

Research Article

Effectiveness of Electronic State Property Management in Indonesia

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Abstract.

Electronic state property management in Indonesia uses the State Property Management and Accounting Information System (SIMAK-BMN). SIMAK-BMN has succeeded in attracting the attention of many parties because it is believed to be able to facilitate the process of administering state property in an institution. Agencies that implemented electronic state property management have faced several challenges in the fields of human resources and information systems. This article aims to determine the effectiveness of electronic state property management in Indonesia. The research method used is a descriptive method with a qualitative approach. Data collection was carried out by studying secondary data literature, including scientific articles/journals, legal regulations, books, and websites related to state property management. The research results show that electronic state property management in Indonesia has been running effectively despite the challenges. Therefore, efforts to maximize the function of SIMAK-BMN continue to be carried out sustainably.

Keywords: effectiveness, SIMAK-BMN, state property

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1. Introduction

State assets or what are commonly referred to as State Property are all goods purchased or obtained at the expense of the APBN or originating from other legitimate acquisitions. State property management is very important because it has vital functions in state administration, community services, and economic functions. State property management is regulated in Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning the State/Regional Property Management.

The implementation of BMN governance is carried out based on the principles of function, accountability, transparency, efficiency, value certainty, and legal certainty. Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property mandates Property Users to regulate and monitor the use, administration, utilization, transfer, security, and maintenance of state property under their control.

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Efforts to increase the effectiveness of state property management are also part of efforts to realize good governance in Indonesia. Good governance is a concept of a government system that contains elements of transparency, accountability, rule of law, and openness in realizing good government and is oriented towards the public sector [1, 2]. The concept of good governance has been implemented in Indonesia since 1990 and is applied in various fields, one of which is the field of public management.

The increasing use of technology in the current reform era has initiated the government to collaborate on service management and digitalization, or what is currently known as Electronic-Government (E-Government). E-Government is a study related to public information and services via government websites [3]. E-government is believed to be able to improve public services with better transparency and credibility, as well as being able to resolve public affairs without having to meet directly between the government and the community [4, 5, 6, 7].

In practice, the implementation of E-Government in Indonesia is also measured in terms of the effectiveness of the website or information system used by the government. The study of the effectiveness of implementing e-government in Indonesia has also become a topic that has attracted the attention of many parties over the last few years [8, 9, 10, 11, 12]. The effectiveness of a system is assessed based on the success of the system in meeting user satisfaction. Effectiveness is a major part of achieving goals or targets in an organization [13].

Electronic state property management in Indonesia utilizes an information system called the State Property Management and Accounting Information System (SIMAK-BMN). SIMAK-BMN is a subsystem of the Agency Accounting System (SAI) which is used as a tool for accountability for APBN implementation and managerial reporting. Electronic state property management has been carried out since 2008 based on Minister of Finance Regulation Number 171 of 2007, part four concerning the Central Government Financial Accounting and Reporting System and Letter from the Directorate of Accounting and Reporting, Ministry of Finance of the Republic of Indonesia Number S/350/PB.7/2008 regarding the Launching of the SIMAK-BMN Application [14].

SIMAK-BMN has succeeded in attracting the attention of many parties because it is believed to be able to facilitate the process of administering state property, both in educational institutions, ministries, and governments in a region. Over the last five years, the institutions that operate SIMAK-BMN have also faced Human Resources challenges [15, 16, 17, 18, 19] and Information Systems and Technology challenges [18, 20].

An example of an institution facing human resource challenges is the West Sumatra Regional Office of the Ministry of Law and Human Rights. The existing human resources

still lack understanding regarding asset administration because they are still given insufficient training and coaching, and the working period as an operator is relatively short because there is often a change of operator by the work unit [15]. Meanwhile, Information Systems and Technology challenges are faced by the Property User Authorization Accounting Unit (UAKPB) in Jember Regency. The SIMAK-BMN application at this institution is still vulnerable to viruses. Virus control is still quite difficult, so SIMAK-BMN operators need to regularly back up data [20].

The many problems with managing state property electronically affect the effectiveness of the information system used. Therefore, this study seeks to examine the effectiveness of electronic state property management in Indonesia. This study provides a broad description of whether or not the implementation of SIMAK-BMN has been effective in the last five years in Indonesia, as well as the obstacles that have had a significant impact on the effectiveness of the information system.

2. Methods

This study on the Effectiveness of Electronic State property management in Indonesia uses a qualitative descriptive method. The qualitative descriptive method is a research procedure where the data is in the form of narrative sentences. The data collection technique was carried out using documentation studies on several secondary data in the form of scientific articles/journals, statutory regulations, books, and websites related to Electronic State property management.

3. Results and Discussion

3.1. The Studies of Electronic State Property Management in Indonesia

The use of E-Government in managing state property in Indonesia has been carried out since 2008. Since its inception, this application has experienced quite a lot of changes and advances in the features provided. The integration of information systems for state property management in Indonesia varies, with the first using the Fixed Asset Accounting System (SAAT), continuing with the State Property Accounting System (SABMN), moving to the State Property Management and Accounting Information System (SIMAK-BMN), and from 2022 until now integrated into the Accounting Level Financial Application System (SAKTI).

The implementation of electronic state property management in Indonesia is regulated in Minister of Finance Regulation Number 171 of 2007, part four concerning the Central Government Financial Accounting and Reporting System and Letter from the Directorate of Accounting and Reporting, Ministry of Finance of the Republic of Indonesia Number S/350/PB.7/2008 concerning Launching of the SIMAK-BMN Application [14]. In general, the management of state-owned goods with SIMAK-BMN is divided into two transactions, namely State-Owned Goods Transactions and Construction-In-Progress Transactions. These two things have different asset management scopes.

Transactions on state property include recording initial balances, acquisition, changes, deletions, and termination of use, to recording room codes and Goods Inventory Cards related to the process of procuring assets that are ready and have been used. Meanwhile, Construction Transactions in Progress are asset transactions that are still in the construction process or the acquisition process has not been completed until the end of the accounting period. The construction assets in question include buildings, land, roads, equipment and machines, irrigation, and other fixed assets where the construction or acquisition period requires a certain period and the reporting date of the work is not yet completed [15].

The implementation of electronic state property management has been widely used by many institutions because it can cut existing bureaucracy, and streamline services. Many positive benefits that encourage every institution and agency to continuously use SIMAK-BMN and optimize it every year.

3.2. Effectiveness of Electronic State Property Management in Indonesia

Effectiveness is the process of activities that help an organization directly to achieve its goals and objectives. Effectiveness can show how far a goal has been achieved by predetermined targets, both in terms of time, quality, and quantity of services provided. With this effectiveness measurement, it is also possible to determine whether a system should be maintained, stopped, or even further optimized, so that service functions can continue to run, and meeting user/community needs can also continue to be carried out. Effectiveness influences how satisfied users/society are with the services provided.

The effectiveness of electronic state property management in Indonesia can be said to be quite effective [21, 22, 23, 24, 18, 25, 26]. Measuring the effectiveness of electronic state property management has been seen from various indicators, namely as follows:

Implementation of the SIMAK-BMN Application in the Yogyakarta Ministry of Health Polytechnic Environment

The assessment of the effectiveness of the SIMAK-BMN Application in the Yogyakarta Ministry of Health Polytechnic Environment is seen through three indicators, each of which has two sub-indicators, namely goal achievement (time and targets), integration (procedures and socialization), and adaptation (procurement and filling human Resources). Indicators of goal achievement have been said to be effective because there are clear targets, namely SIMAK-BMN supports the achievement of good governance, as well as timely semester and annual reporting. In terms of integration indicators, SIMAK-BMN has been used by procedures, and socialization has been carried out well. In the adaptation indicator, the appointment of human resources is by the required qualifications and is related to state property that is easy to understand so that human resources are easier to adapt [23].

Implementation of the SIMAK-BMN Application at Regional General Hospitals

The assessment of the effectiveness of using the SIMAK-BMN Application at Regional General Hospitals is measured through program quality, achievement of objectives, satisfaction, timeliness, and accuracy in the utilization of facilities and infrastructure. Facts in the field show that SIMAK-BMN can simplify the process of coding, classifying, and compiling up to the reporting stage. The electronic state property management at the Regional General Hospital has been running effectively, as evidenced by the existence of a guidebook that is by the indicators of goal achievement, regular version updates which are included in the program quality indicators, SIMAK-BMN's punctuality in work activities and reporting according to a predetermined schedule, updating and upgrading the version of the information system as well as providing socialization which is included in the satisfaction indicator, and the capability of human resources and the training carried out appropriately which is included in the indicator of appropriate utilization of facilities and infrastructure [22].

Implementation of the SIMAK-BMN Application at the National Narcotics Agency of Aceh Bireuen Province

The effectiveness of the SIMAK-BMN application at the Aceh Bireuen Province National Narcotics Agency is measured by three indicators, namely technical factors, operational factors, and economic factors. The research results show that the implementation of the application has been carried out quite well. This is proven by the effectiveness level of implementing the SIMAK-BMN application at the Aceh Province National Narcotics Agency office of 62.9%. The level of effectiveness in managing state assets is also running quite well, namely 67.33%. Meanwhile, SIMAK-BMN's contribution

to the effectiveness of state asset management was 44.3%, and other factors were 55.7% [26].

Implementation of the SIMAK-BMN Application at the Ministry of Religion Office in Buton Regency

The assessment of the effectiveness of the SIMAK-BMN Application at the Ministry of Religion Office in Buton Regency is measured through three indicators, namely user satisfaction, internal control system, and quality of financial reports. SIMAK-BMN has succeeded in meeting user satisfaction, when the application is quite easy to use, can speed up the process of recording state property reports (saving time and energy), can guarantee the security of user identity, and always updates the application. In terms of indicators, the internal control system is still said to be less effective because there is still a shortage of human resources. However, regarding the SIMAK-BMN procedural mechanism, there is already clear information. Meanwhile, the indicators for the quality of financial reports are effective and specifically meet the normative prerequisites by Government Regulation Number 71 of 2010 concerning Government Accounting Standards. This is seen in the relevance of the information content of the report, the reliability of the information in the report which is always reconciled between the goods report and the financial report, can be compared with the financial report of the previous period and other entities that have implemented the same accounting policies, as well as the information provided clearly and easily understood [16].

Implementation of the SIMAK-BMN Application at the Regional Office of the National Land Agency of North Sumatra Province

The effectiveness of the SIMAK-BMN application at the North Sumatra Province National Land Agency Regional Office can be seen from the bookkeeping process which has been carried out well and by existing Standard Operating Procedures. The book explains complete information, including the name, quantity, price, and year the item was obtained. Overall, the procedures for administering state property have been effective, but there are still problems with the SIMAK-BMN application which still cause errors and result in negative book values and the need to re-enter data [25].

Implementation of the SIMAK-BMN Application in the Work Unit of the Secretariat General of the Ministry of Trade

The implementation of the SIMAK-BMN Application in the Work Unit of the Secretariat General of the Ministry of Trade is quite optimal but not fully by Minister of Finance Regulation Number 181/PMK.06/2016 concerning the Administration of State Property. This is influenced by Human Resources which are still less reliable. This is also due to the discovery of several assets that have not been recorded in the DBR and DBL,

updates on the condition of state-owned goods that are not periodic, several PNBPs resulting from asset management that have not been recorded, there are no provisions governing the storage of documents, some state-owned goods have still not been labeled. (especially newly acquired state-owned goods), inventory has not been carried out by several work sub-units (especially fixed assets that have not been found), and submission of LBKP always exceeds the submission limit [24].

4. Conclusion

Electronic State property management in Indonesia has been running effectively. This is measured from various indicators of effectiveness, both in terms of system quality, information quality, and user satisfaction. However, the implementation of the SIMAK-BMN application still has problems with the quality and quantity of human resources, and the application still frequently experiences errors. Due to these obstacles, the author provides several recommended suggestions to maximize the function of SIMAK-BMN, such as tightening the selection process for recruiting SIMAK-BMN staff/operators to match the required qualifications and improving the quality of the system to reduce the occurrence of errors.

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