

Analysis of the Administration of State Property in the General Election Commission of North Sulawesi Province

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ARTICLE INFO

Keywords: Administration, State Property

Received : 28, May

Revised : 15, June

Accepted: 19, July

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ABSTRACT

Administration of State Property is a series of activities that include Bookkeeping, inventory, and Reporting. This study aims to find out whether the Administration of State Property at the General Election Commission of North Sulawesi Province is in accordance with the regulations governing the Administration of State Property. This research is a qualitative descriptive study with the data used in this study are primary data obtained from informants or informants as well as secondary data obtained from the literature. The results of this study indicate that the General Election Commission of North Sulawesi Province as the Accounting Unit for Proxy of Property Users (UAKPB) has carried out the process of administering State Property, but there are still some problems in carrying out administration, such as not having checked State Property in every room, and does not register construction in progress.

INTRODUCTION

In the current era of globalization, one of the most important factors to see developments in government agencies can be seen from the management of goods and assets owned. The government itself is said to be obliged to provide services to the community as written in article 5 paragraph 1 of Law Number 25 of 2009 namely regarding Public Services, explains that service to the community is carried out by empowering government resources, both regarding public goods and services. Aspects of national and state life carried out by each government agency in harmony with their respective fields are included in public services. While the goods and services used are owned by the State controlled by the State with management assigned to each Government Agency Work Unit in accordance with the main tasks and functions of each.

One of the series of procedures in the Government Accounting System (SAP) is to safeguard government assets or what is commonly referred to as State Property. In order for a country to be good and trustworthy, an important process is needed, namely administering state property. In terms of management of State Property including, budgeting, procurement, use, utilization, security and maintenance, appraisal, transfer, destruction, write-off, administration, guidance, supervision and control as stated in Government Regulation Number 27 of 2014 which explains the Management of Property Country.

Within the scope of government where government accounting has been implemented, namely the central government, regional governments and organizations under the scope of central or regional government are required to present good financial reports and also accounting is used to provide information regarding economic transactions and government finances to the executive, legislature and the public. Freeman (2017: 1) argues in his book *Governmental and Nonprofit Accounting* explaining, Governmental accounting is an integral branch of the accounting discipline. It is founded upon the basic concepts and convention underlying the accounting discipline as a whole and shares many characteristic with commercial accounting. Government accounting is a mechanism that processes financial transactions related to the management of state finances, both at the central and regional levels. Government financial accounting is information that generates internal and external government.

In the Regulation of the Minister of Finance Number 181/PMK.06/2016 what is meant by administration is a series of activities which include bookkeeping, inventory and reporting of state property in accordance with the provisions of Laws and Regulations. Administrative executor is a unit that administers State Property at the authority of the goods user and the goods manager. To carry out the duties and functions of accounting for state property, the administration of state property is included. In order to realize the orderly administration of state property administration, it is an important matter for reports on state property to be used as material in the preparation of the central government's balance sheet.

In line with its position, the General Election Commission is hierarchical, which means that each activity refers to the Work Program of the Indonesian KPU and is forwarded to the Provincial KPU and continued to the Regency or City KPU. Administration of State-Owned Property at the General Election Commission is carried out by a unit that administers state-owned goods at the Authorized Use of Goods and Users of Goods consisting of the Accounting Unit for Proxy of Goods Users (UAKPB), Accounting Unit for Helping Goods Users of Qilayah (UAPPB-W), Accounting Unit Echelon 1 Goods User Assistant (UAPPB-E1) and Goods User Accounting Unit. Based on problems related to the administration of State Property, bearing in mind the importance of accountability for State Property at the General Election Commission of North Sulawesi Province, the author is interested in conducting research and takes the title "Analysis of Administration of State Property at the General Election Commission of North Sulawesi".

LITERATURE REVIEW

Accounting Definition

Kieso (2017: 1) in his book intermediate accounting defines accounting as, Accounting is a service activity. Its function is to provide quantitative information, generally in terms of money, about an economic entity that is intended to be used in making economic decisions as a basis for choosing among several alternatives.

Government Accounting

Government accounting is a field of accounting science that is currently growing rapidly. Government accounting is a service provision activity in providing government financial information based on the process of recording, classifying and summarizing a government financial transaction as well as interpretation of financial information

State Property

Referring to the Regulation of the Minister of Finance of the Republic of Indonesia Number 181/PMK.06/2016 which describes the Administration of State Property, namely all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget or originating from other but legal acquisitions.

Types of State Property

This State Property has various types and variations regarding both the purpose and the expected benefits. In accordance with the Government Standards, state property itself is divided into:

1. Current assets
2. Fixed assets
3. Other assets
4. Historical assets

Administration of State Property

In the Regulation of the Minister of Finance Number 181/PMK.06/2016 what is meant by administration is a series of activities which include bookkeeping, inventory and reporting of state property in accordance with the provisions of Laws and Regulations. Administrative executor is a unit that administers State Property at the authority of the goods user and the goods manager.

Scope of Administration of State Property

Administrative objects are all state-owned goods, all goods purchased and obtained at the expense of the State Revenue and Expenditure Budget or originating from other legitimate acquisitions that are in the power of the user of the goods or the user of the goods who are in the management of the goods. The results of the Administration of State Property can be used in the context of:

1. Annual preparation of the central government budget
2. Planning procurement and maintenance needs
3. Supervision and control of state property.

State Property Administration Process

Administration of State Property is divided into 3 series of activities which include Bookkeeping, Inventory and Reporting.

METHODOLOGY

The type of research used in this research is descriptive qualitative. The type of data used in this research is qualitative data. Qualitative data in this study were in the form of questions and answers or interviews conducted with company leaders. The data source in this study is the primary data source. For primary data, namely the results of interviews conducted with company leaders and also documentation collected in the form of reports on the administration of state property, the general election commission of North Sulawesi Province.

RESULT

Based on the results of interviews obtained by the General Election Commission of North Sulawesi Province, it is known that in carrying out the administration of state property there is a process of bookkeeping of state property in which there is a process of registration, recording and codification. Registration in which the manufacture of the Goods List then requests authorization from the User Authority of the Goods List to the person in charge of UAKPB are the two stages in the process of registering State Property into the list of goods based on classification and codification. The General Election Commission of North Sulawesi Province registers it in the Enhanced User Power of Attorney Book, the Enhanced User Power of Attorney Book, the Historical Items User Power of Attorney Book, and the Item Book along with the validation. It also completes the registration process for source documents for each transaction. Recording, namely the recording of stock items is carried out based on units of merchandise that are normally used for each type of

product or other product units that are considered the most satisfying as far as materiality considerations and record control are concerned. The results of the physical inventory are included in the inventory records at the end of the reporting period. Codification at the General Election Commission of North Sulawesi Province is carried out automatically when recording or initial recording into the application. Includes the provision of a product symbol or logo, location code, item code, and registration code for each State Property.

The researcher found that there were no written instructions from the head of the general sub-section, and based on the condition of the research object, there was no double-checking of the condition of State Property in each room so that State Property could not be confiscated. optimally utilized. One of the activities at the final stage of the accounting period process is to re-check the condition of State Property in each room. According to the Law on the Classification and Codification of State-Owned Goods, North Sulawesi Provincial Election Commission has not fully completed the classification and codification of goods. In addition to bookkeeping, the General Election Commission also conducts an inventory, namely the Inventory of State Property, which is a movement stage to collect information, record and detail the results of selecting information on state property, which includes actual hospitalization once a year and actual enumeration once every five years. In the physical hospitalization stage of the North Sulawesi Provincial General Election Commission for construction in progress there was no work in the North Sulawesi Provincial KPU satker. For physical inventory of State Property in the form of Assets or Inventory, it is carried out every semester or twice a year, namely at the end of Semester I and Semester II of the current year. In the Once in Five Years Physical Census, North Sulawesi Provincial KPU has estimated the goods of State Property that have been recorded in the Application by attaching labels or enumeration stickers to each item.

The process of enumeration of goods at least once every five years for State Property includes inventory and goods in progress. KPU North Sulawesi Province has conducted a census of State Property once every five years. The information listed is in the form of: Item Name, Item Code, Item NUP, Year of Acquisition of the Census Officer's Name, Name and Signature of Person in Charge, and Year of the Census. In addition to the inventory, the General Election Commission also conducts reporting, namely Reporting of State Property in the administration of State Property for users and property managers consisting of two stages, namely compiling a report on the power of attorney and ratifying the report on the authority of the user of the goods, with the implementing unit submitting data and information. KPU North Sulawesi Province Prepares Financial Reports on a regular basis every year based on the reporting period including financial and goods reporting. Proxy User Reports (LBKP) must be prepared based on Minister of Finance Regulation (PMK) Number 222/PMK.05/2016 concerning amendments to PMK Number 177/PKM.05/2015 concerning guidelines for the Preparation and Submission of Financial Statements of State Ministries/Institutions and Provisions regarding Central Government Accounting Policy. Financial and Goods Reports prepared

by the KPU of North Sulawesi Province each semester and annual period must be approved by the Official in charge of UAKPB before being submitted to the Ministry/Institution level (Echelon I) by previously synchronizing via the SIMAK-BMN Application and then Computer Data Archives (ADK)) reporting will be formed by the Application.

DISCUSSION

As stated in PMK No. According to 181/PMK.06/2016 paragraph 1 of Article 15 concerning Administration of State Property, the Power User is obliged to register State Property for Property Users in the Register of Owners of Goods. According to Setiadi et al. (2018), so that the APBN can be utilized optimally, every State Property purchased using the State Revenue and Expenditure Budget must be registered. BMN registration activities according to governance and codification are included in the List of Goods. This shows that the KPU of North Sulawesi Province is in line with this study. as stated in PMK Number 181/PMK.06/2016, Article 15 paragraph 2 concerning Administration of State Property.

The Property Manager can reject the proposed use, transfer or write-off of the State Property in accordance with the Regulation of the Minister of Finance Number 181/PMK.06/2016, Article 46 Paragraph 1 concerning Administration of State Property in the case of the Property User/Proxy of the Property User as referred to in Article 15 Verse. According to Virna Museliza (2017), registration is a stage in the process of registering regional property into the List of Goods for Use (DBP) or the List of Proxy of Users of Goods (DBKP) based on the classification and codification of goods carried out by the user or proxy for goods user, indicating that KPU and the general public of North Sulawesi Province supports this study. According to Appendix II of PMK Number 181 of 2016 concerning Administration of State Property, one of the activities at the end of the accounting period is to instruct each room manager to re-check the condition of state property in each room. considering the Reference to part II of PMK Number 181 of 2016 concerning Arrangement of State Property, one of the implementations in the accounting system is to change the name to DBKP-Loss of State Property in conditions of extreme loss/loss.

Nasrudin (2015) claims that the purpose of codifying state assets nationally is to realize a systematic administration of state wealth management. This shows that the KPU of North Sulawesi Province has not maximized the codification process and the final calculation stage. The results of the analysis obtained are that the physical examination process once a year at the KPU of North Sulawesi Province is in accordance with the applicable law that the General Election Commission of North Sulawesi Province has carried out physical examination of State Property once in one year and also once in five years. The physical inventory counting activity is carried out during a process known as physical hospitalization. In addition to realizing the orderly administration of State Property and knowing the real wealth of the state, this procedure is carried out in an effort to find out the truth of State Property. In

paragraph 1 of article 18 PMK No. 1 Chapter IV Inventory states that PMK 181/PMK.06/2016 stipulates that the implementation of a physical inventory is carried out at least once a year for the Administration of State Property, in this case equipment and ongoing construction. Each institution must conduct a census every five years, which is called the Census of State Property. In PMK No. 181/PMK.06/2016 article 18 paragraph 1b states that apart from an ongoing inventory and construction, the State Property Counting is carried out at least once in five years. The BPK (Financial Audit Board) may doubt the fairness of the State Property Report and financial statements if the user of the property neglects to make an inventory of State Property after five years have passed since the possession of State Property.

The conclusion that can be drawn from the description above is that the North Sulawesi Provincial Election Commission has ratified the Semester and Annual Report on Proxy User Items. The Authorization Report is part of the material for the Central Government Financial Report which combines the financial reports of all ministries and institutions. The purpose of this report is so that all information and data regarding State Property can be properly introduced and conveyed to closely related parties to assist in implementing the dynamics of management of State Property and as material for compiling Central Government Monetary records. UAKPB prepares the Proxy's Property Report (LBKP) in accordance with Minister of Finance Regulation Number 181/PMK.06/2016 Article 23 paragraph 1 a concerning Administration of State Property.

This report consists of a semiannual User Authority Report which presents the position of State Property at the beginning and also the end of the semester, as well as mutations that occur during the semester, and the annual User Power of Attorney Report which presents the position of State Property. In accordance with Article 23 paragraph 2 a and b PMK Number 181/PMK.06/2016 concerning Administration of State Property, UAKPB is obliged to submit the LBKP in paragraph 1 to UAPPB-W or UAPPB-El and the General Election Commission. The North Sulawesi Provincial Election Commission work unit has utilized an application for the Management Information System and Accounting for State Property (SIMAK-BMN) which is interconnected in the process of financial and goods transactions at the stages of activities in the process of State Property through the use of the Accounting Management Information System Application and Property Accounting Country (SIMAK-BMN).

CONCLUSIONS AND RECOMMENDATIONS

From the results of a descriptive analysis of the administration of State Property (BMN) at the General Election Commission (KPU) of North Sulawesi Province, the researchers concluded several things, namely, According to Minister of Finance Regulation No. 181 of 2016 concerning Administration of State-Owned Property, in the process of Administration of State-Owned Property in the bookkeeping, inventory, and reporting sections of state-owned goods at the North Sulawesi Province KPU are appropriate.

Based on the research results, the authors provide the following suggestions:

1. The Election Commission for North Sulawesi Province can re-check every condition of State Property in each room so that it can properly coordinate the bookkeeping of State Property.
2. All employees will be able to understand how to carry out the process of administering state property properly and correctly in the implementation that has been determined so that it will be even better in the future.
3. The Election Commission for North Sulawesi Province is expected to input data more carefully and avoid human error when reporting State Property.

ADVANCED RESEARCH

The limitations of this research are that the sources for finding financial statements and company financial data in this study are very limited.

ACKNOWLEDGMENT

Praise and gratitude the author goes to the Lord Jesus Christ for all the blessings, the inclusion of His extraordinary grace and love for the writer, so that this thesis can be completed very well. Every process and journey in the making of this thesis can be passed not because of the author's strength but the extraordinary help from the Lord Jesus. And also thanks to relatives and colleagues who always help the author in completing this essay, once again thank you all.

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