



Evaluation of Bookkeeping, Inventory, and Reporting of Regional Owned Goods is Based on Permendagri No. 47 of 2021 at the City BAPENDA Bitung

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ABSTRAK

This research aims to evaluate the bookkeeping, inventory and reporting of regional property based on Minister of Home Affairs Regulation Number 47 of 2021 concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property at BAPENDA Bitung City. The implementation of these regulations at the Bitung City Regional Revenue Agency (BAPENDA) is still facing challenges and problems. This type of research is qualitative research with approach descriptive. The research results show that the Bookkeeping, Inventory and Reporting of Regional Property has been carried out appropriately by the Bitung City Regional Revenue Agency by following the Minister of Home Affairs Regulation (Permendagri) Number 47 of 2021 concerning Procedures for Bookkeeping, Inventory and Reporting of Regional Property.

INTRODUCTION

In the current era of technological progress and globalization, it is very important to review regional property owned by the government to avoid misuse. Regional property is a complex process such as bookkeeping, inventory and reporting mechanisms and has significant implications for the success of government policies in matters related to and referring to state financial management. Therefore, it is necessary to take appropriate action on regional property as an urgent need. However, there are implementation problems which still have various obstacles and challenges, such as a lack of in-depth understanding of the rules, a lack of awareness of the importance of accountability and transparency, as well as the potential for lurking corruption, so there is a need for an evaluation of regional property processes to minimize and overcome problems that arise. . Minister of Home Affairs Regulation Number 47 of 2021 concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property in Indonesia is its implementation and is one of the efforts made by the government to improve the regional property procurement system which was previously classified as complex and vulnerable to corruption. This regulation regulates the process of regional property in a structured and transparent manner in order to achieve efficiency, effectiveness and fairness in managing the state budget.

The implementation of these regulations at the Bitung City Regional Revenue Agency (BAPENDA) is still facing challenges and problems. In this case, theoretical studies related to public sector accounting can provide a deeper understanding of regional property. Public sector accounting involves concepts, principles and policies specifically applied in the public sector to achieve the goals of effective and accountable financial management.

According to Mardiasmo (2019: 6) public sector accounting in general illustrates the importance of transparency and accountability in the context of government procurement. In addition, Halim (2018: 9) provides a comprehensive introduction to public sector accounting, including issues related to accounting for government property. In the context of this research, theoretical studies regarding public sector accounting will be a relevant theoretical basis for evaluating regional property in Bitung City BAPENDA. By understanding the related concepts and principles, this research will contribute to identifying challenges and problems that arise as well as preparing recommendations to increase efficiency, transparency and accountability for regional property in the Bitung City BAPENDA in accordance with existing regulations, namely in this case Permendagri Number 47 of 2021 concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property.

LITERATURE REVIEW

Accountancy

Kieso, Weygandt and Warfield (2018: 2), accounting is a series of economic activity processes that produce financial reports that are used by internal and external parties. This financial report must contain information that represents the actual condition of the company. Accounting consists of three basic activities, starting from identifying, recording, then communicating the economic events of an organization to interested users. Meanwhile, according to Wibowo (2016: 2) states that accounting is a procedure for recognizing, recording and correspondence on financial exchanges from a company or organization.

Government Accounting

Government accounting has the aim of providing services to improve people's welfare, with most of the funds coming from taxes, donations, debt, profits from state or regional companies, and other sources (Rusmana, et al. 2017: 2). Government accounting also provides reports regarding the management and administration of state finances which are guided by applicable laws and regulations (Mulyani, 2018:4)

Public sector accounting

According to Hantono (2020: 2), public sector accounting is used for transparency to the public in order to fulfill public rights. Meanwhile, Mahmudi (2019: 16) understands public sector accounting as an accounting system used by public institutions as a means of accountability to the public. Public sector accounting is related to three main things, namely providing information, management control and accountability (Mardiasmo, 2019: 44).

Public Sector Accounting Procedures

Bastian (2021: 77) looks at local government accounting systems in terms of processes or procedures, whether using manual or computerized methods. These procedures include recording, classifying, summarizing financial transactions and/or events, as well as financial reporting related to local government expenditure.

Regional Property

Based on Minister of Home Affairs Regulation Number 47 of 2021 article 1 paragraph (3) concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property (BMD). BMD is all goods purchased or obtained by the APBD or derived from various other legitimate acquisitions.

Regional Property Group

Minister of Home Affairs Regulation Number 47 of 2021 Regional Property is all goods purchased or obtained at the expense of the APBD or originating from other legitimate acquisitions. Based on PSAP Number 7, the grouping of fixed assets includes:

1. Land
2. Equipment And Machinery
3. Buildings And Structures
4. Roads, Irrigation and Networks
5. Other Fixed Assets
6. Construction Under Construction (KDP)

Minister of Home Affairs Regulation Number 47 of 2021

The Ministerial Regulation in 2021 to regulate the Management of Regional Property is managed based on Minister of Home Affairs Regulation Number 47 of 2021 as the basis for recording guidelines which regulate the Management of Regional Property regarding Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property. The existence of Minister of Home Affairs Regulation Number 47 of 2021 aims to improve the previous regulations by looking at implementation and developments in the field, so that the implementation of the transition works as a solution for regional governments in solving regional property problems and aims to achieve better administration than before.

Bookkeeping

According to the Wikipedia website, bookkeeping is a process of collecting financial transaction data into accounting records. Transactions include sales, purchases, income and expenses by individuals and organizations. Bookkeeping is the most basic accounting task and is usually carried out by a bookkeeping expert. Bookkeeping is different from accounting. The accounting process is usually carried out by an accountant. Accountants create reports of recorded financial transactions written by bookkeeping experts. There are several general methods of bookkeeping, such as single-entry bookkeeping and double-entry bookkeeping, both of which can be seen as "real" bookkeeping. Every process that involves collecting data on financial transactions is a bookkeeping process.

Inventory

According to Minister of Home Affairs Regulation Number 47 of 2021, inventory is an activity for collecting data, recording and reporting the results of BMD data collection. Inventory is carried out so that the number, value and condition of Regional Property belonging to property users and property managers can be known. The object of Inventory of Regional Property as explained above, apart from supplies and construction in progress, can be carried out simultaneously and carried out at least once every 5 (five) years. Meanwhile, supplies and construction work in progress are carried out at least once every 1 (one) year.

In recording inventory, the following books and cards are used:

1. Master Inventory Book (BII)
2. Inventory Book (BI)
3. Goods Inventory Card (KIB)
4. Space Inventory Card (KIR)

Reporting

According to Minister of Home Affairs Regulation 47 of 2021, "Reporting is a series of activities in compiling and conveying data and information carried out by Assistant Property Managers, User Property Managers or Property Management Managers who carry out Bookkeeping, Inventory and Reporting BMD to the Authorized Property User, Property User or Property Manager" . BMD reporting itself has the aim of providing all information from BMD activities on a monthly or semester basis. This report will be used as material for preparing a balance sheet for the Regional Government and also to support decision making in BMD management. This reporting contains the results of bookkeeping and inventory. Reports are prepared by Property Users who are assisted by the Property Manager both semi-annually and annually to be submitted to the Regional Head via the Property Manager. This report is used as material for preparing the SKPD balance sheet for reporting to the Property Manager by the Assistant Manager.

METHODOLOGY

This research uses a qualitative research approach to evaluate regional property in bookkeeping, inventory and reporting based on Minister of Home Affairs Regulation Number 47 of 2021 concerning Procedures for Implementing Bookkeeping, Inventory and Reporting of Regional Property at BAPENDA Bitung City. This approach was chosen because it aims to gain an in-depth understanding of the application of regulations in the procurement of regional goods. Research data was obtained through document study, interviews with related parties, and direct observation of the procurement process carried out by BAPENDA Bitung City. The data used are primary and secondary data. The data collection method used in this research is interviews and documentation.

Analysis Process

The analysis process that will be carried out in this research is:

1. The first stage, data collection, was carried out by collecting primary data and secondary data. Primary data was obtained through interviews with related parties at BAPENDA Bitung City, such as the Head of BAPENDA, procurement staff, and other related parties. Apart from that, primary data was also obtained through direct interviews regarding the process of implementing regional property carried out by BAPENDA Bitung City. Secondary data was obtained through document studies, including Minister of Home Affairs Regulation Number 47 of 2021, BAPENDA internal policies, financial reports related to procurement of goods and services, as well as implementation documents that have been implemented previously.
2. The second stage, data processing, involves qualitative analysis of the data that has been collected. Data obtained from interviews and observations will be analyzed thematically, identifying patterns, similarities and differences in evaluating regional property procurement in Bitung City BAPENDA.

3. The final stage, data interpretation, is carried out by analyzing the findings that have been obtained from data processing. The results of the analysis will be linked to the implementation of regional property related to Minister of Home Affairs Regulation Number 47 of 2021, to produce solid conclusions and relevant recommendations in this case as an evaluation.

Place and time of research

The place where this research was conducted was at the Bitung City Regional Revenue Agency Office. Time The research was conducted from February to March 2024 at BAPENDA Bitung City.

RESEARCH RESULT

Bookkeeping of Regional Property

Bookkeeping of regional property (BMD) begins with the preparatory stage in which the Bitung Mayor's Decree is issued regarding the appointment of an inventory team (attached). In the Decree, the organizational structure, names of the BMD inventory team and their duties are determined, including the appointment of the head of the SKPD/Secretary/Head of General Subdivision as the Person in Charge of the Inventory Team in the unit. Next, the KIB A to KIB F working papers are printed and the KIR is updated.

Bookkeeping of regional property at the Bitung City Regional Revenue Agency is carried out by Property Users who are assisted by Property Managers by entering data into the SIMDA BMD administration application. During the input process, errors often occur due to a lack of accuracy on the part of the goods handler. Before registering goods with SIMDA BMD, the goods must go through reconciliation and coding as well as BMD classification. The Goods Inventory Card (KIB) is the final result of bookkeeping activities with the SIMDA BMD application, which is then used for inventory and reporting. KIB is divided into 6 categories, including:

1. Goods Inventory Card (KIB) A in the form of land
2. Goods Inventory Card (KIB) B in the form of Equipment and Machinery
3. Goods Inventory Card (KIB) C in the form of buildings and structures
4. Goods Inventory Card (KIB) D in the form of Roads, Irrigation and Networks
5. Goods Inventory Card (KIB) E in the form of Other Fixed Assets
6. Goods Inventory Card (KIB) F in the form of Construction in Progress.

Inventory of Regional Property

The initial step that must be taken by the Assets Division of the Bitung City Regional Revenue Agency in inventory is to communicate with each SKPD Head who acts as a Property User in order to carry out various inventories, then regional apparatus begins to carry out an inventory in the internal sector. There is an Assets Division which verifies data to determine the correctness of the inventory results of various regional apparatuses included in the reconciliation process. The Assets Division will verify the data according to the results of the inventory, which starts with recording using KIB and also KIR. Next, it will be compiled in an Inventory Book (BI) which contains various data on the condition of the goods.

Reporting Regional Property

In Reporting Regional Property at the Bitung City Regional Revenue Agency, before the reporting is carried out, the property manager observes the goods and checks the goods in each room by matching the Room Inventory Card (KIR) and Goods Inventory Card (KIB) in that room. Then the goods manager checks the goods code, number of goods, brand and type of goods according to the data contained in the Space Inventory Card (KIR) and Goods Inventory Card (KIB). The results of the checks are then processed by the goods administrator to be recorded and inventoried, then distributed to the recipient of the goods such as the leadership and the Office of the Regional Financial and Asset Management Agency (BPKAD), the BPKAD Office then collects data on all assets in the Regional Apparatus Organization (OPD) on the Card Room/Goods inventory according to product specifications, both brand size and price. The resulting report is printed and signed in accordance with the procedure, first signed by the goods administrator, second by the goods administration official and finally signed by the head of the regional apparatus organization (OPD). Once completed, the report is submitted to the BPKAD asset department or sent via email.

DISCUSSION

Bookkeeping of Regional Property

The procedure for regional property (BMD), in this case bookkeeping, begins with the issuance of a Decree from the Governor of North Sulawesi regarding the appointment of an inventory team (attached). In the Decree, the organizational structure, names of the BMD inventory team and their duties are determined, including the appointment of the head of the SKPD/Secretary/Head of General Subdivision as the Person in Charge of the Inventory Team in the unit. Next, the KIB A to KIB F working papers are printed and the KIR is updated. As intended in Permendagri No. 47 of 2021 is the formation of an inventory team and initial data preparation. Namely in Article 5, the BMD list of the Property User Authority as intended in Article 4 paragraph (1) letter a is prepared by the Property User Authority which contains BMD data which is in the Property User Authority, and the BMD List of Property Users as intended in Article 4 paragraph (1) letter b is prepared by the Property User which contains BMD data that is in the possession of the Property User.

Inventory of Regional Property

The initial step in the inventory is carried out by the Assets Division of the Bitung City Regional Revenue Agency by communicating to each SKPD Head as the Property User for the inventory, then an internal inventory will be carried out by regional officials. Then, the inventory data will be verified by the Assets Division to see whether there are errors or not, which includes the reconciliation process. Data collection that has been verified will be carried out with KIB and KIR, which will then be compiled in an Inventory Book (BI). As intended in Permendagri No. 47 of 2021 is an activity to carry out data collection, data collection and identification. In Article 50 which reads: Property Users or Property User Proxies carry out an Inventory of BMD under their control in the form of: a.

supplies and construction in progress are carried out at least once every 1 (one) year; and b. "other than supplies and construction work is carried out at least once every 5 (five) years."

Reporting Regional Property

The results of bookkeeping and inventory activities will be reported during reporting. At the Bitung City Regional Revenue Agency, when reporting goods is done using the SIMDA application to make reporting goods easier. The end of the bookkeeping process is the KIB goods report which can be printed using the SIMDA application which is then signed by the Head of SKPD and the Property Manager which is then reported to the Assets Sector of the Bitung Regional Revenue Agency. Bitung City BPD when preparing reports by Property Users assisted by Property Managers.

As intended in Permendagri No. 47 of 2021 is the stage of preparing the Inventory results report which is carried out by the Authorized Property User, Property User and Property Manager through the Inventory Team to prepare the Inventory results report, namely in Article 75 the Authorized Property User prepares a report on the user's authorized goods to be submitted to the Property User. Item Users compile user item reports. Reports on user authorized goods as intended in paragraph (1) and reports on user goods as intended in paragraph (2) are prepared every month and semester. User authorization property reports and user property reports which are prepared every semester as intended in paragraph (3), are compiled by Property Users as material for preparing user property reports. The user goods report as intended in paragraph (4) is used as material for preparing the SKPD balance sheet to be submitted to the Property Manager.

CONCLUSIONS AND RECOMMENDATIONS

With various results from data collection and also the results of interviews at the Bitung City Regional Revenue Agency (BAPENDA) described in the previous chapter, the implementation of Bookkeeping, Inventory and Reporting of Regional Property at the Bitung City Regional Revenue Agency is carried out every year. Where the bookkeeping is carried out by printing the KIB A to KIB D working papers and updating the KIR which is marked when the decision letter has been issued. Followed by an inventory carried out by collecting data, recording and identifying regional property starting from counting the number of goods, examining the condition of the goods, attaching temporary registration labels to the BMD that has been calculated and recording the results of the inventory on the Inventory working paper and grouping the condition of the goods and assigning codes. goods according to class and code. And reported as reporting the results of the inventory, the inventory team makes an official report letter to the person in charge and submits a report on the results of the inventory to then follow up on the results of the inventory by attaching a permanent blank label to each item that has been inventoried. So it can be seen and a conclusion can be drawn that the Bookkeeping, Inventory and Reporting of Regional Property has been carried out appropriately by the Bitung City Regional Revenue Agency by following the Minister of Home Affairs Regulation (Permendagri) Number 47 of 2021

concerning Procedures for Bookkeeping, Inventory and Reporting of Regional Property.

RECOMMENDATION

Based on the results of the research that has been carried out, the suggestions that can be given from this research are that negligence such as incorrect input of data on regional property should be paid attention to and corrected so that the bookkeeping, inventory and reporting process at the Bitung City BAPENDA really runs optimally even though it is running according to plan. regulations, but often this negligence is what makes it not optimal.

ADVANCED RESEARCH

In this research, the researcher realized that there were still shortcomings in terms of discussion. For this reason, the researcher hopes that future researchers can develop the discussion in this research so that later it can be used as reference research to make improvements in the development of research at BAPENDA Bitung City regarding bookkeeping, investment and reporting of regional property.

THANK-YOU NOTE

With the completion of this research, researchers hope that this research will be useful for all groups, especially for research at BAPENDA Bitung City regarding bookkeeping, investment and reporting of regional property. The researcher would like to thank all parties who have helped the researcher in carrying out this research so that it can be completed well. May we all always be protected by God, and always given health, long life and happiness.

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