# ANALYSIS OF STATE PROPERTY ADMINISTRATION THROUGH STATE PROPERTY MANAGEMENT AND ACCOUNTING INFORMATION SYSTEM (SIMAK-BMN) AT THE PALU RELIGIOUS HIGH COURT REGIONAL COORDINATOR

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## ABSTRACT

This research aims to describe the process of administering State Property at the Regional Coordinator of the Palu Religious High Court and to offer solutions in the perspective of basic accounting concepts. This research used a qualitative method with a post-positivism approach. The data collection process was carried out through observation, interviews, and documentation analysis using the triangulation model technique. The research results show that (1) that registration is application-based but there are still items that have not been coded according to the type of goods, recording is not supported by valid source documents and updating of data and information on State Property is not carried out regularly, (2) recording is not supported by documents valid sources, (3) State asset data and information are not updated regularly, (4) Inadequate inventory of State Property, (5) State Property reports have not been reported in a timely manner. An alternative to the concept of State Property Administration in the prospect of basic accounting concepts is entity theory, such as: (1) In bookkeeping, it is necessary to have an understanding of the recording of State property, both goods purchased through the State Budget, Grants and Inbound Transfers so that the difference in the presentation of State Property books is not occurs., (2) In the inventory it is necessary to update State property that is no longer in accordance with the needs or obsolete goods, (3) In reporting the need for detailed presentation of goods so that it is easy to present in the state property report (4) In the use of a system application in asset management, it is very necessary to have real policies related to the use of applications according to needs, so that the asset administration process can run effectively and efficiently, (5) Asset reports will be complete and reliable if there is a match between physical assets, ownership documents and records in the books inventory. Mechanism of State Property Administration g is good, then the process of transparency and accountability in the management of State Property will be realized.

**Keywords :** Administration, State Property, SIMAK-BMN Application

## INTRODUCTION

The Indonesian government's efforts to make improvements in the field of state finances were marked by the enactment of Law Number 17 of 2003 concerning State Finances, Law Number 1 of 2004 concerning State Treasury, and Law Number 15 of 2004 concerning Audit of State Finance Management and Accountability. significantly bring about changes in the management of State finances. Law Number 17 of 2003 concerning State Finances also states that state finances are: "All rights and obligations of the state that can be valued in money and

everything in the form of money or goods that can be used as state property related to the implementation of these rights and obligations"., in Law Number 1 of 2004 concerning the State Treasury it is stated that the state treasury is "the management and accountability of state finances, including investments, and separated assets, which are stipulated in the APBN and APBD".

The fact is that in the implementation there are still many shortcomings, namely there are still errors in the recording of the codification of State-Owned Goods so that there is a need for reclassification of outgoing and incoming in the SIMAK-BMN Application, the asset inventory mechanism is not in order, the recording of fixed assets in the SIMAK-BMN application does not describe the actual situation, and the presentation of the State Property Report in the SIMAK-BMN Application is not in accordance with the actual conditions. The results of monitoring State Property through e-recon are still recorded differences, including differences in internal accounts, differences in the recording of SP2D numbers which are source documents, differences in incoming and outgoing transfers, and there is a difference in value which results in the emergence of the term unregistered assets, of course this is in accordance with the results of the BPK examination Number: 59C/HP/XVI/5/2019 dated May 15, 2020 related to the management of State Property, among others, Inventory Management has not been orderly, the presentation of fixed asset balances has not been supported by adequate calculations, the management of State property has not been optimal, administration and disclosure of KDP are not adequate, depreciation of fixed assets is not in an orderly manner, the presentation of the 2017-2018 BMN revaluation improvement is inaccurate and. This indicates that the administration through the SIMAK-BMN application at the Regional Coordinator of the Palu Religious High Court has not been maximized. As explained in the concept of administration of government assets according to M. Yusuf (2010: 84) that "with the variety of these tools (State-Owned Goods), the records must also be updated every six months. This is done because office equipment and household appliances are always renewed every six months or less, whether due to damage, repair or new procurement". As also explained in the guidebook for the Management of State Property, it is stated that the management of BMN has several targets including :

1. All state property is properly recorded.
2. All activities in the framework of State Property management can be carried out on the basis of functional principles, legal certainty, transparency and openness, efficiency, accountability and value certainty.
3. The value/data of BMN for the needs of management reports as well as for reporting needs as material for the preparation of the central government's balance sheet (at LKPP) already describes the amount, condition and reasonable value of State Property.

## RESEARCH METHOD

This research uses qualitative research with Post-positivism Approach. Satori and Komariah (2012: 14-15) reveal that the postpositivist school referred to by qualitative research views reality as a whole which, if understood in parts, will have something to do with other parts and form a whole that cannot be separated (holistic). Reality is not single but multiple, that is, it provides a wide range of interpretation for people who want to respond to it, thus reality can exist differently according to what people's thoughts or views construct. The stages of qualitative data analysis are data reduction, data presentation and drawing conclusions or verification.

Data Collection ──────────────▶ Data Display

Data Reduction

Conclusion
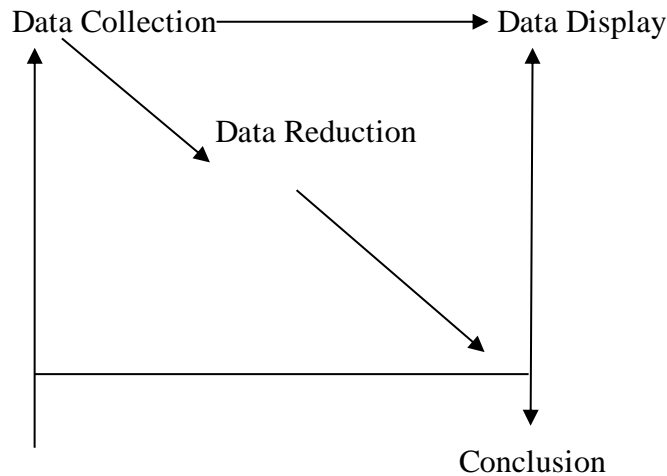
**Gambar. 1**
**Teknik Analisis Data Model Miles dan Huberman (1992:16)**

## RESULTS AND DISCUSSION

**Administration of State Property through the SIMAK-BMN Application at the Korwil of the Palu Religious High Court.**

Bookkeeping

Bookkeeping is the activity of registering and recording BMN into the list of goods available to the Goods User/Proxy of Goods User and Property Manager according to the classification and codification of Goods. Accounting according to Suwardjono (2017: 5) is the art of recording, classifying and summarizing transactions and reporting on activity events as well as in the construction of units of money to interpret the impact of the processes that occur. The purpose of bookkeeping is that all BMNs that are under the management of the management of damaged goods are properly carried out. The bookkeeping of State Property has been recorded and all state property purchased from the APBN has been recorded according to the source document, but there are still some goods that have not been coded in the application according to the type of goods obtained and the recording of State property (BMN) is not registered. support with valid source documents where there are still SP2D discrepancies so it is necessary to repair or re-enter the data in question as well as updating data and information on BMN assets is not carried out regularly where there are items that are in a damaged condition but are still in good condition in the application and there are obsolete items but no termination of use in the SIMAK-BMN Application.

Inventory

Inventory is an activity to collect data, record and report the results of BMN data collection. The purpose of the inventory is to find out the actual number and value and condition of BMN assets, both those that are in the control of the Goods User/Proxy of the Goods User and those under the management of the Property Manager. Inventory of State-Owned Goods has been carried out and stated in the List of Room Goods, List of Other Goods, Goods Identity Card and Goods Condition Report but there are still rooms that are not in accordance with the List of Room Goods and List of Other Goods and there are still inventory cards of goods that have not been filled in accordance with the specifications of the item.

Reporting

Reporting is the activity of compiling and submitting data and information carried out by the accounting unit that carries out BMN reporting on Property Users/Proxy of Goods Users and Property Managers. Reporting on State Property has been carried out and there is an obligation in the framework of preparing BMN reports, both Semester and Annual, but there are still work units that are not timely in submitting BMN Reports.

SIMAK-BMN Application

The SIMAK-BMN application (State Property Management and Accounting Information System) is an application that is used to record and organize state property, ranging from purchases, transfers in and out between agencies, grants to the abolition and destruction of state property. Administration of State Property through the SIMAK BMN Application has been going well for the Regional Coordinator of the Palu Religious High Court because all work units have used and implemented the SIMAK BMN application.

**Alternative concept of State Property Administration (BMN) in the perspective of basic accounting concepts.**

Based on the various descriptions and analyzes previously presented On the findings regarding the administration of State Property related to bookkeeping, inventory and reporting (BMN) activities at the regional coordinator of the Palu Religious High Court, when viewed from the basic concept of accounting, namely entity theory (entity theory) views entities as something separate and distinct from those that provide capital to the entity. Simply put, the business unit, not the owner, is at the center of accounting interest. However, it is permissible for an owner to obtain correct information about the condition of the organization's assets.

If it is related to the government context, the owner of the asset in question is the people while the manager is the government, in this case the ministry of finance and the work unit as the user, then the accounting records are not allowed to be mixed up with the records of businesses or individual people who are the owners of these assets. The importance of bookkeeping, inventory, and asset reporting as a form of asset management accountability that is mandated to the manager.

Based on the entity concept, several proposed solutions for BMN administration are formulated, including:

1. In bookkeeping, it is necessary to have an understanding regarding the recording of State property, both goods purchased through the State Budget, Grants and Inbound Transfers so that differences in the presentation of State Property bookkeeping do not occur.
2. In the inventory, it is necessary to update State property that is no longer in accordance with the needs and obsolete goods.

3. In reporting the need for detailed presentation of goods so that it is easy to present in the State property report.
4. In the use of an application system in asset management, it is very necessary to have real policies related to the use of applications according to needs, so that the asset administration process can run effectively and efficiently.
5. Asset reports will be complete and reliable if there is a match between the physical assets, ownership documents and records in the inventory book.

## CONCLUSION

Based on the analysis of the discussion, the conclusions that can be drawn from this research are :

1. Administration of State Property at the Regional Coordinator of the Palu Religious High Court shows several things, including: a). Bookkeeping, recording is application-based but there are still items that have not been coded according to the type of item, Recording is not supported by valid source documents and State Property data and information updates are not carried out regularly. b). Inventory, inventory of State Property is not sufficient. c). Reporting, the State Property report has not been submitted in a timely manner.

2. Alternatives to the concept of State Property Administration in the perspective of basic accounting concepts include :
    a. In bookkeeping, there is a need for understanding regarding the recording of State property, both goods purchased through the State Budget, Grants and Incoming Transfers so that differences in the presentation of State Property bookkeeping do not occur.
    b. In the inventory, it is necessary to update State property that is no longer in accordance with the needs or obsolete goods.
    c. In reporting it is necessary to present goods in detail so that it is easy to present in the state property report.
    d. In the use of an application system in asset management, it is very necessary to have a real policy regarding the use of applications according to needs, so that the asset administration process can run effectively and efficiently.
    e. Asset reports will be complete and reliable if there is a match between the physical assets, ownership documents and records in the inventory book.

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