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## **The Effect of The Leading Commitment, The Management Competency Goods and Use of Information Technology on Effectiveness of Fixed Assets**

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**Abstract.** The purpose of this study is to answer the problem of fixed asset management that is influenced by the commitment of the leadership, the competence of the management of goods and the utilization of information technology. The unit of analysis is the Regional Device Unit of Garut Regency. The research method used descriptive explanatory. Sampling technique using purposive sampling with population number 75 and sample 63. Technique of data processing using significant test analysis with t-test. The results showed that the variability of the administration of asset is still built by the variability of leadership commitment, the competence of the goods management apparatus and the utilization of information technology by 64.9%. The implications of this research can solve the problem of fixed asset administration that often happens to Local Government.

**Keywords:** leadership commitment, management competence, information technology, fixed asset

### **Introduction**

Regional assets as one of the important elements in the framework of governance, development and service to the community, as well as the main supporting resources of local revenue. Therefore, good management of regional assets is very important so that regional assets owned by the region are able to contribute optimally to local governments.

The Minister of Home Affairs Regulation No. 17 of 2007 does not only regulate the administration but rather regulates asset management so as to improve efficiency, effectiveness and create the added value of the asset itself.

The general problem of regional asset management is that it is not orderly administration. Case examples in Banten, problems regarding depreciation and capacity of assets owned by the province, assets that cannot be traced, unclear removal and removal of records of assets themselves (Rifai, 2017). The case in Jayapura was found by the regional asset management who did not carry out administration in his control, the Work Unit as a user of the goods was not careful in monitoring and controlling the administration of assets belonging to the regions under his control (Mano, 2017). case in Bandung Regency, a land asset owned by a district that is still not certified (Wiyono, 2017), of the 1,600 land parcels owned by the West Bandung Regency Government, around 40 per cent of them still do not have a certificate, as result assets are also controlled by other parties (Husodo, 2017). The same thing happened in DKI Jakarta Provincial Government did not have the procedure for recording assets with an asset value of Rp 421 trillion (Zhacky, 2018).

Various asset management problems above can be explained that regional assets must be managed seriously. Good management of regional assets will realize good government financial statements when linked to the opinion of the Supreme Audit Agency. Based on the findings of the 2014 examination results, the weaknesses that occurred in Garut Regency, especially in the internal control system, were in the security of inadequate land assets.

Administration of fixed assets of land owned by the Garut Regency Government is not yet orderly. There are even fixed assets of equipment that cannot be traced to more than 4 billion. Not to mention the fixed assets and damaged buildings and their not known existence is still recorded in the Goods Inventory Card (KIB) of 3 billion more (Rahmawati, 2017). Information from the Field of Regional Financial and

Asset Management (DPPKAD) of Garut Regency include: there is still disorder in the management of data assets, does not include area, value, location, condition of assets, not yet orderly recording of asset mutations, there are still property that is damaged and already cannot be used but has not been deleted in the record.

The table below shows the total assets and fixed assets and the comparison of fixed assets to total assets in the Garut Regency Government balance sheet in 2011 to 2015, the comparison of fixed assets of Garut Regency in 2011 to 2015, and the distribution of fixed assets of Garut Regency Government.

**Table 1. Comparison of Assets in the Garut Regency Government Balance Sheet From 2011 to 2015**

Years	Total Assets	Fixed assets	Percentage of Fixed Assets from Total
			Assets
2011	2.041.501.274.278,47	1.756.588.905.228,00	86 %
2012	2.686.111.616.584,61	2.179.983.604.249,00	81 %
2013	3.562.896.905.217,62	3.204.836.011.922,00	90 %
2014	3.966.764.515.560,68	3.528.444.105.413,00	89 %
2015	3.028.846.888.115,10	2.686.564.667.530,05	89 %

Source: LKPD Garut Regency Government

Table 1 illustrates the percentage of fixed assets of more than 80% of the total assets owned by the Garut Regency Government, this shows that fixed assets are the biggest value compared to other accounts in the financial statements. The existence of assets still greatly influences the smooth running of government and development. This large amount of assets causes complex problems in the management of property belonging to the Garut Regency, this requires leadership commitment, the competence of the officials of the goods management and the optimal use of information technology so that the management of the property is more effective so that it benefits the interests of the local government and the wider community.

## Literature review

### *Leadership Commitment*

According to Sedarmayanti (2013) Organizational commitment is: "employee loyalty to the organization through the acceptance of goals, organizational values, willingness or willingness to try to be part of the organization, as well as the desire to stay in the organization".

Commitment is a typical quality because it is personal (Beasley, 1964). Commitment as a force that binds individuals to actions that are relevant to one or more organizational targets (Anttila, 2014).

The organization contains a collection of people who interact to achieve certain goals of the organization. Components of an organization include leaders and employees and other related parties who interact in a coordinated manner. This means that management will achieve the goals of the organization in the direction of the leader to achieve these goals.

This research was carried out in the Local Government Work Unit (SKPD), then what is meant by the leadership commitment in this study is the commitment of SKPD leaders as users/power of goods users. From the definition of theory that was presented earlier, the leadership commitment is measured by dimensions; affective commitment, continuous commitment, normal commitment. While indicators of affective commitment consist of indicators: emotional, involved in management activities and fostering good relationships. Continuous commitment consists of indicators: willingness to do the best, support the costs needed and understand the expected benefits. Normative commitment consists of indicators: confidence to be loyal/loyal and ethical beliefs

### *Management of Goods*

Competence is a key determinant for someone in producing excellent performance. In a collective situation, competence is a key factor in determining organizational success. In government organizations, human resources who have the responsibility to carry out government tasks are called government apparatus (civil servants).

The paradigm shift in governance from "rule government" to "good governance" or "from the government to governance", from centralistic to decentralized, it needs to be addressed and balanced with civil servants who have the adequate competence and in accordance with task demands. The existence of civil servants in the reform era and the implementation of regional autonomy now has a very strategic

position, because whether or not smoothness, good governance and public services, is very dependent on the competencies owned and controlled by the civil servants.

According to the Decree of the Head of the State Personnel Agency Number 46 in 2003 concerning the Standards of Competency of Structural Officials, the definition of competence is the ability and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes required in carrying out their duties, so that the Civil Servants can carry out their duties professionally, effectively and efficiently.

The competency of the officials of the goods management can be interpreted as mastery of the knowledge, skills, values and attitudes reflected in the habit of thinking and acting in carrying out the duties as the manager of the goods. The management of the goods in this study is the manager of the regional property is the employee who is assigned the task of managing the regional property in the process of use in each work unit of the regional / work unit (Regulation of the Minister of Home Affairs Number 17 of 2007).

From the definitions of the theories put forward by the experts mentioned above, the competence of the SKPD's board of goods is measured by dimensions; knowledge, skills and attitude. Knowledge (knowledge) is measured by indicators: having technical expertise as the manager of goods, understanding the work well, both theoretical and practical. have adequate experience as a caretaker of goods. Skills (skills) are measured by indicators: the skills to carry out individual work (task skills), the ability to manage a number of different tasks in one job (task management skills), skills in responding and managing different work events/ problems (contingency management skills), skills specifically needed to carry out certain work in accordance with the demands of the work environment (job/ role environment skills); and adaptive skills in carrying out the same work in a different place/ work environment (transfer skills). Behavioural attitude (attitude) is measured by indicators: aspects of feelings and emotions, interests in work, attitudes, appreciation and adaptation.

### ***Information Technology Utilization***

Information technology is a set of tools that help people work with information and perform tasks related to information processing. Information technology includes computer technology (computing technology) and network technology used to process and disseminate information both financial and non-financial (Bodnar and Hopwood, 1995). The goal of information technology is to solve problems, open creativity, and increase effectiveness and efficiency in doing work.

Thompson & Howell (1991) defines the use of information technology as the choice of individuals to use information technology in carrying out their duties. The use of information technology shows the individual's decision to use information technology in completing a series of tasks. The same thing is also defined by Jurnal and Supomo (2002) who suggested that the use of information technology is a behaviour in using the technology to carry out their duties. This is also in accordance with the statement of Jogiyanto (2005: 23) which reveals that "information technology has a major role in the organization, namely to improve: Efficiency and Effectiveness; Communication; and Competitive".

The Garut Regency Government uses the Regional Cycle Information Technology Application (ATISISBADA) as a supporting application in the administration of regional assets. ATISISBADA is software based on 13 cycles applied in data administration, consisting of Planning Cycle, Procurement Cycle, Acceptance and Expenditure Cycle of Administration Cycle Determination Cycle, Utilization Cycle, Security and Maintenance Cycle, Assessment Cycle, Utilization Cycle, Security and Maintenance Cycle, Cycle Assessment, Transfer Cycle Removal Cycle, Financing Cycle, Compensation Cycle and Guiding Cycle, Supervision and Control

ATISISBADA is software that is built with OpenSource Platform using Linux operating system and MySQL DataBase. The programming language for system development is the language of the PHP program, JavaScript and Ajax.

This application was made with the aim to realize complete, accurate, up-to-date, reliable, precise and planned asset or regional property management especially in the administration of fixed assets in Garut Regency.

According to Jurnal and Supomo (2002), the use of information technology is the level of integration of information technology in the execution of tasks. Variable Utilization of information technology uses the research variables Jurnal and Supomo (2002) as measured by indicators: devices, data management and maintenance.

### ***Effectiveness of Fixed Asset Administration***

The definition of regional asset administration (Regulation No. 6 of 2006 and the Minister of Home Affairs Regulation No. 17 of 2007) is a series of activities which include bookkeeping, inventory and reporting of regional property in accordance with applicable regulations.

Target of Administration of regional assets:

1. All Assets Purchased Or Obtained On Expenses of Regional Revenue and Expenditure Budget;
2. All assets derived from other legitimate gains, including :
  - a. assets obtained from grants / donations or the like;
  - b. assets obtained as an agreement/ contract implementation;
  - c. assets obtained under the provisions of the law; or
  - d. Assets obtained based on court decisions that have obtained permanent legal force.

As one of the important elements in the framework of governance and community service, the assets owned by the region must be managed properly and correctly. The effectiveness of fixed asset management can be achieved if the management of fixed assets is carried out in accordance with the stated objectives.

The effectiveness of fixed asset administration is measured using dimensions; achievement of goals and objectives, timeliness of management and the accuracy of the use of costs. The achievement of goals and objectives is measured by indicators of achieving goals, increasing control and managing according to planning. Timeliness of management is measured by indicators: preparation of plans up to reporting on schedule; and timeliness of reporting activities. Whereas the accuracy of the use of costs is measured by these indicators: the use of costs is exactly within the budget, and do not experience a lack of costs.

### **Framework**

In an organization, a reliable leader is needed because the leader is not only to motivate or motivate but also as an organizational planner, leader and supervisor. Luthans (2006:249) defining commitment is an attitude that reflects loyalty expressing its concern for the organization and its success and continuous progress. Therefore an organization leader must have a great responsibility in carrying out his duties and have a high commitment to his role as manager.

Meyer & Elyse (2010) stating that commitment to the organization has a large impact on the organization to do its best in relation to the goals of the organization. This opinion is supported by Silviana (2012) which states that commitment has a significant influence on the quality of financial statements. Commitments have a significant influence on the quality of financial statements. Commitment is also seen as important contributors that serve to increase the success of human resource practices towards achieving the desired results of the organization (Phipps, *et al.*, 2013). Findings from the Ishfaq Ahmed & Talat Islam (2011) study, also shows that there is a positive and significant relationship between employee commitment to the organization and the level of involvement in organizational activities.

In carrying out the functions of organizational responsibility, especially with regard to the use of regional assets in its work units, leaders with high commitment will be able to encourage and coordinate their subordinates to support the achievement of goals through good accountability in the management of regional assets. This is supported by research conducted by Susan & Namusonge (2014) penelitiannya menemukan bahwa komitmen manajemen berpengaruh terhadap proses dan efektivitas yang terjadi pada sektor publik.

Hypothesis 1: Leadership commitment influences the effectiveness of Fixed Asset Administration.

Competence has the same meaning as capability. Human resource competence is the ability of a person or individual, an organization (institutional), or a system to carry out its functions or authorities to achieve its objectives effectively and efficiently. Spencer and Spencer (1993:9) said that competency is the basic characteristics of individuals that are causally related to effective performance criteria that are referenced and or excel at work or situation, this is supported by Choi-Sang Long's (2008) research results which shows that competence contributes to the company's effective performance.

The importance of the apparatus or human factors in the process of achieving this goal is also fully realized by the government so that the existing apparatus can be maximally utilized to deal with this globalization era. Government officials are required to master more skills in their work. According to the Decree of the Head of the State Personnel Agency Number 46A in 2003, the definition of competence is the

ability and characteristics possessed by a Civil Servant in the form of knowledge, skills and attitudes required in carrying out their duties, so that the Civil Servants can carry out their duties professionally, effectively and efficient.

Research by Sedarmayanti and Ertis Lita Elianie (2015) shows that employee competencies have a significant effect on the effectiveness of inventory management. Other researchers also state that human resources have a significant positive effect on the reliability of local government financial reporting (Celviana dan Rahmawati, 2010). Reinforced by Nuryanto & Afiah (2013) in his research which mentions the competence of state apparatus has a dominant influence on the quality of financial statements. And Darno (2012) stated that the competence of human resources has a positive effect on the power report of goods users. To be able to effectively manage regional assets, then the competent apparatus is needed. The better the competency possessed by the apparatus, the effective management of regional assets will be achieved.

Hypothesis 2: Apparatus competency influences the effectiveness of Fixed Asset Administration.

Information technology is "a general term that describes any technology that helps humans in making, changing, storing and communicating and disseminating information" (Williams & Sawyer, 2007:4). Information technology has an important role in the engineering of most business processes. Speed, information processing capabilities, and computer connectivity and internet technology can improve the efficiency of business processes

Jogiyanto (2005:23) revealed that "information technology has a major role in the organization, namely to improve: Efficiency Effectiveness; Communication; and Competitive ". Wilkinson (2000) also emphasized that the changes that were important points in the use of information technology were: faster processing of transactions and data, greater accuracy in computation and comparison, lower transaction processing costs, more timely preparation of reports and outputs, storage data is more concise with higher accessibility, choice of data entry and provision of broader / more extensive output, and increasing more productivity for employees.

The use of appropriate information technology will be able to support the realization of regional asset reports and quality financial reports. This opinion is supported by Darno's (2012) research which shows that there is a positive influence between the uses of information technology on the quality of reports of user power. The same thing is supported by the results of research conducted by Sukirman *et al.*, (2012) which shows the use of information technology influences the quality of financial reports. Likewise also conveyed by Celviana and Rahmawati (2010) that the use of information technology has a significant positive effect on the reliability and timeliness of local government financial reporting.

Hypothesis 3: there is an effect of the use of information technology on the effectiveness of Fixed Asset Administration.

### Research Methodology

The subject of this study was the Regional Government Work Unit (SKPD) of the Garut Regency Regional Government. The research method used is descriptive explanatory method; the purpose is to obtain information about the factors that influence the effectiveness of the administration of fixed assets in the SKPD of the Garut Regency Government.

In this study there are two variables: (1) the independent variable consists of: leadership commitment ( $X_1$ ); competency of goods administrators ( $X_2$ ); utilization of information technology ( $X_3$ ). (2) Dependent variable administration of fixed assets.

The unit of analysis in this study is the manager of the goods in the Regional Work Unit of the Regional Government of Garut Regency. The population in this study is all the administrators of goods in the Regional Work Unit (SKPD) in the Garut Regency Government of 75 people who carry out the administration of fixed assets which are in control. The sampling technique uses purposive sampling, with a sample of 63.

The validity of the data was tested for data validity and reliability. Validity test, using the Construct items with the Pearson Product-Moment Correlation Coefficient, if the  $r$  value  $\geq r$  table is valid. Test of Reliability uses Alpha Cronbach. If the Cronbach Alpha value  $> 0.6$  means that the variable is declared reliable.

The analytical method used in this study is Multiple Linear Regression Analysis.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

Information:

Y	=	effectiveness of the administration of fixed assets
X <sub>1</sub>	=	leadership commitment
X <sub>2</sub>	=	competency of goods administrators
X <sub>3</sub>	=	utilization of information technology
β <sub>1</sub> , β <sub>2</sub> , β <sub>3</sub>	=	regression coefficient
α	=	constant
ε	=	error estimation

Hypothesis testing

- 1) Simultaneous Test (F-test). Comparing F count with F-table. If F-count > F-table. If the probability value sig < significant level is 0.05, then all independent variables affect together the dependent variable, meaning that H<sub>0</sub> is rejected and H<sub>a</sub> is accepted.
- 2) Test Statistics t (t-test). Compare t-count with t-table. If t count > t-table. If the probability value is < significant level 0.05, the independent variable affects the dependent variable, so H<sub>0</sub> is rejected and H<sub>a</sub> is accepted.

## Result and Discussion

Test results of the validity of the data through validity and reliability tests.

Validity test results show that all items in the questionnaire statement are valid because r value is greater than r table. Test Results Reliability shows that all reliable variables with Alpha Cronbach's values are greater than the critical point of 0.6.

### Descriptive Analysis

The results of the descriptive analysis show the leadership commitment variables in good category. This means that in general, SKPD leaders have a good commitment in realizing orderly asset management, especially in the administration of fixed assets, so that in 2019 Garut regency can achieve a fair opinion without modification.

The results of the descriptive analysis show that the competency variable of the goods manager is in the sufficient category. This means that in general the competence of the board of directors is quite competent and this has not been as expected. Observation results show that the board of directors during the study period is a new board appointed as the board of goods. In addition, this sufficient category is due to the existence of new regulations on the management system of regional assets so that the management of goods has not mastered the knowledge of the administration of fixed assets comprehensively.

The results of the descriptive analysis show that the use of information technology in the criteria category is sufficient. This indicates that the lack of capacity of computers used has not supported the duties of goods administrators even though the use of computers has also been supported by the availability of internet networks in each work unit of the SKPD District Government.

### Multiple Linear Regression Analysis

The results of data processing are obtained as follows:

**Table 4**

#### Regression Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,181	4,585		,039	,969
1 Komitmen	,374	,134	,331	2,786	,007
Kompetensi	,417	,174	,266	2,391	,020
Teknologi Informasi	,531	,157	,335	3,378	,001

Source : a. Dependent Variable: administration effectiveness

Based on the table above, the multiple regression equation is obtained as follows:



$$Y = 0,181 + 0,374X_1 + 0,417X_2 + 0,531X_3 + \epsilon$$

This equation explains that:

Constants:  $\alpha = 0.181$  is the mathematical value of the effectiveness of the administration of fixed assets if there is no leadership commitment, the competence of the goods manager, the use of information technology. Positive regression coefficient shows the better the leadership commitment, the competence of the goods manager and the use of information technology, the administration of fixed assets will be more effective.

#### *Hypothesis testing*

Partial Test (t test), meaning that with a 95% confidence level it can be concluded that the leadership commitment gives effect to the effectiveness of the administration of fixed assets. Simultaneous Test (F test), meaning the commitment of the leader, the competence of the goods manager, and the utilization of information technology simultaneously have a positive effect on the effectiveness of administering fixed assets (based on tables).

**Table 5**

**Simultaneous Test Results using F Test**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2888,088	3	962,696	36,357	,000 <sup>b</sup>
	Residual	1562,238	59	26,479		
	Total	4450,325	62			

a. Dependent Variable: administration effectiveness

b. Predictors: (Constant), information technology, competence, commitment

**Table 6**

**Multiple Correlation Test Results**

Model	R	R Square	Adjusted Square	Std. Error of the Estimate
1	,806 <sup>a</sup>	,649	,631	5,14574

Based on the table shows that the variability of leadership commitment, the competence of the management of goods, and the use of information technology simultaneously contribute to the variability of the effectiveness of the administration of fixed assets by 64.9%. While the remaining  $100\% - 64.9\% = 35.1\%$  is the influence of other variables not examined.

#### *Discussion*

##### *A. Effect of leadership commitment to the effectiveness of the administration of fixed assets.*

The results of research on the influence of the leadership's commitment to the effectiveness of the administration of fixed assets also shows its conformity with the opinion of Meyer & Elyse (2010) which states that commitment to the organization has a large impact on the organization to do the best related to the goals of the organization. Luthans (2006:249) also states that the existence of commitment allows organizational members to express their concern for the organization and success and continuous progress.

The results of this study are in line with the findings of Ishfaq Ahmed Talat Islam (2011) research which shows that there is a positive and significant relationship between employee commitment to the organization and the level of involvement in organizational activities. Commitment is also seen as an important contributor that serves to improve the success of human resource practices towards achieving desired organizational outcomes (Phipps, et al., 2013).

##### *B. Effect of the management of the goods to the effectiveness of the administration of fixed assets.*

The results of this study are in accordance with Hsieh's opinion, Su-Chin et al. (2012) which state that competency factors will have an impact on achieving effective and efficient organizational goals. The results of Choi-Sang Long's (2008) study also show that competencies contribute to the company's effective performance. The results of this study are also in line with the results of Darno's (2012) study which states

that the competence of human resources has a positive effect on the power report of goods users. The results of Putra's research (2010) also support the results of this study, where the results of Putra's research indicate that there is a significant influence on the ability of the board of directors to administer regional goods.

In the results of the analysis it can be seen that the percentage of the management of goods as administrators of goods in the Regional Government SKPD Garut Regency which has accounting knowledge related to assets / goods is only 60.19%. This is because the level of education of the board of directors is mostly from high school and non-economic backgrounds. The knowledge of accounting owned by the board of goods on average only comes from non-formal education (training).

Based on the results of the descriptive analysis, it can also be seen that the management of the goods still lacks the motivation to work superior to other colleagues. The results of interviews in several SKPDs, that the factors that cause this are partly due to the large amount of work responsibilities are not followed by appropriate rewards, there are still many goods administrators have other duties and responsibilities (double positions), and low levels of turnover of goods administrators that cause saturation.

#### C. *Effect of the use of information technology on the effectiveness of the administration of fixed assets.*

According to Drnevich, Paul et al. (2013), along with changes in the organization of the use of information technology as a very good complement in order to improve the usual organizational capabilities at this time and enable new dynamic capabilities. Empirical information and findings regarding information technology show that data processing by utilizing information technology (computers and networks) will provide many advantages both in terms of accuracy/ accuracy of operating results and its predicate as a multipurpose and multiprocessing machine (Indriasari and Ertambang Nahartyo, 2008).

The results of the correlation coefficient test show that the use of information technology has a strong unidirectional relationship (Sugiono, 2012) with the effectiveness of the administration of fixed assets in the SKPD of the local government of Garut Regency.

The results of descriptive analysis of the use of information technology are good enough, this can be indicated by several indicators of good value, including the process of administering fixed assets from the beginning of the transaction until reporting has been done with a computer and using an application program (ATISISBADA). The explanation above shows that the accounting information system of the Regional Government SKPD of Garut Regency is good enough.

The management of the goods in processing the data has not been able to use the well-available regional goods application program. From the results of interviews in several SKPD states that this happened because of the lack of competence (knowledge and skills) of the board. So that one of the obstacles in the use of information technology related to the goods accounting information system in the District Government of North Sumatra SKPD is the human resource management. This is in line with the results of Nurhayati and Mulyani's (2015) study which states that user competence significantly influences the successful implementation of accounting information systems.

In addition, the results of the interview also stated that the low utilization of the internet network to find information and as a liaison between work units in the delivery of data by the goods manager was also caused by the network of the goods management unit could not be used smoothly because of lack of network capacity. Whereas computer maintenance in the work unit of the board of goods cannot be carried out on a scheduled basis well due to the limited maintenance budget provided.

### **Conclusion**

Research on the variability of leadership commitment, competency of goods administrators and the use of information technology partially or simultaneously give effect to the variability of the administration of fixed assets by 0.649. This means that the 64.9% change in the effectiveness of the administration of fixed assets in the Regional Government SKPD of Garut Regency can be explained by the commitment of the leadership, the competence of the goods manager and the use of information technology while the remaining 35.1% is the influence of other variables not examined.

### **Suggestion**

Referring to the results of the study, discussion and conclusions of the study it is suggested that the Regional Government of Garut Regency is expected to be able to give attention in increasing the commitment of SKPD leaders related to efforts to increase the effectiveness of the administration of fixed assets through:

- a. Leaders monitor the development of asset problem solving;
- b. Each SKPD forms an administrative problem solving team;



- c. Reclassify assets that are incorrectly recorded / heavily damaged / not owned by the district government / lost / not found / unknown year of procurement to other assets;
- d. Improve the process of planning the needs of goods in accordance with the provisions of the legislation.

More implementative steps that can be carried out based on advice from the team of the Republic of Indonesia Supreme Audit Agency in order to maintain a fair without modification opinion in the following year:

1. Inventory of fixed goods / assets in accordance with 2015 asset balance and 2016 procurement.
2. Reconciliation of fixed assets for the current year (2016);
3. Supervise and carry out internal control over the completeness of capital expenditure documents in 2016;
4. To curb the recording, bookkeeping and reporting of regional property.

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