Implementation of Banyumas Regional Goods Management Information System Application (SIMBADAMAS) in Asset Administration Banyumas Regency Government

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Abstract. The Banyumas Regency Government, specifically the Regional Finance Agency of Banyumas Regency has implemented the Banyumas Regency Regional Goods Management Information System (SIMBADAMAS) for inventorying regional assets while helping to implement e-government in Banyumas Regency. The purpose of this study was to identify and analyze the administration of assets of the Regional Government through SIMBADAMAS in Banyumas Regency and its constraints. This research was a type of qualitative research using a descriptive approach. The data collection technique used in this study was using the literature method and also the interview method. The results of this study showed that the implementation SIMBADAMAS in administering the assets of the Regional Government of Banyumas Regency has a positive impact on the administration of assets or goods belonging to the region, resulting in accurate, accountable reports, effective and efficient so that it is can help the work of officers to be completed on time and can also help the Banyumas Regency government in implementing e-government. However, the SIMBADAMAS application also has several disadvantages. Thus, the Regional Finance Agency, especially in the Asset field, needs to collaborate between the parties concerned, improve supervision, monitoring and evaluation and conduct technology development (BINTEK) more often, and continue to improve SIMBADAMAS applications.

Keywords: Administration of regional assets, SIMBADAMAS, assets, inventory, e government

1. PRELIMINARY

The implementation of regional autonomy has been running for 23 years. Until now there are 542 autonomous regions consisting of 34 provinces, 415 districts, and 93 cities. In general, regional autonomy has gone well. Regions can build and explore their potential by absorbing and involving the community. In carrying out its authority, the region has the right to determine procedures that are in accordance with the demands of the community, the times, and local wisdom, which lives in each region. Thus, each region has the opportunity to give birth to various innovations and breakthroughs in the model or mechanism for administering government in an effort to realize the principles of good governance. In this case, specifically openness and transparency, accountability, rule of law, professionalism and competence, responsiveness, efficiency and effectiveness, and partnerships with the private sector and the government. One of the government's efforts in realizing the above is through healthy and modern financial management.

The Government of the Republic of Indonesia has reformed the management of state finances by issuing the State Finance Law (Law Number 17 of 2003 concerning State Finance, Law No. 1 of 2004 concerning State Treasury and Law No. 15 of 2005 concerning the Examination of Accountability for State Finance), the way government financial reporting is perceived to be less transparent and accountable has changed, because previously these financial statements have not been fully compiled following government accounting standards that are in line with

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internationally accepted public sector accounting standards. The Act raises new optimism in the arrangement and management of regional assets that are more orderly, accountable, and transparent for the future. PP No. 58 of 2005 concerning Regional Financial Management and PP No. 6 of 2006 concerning Management of State / Regional Property which is a derivative regulation of the Act issued to mark a new paradigm change in the management of regional property or regional assets.

In general, SKPD in preparing the asset balance waits and adjusts to the asset balance made by the Bureau / Finance Section because the balance sheet from the Finance Bureau / Division is considered correct. The fact is that often the balance made by the Finance Bureau / Division differs in volume and value from the assets owned by the SKPD. If this happens, SKPD must adjust the asset value in accordance with the balance sheet of the Bureau / Finance Department. This situation makes it difficult for SKPD to make a correct balance sheet, because without prior reconciliation with the asset balance of the Bureau / Financial Section. As experienced by the Banyumas Regency Government there are several problems in the management of regional assets, including: in preparing the asset balance based on the accountability of capital expenditures and recording all of them as assets, whereas often capital expenditure is used also for spending consumable goods; Assets belonging to one SKPD but borrowed by another SKPD for a long period of time (more than five years), so that the goods administrator does not record them in the KIB and is not aware of the existence of the asset, on the other hand the user does not record the loan status, thus the asset is not recorded in the Balance Sheet; There are assets that have been lost for more than five years that have not been written off from the asset list, so they are still listed in the inventory list; Although there are bookkeeping assets and routinely compile and submit User Semester Report (LBPS) and Annual User Goods Reports (LBPT) that are in control of the asset manager, reports that have been made are based solely on data recorded by the goods manager, while those not reported by the technical sector who made the purchase was not reported. Besides that there is a lack of coordination in asset management in SKPD, namely between the Management of goods, the goods store and the Accounting Section in the finance department, this can be seen from the mutation of assets made by the three different officers, each officer reports according to the data accepted and there is no double checking with each other, and several other problems. These problems arise due to the manual management system that is still manual starting from data collection to inventory which is an activity from Administration.

The Banyumas Regency Government views that asset management is a shared responsibility of stakeholders. Therefore, it takes a commitment to manage assets properly and correctly from the leadership and executors at SKPD. Asset management is not only the responsibility of the asset manager (treasurer) but also the responsibility of all parties involved in the SKPD. The basis for asset management is commitment, preparing asset management and financial reporting human resources that are competent, true and honest. The uniqueness of Banyumas Regency in administering its assets is by creating its own system or application called the SIMBADAMAS (Banyumas Regional Goods Management Information System) and SATRIA Finance application. regulated in Regent Regulation No. 46 of 2012 concerning Amendments to Regulations of Regent No. 108 of 2010 concerning the Accounting Policies of the Banyumas Regency Government and the Decree of the Banyumas District Head No. 900/148 / Year 2016 concerning Computer Application Development Team for Regional Financial Management Information System Module for Regional Financial Administration. While the development of e-government is regulated in Regional Regulation No. 4 of 2012 concerning the E Government Development Master Plan.

To arrange assets that have quite complex and complex problems begins with conducting an inventory through the census of goods so that the types, types and conditions of the assets can be identified. With the SIMBADAMAS application, we can know the value of assets per type and year of acquisition so that the useful life and depreciation can be calculated. Because Banyumas

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Regency makes its own application, the system created is tailored to the needs. This SIMBADAMAS application gets a lot of appreciation, not least from the BPK, because this application makes it easy for the entity to collect data on its assets. In its implementation, of course there are still some weaknesses and shortcomings. However, when compared with the old management system (manual) it is better and very helpful in managing the assets of the Banyumas Regency Regional Government. Based on this background, the author seeks to review more about how the implementation of the Banyumas Regional Management Information System Application (SIMBADAMAS) in the Administration of Assets of the Regional Government of Banyumas, as well as obstacles in the administration process of Regional Government assets through the Regional Goods Management Information System in Banyumas Regency.

2. REVIEW OF THEORY

2.1. Regional Finance

In the Minister of Home Affairs Regulation No. 21/2011 concerning the Second Amendment to the Minister of Home Affairs Regulation No. 13/2006 concerning Guidelines for Regional Financial Management it is stated that: "Regional finance is all regional rights and obligations in the context of administering regional government which can be valued with money, including all forms of wealth relating to the rights and obligations of the area ". Meanwhile, according to Law Number 23 of 2014, Regional Finance is all regional rights and obligations that can be valued with money and everything in the form of money and goods that can be used as property of the region related to the implementation of these rights and obligations. Based on this understanding, the main elements of regional finance consist of: Regional Rights, Regional Obligations and Wealth related to these rights and obligations.

2.2. Regional Property or Assets

Regional goods / assets according to Mahmudi (2010) are all regional assets purchased or obtained at the expense of the Regional Budget (APBD) or those derived from other legal and movable and immovable acquisitions and their parts or is a certain unit that can be assessed, calculated, measured or weighed including animals and plants except money and other securities.

Regional Property / Assets is one of the important elements in the framework of implementing governance and community services must be managed properly and correctly, which in turn can realize the management of goods / assets belonging to the region by taking into account the principles set out in the Minister of Home Affairs Regulation No. 17 of 2007 namely Functional Principle, Principle of Legal Certainty, Principle of Transparency, Principle of Efficiency, Principle of Accountability and Principle of Certainty of Value. The main principle that must be considered in the management of regional assets is that the Regional Government must carry out the management of these assets from the planning stage up to the stage at the stage of asset elimination. All of these stages must be well documented. (Mahmudi, 2010). The principles of regional asset management include:

1.   Procurement of fixed assets must be budgeted

2.   At the time of purchase must be completed transaction documents

3.   At the time of use it must be done in a good manner / administration

4.   At the time of termination must be recorded and authorized

Management of Regional Property is the whole of activities which include planning of needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration and guidance, supervision and control (Permendagri No. 19 of 2016 concerning Guidelines for Management of Goods Regional Ownership).

2.3. Regional Goods Management Information System of Banyumas Regency (SIMBADAMAS)

Management Information System (SIM) is a system that can help management in data collection, processing and analysis of data evaluation and presents into the boundary of valuable information and finally comes to decision making where this information is useful to support management operations (Machmud, Rizan. 2013). The Regional Management Information System application developed by the Financial and Development Supervisory Agency (BPKP) and known as the SIMDA Application is one of the products of information system technology that is used by many local governments in Indonesia in managing their regional financial management. The SIMDA application was developed by paying attention and implementing the Government Internal Control System (SPIP). Therefore the control of the application becomes a necessity to be a guideline for local governments in implementing the SIMDA Application to produce Local Government Financial Reports (LKPD).

The Banyumas Regency Government prepares the Banyumas Regency Regional Goods Management Information System (SIMBADAMAS) application to facilitate asset administration in Banyumas Regency. The SIMBADAMAS application is an application program used to administer regional goods automatically by utilizing electronic data management. To be able to run the SIMBADAMAS application installation is required including (1) Microsoft SQL Server database management applications, and (2). SIMBADAMAS application. The initial KIB menu is used to enter data of items previously recorded manually. Thus this menu is used only once when entering initial data. Furthermore, only the mutation data will be used to do data processing (addition and reduction of data). SIMBADAMAS application can find out the asset value per type and year of acquisition so that it can be calculated the useful life and depreciation. Meanwhile, items that are damaged or lost can be erased so that the assets managed are assets that are still productive. Furthermore, asset data that has been audited and has received WTP opinion is always maintained and maintained by reconciling assets every semester between SKPD Asset Users including work units within it with BKD as Assistant Property Management. In 2019, the eighth year Banyumas Regency gets the title of WTP (Naturally Without Exceptions), the highest opinion on the Audit Report (LHP) of the Regional Government Financial Report (LKPD) 2018 by the Republic of Indonesia Supreme Audit Agency (BPK RI) Representative of Central Java Province. WTP Opinion is a proof of increased performance that will make financial governance in the future runs better. This award is a proof that efforts to realize Good Government and Clean Governance in Banyumas Regency can be implemented.

The superiority of the Banyumas Regency Government in obtaining WTP compared to other regions, as once conveyed by the Head of the Central Java Provincial BPK Representative at the seminar at Graha Bakti Praja in Central Java Province in Semarang in 2012 was that Banyumas Regency was able to create regional asset / goods management applications independently with Banyumas Regional Management Information System (SIMBADAMAS) program. This program which has been tested by BPK auditors greatly facilitates asset management in Banyumas Regency. In addition, this program has advantages because it can presents complete data from the smallest units (Elementary School) to the district level. SIMBADAMAS data can also be directly accessed for the benefit of preparing financial statements automatically.

2.4. Regional Asset Inventory

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According to KBBI, what is meant by inventory is a list that contains all office property (such as schools and companies) used in carrying out the tasks. An asset inventory is a series of activities to collect data, record, report the results of asset data collection, and document it, both tangible and intangible assets at a certain time. Asset inventory is carried out to obtain data on all assets owned, controlled by a company organization or government agency. All assets need to be inventoried both those obtained based on their own funds (investment), grants or other means (Sugiama, 2013).

The purpose of the regional asset inventory according to Siregar (2004) is that there are a number of objectives, including maintaining orderliness in the administration of goods owned; to save money; as guidance material for calculating wealth; to facilitate supervision and control of goods; provide data and information to be used as material or guidelines in the distribution of goods; provide data and information in; determine the condition of the goods (damaged or old goods) as a basis for determining their removal; provide data and information in order to facilitate supervision and control of goods.

2.5. E Government

According to The World Bank Group (Falih Suaedi and Bintoro Wardianto, 2010), E-Government is an effort to use information and communication technology to improve efficiency and effectiveness, transparency and accountability of the government in providing better public services. According to Indrajit (2002) E-Government is a new mechanism of interaction between the government and the community and other interested parties, involving the use of information technology (especially the internet) with the aim of improving the quality (quality) of services. E-Government is the implementation of electronic-based governance to improve the quality of public services efficiently, effectively and interactively. Where in essence E-Government is the use of information technology that can improve relations between the government and other parties (residents, entrepreneurs, and other agencies). E-Government is expected to provide benefits in terms of:

1. Community Services. Providing better services to the community; information from the government can be provided 24 hours a day, 7 days a week outside of the opening hours of the government office, therefore everyone can have access without having to wait for the opening hours and without physically having to come to the actual government office.

2. Relations between the government, the community and business people. There has been an increase in relations between the government and the community and business people. Openness is expected to improve relations between various parties; openness will eliminate the feeling of distrust from all parties to the government.

3. Community empowerment through information. Community empowerment is carried out through information that is easily obtained. The existence of sufficient information, the community will learn to make choices in getting the information needed.

4. Implementation of a more efficient government. The existence of E-Government is expected that the implementation of government will run more efficiently because government coordination can be done through the use of information technology. Coordination and discussion between the central government and regional leaders can be done without having to be in the same physical location.

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The Banyumas District Government achieved an achievement at the National Level in the field of Information and Communication Technology namely, received the Indonesia Digital Society Award (IDSA) from the Indonesian Minister of Home Affairs in 2014. The award was a symbol of proof of the seriousness of the Banyumas Regency Government in following developments in ICT by developing e- Government. Internet-based applications that have been implemented in the Banyumas Regency Regional Finance Agency include SIMBADAMAS, SATRIA Keuangan and Eling PBB.

3. RESEARCH METHODS

This research is a type of qualitative research using a descriptive approach. In qualitative research for research subjects known as informants or resource persons. According to Bodgan and Taylor quoted by Moleong (2001) that qualitative research is used to produce descriptive data in the form of written or oral data from people and observable behavior.

The data collection technique used in this study is to use the library method to obtain information through literature, reference books, the internet and other sources of information and documentation, namely by recording data contained in research locations from documents or archives. In addition, the interview method was used with the Head of the Asset Division and the Head of Accounting and BLUD. Data analysis uses an interactive model of analysis developed by Miles and Hubberman (Sugiyono, 2009) through three stages, namely data reduction, data presentation and verification.

4. DISCUSSION

The data from the research explain that the use of SIMBADAMAS has supported the implementation of e-government in the Banyumas Regency Regional Finance Agency. Even so, there are still some shortcomings in the SIMBADAMAS application which can hinder its implementation in administering regional assets.

The SIMBADAMAS application is an application program used to administer regional goods automatically by utilizing electronic data management. In 2019, the eighth year of Banyumas Regency received the title of WTP (Fair Without Exception), the highest opinion on the Local Government Financial Report (LHP) (LKPD) Fiscal Year 2018 by the Republic of Indonesia Supreme Audit Agency (BPK RI) Representative of Central Java Province. The advantage of Banyumas Regency Government in obtaining WTP compared to other regions, is that Banyumas Regency is able to create regional asset / goods management applications independently which greatly facilitates asset management in Banyumas Regency and can present complete data from the smallest unit (Elementary School) to the districts level. SIMBADAMAS data can also be directly accessed for the benefit of preparing financial statements automatically.

Regarding the implementation of E-Government, the Banyumas District Government achieved an achievement at the National Level in the field of Information and Communication Technology namely, received the Indonesia Digital Society Award (IDSA) from the Indonesian Minister of Home Affairs in 2014. The award is a symbol of proof of the seriousness of the Banyumas Regency Government in following developments ICT by developing e-Government. Internet-based applications that have been implemented in the Banyumas Regency Regional Finance Agency include SIMBADAMAS, SATRIA Keuangan and Eling PBB.

4.1 Identification of Regional Government Asset Administration Through Regional Goods Management Information Systems

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Jogiyanto (2005) argues that the first step in the process of analyzing an information system is identification (Identify). The identification of asset administration is the first step in the process of analyzing the administration of assets of the Regional Government through SIMBADAMAS. From the findings of researchers in the field, that in identifying overall management of regional assets or goods, SIMBADAMAS can already be applied in the entire process of managing assets or property belonging to the region, but sometimes there are still item codes that have not been programmed in the SIMBADAMAS application so that they are included in other item codes -other.

Barry E.Chusing in Jogiyanto (2005) argues, Management Information Systems are a collection of human and capital resources in an organization that is responsible for collecting and processing data to produce information that is useful for all levels of management in planning and controlling activities. If SIMBADAMAS even though it is only applied to the administration part of the asset management process, it can affect other parts if implemented maximally, for example in the transfer of goods it becomes clear and controlled so that spending will be more effective and efficient. It is expected that with SIMBADAMAS the process of managing assets or property belonging to the region, especially in the administration section, can be obtained accurate, transparent and accountable data such as the principles in the management of assets or regional property regulated in Permendagri No. 19 of 2016 concerning Guidelines for Management of Regional Property.

4.2. Local Government Asset Administration Mechanisms Through Regional Management Information Systems

In administering assets or property belonging to the region, SIMBADAMAS serves as a work tool for faster and more accurate collection of regional assets or goods. The main principle that must be considered in the management of regional assets is that the Regional Government must carry out the management of these assets from the planning stage to the phase of asset elimination. All of these stages must be well documented. SIMBADAMAS can create better management of assets or property, by the mechanism of administering assets or goods belonging to the region through SIMBADAMAS in an orderly manner. In the mechanism of administering assets or property owned through SIMBADAMAS, it should pay attention to the principles of regional asset management, according to Mahmudi (2010), namely:

1. At the time of purchase must be completed with transaction documents

2. At the time of use must be carried out census / administration properly

3. At the time of termination must be recorded and authorized

Utilization of SIMBADAMAS in the process of regional asset inventory in the Banyumas Regency Regional Finance Agency began in 2012. The application of SIMBADAMAS began in 2012 with the Regent's Regulation No. 46 of 2012 concerning Amendments to Regulations of Regent No. 108 of 2010 concerning Accounting Policies of the Regional Government of Banyumas Regency.

Supervision, monitoring and evaluation of the Regional Goods Management Information System in the process of administering the assets of the Regional Government of Banyumas Regency

Supervision, monitoring and evaluation must always be carried out in order to find out whether the assets or goods belonging to the region through SIMBADAMAS are in accordance with policies and regulations or not so that the shortcomings of SIMBADAMAS can be identified in the process

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of administering regional assets or goods and improvements and development will be carried out. new system adapted to needs.

System development (system development) can mean composing a new system to replace the old system as a whole or improve the existing system, the system that needs to be repaired or replaced due to some disadvantages of the system (Jogiyanto, 2005). In the process of supervision and monitoring carried out by BKD, especially the asset sector, we can find out the weaknesses and shortcomings that exist in the SIMBADAMAS application. As according to Jogiyanto (2005), system analysis is the decomposition of a complete information system into its component parts with the intention of identifying and evaluating problems, opportunities, constraints that occur and expected needs so that can be proposed improvements. With the supervision and monitoring, we will find out the weaknesses and shortcomings of the SIMBADAMAS application, so that it will be used as an evaluation material to correct the weaknesses in the application.

4.3. The impact of the Regional Goods Management Information System in the process of administering the assets of the Banyumas Regency Regional Government

Positive or negative impacts must occur in the application of a management information system for users of the information system. The benefits of SIMBADAMAS in the administration process of local government assets include: increasing the accessibility of data presented to users in a timely and accurate manner, easily done without requiring the existence of an information system intermediary, developing an effective asset or property planning process, identifying supporting skills needs information systems, establish investments that will be directed at information systems and organizations use information systems to process transactions, reduce costs and generate revenue as one of their products or services.

Broadly speaking, the positive impact of SIMBADAMAS in the process of administering regional assets or property makes it easier for asset managers or regional property in the process of recording data, recording data more quickly through SIMBADAMAS. However, there is also a negative impact from the existence of SIMBADAMAS, namely the management believes too much and depends on the data available on SIMBADAMAS, and does not directly verify the existence of data in each SKPD and in the field, so that sometimes there is a discrepancy between the data in SIMBADAMAS and field data. This is where monitoring and monitoring are needed so that the data is always accountable.

4.4 Constraints in the Administration of Local Government Assets Through SIMBADAMAS

The use of SIMBADAMAS in the regional asset inventory in the Banyumas Regency Regional Finance Agency has several advantages compared to the previous system, such as: facilitating the Asset Staff in managing regional assets, reports on regional asset management more organized; more accountable asset management; shorten the working time of the Asset Staff; make it easier for the Asset Staff to make a final report.

In its implementation there are still some obstacles that arise such as:

1. The application can only be applied if the computer is connected to wifi or the internet, so in case of the unavailability of internet access then it would be delayed until the internet access is available;

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2. Internet connections that are often disconnected or slow, because this application is currently still joining with Banyumaskab.go.id;

3. There is no "help" menu in the application;

4. In addition to assisting in the process of inventorying regional assets in the Banyumas Regional Financial Agency, SIMBADAMAS is also used to assist the implementation of e-government in Banyumas Regency, but SIMBADAMAS even though it is an internet-based application has not used an online system to run procurement and coding processes so that it can only accessed by internal parties or fellow government agencies, it cannot be accessed by people or other parties who want to check what the assets of the Regional Government and their distribution are.

5. There are several item codes that are not yet in SIMBADAMAS, so they are included in other item codes.

5. CONCLUSION

Implementation of the Banyumas Regional Goods Management Information System Application (SIMBADAMAS) in administering the assets of the Regional Government of Banyumas Regency has had a positive impact on the process of administering assets or goods belonging to the region resulting in accurate and accountable reports. In its implementation it is also more efficient so that it is very helpful for officers in carrying out their duties. The SIMBADAMAS application also has several disadvantages such as unavailability for using the application as is only being able to be used if there is an internet connection available, the connection is lost or slow because it is currently still joining with banyumaskab.go.id, the unavailability of "help" menu on the application, the application unable to be accessed online by the community and there are some item codes that are not yet exist in SIMBADAMAS.

For this reason, the researcher suggested a number of suggestions to the Regional Government of Banyumas, specifically the Regional Finance Agency to perfect the SIMBADAMAS application so that it is more user friendly, and supports the implementation of e government in Banyumas Regency including:

1. Increasing the quality and skills of all users and students / training intensively and continuously with the aim of developing and strengthening the functions and roles of all SKPD in Banyumas Regency;

2. There is an offline input menu or the provision of another internet network if there is a connection disruption;

3. Add bandwidth or separation of SIMBADAMAS applications from banyumaskab.go.id;

4. Completion of the SIMBADAMAS application by adding other menus needed by the user and adding item codes that are not yet in the application based on the results of monitoring and evaluation; and

5. E-Government in the Regional Finance Agency of Banyumas Regency, especially with SIMBADAMAS, will soon be realized so that it will not only become a discourse, but SIMBADAMAS can also support the implementation of e-government in Banyumas Regency.

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