

Evaluation of the Regional Asset Management Improvement Plan Through Reliable and Integrated Applications at the Regional Financial and Asset Management Agency of Tangerang Regency

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Evaluation of the Regional Asset Management Improvement Plan Through Reliable and Integrated Applications at the Regional Financial and Asset Management Agency of Tangerang Regency

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Abstract

This research aims to analyze the evaluation of the Tangerang Regency government's strategic plan for improving regional asset management through reliable and integrated applications. In this case, the ATISISBADA application in 2024, and what efforts are being made to improve performance. The research method used in this research is descriptive research using a qualitative approach. Data collection techniques use primary data obtained through interviews and secondary data obtained through observation and documentation. Researchers used the Miles and Huberman model of qualitative data analysis, namely data reduction, data presentation, and conclusion. This research shows that the ATISISBADA application has significantly increased the effectiveness, efficiency, and transparency of regional asset management while identifying areas that need to be improved regarding staff training and technological infrastructure. Implementing applications such as ATISISBADA (Inventory Management Application and Regional Property Information System) has helped increase the accuracy of asset recording, speeding up the financial administration process and reducing the potential for irregularities in regional property management. Even though it has provided significant benefits, several challenges are still found, such as limitations in integrity with other systems, as well as the need for improvements to a more capable technological infrastructure.

Keywords: evaluation, management, ATISISBADA

1. Introduction

Regional autonomy was implemented in Indonesia in 1999, marked by the issuance of Law Number 22 of 1999 concerning the regional government system. Since then, governments have been given the authority to manage their regional households or autonomy. In essence, granting regional independence is intended to manifest the region's desire to regulate and actualize all of its regional potential to the maximum to improve the welfare of the people in the region (Syahfe et al., 2021).

In regional autonomy, two aspects of financial performance are required to be better than before regional independence. The first aspect is that regions are given the authority to manage regional financing, the main strength of which is regional revenue capacity. The second aspect is on the management side, to be more effective and efficient in regional expenditure (Melmambessy, 2022).

The government has three functions: service functions, development functions, and general government functions (Abdussamad & Amala, 2016). The implementation of government functions will be carried out if it is followed by providing funding sources based on the authority of the Central Government, Decentralization, Deconcentration, and



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Assistance Tasks. Public Information Transparency is very important in realizing Good Governance (Mindarti et al., 2024). Sufficient revenues to the regions concerning Law Number 33 of 2004 concerning Central and Regional Financial Balance. In Law Number 17 of 2003 Article 6 concerning State Finances, it is explained that the President exercises the power to manage State finances as Head of Government, which is authorized to the Minister of Finance as fiscal manager and government representative in ownership of separated State assets, licensed to the State ministry or institution he leads, handed over to the Governor or Regent or Mayor as head of regional government to manage regional finances and represent regional government in ownership of separated state assets. This means that regional financial management is handed over to the government in each region in Indonesia, and this is also by the regional government law currently in force, namely Law Number 23 of 2014.

Thus, regional governments can manage their regions' finances and wealth. The authority of regional governments in managing regional finances is regulated in Permendagri Number 13 of 2006, including the authority to manage regional finances, general principles and structure of APBDs, preparation of draft APBDs, determination of APBDs, preparation and determination of APBDs for regions that do not yet have DPRD, implementation of APBDs, changes to APBDs, cash management, administration of regional finances, regional financial accounting, accountability for implementing APBDs, guidance and supervision of regional financial management, regional losses, and financial management of BLUDs. All of this is the task of the Regional Municipal Financial and Asset Management Agency (BPKAD), including the Tangerang Regency BPKAD (Kusumadewi & Ilat, 2016).

Asset management is the art and science of making the right decisions and optimizing the delivery of value from an organization's assets (Waskita & Cahyo, 2024). Regional asset management is also essential in supporting regional financial performance and development. Good asset management increases operational efficiency and contributes to Regional Original Income (PAD). In Tangerang Regency, regional assets have great potential to be managed more productively to strengthen fiscal independence. However, various challenges, such as inaccurate data collection, management systems that are not yet integrated, and lack of transparency and accountability, are still the main obstacles to optimizing regional asset management.

In this era of globalization, the increasingly rapid development of science and technology encourages all activities carried out by an organization to become more effective and efficient. In this case, the development of information technology influences data processing systems and information systems for financial reporting. To process financial data effectively and efficiently, a fast and accurate information system is needed so that it can provide reliable and relevant information for its users. Digital transformation in the public sector is a strategic step to increase efficiency, transparency and quality of public services (Iswanto et al., 2024).

Information systems are one part of the development of information technology, and information technology is also utilized by the government to increase optimal performance efficiency in public services. One of the government sectors that implements and uses



information technology is the Tangerang Regency budgeting sector, which is managed by the Tangerang Regency Regional Financial and Asset Management Agency. One of the elements of the government's success in administering government and development in the region is being able to process the regional financial management system effectively and efficiently (Trianto, 2016). This aims to realize a vision and mission from the regional government so that community demands are achieved, namely the community's welfare. Tangerang Regency BPKAD is supporting activities to evaluate the Tangerang Regency government's strategic plan to improve regional asset management through reliable and integrated applications by 2024.

Local governments must use information technology to simplify managing their financial data to carry out financial accountability. The obligation to use information technology by regional governments is regulated in PP Number 58 of 2005 concerning Regional Financial Information Systems, which replaces PP Number 11 of 2001 concerning regional financial information, whose contents are as follows (Sarjayadi et al., 2024).

"To follow up on the implementation of the development process in line with the principles of good governance, the central government and regional governments are obliged to develop and utilize advances in information technology to improve the ability to manage regional finances and channel regional financial information to public services."

Regional financial management aims to manage and regulate regional finances themselves using the principles of responsible regional financial management, capable of fulfilling financial obligations, honesty, effectiveness, efficiency, and control (Pelai, 2016). In regional financial management, some elements play an important role, namely the system or method of managing regional finances efficiently and effectively, as well as the ability of regional financial management officials according to the needs of each unit or work unit in managing regional finances (Oktaviane, 2021). As with other regional apparatus operations, at the beginning of each year, each regional apparatus organization is given a budget to be managed by each agency, including BPKAD, in order to achieve the previously planned vision and mission.

Financial reports must meet all criteria so as not to cause weaknesses in terms of administration, effectiveness, and efficiency. Financial reports are also a medium for an entity to provide accountability for economic performance to the public (Mahartini et al., 2021). Making quality financial reports is the goal of accountability for the authority given to an organizational entity, which is reflected in the opinion given by the Financial Audit Agency (BPK) so that it can provide support in presenting report information and making decisions.

Based on the research results of Junus et al., Manado City regional financial and asset managers have implemented regional asset financial management via electronics, namely an application called SIMDA as a data and financial information processing application. This management information system application helps BPKAD manage finances from budgeting, administration, and accounting and reporting processes. However, implementing SIMDA finance in managing financial data at BPKAD Manado City in the accounting field is not entirely to the general principles of regional financial management in Permendagri No. 13 of 2006. Because the principles of orderliness, compliance with laws and regulations,



effectiveness, responsibility, and justice have not been maximally realized. The contributing factor to the failure to learn these principles is incompetent human resources (Junus et al., 2017).

Meanwhile, financial management uses the Agency Level Financial Application System (SAKTI), which the government issues through the finance minister. The SAKTI application was issued because the government seeks to support orderly, effective, efficient, economical, transparent, accountable, integrated, and performance-based management of state finances (Daeli & Ayudiaty, 2024).

The research results of Hilda & Cholik (2024) show that the SAKTI application in supporting financial accountability has demonstrated effectiveness and suitability between aspects that influence the overall use of the SAKTI application. By the HOT-Fit evaluation model, the research results show that the contribution of human and technological elements has increased the effectiveness of SAKTI technology in preparing UAKPA financial reports in work units at the Representatives of the Republic of Indonesia Abroad. The financial management and accountability process becomes effective and efficient by user expectations. Although several obstacles can reduce the effectiveness of the SAKTI system, such as bugs, maintenance is often carried out on the system, connectivity for data retrieval (long loading time), and other technical matters.

The phenomenon in electronic-based government administration in the era of digitalization is the need for improvements and enhancements in government governance, especially in improving the quality of government services and structuring good government administration so that services and organizational performance can be improved. Tangerang Regency is optimizing regional financial management to make it more accountable, transparent, accurate, and efficient. This effort is realized by developing a financial management system through reliable and integrated applications.

The application is the Regional Goods and Asset Information System Management Application (ATISISBADA), developed by the Tangerang Regency Regional Financial and Asset Management Agency (BPKAD) to increase efficiency and transparency in the management of regional property (assets). This application is designed to meet the needs for data collection, management, and reporting of assets in an integrated and technology-based manner.

The ATISISBADA application aims to increase the accuracy of asset data, ensure that all regional assets are recorded completely, accurately, and up-to-date, and reduce the burden of manual administration by utilizing information technology-based systems.

Based on the results of researchers' initial observations and documentation, financial and asset reporting through this digital system strengthens regional government accountability in managing finances more professionally and by applicable regulations. This was held at an evaluation and award event for the financial management of regional and municipal assets in Banten Province. Tangerang Regency ranked first with a score of 81.80 and received a Very Good title, followed by South Tangerang City, which received a score of 81.57 in the award for best regional financial and asset management at the Banten Province level in 2023. This award was given on December 21, 2023, by the Banten Provincial



government is an event held at the Aston Serang Hotel with the Acting Governor of Banten.

Meanwhile, in 2024, the Tangerang Regency government again achieved the second-best assessment with a score of 82.58, below South Tangerang City, which received a score of 86.46 in the best regional financial and asset award in Banten Province. The Banten Provincial government gave this award on December 25, 2024, as a form of appreciation for the regional government's performance in managing finances and assets effectively and with accountability.

In this way, to apply integration between planning and budgeting in the Strategic Plan document of the Regional Financial and Asset Management Agency in the next period, namely 2024-2026, as regulated in the relevant laws and regulations, and to anticipate the dynamics of community development which will directly or indirectly have implications for demands for services that are increasingly fast, precise, cheap and easy, and professional, the program and activity achievement targets, as well as the indicative ceilings that have been stated in the Tangerang Regency RPD document, will be used as guidelines and will be included in the list of priority programs and activities for the next 3 (years) in the Strategic Plan document. With the preparation of the Strategic Plan for Changes to the Regional Financial and Asset Management Agency, it is hoped that it can provide direction and guidance for all work units within the scope of coordination of the Regional Financial and Asset Management Agency, work partners, stakeholders, in the administration of government, development, and society. Furthermore, this document will be translated into an annual development planning document, which contains programs and activities that are focused and measurable and support the achievement of development targets for the Tangerang Regency. One of the programs that will be continued is re-planning regional asset management through reliable and integrated applications; in this case, what is meant is the Regional Goods and Asset Information System Management Application (ATISIBADA).

This study aims to empirically test asset management as a moderating variable in the relationship between good governance and internal control systems with the utilization of regional fixed assets. The results of empirical testing prove that internal control systems and good governance have an effect on optimizing asset utilization. In addition, asset management is proven to moderate good governance and internal control in optimizing the utilization of regional fixed assets (Yudi et al., 2022).

In this research, researchers will discuss evaluating the Tangerang Regency government's strategic plan for improving regional asset management through reliable and integrated applications, in this case, the ATISIBADA application in 2024, and what efforts are being made to improve performance. In addition, this research is expected to provide concrete and applicable recommendations to perfect this strategy so that the contribution of regional assets to financial performance can be increased significantly.

2. Methods

In this research, the researcher took a type of descriptive research using a qualitative approach. Descriptive research is research conducted to systematically, factually, and accurately describe or explain the facts and characteristics of a particular population (Sanjaya, 2015). Meanwhile, the qualitative approach is a method for understanding and



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investigating implications related to social or humanitarian problems (Creswell, 2016). The theory used is Daniel Stufflebeam's evaluation model which has four dimensions, namely Context, Input, Process, and Product (CIPP) (Stufflebeam & Zhang, 2017).

Researchers collect data through interviews, observation, and documentation. The data sources used by researchers are primary data and secondary data. Primary data was obtained directly from the field through in-depth interviews with the head of the Financial and Regional Assets division of Tangerang Regency and three field staff in the assets sector of the Regional Financial and Asset Management Agency of Tangerang Regency. These informants were obtained using a purposive sampling technique to determine subjects using specific considerations (Sugiyono, 2019). Another source is secondary data, which can be in the form of observations and documentation from research that has been carried out.

The research instrument of this research is the researcher with the help of other research support tools. In this research, researchers used the Miles and Huberman model of qualitative data analysis, starting with data reduction, data presentation, and drawing conclusions (Saldana, 2014). Then, the researcher used data validity tests in the form of source triangulation, data collection technique triangulation, and time triangulation. Data triangulation is a collection technique by combining various data and sources obtained (Sugiyono, 2015).

3. Results and Discussion

3.1 Results

This research aims to analyze the evaluation of the Tangerang Regency government's strategic plan for improving regional asset management through reliable and integrated applications, in this case, the ATISIBADA application in 2024-2026, and what efforts are being made to improve performance. Researchers conduct analyses based on the research results to answer the research objectives. There are four evaluation models in this research, namely Context, Input, Process and Product (CIPP) to improve it.

3.1.1 Context Evaluation

Context evaluation relates to program objectives that are considered to be able to achieve targets to meet needs and overcome problems that are considered significant. In this research, context evaluation is used to determine the effectiveness and efficiency in implementing strategies to improve regional asset management through reliable and integrated applications of BPKAD to enhance the performance of regional financial and asset management of regional financial and asset management bodies.

Evaluation of the context of this strategy's implementation is an important step in assessing its success and impact on financial management performance and the effectiveness of asset staff. Data was collected through observation, interviews with asset staff, and analysis of documents related to regional financial policies and reports. The indicators used include speed and accuracy of asset recording, management transparency, and user satisfaction with the application implemented.

The evaluation results found that implementing a reliable and integrated application increased the speed of recording regional assets by up to 40% compared to the previous



manual method. This speeds up the reporting process and makes it easier to identify assets that have not been utilized optimally. However, several obstacles, such as staff training and limited technological infrastructure, still need to be overcome.

With a digitalization system, asset management becomes more transparent and accountable by evaluating the efficiency of regional asset management processes. The ATISBADA application allows data integration with regional financial systems, minimizing asset loss or misuse risk. Operational efficiency increases by reducing data redundancy and overlapping records previously occurring in manual systems.

The impact on regional financial and asset management performance significantly impacts the performance of asset sector staff. As many as 75% of staff reported increased work efficiency due to easy access to real-time asset information. However, there are still obstacles in terms of technology adaptation data for employees who are not yet familiar with digital systems, so further training and mentoring programs are needed.

3.1.2 Input Evaluation

Regional finance and asset management are crucial aspects of effective and accountable governance. Evaluation of strategic input in managing regional assets and finances aims to identify, analyze, and optimize the use of available resources to increase efficiency, transparency, and accountability.

One innovative solution used in optimizing regional asset management is the application of inventory management and regional goods information systems (ATISBADA). This application is designed as a reliable and integrated system to support the systematic and well-documented planning, budgeting, procurement, utilization, and write-off of assets.

In strategy evaluation research, a reliable and integrated application, namely ATISBADA, is used to improve the performance of regional financial and asset management. Input evaluation assesses existing human resources, facilities and infrastructure, budget sources, and applicable procedures and regulations. When viewed from human resources, the strategy for using reliable and integrated applications (ATISBADA) involves asset and planning staff to provide major guidelines for storing and calculating data.

The Tangerang Regency Regional Financial and Asset Management Agency is collaborating with several parties, such as the Tangerang Regency Regional Property Technical Implementation Unit (UPT BMD), to realize the goal of improving the quality of inventory digitally through the ATISBADA application. Evaluation of strategy input carried out through ATISBADA involves several leading indicators.

1. Data completeness and validation

ATISBADA ensures that all regional asset data is documented in real-time and validly, thereby minimizing the potential for asset loss or recording errors.

2. Compliance with regulations

This system is designed by applicable government accounting regulations and standards, thereby supporting transparency and accountability in regional financial reports.



3. Increased asset management capacity

Evaluation This also includes increasing human resource competency in managing assets digitally through training and mentoring based on the ATISISBADA system.

3.1.3 Process Evaluation

Process evaluation is an essential stage in the strategy management cycle, which aims to assess the extent to which predetermined plans have implemented a strategy or program. In the context of Tangerang Regency's regional financial and asset management, this evaluation is crucial to ensure that application use assesses the extent to which the program strategy for using applications is reliable and integrated to improve Tangerang Regency's regional financial and asset management. This evaluation is crucial to ensure that reliable and integrated applications can increase regional government governance efficiency, transparency, and accountability.

The Tangerang Regency Government has adopted a digitalization system in asset and financial management to increase administrative effectiveness, reduce the potential for asset loss, and ensure management is by applicable regulatory standards. Evaluation of the implementation process of this program strategy can be carried out through several leading indicators, namely:

1. Compliance with strategic planning

Assessing that application use has been carried out by policies and plans that have been designed to increase the efficiency of managing regional assets and finances. This application supports data-based planning and budgeting, ensuring more efficient and strategic resource allocation.

2. Application performance and effectiveness

Measuring the extent to which the application can support real-time and accurate recording, monitoring, and analysis of regional assets and finances. The ATISISBADA application enables data-based planning and budgeting, ensuring more efficient and strategic resource allocation and audit and reporting processes become more accurate, assisting in the preparation of financial reports that comply with government accounting standards.

3. User participation and understanding

Analyze local government officials' level of involvement and understanding in using the application, including through the training and technical guidance provided. Routine training and supervision are provided to several internal parties, such as planning staff, field implementation and inventory division.

4. Administrative process efficiency

Evaluate the application's impact on accelerating financial and asset administration processes, including reducing time in recording, reporting, and making data-based decisions. Digitalizing asset and financial records through ATISISBADA reduces manual bureaucracy, speeds up management time, and increases decision-making accuracy. This system allows automatic reporting and inventory of regional assets, reducing data duplication risk and speeding up the budget evaluation process. As well as ensuring smooth inter-work units in regional government.



5. Impact on transparency and accountability

Measuring the contribution of applications in increasing information transparency and accountability in managing regional assets and finances, especially in preparing financial reports by regulatory standards.

The ATISISBADA application increases information transparency by providing broader data access for stakeholders in managing regional assets and finances. This system allows precise historical tracking of assets, reducing the potential for irregularities and loss of assets and increasing financial management accountability. With the audit trail feature, every transaction or data change can be traced transparently, supporting more professional governance.

3.1.4 Evaluation of Results

Results evaluation is the final stage in the evaluation cycle, which aims to assess the real impact of implementing a strategy or system on achieving the stated goals. In the context of regional financial and asset management in Tangerang Regency, the ATISISBADA application (Inventory Management application and regional property information system) has provided various significant benefits in increasing the effectiveness, efficiency, and transparency of regional financial and asset management. Based on the results of the evaluation of the application (ATISISBADA), several leading indicators that show the success of this application are as follows.

1. Increased effectiveness

The ATISISBADA application has succeeded in increasing effectiveness in recording and monitoring regional assets. Where every asset can be data-driven in real time and well-documented. The following example is data on Balaraja District land assets that do not yet have a certificate in real time.

Table 1. Uncertified Land Assets in Balaraja District

No	Name of goods	Wide (m ²)	Year of Acquisition	Land Status Certificate Rights/Status
1	National Park Forest Land	1.385,00	2015	Use/Not Certificated
2	Land for District Road	1.699,00	2006	Use/Not Certificated
3	Land for District Road	73,57	2010	Use/Not Certificated
4	Land for Building Open Sports Facilities Building	2.958,00	2015	Use/Not Certificated
5	Land for Building Open Sports Facilities Building	327,00	2015	Use/Not Certificated

Source: ATISISBADA (Balaraja District Inventory Card)

This application helps in more accurate planning and budgeting, allowing local



governments to allocate resources based on needs verified with factual data. Implementation of this digital-based system also speeds up the audit and reporting process, reducing the risk of errors in preparing regional financial reports.

2. Increased administrative efficiency

By digitizing and automating records, ATISISBADA has reduced its dependence on time-consuming manual systems prone to administrative errors. Inventorying assets and preparing regional financial reports becomes faster and more systematic, saving time and human resources in managing them. The integration of this system with other applications used in regional financial management has facilitated coordination between work units, thereby speeding up data-based decision-making.

3. Transparency and accountability for asset and financial governance

The ATISISBADA application allows more transparent data access for stakeholders from internal regional governments and supervisory institutions to ensure transparency in asset management. With the audit trail feature, every transaction or change in asset data can be traced clearly, reducing the potential for deviation or misuse of regional assets.

Publication of financial and asset reports through this digital system strengthens local government accountability in managing finances more professionally and by applicable regulations. This was held at an evaluation and award event for the financial management of regional and municipal assets in Banten Province. Tangerang Regency won second place in the award for best regional financial and asset management at the Banten Province level in 2024. This award was given as a form of appreciation for the performance of the regional government in managing finances and assets effectively and with accountability.

3.2 Discussions

The results of the context evaluation show that the reliable and integrated application implemented by BPKAD Tangerang Regency effectively increases the efficiency and transparency of regional asset management. However, several challenges, such as improving employee digital skills and strengthening technological infrastructure, still need to be addressed.

Based on the evaluation results of the input from the implementation of reliable and integrated applications such as ATISISBADA, regional governments can increase asset management efficiency, reduce the risk of misuse, and maximize the potential for regional original income from the assets they own. This evaluation becomes the basis for formulating more adaptive and technology-based policies to support more transparent, efficient, and professional governance.

Meanwhile, the process evaluation results become the basis for continuous improvement in application usage strategies in technical aspects and supporting policies. In this way, Tangerang Regency can continue to improve the quality of regional financial and asset management through more optimal use of technology, supporting the effectiveness, efficiency, and transparency of financial management and regional assets of Tangerang Regency.



As for the results of the evaluation, the results show that the implementation of ATISISBADA in Tangerang Regency has provided effectiveness, efficiency and efficiency and transparency in the management of regional finances and assets; however, to optimize the benefits of this application, it is necessary to increase human resources through continuous training so that users can make maximum use of all application features. Then, a more adaptive system to regulation changes and regional government needs should be developed. Finally, periodic evaluations are conducted to identify existing challenges and refine future implementation strategies.

With continuous improvement and strengthening, ATISISBADA can continue to be a strategic instrument in supporting more modern, accountable, and efficient regional financial and asset governance.

4. Conclusion

Based on the results of the evaluation of strategies for improving regional asset management through the use of reliable and integrated applications for the Tangerang Regency Regional Financial and Asset Management Agency in 2024, digitalization in regional asset and financial management has had a significant impact on the effectiveness, efficiency, and transparency of government governance.

Implementing applications such as ATISISBADA (Inventory Management Application and Regional Property Information System) has helped increase the accuracy of asset recording, speed up the financial administration process, and reduce the potential for irregularities in regional property management.

Even though it has provided significant benefits, several challenges are still found, such as limitations in integrity with other systems and the need for improvements to a more capable technological infrastructure. Therefore, the recommendations that can be given are improving technological infrastructure to support a more stable and secure system and regularly evaluating and updating the system to ensure that it remains relevant to needs and changes in applicable regulations. The advice for Tangerang Regency Regional Financial and Asset Management Agency employees is to improve their understanding and mastery of ATISISBADA. Operators also need to be more careful in inputting data and need to improve their performance in managing financial data in the Tangerang Regency Regional Financial and Asset Management Agency.

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ORIGINALITY REPORT

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