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**Research Study Of Management Information System (Regional Goods Management) In Pematang Serai Village, Langkat District**

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*Abstract*

*This research aims to find out how effective the management of regional property is, to find out the procedures for managing regional property and to adjust the implementation of regional property management at the Village Government Pematang Serai, Langkat Regency. The form or method used in this research is descriptive with qualitative analysis. Meanwhile, data collection techniques were carried out through interview methods, documentation and direct observation. Data analysis used are data reduction, data presentation, and conclusion drawing. Based on the research conducted, results were obtained that analysis of fixed asset management (Regional Property) in Pematang Serai Village not yet running well seen from late administration and utilization, maintenance and administration, as well as the implementation of asset management, are still not running optimally as stated in government regulations and also obstacles in managing fixed assets.*

**Keywords: Management Information System, Regional Goods Management, Village Finances**

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**INTRODUCTION**

The enactment of the Domestic Government Regulation Law Number 19 of the Year 2016 concerning Regional Government makes the implementation of regional government directed to realize community welfare through improving services, empowerment, community participation and increasing competitiveness by paying attention principles of democracy, equality, justice and regional uniqueness (Giglio et al., 2018). Regional Property as an important element in the framework of government administration, development, empowerment and services to the community must be managed with good and correct by paying attention to functional principles, legal certainty, transparency, efficiency, accountability and certainty of value. To support the management of Property In order for this area to be implemented well and correctly, it is necessary to have a common perception and integral and comprehensive steps from the elements involved in management of Regional Property (Almeida et al., 2022). Therefore these things, local government need items that will support the running of all government affairs.

Management of Regional Property, in Minister of Home Affairs Regulation Number 19 of 2016 regarding Guidelines for Management of Regional Property is not just administrative only, but it is more important to handle state/regional assets, so that they can increasing efficiency, effectiveness and creating added value in managing assets (Nasution, 2020).

The importance of managing fixed assets itself is very important supports the successful implementation of an office's administrative duties (Hari Ginardi et al., 2017). An office has so many fixed assets that must be managed well, which means these assets will be useful and useful.

benefits that must be maintained and the implementation set out in this section must be have expertise in the office sector (Nidya Sari & Suci Azzahra, 2023).

Pematang Serai Village Government, Langkat Regency, one of the villages in Langkat Regency. The table below shows the condition of fixed assets in the Pematang Serai Village Government, Langkat Regency:

Table 1. List of Fixed Assets in the Pematang Village Government Serai, Langkat Regency

Fixed Assets	Information	Condition
Land	Acquired land for use inside operational activities government and in ready to use condition. Land is an asset vital government in operations government and service to public.	Pretty good
Equipment and Machinery	Equipment and machines includes machines and motor vehicles, tools electronics, and all over office inventory, and other equipment that the value is significant and its useful life is more than 12 (twelve) months and in ready-to-use condition. Example: Computer, Laptop, AC, Typewriter, Printer, Cabinet, Filling Cabinet, Table, Chair, Generator Engines etc.	Pretty good
Buildings and Structures	Buildings and structures covers the entire building and that building obtained with intent for use inside operational activities government.	Good

From the table above it can be concluded that the number of fixed assets owned by Pematang Serai Village is in very good condition that land assets, equipment and machinery are in fairly good condition, while assets buildings, roads and drinking water are in good condition. However, the condition of the assets but we must not forget the others, whether they are damaged, missing and under construction, although it is not visible in the description above.

Regional Property Goods are all goods purchased or obtained at expense Regional Revenue and Expenditure Budget or comes from acquisitions others that are valid (Ramadhan & Nasution, 2020). In managing regional property needs planning and budgeting are needed, then all that includes management of regional property, budgeting for repairs or planning, maintenance, as

well as procurement of goods or others in accordance with applicable regulations (Tan et al., 2022). The assets owned by regional governments vary greatly in type and amount, so it has the potential to cause problems. Efforts to create a government that Transparency and accountability require a guarantee that all activities and transactions are recorded properly with clear and usable measurements summarized. Through the accounting process in the form of reports, so that everything can be seen that occurs and exists within the government entity, the annual report even though it does not yet report the overall accountability of the entity government (Tangney et al., 2023).

Regional Property Management is a stage in the regulatory process Management of Regional Property so that it is well managed and reports are presented administratively accurate (Carnero et al., 2023). Regional Property is one of the important indicators in preparation financial reports, thus affecting the quality of Regional Government Financial Reports. One of the efforts made by local governments is to improve quality financial reporting is by managing regional property in accordance with established regulations (Arbaa & Varon, 2018). Regional government assets are one element of regional government balance sheet, asset information in the balance sheet describes conditions wealth and economic potential owned by local governments (Arnita & Nasution, 2019). There are still problems with managing regional property is a major problem in regional financial management within the government scope area. This is caused by treatment of fixed assets that is not appropriate or not orderly compliance with applicable regulations (Nst et al., 2021).

According to the Decree of the Minister of Home Affairs Number 7 of 2012 concerning Guidelines Technical Management of Regional Property, Regional Property is all wealth regions either purchased or obtained at the expense of the regional revenue and expenditure budget or originating from other legitimate acquisitions, whether movable or immovable move along with its parts or which are certain units that can assessed, counted, measured or weighed including animals and plants except money and other securities (Msongole et al., 2022). The problem is what the results of the activity will be controlling regional property and its influence on the reasonableness of the value of fixed assets presented in the financial statements. Good presentation in financial reports shows accountability in managing regional property (Nasution et al., 2021).

Based on the background above, it is clear how important it is good management of Regional Property/fixed assets of regional government in a organization. Therefore, the research aims to analyze management effectiveness regional property. The regional property management corridor provides a reference that Regional property must be used as much as possible to support the smooth running of the main tasks and functions services, and provide revenue contribution benefits for the region. Motivation is an interesting topic to research, so it is necessary to know the factors weaknesses and strengths in the Management of Regional Property in the Village Government Pematang Serai, Langkat Regency.

## RESEARCH METHODS

To provide a clear picture and facilitate the implementation of this research, it is necessary to provide research material that will be studied as a basis for the research. This research uses a qualitative research approach because it is fundamental depends on the observation of the problem to be studied. The problem in this research is regarding 1) what is the effectiveness of management of regional property in the Village Government Pematang Serai, Langkat Regency is in accordance with statutory regulations applicable? 2) What are the procedures for managing regional property in the Village Government? Pematang Serai, Langkat Regency? and 3) What are the internal obstacles management of Regional Property in the Pematang Serai Village Government, Regency Langkat? Qualitative research is research that is descriptive and more tend to use analysis with an inductive approach. In qualitative research, starting research from theory to data and ending in acceptance or rejection of theory the. In qualitative research, researchers start from research data using theory which exists as an explanation and ends with a theory.

To collect the necessary data and information, the researcher using research procedures, namely the method of observation and interviews with still refers to the context of qualitative research with a descriptive analysis approach. Data analysis according to Habu & Henderson (2023) is a process and compiling it systematically data obtained from interviews, field notes and documentation, by means of organizing data into categories, breaking it down into units, doing synthesis, organizing into patterns, choosing what is important and will be studied and make conclusions so that they are easily understood by yourself and others. Meanwhile, according to McDermott (2023) data analysis is a process of organizing and Sort data into patterns, categories and basic units of description so that it can be found themes and a working hypothesis can be formulated as suggested by the data. Analysis techniques The data used in this research is qualitative data analysis techniques. Data analysis in qualitative research carried out during data collection and after completed data collection in a certain period (Díaz & Cano, 2022). The data analysis components used are Data Reduction and Data Display to then carry out Conclusion Drawing.

## RESULTS AND DISCUSSION

The stage of managing regional property carried out by Pematang Serai Village In terms of planning the need for goods, it is prepared taking into account needs implementation of duties and functions of Regional Government Work Units as well as availability existing regional property. Planning goods requirements is one basis for Regional Government Work Units in proposing budget provisions for new needs and basic figures as well as preparing work plans and budgets. Fulfillment of requests for procurement of goods by Regional Government Work Units not entirely accepted but only around 70% (seventy percent) up to 80% (eighty percent) only.

Procurement of regional property is carried out every year after the work plan (renja) Regional Government Work Units are established. Procurement of regional goods is purchased or obtained from budget expenses. Management of regional property managed by Pematang

Serai Village, namely movable and immovable goods owned/controlled by the Government Areas that are partially or completely purchased at the expense of the regional budget and other revenues legitimate. Goods controlled/owned by the Regional Government and goods handed over for use/use to Agencies/Institutions Regional Government and other agencies/institutions based on provisions applicable.

In terms of maintaining regional property, Pematang Serai Village manages public goods. Maintenance carried out by each regional organizations, namely treatment is at a light level, while in terms of treatment it is at a western level because of damage so that the item cannot be used then that carrying out the maintenance is Pematang Serai Village. There is no reporting on maintenance of regional property carried out to date regular reporting. In terms of inventory, each Department/Agency is required to provide a registration card inventory of goods, such as items in one of the rooms Departments/Agencies must have an inventory list card, so that in case of maintenance and checks can be easily carried out.

Supervision of the management of regional property is carried out by the Secretary Regions through inspectorates and the Financial Audit Agency at the regional and central levels. In carrying out supervision, the Financial Audit Agency also provides direction so that management can be better, and provide corrections if necessary there is a finding of something that is deemed inappropriate by the Auditing Body Finance. Regarding obstacles in terms of managing regional property, there are obstacles namely in terms of technical matters in the field, then in terms of human resources not the same among several agencies/services responsible for it managing regional property specifically. Then in terms of procurement goods received through a gift in the form of immovable goods, namely land, In this case there are obstacles in the administration process of the land.

The next obstacle is in terms of implementing basic management The regulations and goods management standards have been accommodated from the center so it must be in accordance with what the central government does in terms of management. In terms of preparing reports between public accounting and regional property into one, this becomes an obstacle due to the preparation of intermediate reports Public accountants with regional property differ in terms of technical reporting.

Management of regional property as a whole is certainly not as good as it used to be regulated in applicable regulations regarding the management of regional property. Goods owned by local governments are numerous and varied in both types and types the amount. The accumulation of regional goods which have value and physically consist of: The various types and goods/assets are spread out in locations, and the managers of the goods differences have the potential to cause problems in management, utilization, as well as recording. Even though the management of regional property is in accordance with the basis of existing management regulations, both from the central government and from the government area. Obstacles in managing regional property arise during the process management of regional property by implementing related regulations.

Pematang Serai Village experiences a few problems in managing property area. Problems that arise due to human resource (HR) factors regional property management and are still experiencing delays in the process administration of work, due to problems signing documents and re-checking in the field, so that the management process is still not optimal, Then

the problem lies in the work in the field which is disrupted weather factors such as rain. These problems lie in various parts of the cycle or regional property management stage, but not all parts of the cycle management of regional property managed by Pematang Serai Village is experiencing constraint.

## CONCLUSION

Asset management is implemented with a completely defined cycle is in accordance with the currently applicable regulations, namely Internal Government Regulations State Number 19 of 2016 where all rules and cycles have been implemented properly and correctly. However, not for goods users because it is still being implemented Many goods users have the desire to own official vehicles sometimes breaking the rules. In the administration of regional property management in Pematang Serai Village It has been going well, but there is still a delay in reporting well in signing and work in the field, for the rest employees have managed and used the goods as they should.

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