

THE RESEARCH ABOUT THE FIXED ASSETS OF EAST LOMBOK GOVERNMENT INVENTORY PROBLEM

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Abstract

The government of East Lombok Regency is the only government in the province of West Nusa Tenggara who obtained a qualified opinion, from the auditors of audit board on local government financial statements for fiscal at 2015. The problem is the weakness of the internal control system in the inventory of fixed assets so that, the assets of East Lombok Regency Government unknown to exist the amount Rp 46.227.423.777,47. The purpose of this case study was to explore the cause of the problem to find its source. The research method was a qualitative method, because it does not emphasize the generalization and variable, otherwise the meaning of which is used as the theme of the study, a research strategy that is used to answer the research problem and achieve the goal of the research strategy that is used to answer the research is an embedded case study where pursue in one case that occurs at some institutions in East Lombok Regency Government. The results showed that the cause of the inventory problem of fixed assets at East Lombok Regency was on the internal control system of government, that an element of the control environment interpreted through competency, elements of information and communication that was interpreted through coordination, elements of control activities which interpreted through an excess workload (role overload). The research contributions to this study case was an input for the Government of East Lombok Regency to conduct an evaluation of the internal elements control systems which becomes crucial issue in the fixed assets become more qualified and become an integral part of the financial statements of local government and can be expected to have implications for the opinions which has given by the supreme finances audit agency without exception.

Keywords: Competency, Coordination, Fixed Assets, Inventory, Role Overload

1. Introduction

The Law No. 15 of 2004 states that on it turns, the local government financial reports should be examined by Financial Audit Agency (BPK). Every result of any examination compiled and presented in a report of the examination after the examination was completed with the output of opinions. The Opinion was statement by a professional examiner on the fairness of the financial information presented in the financial statements that are based on the criteria of (1) the compliance with government accounting standards, (2) the adequacy of disclosure, (3) compliance with laws and regulations, and (4) the effectiveness of the control system internal. Type opinions can be given by the BPK auditor, there are four opinions: (1) unqualified, (2) a qualified, (3) unnatural and (4) refused to give an opinion.

The East Lombok regency government at The year of 2015 budget re-acquire a qualified opinion and it was still the same as previous years. This means that among all the districts/cities in West Nusa Tenggara province which have gotten the Audit Reports by the the BPK, East Lombok is the only entity that received fair opinions With Exceptions (www.mataram.bpk.go.id, 2016). The Auditors found that the conditions can be related to reported problems in the internal control system of the Financial Statements East Lombok District Government on the weakness of the Internal Control System related to inventory activities such as a fixed asset inventory that can not be traced the existence (Financial Report by BPK, 2015). The elements of the government internal control system as stated in government regulation No. 60 of 2006: (i) the control environment; (ii) risk assessment; (iii) control activities; (iv) information and communication; and (v) monitoring. Based on Finance audit agency finds, that's of course given the message that there has been a practice of manipulating the definition of fixed assets as stated in the Statement of Accounting Standard of Government No. 7 that the assets are fixed are tangible assets with the useful life of more than twelve (12) months to use in government operations or be used by the general public. While from the inventory compiled the Inventory book that shows all wealth of the area that is immaterial, whether moving or not moving. The inventory book contains data includes location, type / brand type, number, size, price, year of purchase, origin, condition of the goods and so on.

Results of examination conducted by the BPK found that the existence of Fixed Assets in East Lombok Regency Government could not be traced, the amount was Rp 46,227,423,777.47. Details of fixed assets that can not be traced its existence as follows:

Table 1 Details Fixed Assets East Lombok regency government that can not be traced its presence in the financial statements for Fiscal Year 2015

No.	Types of fixed assets	Location Test Quotation	value findings
1	Fixed asset equipment and machinery	The regional Secretariat	9,600,000.00
		Public health Office	83,529,644.00
		Public Works Service	1,772,707,969.00
2	Fixed assets Buildings and Building	Department of culture and tourism	923,298,000.00
		Department of Marine and Fisheries	1,466,752,731.00
		The regional Secretariat	4,512,496,217.00
		Department of education, youth and sport	2,232,163,371.00
3	Fixed Assets and Irrigation Road Network	Public Works Service	3,849,389,206.00
		Department of Marine and Fisheries	881,965,010.00
4	Other Fixed Assets	Department of education, youth and sport	9,638,864,085.47
		Department of education, youth and sport	20,856,657,544.00
Number of findings			46,227,423,777.47

Source: Audit Reports for Fiscal Year 2015 (Data has been processed, 2017)

Related to the research of inventory assets has been a lot done, including (Supriyadi, 2008), (Hilmah, 2013), (Homer, 2014), (Primasatya et al, 2014), (Piri, 2016). However, the research are still within the scope of evaluating the inventory process and know the problems that arise in general. But no one has worked specifically on the causes of the problems emerged.

Grindle (1980) stated that the implementation of regulations connected between policy objectives and the realization of the results of government activities. The Government through the Minister of Home Affairs Regulation No. 17 of 2007 has been formulated that the inventory is an activity or action to perform calculations, management, coordination, arrangement, recording and reporting of data within the unit area property usage.

This study was motivated by the Financial Audit Agency findings that reached 46,227,423,777.47 that problems related to fixed asset inventory on Local Government Financial Statements for budget at Year of 2015 and resulted in East Lombok Regency Government obtained a qualified opinion. So this needs serious attention to find the cause of the problems.

Based on the previous problems and research motivation above, the question in this research is "Why problems of fixed assets inventory in Lombok regency government be? The

purpose of this study was to explore the cause of the fixed assets inventory problems that are expected to contribute to the improvement and become basis solution on the fixed assets inventory problem to improving the quality of Local Government Financial Report.

2. Theoretical Framework

2.1. Policy implementation Theory

According to (Grindle,1980) the implementation of a general process of administrative actions that can be studied at the level of a particular program. The implementation process will begin when the goals and objectives have been established, the program of activities has been arranged, the funds have been prepared and have been distributed to achieve the target. Policy Implementation links between policy objectives and the realization of the results of government activities. Successful implementation is influenced by two major variables, namely the policy content (content of policy) and the implementation environment (context of implementation). So the theory is put on the understanding of the regulation context and the actors involved in the policy implementation process consisting of the implementor and receiver implementations and the environmental conditions of the implementation regulations.

2.2. Competencies

A competency is an underlying characteristic of an individual characteristic that causally related to personality that has been embedded and long lasting and can predict the behavior in a variety of tasks and work situations(Spencer & Spencer, 1993). The competencies is number of characteristics that underlie in a person and indicate ways of acting, thinking, or generalizing the proper situation in the long term. There are five types of competency characteristics, namely: (1) motives, something that is consistently thought out and desired that causes one's actions; (2) traits, physical characteristics and consistent responses to situations or information; (3) concept of self, attitudes, values or a picture of one's self; (4) knowledge, information owned by someone in specific areas; (5) skills (skills), skills of someone to perform to a certain physical or mental tasks.

2.3. Role Overload

The Role overload is the lack of resources owned by the individual to fulfill the commitments, obligations, or requirements (Peterson and Smith, 1995). Based on the definition then can conclude that the role overload is a condition that requires a person to carry out its role with a certain number of demands that the person is required to complete its work on predetermined time. The Role overload concept used in this study to argue limitation of the administrators goods in terms of the number of charged personnel with the task to be carried out.

2.4. Communication

According to (Gibson et al.,2006) communication means the transfer of information and understand through the use of common symbols. In the context of the organizational structure, information can flow up and down (vertical), left and right (horizontal) and down and crosswise (diagonal).

2.5. Government Internal Control System

Government Regulation No. 60 of 2006 states the internal control system is an integral processes and activities that carried out continuously by the management and all employees to provide reasonable assurance for the achievement of organizational goals through effective and efficient activities, reliability of financial reports, the safeguarding of state assets, and compliance with laws invitation. Government Internal Control System is the Internal Control System thoroughly organized in the neighborhood of the central government and local governments. Government internal control system consists of elements that controls the environment, risk assessment, control activities, information and communication and internal monitoring control.

3. Research Method

This research used qualitative research methods because the researchers feel that the phenomenon to be traced requires a deep understanding to provide a clear picture related to the theme/case study and un-isolate individual or organization be variable or hypothesis, but it needs to be looked as part of an integrated as whole. The qualitative research process involves the vital efforts, such as asking questions and procedures, collecting specific data from the participants, analyzing the data inductively begin from particular themes to common the themes and interpret the meaning of data (Creswell,2010). The research strategy used to answer the research problem and achieve the goal of this study case. The case study is a research strategy where researchers investigated carefully inside a program, event, activity, process or group of individuals (Creswell, 2010). According to (Yin,2014) for the strategy of case study, four types of design they are (1) a single case design holistic, (2) a single case design embedded, (3) multi case design holistic and (4) multi case design embedded. The choice between four types of design is dependent on the aspects studied. This illustrated in Table 2 below:

Table 2 Four Types of Research Design Case Study

	Single Case	Multi Case
Holistik	Type 1	Type 3
Embedded	Type 2	Type 4

Source: (Yin, 2014)

The same problems related to fixed asset of East Lombok regency that can not be traced by the existence was contained in some working units (SKPD). Agency Management of Finance and Asset of Area (BPKAD) as a center unit, and the smallest unit is an employee and instrumental units (Regional Secretary, Departments of Health, Public Works, Department of Culture and Tourism, Department of Marine and Fisheries, the Ministry of Youth and Sports) are important and relate to the investigated cases. Thus this fitted with type 2 that “a single case design embedded” (Yin, 2014).

The informants key in this study is the qualified person whose directly involved in the fixed assets inventory and the BPK in budget at Year of 2015. The Additional information obtained from other informants is determined by the snowball sampling technique. According (Sugiyono, 2014). The snowball sampling is a sampling technique to take the source of data that was originally in little number and become greater. This has done because of the number of data sources was little and unable to provide complete data, then find someone else who can be used as a data source. So, the number of

informants can be developed according to the answers of the informants and the needs of researchers, but still within the limits which related to the research objectives , so it will not come out of the research objectives. The selection of informants ended if there is no additional information could be obtained because of the same information gathered repeatedly.

According to (Yin,2014) there are six sources of evidence that can be used focused on data case study collectors are: document, archive footage, interviews, direct observation, observation of the casts as well and the physical device. In this research, the sources of evidence used were interviews, documents and archive footage. According to (Yin,2014) because of research design was expected to set forth a series of logical statements, then we can determine the quality of the design according to a certain logic test. In this study used the following three tactics to execute the test. The third test, are (1) The validity of the construct by using multi-source evidence, build a string of evidence and asking the informant to review the draft report; (2) the external Validity to define which part are founded of a study can be visualized; and (3) the Reliability by using case study protocol and develope baseline data and provide transcripts of interviews that was conducted.

Analysis of the data in this study using interactive data analysis that refers to (Miles and Huberman,2014) who argued that the analysis consists of three flow of activities: data reduction, data presentation, drawing conclusions / verification.

4. Results

4.1. Important Statement by the Informants

Based on interviews and documents obtained, the researchers obtained information that the result of interview as the main data to be analyzed in this study. The important statements of Informant were about the factors that cause the fixed asset inventory problems which interpreted to be a theme in this study. As for important staement from the informat shown in tables below:

Table 3 Statement importance of informants 1 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“the goods Caretaker in the regional work units were never disciplined in the activities of the administration, how the items in that room should be filled on the Inventory Card room, it was not done ,then Goods Inventory Cards and Inventory room Card must report the same”	Competence

“We need to give technical guidance to provide insight who designated to take care of the goods in the regional work units”	
“we are not yet speak about the major agencies that need the board aide-up included in the district, among others, as in the Health Center and then the Department of Education and even other agencies that resemble it also requires”	Role Overload

Source : transcript of the interview by informant 1, 2017

Table 4 Statement importance of informants 2 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“the goods Caretaker goods mostly record in collective ways for example the purchase of books, purchase of motorcycles never specified the number of the motorcycle, how many books, then it piled up from year to year, then the archives were not stored properly and finally after termed as the findings in 2015, we were overwhelmed to follow up the findings because the supporting documents already no where “	Competence
“The problem is on its own human resources, where many administrators who should be responsible I feel less competent to their task, and most of the administrators who is understand their duties was old people and they do not understand how to operating the computer. Finally, ask for help honorarium employee, honorarium employees are faster than goods caretaker,so when they asked just about their duty they does not understand. and the goods caretaker sometimes just stuck as their job name as decree said but irresponsible and the work by the honorarium is more active “	
“Then the next issue was also in East Lombok every year because no determination of the goods caretaker based on a decree, sometimes every year it changed rapidly”	
“then the board stuff too overwhelmed to record the assets of the old”	Role Overload
“The problem was the coordination between goods caretaker and financial institutions that become the source of acquisition of the asset is less optimal”	Coordination

Sources : transcript of the interview by informant 2, 2017

Table 5 Statement importance of informants 3 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“We asked the goods caretaker ,he said he did not know , just like push a stalled car he was caretaker of the goods”	Competence
“At that time we informed to search for documents, procurement documents or contract documents related to the findings, but it did not found, we’re looking at the Regional Secretariat to the financial subsections also not found , but usually they are save the file”	Coordination
"It may be the financial section did not give the contract document to goods caretaker when procurement toke place"	
“The document that’s generally in the financial section of the contract document. Whether or not trouble figuring out put the file in the finance department of marine and fishery department“	

Source : transcript of the interview by informant 3, 2017

Table 6 Statement importance of informants 4 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“The responsible person who took care of stuff in health centers are sometimes the honorarium employee. Then the changing people who take care of the goods is so often”	Competence

Source : transcript of the interview by informant 4, 2017

Table 7 Statement importance of informants 5 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“We did not inform by the previous caretaker about stuff that’s all there in the secretariat when we replace his duty”	Coordination
“The rest of the vehicle that one is frankly unlikely we find physical or documents, the old stuff, who is the goods caretaker we did not know, I also a caretaker before and asked but he said he did not know. so what should I say?”	
“Then the amount of assets in Skertariat area it’s not just the findings of BPK, the assets spread from the office of Regent, pavilion 1 (one), pavilion 2 (two), pavilion 3 (three) which is the official residence of the pack secretary that area, then there are more others again. and I was the only one whose duty to take care of the stuff”	Role Overload

Source : transcript of the interview by informant 5, 2017

Table 8 Statement importance of informants 6 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“The problem was because if the vehicle, the vehicle mutation has no documents in it, then the average in the clinic’s board recently belongings unless we know the former officer so that we pursue the information”	Competence
“That’s the problem mentioned Board of Finance and Asset Management. If the procurement planning in their respective fields. We are not involved “	Coordination
“The point of this stuff has come and we just know it now”	
“Previously in 2015 that we lack the staff, so we are confused by the number of items that must be taken care of”	Role Overload

Source : transcript of the interview by informant 6, 2017

Table 9 Statement importance of informants 7 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“the Stuff was a mistake of caretaker goods before me. Essentially all of the items in there he noted, was not searched before the acquisition of nowhere“	Competence
“in Publick work Department there are two (2) goods caretaker, so that enough, then there are also staff who take care of administration, they’re all Civil Servants”	Role Overload

Sources : transcript of the interview by informant 7, 2017

Table 10 Statement importance of informants 8 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Tema
“After procuring occasional coordination of field did not notify me of procurement regarding the location of the asset. If we know that there will not be a problem like this”	Coordination
“If we want to know about the capital expenditure that has been done, we coordinate with the finance department to ask whether it already exists procurement document for this asset, if we asked for a copy of document acquisition? even if we asked, if we did not ask we did not know. So that we even knew there was stuff from the outside, for example the account after the process of reconciliation with a friend in the area of asset ”	
“Unlike the treasurer responsible for one year budget or just a year. Meanwhile, the goods caretaker was responsible for this agency since this agency establish until now but we work alone”	Role Overload

Source : transcript of the interview by informant 8, 2017

Table 11 Statement importance of informants 1 and themes obtained regarding the cause of fixed asset inventory problem in East Lombok regency.

Important statement of informant	Theme
“Then there is also a help to the school directly given to the area of it concern but they did not coordinate with us as administrators of goods. Supposedly we should know minimally by the beneficiaries “	Coordination

Source : transcript of the interview by informant 9, 2017

Table 12 Display themes based on important statements of informants

Theme	Informants								
	1	2	3	4	5	6	7	8	9
Competence	√	√	√	√		√	√		
Role Overload	√	√			√	√	√	√	
Coordination		√	√		√	√		√	√

Sources : Transcript of Interview with the all of the informants, 2017

4.2 Description themes and its relation to the theory, concept or regulation

Theme 1: Competence

The Competence in this theme is an apparatus competence carry out the fixed assets inventory of government in East Lombok regency . The fixed assets inventory activities of East Lombok with any criteria of success and the positive and negative impact can not be separated from the contribution of competent caretaker goods. the limitation of understanding of goods caring in runs the function and role led to fixed asset existence in East Lombok regency government can not be traced . This obstacle presented by the informant 2 which states:

“The problem is on its own human resources, where many administrators who should be responsible I feel less competent to their task, and most of the administrators who is understand their duties was old people and they do not understand how to operating the computer”

The statement board related to items whose not understand computer operation indicates that goods caretaker of East Lombok staff is not compensate for technological developments in the asset management area. the Regional Property Management evolved towards application-based management is the Regional Information System Management, Regional Property. the Regional Information System Management created by the financial oversight agencies and development (BPKP) whose aim is to assist local governments in managing the Regional Property. The incomprehension on application implicate for understanding of data process of of fixed assets so they are not careful and do not exactly done by the board of goods on which format is available on the Regional Information System Management. this is in line with the results of interviews with informan 1 researchers who said:

“The goods caretaker in the regional work units were never disciplined in the activities of the administration, how the items in that room should be filled on the Inventory Card room, it was not done ,then Goods Inventory Cards and Inventory room Card must report the same”

Furthermore, according to the informant 3 that the concern of the board of administrators of goods due to lack of knowledge resulting in lots of goods to their task as administrators goods irresponsible. Informants 3 following statement:

“We asked the goods caretaker ,he said he did not know , just like push a stalled car he was caretaker of the goods”

The Goods caretaker who has difficulty doing their duties which have been assigned as a consequence of a decree which released by the head of District commit irregularities involving others and even handed over its duties and authorities in the fixed assets inventory of to others, it is certainly not follow the applicable rules. Moreover, the goods caretaker is a Civil State Apparatus (ASN) and has been rewarded by the region to implement the task of fixed assets inventory in East Lombok actually handed over duties to the Honorary employee. Here’s some information that gathered by researchers from some informants among informants 2:

“Finally, ask for help honorarium employee, honorarium employees are faster than goods caretaker,so when they asked just about their duty they does not understand. and the goods caretaker sometimes just stuck as their job name as decree said but irresponsible and the work by the honorarium is more active “

The next informan 4 :

“The responsible person who took care of stuff in health centers are sometimes the honorarium employee”

The fixed assets inventory Problems in East Lombok came not only the fault of the goods caretaker at 2015, but the mistakes of previously goods caretaker who was inaccurate to record in the past so that the details of the identity of the fixed assets area acquired and included in uninformative regional balance for the user whose using the report because of clumsiness fixed asset reports the user such as auditor of BPK. As for some of the information that researchers get from some informant from informants 7 which states:

“the Stuff was a mistake of caretaker goods before me. Essentially all of the items in there he noted, was not searched before the acquisition of nowhere“

The information was supported by a second informant statement that the board of the old items have contributed to the problem of fixed assets inventory in East Lombok. Following the results of joint research interview Informant 2:

“the goods Caretaker goods mostly record in collective ways for example the purchase of books, purchase of motorcycles never specified the number of the motorcycle, how many books, then it piled up from year to year, then the archives were not stored properly and finally after termed as the findings in 2015, we were overwhelmed to follow up the findings because the supporting documents already no where “

The statement above explained that the East Lombok fixed assets acquired in the past are not recorded in detail by the document acquisition. Document acquisition of fixed assets in the past is not done with good storage so that, the process of updating the data assets by the management of goods in the year 2015 has also become constrained due to lack of documents of acquisition.

The next turn of the goods caretaker. “Then the changing people who take care of the goods is so often” (Informant 4). The Determination of the goods caretaker annually in East Lombok regency government raises the chances of a change of goods caretaker made without thorough consideration. As explained by the Informant 2 below:

“Then the next issue was also in East Lombok every year because no determination of the goods caretaker based on a decree, sometimes every year it changed rapidly”

Substitution of goods caretaker was made without consideration and proper procedure. The goods caretaker substitution along with the management of the new goods is not going well, that is not equipped with a transfer report includes fixed assets data and fixed assets supporting documents will certainly lead to new constraints for the management of the new goods including goods caretaker must look for information related to document or acquisition of fixed assets to the board of the old stuff.

Infomant 6 following statement

“The problem was because if the vehicle, the vehicle mutation has no documents in it, then the average in the clinic’s board recently belongings unless we know the former officer so that we pursue the information”

The Technical guidance on items inventory to the goods caretaker is one of the solutions that need to be done by East Lombok regency government to improve the competence of the regional human resources work units in goods. It is based on results of the interviews with informants 1 with the following results:

“We need to give technical guidance to provide insight who designated to take care of the goods in the regional work units”

The first theme is causing fixed asset inventory problems in East Lombok regency government is the competency. In this context reflected by the goods caretaker who do not understand their duties, the goods caretaker who do not carry out their duties and handed over their duties to others who do not have the authority to carry out its duties, the board items recording errors and caretaker turnover of goods made with less precise. This fact shows that the Internal Control System of the Government in which the elements of the control environment in this study were interpreted through competency has not been going well, as stipulated in Government Regulation No. 60 of 2006 on the Internal Control System of the Government. According to (Spencer and Spencer, 1993) competence is an essential characteristic of an individual, which causes associated with the reference criteria of effective performance. Characteristics of the underlying meaning of competence is part of the personality of someone who has been embedded and long lasting and can predict behavior in a variety of tasks and work situations.

Based on the description of the theme of competence in this case study and compliance with literature review . Asked the following proposition:

Preposition one: Competence is a sub-element of the control environment elements of the internal control system of government that caused the fixed asset inventory problem in East Lombok regency.

Theme 2: Role Overload

The Fixed asset inventory is one of the activities that must be performed by the board of goods in East Lombok district in order to carry out its duties and functions. This task was given by the Regent as the holder of power over Regional Property by setting East Lombok Regency Decree on the Management of Goods. The complexity of the job description caretaker goods in carrying out their duties in the management of fixed assets in East Lombok start of goods record acquisition, understand goods according to the type and classification, to perform other tasks outside the office as a trustee of the goods made goods caretaker do not focus on tasks and duties in assets inventory remained in East

Lombok and the impact on the quality of assets report. It occurs mainly on the regional work units that own a number and value of major assets. Here are the results of research interviews with informants 5:

“Then the amount of assets in Skertariat area it’s not just the findings of BPK, the assets spread from the office of Regent, pavilion 1 (one), pavilion 2 (two), pavilion 3 (three) which is the official residence of the pack secretary that area, then there are more others again. and I was the only one whose duty to take care of the stuff”

Beside that, the old assets that is not done by the previous caretaker add the burden for the management of goods in 2015 to collect data assets. It was submitted by the informant 2 which states “then the board stuff too overwhelmed to record the assets of the old”

The statement illustrated the placement of a disproportionate number of personnel according to the amount of work load carried. Work overload (Role Overload) goods caretaker as a concept came out from the limitations of a caretaker capacity in the processing of information items related fixed assets responsibility. When faced with their duties, the goods caretakers are expected to complete the work according to expectations as outlined in the Decree of the appointment. The limitation of the goods caretaker prevent / hinder the achievement of the work at the expected level, there is a gap between the expected level of capability and capacity of the board-the capacity level of goods caretakers in East Lombok. This gap causes failure in performance and a factor that accounts for the problems in the fixed asset inventory activities in East Lombok. This is in line with statements from informants, including informant 6 which says:

“Previously in 2015 that we lack the staff, so we are confused by the number of items that must be taken care of”

then informant 1 continued:

“we are not yet speak about the major agencies that need the board aide-up included in the district, among others, as in the Health Center and then the Department of Education and even other agencies that resemble it also requires”

The big difference in treatment between the goods caretaker and goods treasurer is on the appointment of personnel in carrying out their duties also blamed to be one of the factors that affect the maximum work report in goods management in Regional inventory Property. It is delivered by the informant 8 in an interview

“Unlike the treasurer responsible for one year budget or just a year. Meanwhile, the goods caretaker was responsible for this agency since this agency establish until now but we work alone”

The statement explained that the head of the regional work units as users of goods often feel just as budget users. Head of regional work in the area of financial management duties, he is user of the budget, and in carrying out the task of asset management area, he is user of the goods. The problem is the Head of the regional work units in the daily task feels as Budget User but not as well as the goods user. This is reflected in the policy of some Head SKPD in East Lombok Regency Government that does not create a balance to the management of local finance and management of fixed assets in the placement of personnel who carry out the task.

The statements of some informants that researchers get about the least number of personnel placed to carry out tasks in the inventory of fixed assets is not in line with the results of interviews with informants 7 following joint research informant interviews 7:

“in Publick work Department there are two (2) goods caretaker, so that enough, then there are also staff who take care of administration, they’re all Civil Servants”

So at the Public Works Department personnel which carry out tasks not be a factor fixed asset inventory problems at the Department but there are other factors.

The complexity of the task of the goods caretaker in carrying out their duties in fixed assets inventory began from the recorded goods acquisition, goods understanding according to the type and classification is not matched by the number of personnel available to have to perform other tasks outside the office made goods caretaker did not focus on their duties and obligations of fixed assets inventory in East Lombok district and that was impacted on the quality of fixed assets report. This is consistent with the concept of role overload (Peterson, et.al 1995) is the lack of resources owned by the individual to fulfill the commitments, obligations, or requirements. the limitation of tasks that can be executed by the management of goods because numbers of employee are limited ,so it’s implicate for the quality of the performance management of goods in the fixed assets inventory one of them in the search for assets theta still recorded in the Balance of East Lombok Regency Government. This shows the weakness of the internal control system applied to an element of control activities is understood in this study with role overload.

Based on the description of the theme role overload on this study and compliance with our review of the literature. We asked the following proposition:

Proposition two: Role overload is a sub-element of the environmental elements of the internal control system of government control that caused the fixed asset inventory problem in East Lombok Regency .

Theme 3: Coordination

The next theme in this research is the coordination. Coordination becomes an important part among employees and work units in East Lombok regency government to realize the objectives of the activity area while carrying out their duties these elements and these units are interdependent. the Inventory process of fixed assets is an activity that requires coordination between goods caretaker and other aparatus begin from coordination in the planning, acquisition, storing up other information that can support the path of implementation of the fixed asset inventory of east Lombok. Here are the results of joint research informant interviews 6:

“That’s the problem mentioned Board of Finance and Asset Management. If the procurement planning in their respective fields. We are not involved “

Further informant 6 says “The point of this stuff has come and we just know it now”. The statement showed fixed asset procurement planning practices derived from capital expenditures with government officials in charge does not involve the informant 6 administrators, it caused administrators do not know the responsibility of fixed assets items on its businesses. furthermore the interviews result by researchers along with Informant 8:

“After procuring occasional coordination of field did not notify me of procurement regarding the location of the asset. If we know that there will not be a problem like this”

Complaints of informants 8 certainly justified because of the obligation to implement the task of recording the fixed assets that are at the institution is the duty of the informant 8. So when examined by the auditors of BPK, Informant 8 can not give an informative description. Another happened at the Department who served as a trustee of the goods is an informant 9 which states:

“Then there is also a help to the school directly given to the area of it concern but they did not coordinate with us as administrators of goods. Supposedly we should know minimally by the beneficiaries”

Statement informant 9 shows that when the procurement of fixed assets at the institution where the informant 9 on duty, officers who receive the assistance procurement of fixed assets for the agency did not inform you that there is a fixed asset that must be done recording of these assets by the

management of goods. The existence of fixed assets is actually known by the board when the goods into the findings in the audit.

The Coordination in document storage acquisition of fixed assets as well as information obtained from informants in this study that documents the basis for taking notes against these assets are often a barrier to the implementation of the tasks administrators goods. the Procurement of assets that are not coordinated with the management of goods juag continues on document storage asset that is often performed by a sub-section of the financial deposit for each Department. Here are some informations that researchers have from some informants associated with it. Informant 2:

“The problem was the coordination between goods caretaker and financial institutions that become the source of acquisition of the asset is less optimal”

Pernyataan ini sejalan dengan pernyataan Informan 3 :

"It may be the financial section did not give the contract document to goods caretaker when procurement toke place"

Lebih lanjut informan 3 :

“At that time we informed to search for documents, procurement documents or contract documents related to the findings, but it did not found, we’re looking at the Regional Secretariat to the financial subsections also not found , but usually they are save the file”

The fact that researchers gain related of such information is the management of goods each office to reconcile assets with field assets in Financial Management Board and Asset often a difference in the number and value of assets on the balance of regional work units with the Financial Management Board and Asset as a unit regional asset management center. When it was confirmed with the goods caretaker in the SKPD that turns out to store documents that asset was a subpart of financial section and did not coordinate with the goods caretaker. As the information from informants 8:

“If we want to know about the capital expenditure that has been done, we coordinate with the finance department to ask whether it already exists procurement document for this asset, if we asked for a copy of document acquisition? even if we asked, if we did not ask we did not know. So that we even knew there was stuff from the outside, for example the account after the process of reconciliation with a friend in the area of asset ”

The statement was in line with that given by the informant 3. The informant stated:

“The document that’s generally in the financial section of the contract document. Whether or not trouble figuring out put the file in the finance department of marine and fishery department “

The Determination of the goods caretaker which made every year budget allows the change of the goods caretaker each year budgets. the Often of caretaker turn are not accompanied by a transfer report which contains data on fixed assets it cause difficulty of new caretaker in inventory asset data . Here are the results of research interviews with informants 5:

“We did not inform by the previous caretaker about stuff that’s all there in the secretariat when we replace his duty”

Then informant 5 said :

“The rest of the vehicle that one is frankly unlikely we find physical or documents, the old stuff, who is the goods caretaker we did not know, I also a caretaker before and asked but he said he did not know. so what should I say?”

The Statements which indicates the implement of financial function in the regional work units and functions in the inventory of items they will be carried over to follow their own interests (ego sectoral) and even at the expense of target broader organization.

The theme of coordination as the cause of the fixed asset inventory problem in East Lombok regency was the coordination between individual employees in the work unit supposed to work together and support each other in carrying out their respective functions for the achievement of organizational goals. However, coordination between employee has not been going well between goods caretaker and financial subsections, the goods caretaker got acces at the areas of procurement activities and even coordination between the previous caretaker and new caretaker / administrators. the Coordination in this case can be achieved with the support of effective communication among employees in charge of fixed assets inventory activities. According to (Gibson et al, 2006) Communication means the transfer of information and understanding through the use of common symbols. in the context of the organizational structure, information can flow up and down (vertical), left and right (horizontal) and down and crosswise (horizontally). In the fixed asset inventory of activities undertaken by the Government of East Lombok. The communication barriers such as differences in status that organizations often have a hierarchical rank through various symbols such as (office, office, etc.). The status differences can be regarded as a threat to the lower hirarcy and this can distort communication. Do not want to be seen as incompetent at goods caretaker remains silent rather than submit opinions or ask questions to his superiors. Time pressures provide important barriers to communication. The

manager did not have time to communicate often with their subordinates. However the time pressure can often be pushed further problems are more serious. Thus the internal control system of government on information and communication elements are interpreted through coordination in this study have not been going well in East Lombok regency government.

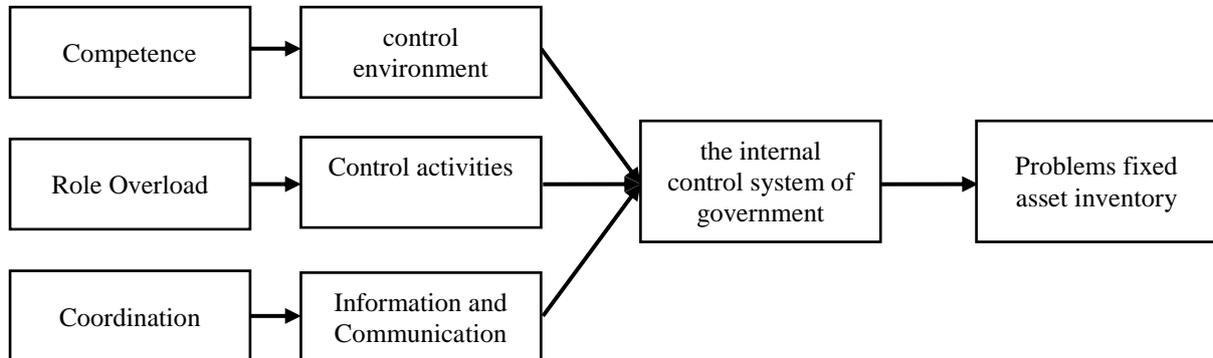
Based on the description of the theme of coordination in this study and its compliance with the study of literature. Three minor propositions submitted as follows:

Preposition three: Coordination is a sub-element of the communication element of information and the internal control system of government that caused fixed asset inventory problem in East Lombok Government.

5. Conclusion, Implication and Limitation

5.1. Conclusion

The data set obtained in this study is based on interviews with 9 (nine) informant directly involved in the process of inventory of fixed assets in the regional work units into the sample pick-test audit



procedures by the BPK for budget at 2015 to the Government of East Lombok found 3 (three) theme is interpreted to be the cause issues fixed asset inventory that Competency, Role Overload and Coordination. the Competence is a sub-element of the environmental elements of the internal control system of government control that caused the fixed asset inventory problem . the Role overload is a sub-element of the element of control activities of the internal control system of government that caused the fixed asset inventory problem . the Coordination is a sub-element of the elements of information and communication on the internal control system of government that caused the fixed asset inventory problem . The results of this study can be described in a model as follows:

Figure 1. Models the cause of the problem fixed asset inventory in East Lombok regency government

5.2. Implication

The findings of this study have three (3) implications these are the implications of theoretical, practical and policy. The theoretical implications of this study adds to the literature on the application of the theory of policy implementation in public sector organizations, especially in the fixed asset inventory activities. The practical implications of this research can be useful for the Regent of East Lombok, Manager and Users of fixed assets for the Government of East Lombok District in reforming the competence of human resources, carry out workload analysis particular quantity of goods caretaker, intensifying coordination with effective communication between all line on the fixed assets inventory . The implication of the rules of this study are expected to be input for East Lombok regency government to formulate a policy or rules on internal control of fixed assets inventory process.

5.3. Limitation

This study has limitations that can be improved in future studies. the Limitations of this study among others, this research focused only discover the cause of the fixed assets problems that can not be traced its presence in the inventory, so the results of this study can not explain the cause of the problem as a whole in the process of fixed asset management. The scope of this study applies only to the case of fixed asset inventory problems in budget at Year of 2015 in East Lombok. The data analysis is still done manually or using the computer software such as The Ethnograph, WinMax, N4 Classic, NVivo, Maxqda, HyperResearch and others. This study used qualitative research methods so that the results are limited to the case of fixed asset inventory East Lombok Regency Government for Fiscal Year 2015. Therefore it is expected that the next researcher to conduct research with quantitative research methods and make findings of this research into variable research so that the results can be generalized to a broader scope.

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