidst the large number of fixed assets that must be properly recorded and archived. Regarding documents, letters of ownership and certificates have not been properly inventoried, because several fixed assets were found, namely vehicles whose data had been damaged for a long time and even lost their STNK and BPKB. In addition, the role of the asset appraisal team from the Serang City KPKNL in the form of intergovernmental cooperation greatly assisted the process of carrying out the asset appraisal procedure properly together with the Lebak Regency Regional Finance and Asset Agency. then related to asset optimization has not run optimally. This is due to the discovery of terminal fixed assets that were neglected and not properly converted or utilized. However, in terms of supervision and control, the ATISISBADA system as a tool for monitoring and controlling assets by BKAD has become an innovation to support the asset management process for all Regional Apparatus Organizations in Lebak Regency including the Lebak Regency Transportation Service. However, a survey conducted by the Lebak Regency Transportation Agency in checking the condition of assets has not run optimally because it would be far more effective and efficient if regular reports were held regarding the progress of monitoring these assets.

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