

DKI Assets Management Component Final Report

Building Capacity for the Development of
Sub-National Government Capital Market for Municipal Bonds
September 2011



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DKI Assets Management Component

Final Report September 2011

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Executive Summary

The focus of this study is the examination of fixed assets management practices and procedures of the Provincial Government of DKI Jakarta and the identification weaknesses which, in part, have led to the Supreme Audit Agency (BPK) being unable to issue an unqualified opinion (*wajar tanpa pengecualian* – WTP) in recent years.

The BPK FY 2009 audit report cited irregularities in several sections of internal financial management at DKI. It identified discrepancies in accounting for budgeted funds, tax receipts, and fixed assets as the main sources for not issuing an unqualified opinion. The aspects relating to the accounting and management of fixed assets are the subject of this report. The FY 2010 BPK audit report was submitted to the DKI provincial parliament (Dewan Perwakilan Rakyat Daerah, DPRD) on the 6th June 2011 and was therefore not available for detailed review under this assignment. However, it is understood that the FY 2010 BPK audit report noted that significant improvement in general financial management, including fixed assets management, had been made.

Land Assets

The DKI financial records for FY 2009 identify total **fixed assets** at Rp. **366.9** trillion (US\$ 40.9 billion). Of this total, land is the highest value item at Rp. 323 trillion (US\$ 36 billion), representing 88% of 2009 fixed assets. The DKI land assets cover 7,722 ha. Of these, 80% or 6,917 ha are not supported by a certificate of title by DKI. The provincial government of DKI and the DKI Kanwil of the National Land Agency (Badan Pertanahan Nasional – BPN) signed a cooperation agreement in 2005 to resolve the status of 285 priority parcels of land. The agreement was extended in 2008 until 2011 with a budget of Rp. 1.7 billion and a target of an additional 139 parcels of land. As of June 2010, 54 parcels of the original 285 had been certified, and none of the additional 139 had been completed. In reviewing the progress of clearing the backlog of assets registration and status of assets it is noteworthy that DKI increased its related fixed assets base by Rp. 5.1 trillion in FY 2009. It should be noted that fixed asset revaluation procedures are not yet applied with any consistency by DKI.

Public Facility Assets

The financial records of DKI and the BPK 2009 audit have identified a discrepancy in the accounting of obligations of developers to provide public and social facility assets under Land Development Permits¹. A review of Land Development Permits issued since 1971 has identified 2,681 such permits issued by DKI. Only 577 of these permits had been correctly documented to include the date by which the public/social facility assets had to be transferred by the developer to DKI, as required under the permits. More critical is the actual transfer of the public and social facility assets specified under the permits. BPK notes that only 438 transfers² (BAST) of public facility assets have been recorded. The value of these transferred assets is Rp. 13.8 trillion. Since one development permit generally results in more than one public facility asset, the total asset transfers should exceed 2,681. BPK could not determine the status of assets pending transfer or put a value on these assets. BPK also noted that only Rp. 296 billion, or 2.5% of the value of Rp. 13.8 trillion of known public assets has ever been physically audited.

¹ SIPPT or Surat Ijin Penunjukan Penggunaan Tanah

² Berita acara serah terima, BAST

Private Development of DKI Assets

There are on-going private development agreements for DKI assets. These include joint venture developments, leases, and BOT/BTO joint ventures. A total of 164 such private development joint ventures are documented. A further 11 are not documented. The BPK audit also found a discrepancy of approximately Rp. 2 trillion in the accounting for assets under private sector development.

Assets Register, Data Archive, and Data Management System

In addition to the fact that only 20% of the land assets are supported by certificates, the BKP audit found discrepancies in the records of the certificates themselves. The audit notes that *“the land assets register of DKI is updated by hand and some of the entries are recorded in pencil”*, raising doubts about accuracy and reliability. The certification data had previously been entered into the computerised data base but, following a system breakdown in 2008, the computer coded data were lost and have not been recovered.

The security and reliability of the data archive located at Pulo Mas is questionable and needs to be reviewed as part of an overhaul of the data management and data archival system.

The computerised data management system has not been fully utilised but is also at the limit of its useful life in terms of future requirements and advances in technology. The lack of utilisation is largely due to capacity constraints within DKI.

Reorganization and Responsibility

The Provincial Government of DKI has recently been reorganised in response to revised Gol regulations. The impact of these changes is discussed in detail in Section 3 of the report. Some of these regulations have had wide ranging impacts. Significantly, these changes have consolidated the responsibility for financial reporting and assets management in DKI to the Financial Management Department (Biro Pengololaan Keuangan Daerah – BPKD).

Although these regulations were enacted earlier, they only came into effect in 2009 and significantly affected the structural responsibility for fiduciary responsibility and assets management within DKI and all other regional governments. The BPK audit report notes that this transition was still a ‘work in progress’ at DKI and attributes many of the findings of the audit relating to assets management as a failure to apply all of the provisions of the revised regulations. As part of the reorganisation, the responsibilities of Biro Perlengkapan were assumed by BPKD, including responsibility for leasing of assets to third parties.

One of the most significant changes arising from the reorganisation was the devolution of the issuance of payment instructions (SPM) and the process of verification from what used to be the Finance Bureau, now BPKD, to the Delegates³ (SKPD) of each regional government unit. Under the reorganised structure, there are 708 SKPD responsible for all of the DKI budget allocation. These SKPD were inaugurated in January 2009. However, the subordinate positions related to fiscal and assets management which includes: (i) authorised users of budget funds (KPA); (ii) budget fund managers (PPK); (iii) and project Implementation managers (PPTK), were not appointed at that time. This has had an adverse impact on the effectiveness of the newly appointed SKPD and is one of

³ Regional Government delegate with authority for state funds and assets – Satuan Kerja Perangkat Daerah, SKPD.

the factors for their less than satisfactory performance in FY 2009. Information from BPKD is that most of these appointments have now been made and have since contributed to improvements of SKPD performance.

Capacity Building

The review focused on two distinct areas of capacity constraint: first, the capacity of BPKD to execute its responsibilities to effectively conduct fiscal management, in particular, assets management within the DKI government structure and, second; the capacity of SKPD of other service departments (dinas) and units to follow the BPKD protocols for notifying assets acquisitions, uses, changes of status, lease or sale of assets, and write-offs. The study revealed a number of areas where capacity constraints clearly exist.

Capacity Constraints within BPKD

The professional qualifications of unit and sub-unit heads are generally adequate for the tasks assigned. But while senior staff are qualified, some are not sufficiently experienced for the positions being held.

BPKD unit and sub-unit heads also considered that the subordinate staff were not adequately experienced because of the difficulty in finding staff to fill new positions created under the reorganisation.

The report recommends a review of the mission statements of each position, a refinement of core job descriptions, responsibilities and definition of achievable outputs with short and medium-term targets. The report suggests a setting of performance proficiency and annual or biennial testing of junior and mid-level staff to ensure that they retain their qualifying standards and proficiency required for their positions.

A further option for BPKD is the identification of a specific scope of work that can be readily outsourced rather than conducted internally with existing resources, or through annual contract engagement of non-civil service staff (non-PNS).

Capacity of DKI Financial Delegates

DKI has approximately 4,200 delegated personnel responsible for day-to-day management, use of, reporting, and recording public assets. BPKD is concerned that these staff are not fully aware of their responsibilities and functions in respect of assets management and that a significant number do not accurately report and record the updating of assets under their responsibility. The main reason is the lack of awareness by authorised assets managers of correct assets management, reporting and record-keeping tasks. The poor quality of reporting has not improved, despite a series of training and awareness activities conducted by BPKD. A second factor is the inadequate handover process from outgoing to incoming assets managers. Long serving assets managers have tended to handover partial sets of assets records, thus contributing to the incomplete status of assets records described earlier.

The 708 authorized financial delegates or SKPD are the officials responsible for the application of DKI budget funds. BPKD and the BPK audit identify a problem with the SKPD of not following the correct protocols and procedures in handling DKI assets. BPKD's view is that these lapses in protocol are unintentional and rooted in a lack of experience on the part of the SKPD. However despite repeated provision of training, lapses in proper financial management protocols continue. An assessment of the

qualifications and capacity of the SKPD was outside the scope of the assignment; however the claims of SKPD inexperience by BPKD seem well founded.

The poor performance of the SKPD in 2009 is partly attributable to the delay in appointing their subordinate staff - KPA, PPK, and PPTK. With the appointment of these staff in 2010 the performance of the SKPD should improve. However the newly appointed subordinate staff - which number about 4,000 - will also require training to support the SKPD effectively. A combination of training and incentives in the form of accelerated advancement of annual seniority grade/pay increments may be more effective in achieving improved outcomes. The incentives would apply upon attaining and maintaining job proficiency.

Recommended Actions for DKI

Recover Backlog of Unregistered Land Assets - DKI should allocate funds to expand the cooperation with the DKI Kanwil of BPN for a further three years to complete the registration of priority land parcels. It is recommended that DKI contract a qualified survey and accounting firm to manage this process. The contract may be structured to provide cost-plus fees and an output-based performance bonus. DKI should also engage a firm with accounting and legal resources to resolve the largest of the 20% outstanding registration issues and the backlog of incomplete documentation on Rp 13.4 trillion of public facility assets.

Capacity Building for BPKD - Review of the mission and workplace objectives of BPKD under the new organisation regulations from MoHA for middle and junior management staff. Establish performance criteria and link advancements in seniority/grade to satisfactory performance. Provide training to achieve competency completing mission objectives. Engage contract staff (non-PNS), to allow staff of BPKD to focus on, and become proficient in core tasks.

Capacity Building for selected SKPD and Related Staff – BPKD to provide for training of selected SKPD. In the first instance this should be Dinas PU, Dinas Perhubungan, and Dinas Pertanian dan Kelautan. A generic training regime should be prepared for assets management which could be modified for Dinas-specific components and introduced over time to other units of DKI.

Planned Upgrade of Assets Data Base – The upgrade should include the archive of administrative and financial records at the Pulo Mas storage facility. The upgrading should be planned to be backward compatible; on line by 2015; and designed with data management architecture having a projected lifetime to 2024.

Secure archival of key documents which includes land ownership certificates may be best contracted out to a third party such as a state-owned bank.

Implications for other regional governments

The BPK noted in its handover of the 2010 report audit the exceptional nature of the audit in that the province of DKI consists of an amalgamation of five city administrative regions and one regency administration. Although the Terms of Reference of this assignment do not refer to the quality of fixed assets management in regional governments generally, the view is that the same conditions prevail, with the likely exception of regional government assets developed by the private sector. However, the problems will not be of the same dimensions, given the enormous fixed assets base at DKI. DJPK at MoF may therefore wish to apply the consultant's opinion only to selected aspects of assets management to other regions.

Fixed Assets Management DKI Jakarta

1 Background

This assignment examines fixed assets management practices and procedures of the Provincial Government of DKI Jakarta to identify weaknesses which, in part, have led to the Supreme Audit Agency (BPK) being unable to issue an unqualified opinion (*wajar tanpa pengecualian* – WTP) in its annual audit reports (including the report for FY 2010). Recent opinions have been qualified (*wajar dengan pengecualian* – WDP). However, a WDP only indicates that there are material discrepancies which prevent BPK from issuing a WTP and is therefore not a serious criticism of a regional government's financial management (on the other hand, discrepancies of substance are serious issues which may result in a disclaimer (*tidak memberikan pendapat* – TMP) or, worst of all, in BPK being unable to issue any opinion whatsoever (*tidak wajar*).

Three (3) successive annual WDP opinions (as already obtained by DKI between 2008 and 2010) are the minimum requirement to support a bond issue (corporate or regional government), according to BAPEPAM regulations. The recent award by Standard & Poors of an international credit rating only one level below that of the Government of Indonesia, indicates that a WDP opinion is unlikely to have a significant effect upon DKI's forthcoming municipal bond issue. However, it is the objective of DKI to obtain WTP status as soon as possible.

Consequently, it is the objective of this report to identify a set of implementable interventions which should assist DKI in achieving an 'unqualified audit of its fixed assets by. As part of the exercise, the assignment will identify areas for potential improvement to existing assets management systems and procedures to be implemented by the relevant structural units of DKI.

This study collected information from officers of BPKD (DKI), from reports of BPKD, and from the BPK 2009, 2008, and 2007 financial audits. The FY 2010 BPK audit was submitted to the DKI provincial parliament (Dewan Perwakilan Rakyat Daerah, DPRD) on the 6th June 2011 and was not therefore available for detailed review by this study. However key findings of the audit have been obtained from BPKD and from reports in the public domain. Relevant aspects of the 2010 audit are noted with citations of the sources of information. These reports give a consistent picture of weaknesses in the management of fixed assets by DKI. Problems centre on conflicting information and discrepancies with land assets, and public/social facility assets as well as assets committed to private development ventures.

2 Findings of the DKI 2009 Audit by BPK

The BKP 2009 audit report records irregularities in several sections of internal financial management. It identified 270 cases of disciplinary failure and made 565 recommendations for improvement. BPK also identified 131 instances of non-compliance with internal systems and controls and made 321 recommendations to rectify issues. Discrepancies were noted in accounting for budgeted funds, tax receipts, and fixed assets as the main reasons for being unable to issue an unqualified audit opinion.

2.1 DKI Audit Performance

The BPK auditor issued the 2007 audit with a disclaimer (TMP). Subsequently, BPK issued a WDP for each of 2008, 2009 and 2010⁴. BPK indicated that DKI had made improvements in financial management during 2010 taking action on 596 of the 886 recommendations made

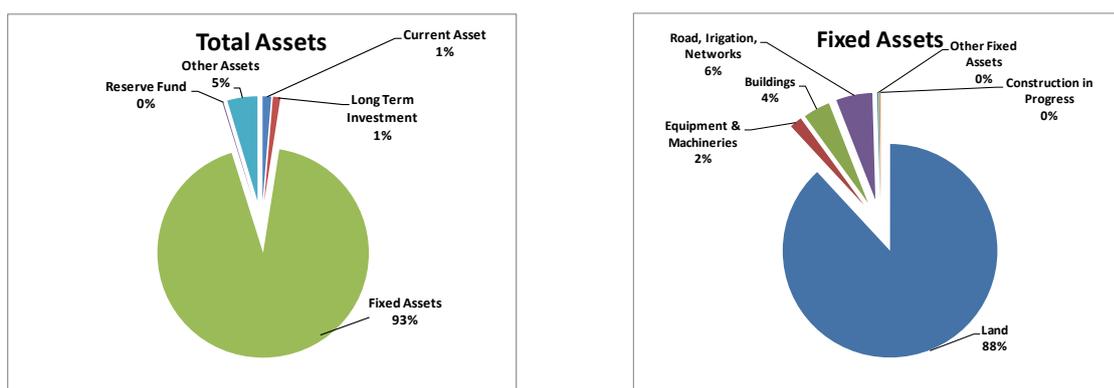
⁴ The 2010 audit was released by BPK to the DPRD on 06 June 2011 and was not available for review. References to the findings are from personal communications with BPKP staff and from information in the public domain.

in the 2009 audit, but that the matter of discrepancies in reporting of fixed assets was still subject to auditor’s specific qualifications. However, BPK also acknowledged improvements in general financial management, and further noted that the DKI consolidated annual financial report was issued on time on 31 March 2011⁵.

2.1.1 FY 2009 Audit

BPK identified discrepancies in the reporting and registration of fixed assets as one of the reasons for qualifying the DKI FY 2009 accounts, and recommended that action be taken to resolve these discrepancies. This report reviews the DKI program towards complete certification of DKI land assets and recommends further action on this and other aspects for improved assets management.

Figure 1 - FY 2009 Audit of DKI



The DKI FY 2009 financial statement of accounts identifies total assets as Rp. 395.6 trillion (US\$ 43 billion). Of these, fixed assets amounted to Rp. 366.9 trillion (US\$ 40.7 billion), with land being the highest value category at Rp. 323 trillion (US\$ 36 billion) and representing 88% of total fixed assets.

Table 1- Extract of FY 2009 Financial Audit

Assets	(Rp. millions)	% total	Fixed Assets	(Rp. Millions)	% total
Current Assets	5,215,044	1.3%	Land	323,403,242	88.1%
Long Term Investments	4,507,738	1.1%	Equipment & Machinery	6,828,288	1.9%
Fixed Assets	366,906,322	92.7%	Buildings	14,903,806	4.1%
Reserve Fund	688,815	0.2%	Roads, Irrigation, Networks	20,085,735	5.5%
Other Assets	18,301,957	4.6%	Other Fixed Assets	843,022	0.2%
Total Assets	395,619,875	100.0%	Work in Progress	842,230	0.2%
			Fixed Assets	366,906,322	100.0%

The number and value of assets in DKI are increasing, primarily from capital investment. In addition to the fixed public and social assets recorded in FY 2009 at Rp. 366.9 trillion (\$40.7 billion), there are other public and social assets, valued at approximately Rp. 110 trillion (US\$ 12 billion), developed by private interests under BTO/BOT⁶ and similar modalities, which have not been not been formally transferred to DKI.

⁵ Public announcement from Head of DKI representative office of BPK upon submission of the 2010 audit to DPRD DKI.

⁶ Build Transfer Operate/ Build Operate Transfer – DKI often undertakes the development of markets, terminals, and other public facilities in cooperative joint ventures with private sector interests. These modalities vary but the improved or developed assets should be legally in the possession of DKI.

2.2 Problems with Fixed Assets

The problems concern three categories of assets: (i) land assets; (ii) assets developed by private parties under various contractual arrangements with DKI which include BTO/BOT and lease agreements, and (iii) public/social facility assets provided by developers as required by land development permits issued by DKI.

The problems related to the above three categories can be further sub-divided into four issues: (i) assets which cannot be physically identified by census on which, therefore, BPK cannot offer an opinion; (ii) assets which are recorded but lack supporting documentation to formalise ownership, and whose ownership could be contested; (iii) assets which are recorded but only supported by non-original key documents (e.g. copies) and whose ownership of these assets could also be challenged; and, (iv) assets which are recorded and supported by complete authentic documentation but which the assets are in the possession of, and use by, a third party. There are also assets already being utilised by DKI but still not formally transferred into its possession. One notable example is the sewerage and wastewater assets of PDPAL Jaya which have been built and are still legally owned by Gol (Department of Public Works), even although installed on land owned by DKI and utilised by PD PAL Jaya.

From the limited information available in the public domain about the FY 2010 audit, these issues still remain as significant problems for DKI and contributed to the 2010 audit also being issued with a WDP opinion. Another problem affecting the determination of the status of fixed assets is the poor quality of the documentation and record keeping in the Assets Register at Pulo Mas, and the lack of integrity of the computerised data management system. While this last item is not cited by BPK as one of the material discrepancies in the audit, it nevertheless has a significant bearing on the quality of assets management by DKI.

2.3 Division of Responsibilities for Assets Management

Although BPKD is responsible for assets management but relies on the structural organisations responsible for the creation of assets to provide information on their operation, maintenance, rehabilitation, retirement etc in order to manage the DKI assets register. BPKD is receiving technical guidance from BPKP for the improvement and development of this register.

However the valuation of assets is the responsibility of the accounting branch of DKI (Bidang Akuntansi Daerah). The setting or adjustment of the book value of assets follows directives issued by the certification directorate within the Directorate General of Taxation, MoF. Despite this, DKI does not routinely revalue assets but, as a rule, only in respect of specific pending actions, e.g. a proposed sale, or lease of land or property.

3 Overview of Internal Financial Controls in DKI

DKI has been reorganised in compliance with a series of Gol revised regulations issued in the recent past, some of which have had wide ranging impacts. Significantly, these changes have consolidated responsibility for financial reporting and assets management in BPKD. Meetings with BPKP confirm that the changes resulting from the reorganisation and transfer of responsibility have not fully bedded down within the new structure.

With regard to fixed assets, DKI complies with Gol regulation⁷ 6/2006 on the Management of State-Owned Assets, initiated by MOF. This regulation covers: (i) planning for needs and financing; (ii) procurement; (iii) use; (iv) exploitation; (v) security and maintenance; (vi) valuation; (vii) write-off; (viii) transfer; (ix) management; (x) development; and, (xi) oversight and control.

⁷ Peraturan Pemerintah 6 tahun 2006 tentang Pengelolaan Barang Milik Negara/ Daerah

However the Ministry of Home Affairs has also issued recent regulations affecting the management of assets and funds in regional governments. The relevant regulations⁸ are No. 59/2007 which revises Regulation No 13/2006 on the Manual for Application and Management of Regional Budgets, and No. 17/2007 on the Manual for Management of Regional Government Assets. These regulations came into effect in 2009 and significantly affected the structural responsibility for fiduciary responsibility and assets management within DKI and all regional governments. The BPK audit notes that the transition of DKI to these new regulations is still a 'work in progress' and attributes many of the findings of the audit relating to assets management as failures to apply all the provisions of the revised regulations. A further revision of Regulation No 13/2006 has recently been enacted by the Ministry for Home Affairs as Regulation No 21/2011.

The DKI has enacted Regional Government Regulation (Perda) No. 10/2008 on the organisation of the units of its executive arm in conformity with Government Regulation No 41/2007 on Regional Government Organisation and Ministry for Home Affairs Regulation No 45/2008 on the Organisation of DKI Regional Government.

In conclusion, there is no lack of regulatory guidance on assets management. Nevertheless, in discussing this aspect with BPKD, what is clear is that BPKD has not yet established the capacity to apply these procedures and guidelines.

3.1 Organisational Structure

The current DKI regional government organisation structure is shown in Annex (3). Again, the revised structure only came into effect during 2009, and as such had some impact on the quality of financial reporting and assets management for 2009. One of the most significant changes arising from the reorganisation was the devolution of the issue of payment instructions (SPM) and the process of verification from what used to be the Finance Office (now BPKD), to the Delegates⁹ (SKPD) of each regional government unit. Under the reorganised structure there are 708 SKPD responsible for all of the DKI budget allocation. The Authorised Financial Delegates (SKPD-Echelon II), responsible for DKI funds and assets, were inaugurated in January 2009. However, the subordinate positions related to fiscal and assets management which included: (i) authorised users of budget funds, KPA; (ii) budget fund managers, PPK; (iii) and project Implementation managers, PPTK, were not appointed in 2009. This had an adverse impact on the effectiveness of the newly appointed SKPD and is one of the factors for the poor performance of the SKPD in the FY 2009 budget year. These junior appointments were eventually made in 2010 and contributed to the improved performance of the SKPD in that year.

In an effort to streamline the preparation of financial reports, the Governor DKI Jakarta issued an instruction¹⁰ directing the 708 SKPD /UKPD to consolidate their respective financial reports. This was done for the FY 2010 financial report which included 46 consolidated accounts from 722 SKPD in 2010 and completed on time by the 31st March 2011.

3.2 Capacity Constraints – Two Main Areas

The review focused on two distinct areas of capacity constraint: first, the capacity of BPKD to execute its responsibilities to effectively conduct fiscal management and, in particular, assets management within the DKI government structure and, second; the capacity of SKPD of other Dinas and Units to follow the BPKD protocols for notifying the acquisition, use,

⁸ Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 tentang Pedoman Pengelolaan Keuangan Daerah sebagaimana telah diubah dengan Peraturan Menteri Dalam Negeri Nomor 59 Tahun 2007 tentang Perubahan Atas Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 tentang Pedoman Pengelolaan Keuangan Daerah;

⁹ Delegated Authority for Funds and State Assets – Satuan Kerja Perangkat Daerah, SKPD.

¹⁰ Instruksi Gubernur DKI Nomor 22 tahun 2010.

change of status, lease or sale, and write-off of assets. The study revealed a number of areas where capacity constraint is evident.

3.2.1 Capacity constraints within BPKD

The professional qualifications of unit and the sub-unit heads are (i) generally a higher degree level (masters or equivalent) and (ii) adequacy for the tasks assigned. In general however, the experience of incumbent officers is often not on a par with the requirements of the position. This situation is not unusual for most regional government appointments, and it is evident in BPKD. Consequently, while all senior staff are qualified, some are not sufficiently experienced for the position held.

Conversely, the unit and sub-unit heads expressed the view that subordinate staff were neither adequately qualified nor experienced. This condition is related to the recent reorganisation and difficulties in finding staff to fill new positions.

A further issue raised by BPKD was the limitations imposed by the organisation structure, which must fit in with the relevant Gol and MoHA regulations. BPKD requires more junior staffing overall and can only provide these resources through individual annual contract engagements as non-PNS staff. The problem with this is that time and effort spent on training temporary contract staff is sometimes wasted through high turnover and non-retention.

After discussing the problem with BPKD unit heads, consideration will be given to reviewing the mission statements of each position, and refining core job descriptions, responsibilities and achievable outputs with short and medium-term targets.

A more difficult conditionality to apply would be appointment of new personnel in accordance with mission statement and job qualification criteria, and subsequent annual or biennial testing of junior and mid-level staff to ensure that they retain their qualifying standards and proficiency. This is particularly relevant for those personnel required to maintain a high degree of technical and professional proficiency for management of the computerised accounting and data management systems.

A further option favourably considered by BPKD is the identification of the specific scope of work that can be readily outsourced. This may require the use of a management consultant to assist with the definition of mission statements, scope and objectives of staff positions and, in parallel, to identify those components of work which can be outsourced rather than conducted internally with existing resources or through annual contract engagement of non-PNS.

3.2.2 Problems of Assets Management Capacity in DKI

Following the recent reorganisation, the regulatory and institutional environment which defines the authority and responsibility of the civil service staff has been formally activated but many are not fully aware of their responsibilities and functions in respect of assets management. DKI has approximately 4,200 delegated personnel who are responsible for day-to-day management, use of, reporting, and recording public assets. BPKD is concerned that a significant number of these personnel do not accurately report and record the updating of assets under their responsibility. This is borne out by the BPK 2009 financial audit which has identified this concern as a problem. BPKD has identified a number of sources of these weaknesses. First is the lack of awareness of the authorised assets managers to appreciate the importance of correct assets management, reporting and record-keeping tasks. This is somewhat correlated to the insufficient level of education of some of the assets managers. The poor quality of reporting has not improved despite a series of training and awareness activities already conducted by BPKD.

A second factor is the inadequate handover process by outgoing to incoming assets managers. Long serving assets managers have tended to hand over partial sets of assets records, thus contributing to the incomplete status of assets records described earlier.

3.2.3 Capacity of Authorized Financial Delegates (SKPD)

The creation of SKPD is a direct consequence of linking funding to functional responsibility for the application of budget funds. Both BPKD and the BPK audit identify a problem with the SKPD not following the correct protocols and procedure in handling DKI assets. This is also covered in more detail in later sections of this report, with ample examples of failure by the SKPD to follow designated procedures. The view of BPKD is that many of the SKPD are inadequately qualified or experienced to carry out the duties of the SKPD appointment. One (charitable) view within BPKD is that these lapses in protocol are unintentional and rooted in the lack of experience of SKPD. The implication is that training and coaching will overcome this problem. However there is also a different view within BPKD that, despite repeated provision of training, lapses in proper financial management protocols continue undiminished. An assessment of the qualifications and capacity of the SKPD was outside the scope of the assignment. However, from the review of cases cited by BPKD and from the BPK audit findings, the views of BPKD are well founded.

The poor performance of the SKPD in 2009 is also attributable in some degree to the delay in appointing their subordinate KPA, PPK and PPTK staff. With their appointment of these staff in 2010, SKPD performance should improve. However the newly appointed of the 4,200 subordinate staff will also require training to support the SKPD effectively.

The view taken in this report is that additional training is required for both SKPD and their subordinate staff. Furthermore, a combination of training and incentives in the form of accelerated advancement of annual seniority grade/pay increments may be more effective in achieving sustainable improved outcomes of performance by SKPD.

4 Registration and Management of DKI Fixed Assets

The regional government of DKI reported net fixed assets of US\$ 40.7 billion (Rp. 365.734 trillion). Fixed assets constitute 92.7% of the assets base of DKI. By far the largest assets block is land which constitutes 88% of fixed all assets. Buildings represent the other major assets block and these are often assigned to private parties in lease, BTO, or BOT contracts. The application of DKI assets to such private ventures is frequently poorly documented and the status of assets so assigned is difficult to verify.

4.1 Registration of Land Assets

The measured area of land owned by DKI is approximately 7,765 hectares, of which 6,193,hectares (80%) do not have a certificate of ownership. In an effort to accelerate the registration of land ownership for the uncertified assets, DKI signed a cooperation agreement with the DKI provincial office¹¹ of the National Land Agency (*Badan Penahanan Nasional*) on 27 October 2005 targeted 285 priority land assets. By 30 June 2010 only 54 of these had been certified.

DKI provincial extended the cooperation agreement with BPN on 28 October 2008. As part of this extension DKI budgeted¹² through BPKD for Kanwil BPN to carry out certification activities on its behalf through cadastral surveys and mapping of 139 additional parcels of

¹¹ Kantor Wilaya Badan Pertanahan Nasional provinsi DKI.

¹² Rp. 1,707,500,000 of which Rp. 993,574,500 have been spent by December 2009.

land¹³. As of 30 June 2010, no certificates had been issued by Kanwil BPN to DKI for any of these. To date, 121 land parcels had been surveyed, and 18 mapped. In reviewing the progress of clearing the backlog of assets registration and certification, it is noted that DKI had increased its related fixed assets base by Rp. 5.1 trillion in FY 2009.

The complications with certification extend also to the 1,573 hectares certified as SHP¹⁴ in the name of DKI. This measurement is based on the census of data in the BPN land certification archive, but differs from the data in the DKI assets register which records 1,543 hectares. The BPK 2009 audit questions this discrepancy and notes that the land assets certificate register of DKI is updated by hand, with some entries recorded in pencil, thus raising doubts about accuracy and reliability. The certification data had previously been entered into the computerised data base but, following a breakdown of the system in 2008, the computer coded data was lost and has not been recovered.

The land certificate register is compiled for each administrative district (*kecamatan*) and sub-district (*kelurahan*). Five sub-districts out of 272 have no entries whatsoever, (Refer to Table 2). Other entries cannot be screened by land usage type (e.g., built-up land, roads, canals, bridges, parks, vacant land, etc) because they are listed by administrative region and are not computer coded. This complicates the assessment of priorities for certification of the high risk properties, e.g. vacant land or built-up land.

Table 2 – Districts and Sub-Districts with No Entries in the Land Asset Register

No.	Kecamatan	Kelurahan
1.	Tanjung Priok	Warakas
2.	Grogol Petamburan	Jelambar Baru
3.	Grogol Petamburan	Tanjung Duren Selatan
4.	Kepulauan Seribu	Pulau Harapan
5.	Kepulauan Seribu	Pulau Pari

4.2 Valuation of Land Assets

One aspect not covered in this analysis is the valuation of land and building assets. According to Gol regulations the lowest value that may be placed on land is the NJOP¹⁵ which determines the annual land and building tax (PBB) payable. However, BPKD advises that there is no consistent practice for revaluation of land assets within DKI.

4.3 Recent Land Registration Issues

Two recent land acquisition issues are cited by the 2009 audit report and are instructive in illustrating weaknesses and constraints in the land assets management process within DKI.

4.3.1 Public Works Department (Dinas PU DKI)

In 2009, Dinas PU DKI acquired 410,690 m² of land as part of construction of improvements to the East Banjir Canal (EBC), and other related works. DPU DKI has reported the land acquisition to BPKP, however it has not submitted documentary evidence but has retained the documents within the Dinas. DPU cannot complete the handover process because BPKD requires that certificates of ownership by DKI are included as part of the transfer of documentation. Typically, the land certification process takes several months to complete after the purchase agreement is made, so in this case the land purchase has been completed by DPU but its status is not recorded in BPKD. There should be no problem in due course for DPU to submit the documentation to BPKD when the certificates are issued, but in the

¹³ 69 locations in 28 May 2009, SPT 35/P.S/BPKD/V/2009 and 74 locations in 30 June 2009, SPT 2767/073.554

¹⁴ Sertifikat Hak Pakai – Right to use

¹⁵ Nilai Jual Objek Pajak – Transaction Value of Taxable Objects

meantime this is recorded as an unregistered land purchase in the audit. According to past experience from BPKD, protracted delays in completing the documentary process increase the possibility that the registration process within BPKD is overlooked.

Table 3 - Summary of Certificates not yet Transferred by DPU – East Banjir Canal

No.	Year	Certificate	Number of Titles	Area (m2)
1.	2006	SHGB	1	400,00
2.	2006	SHM	17	3.469,00
3.	2007	SHM	236	163.571,00
4.	2007	SHP	1	714,00
5.	2008	SHM	71	17.417,00
6.	2008	SHP	1	717,00
7.	2009	SHM	30	14.645,00
TOTAL			357	200.933,00

Table 4 - Other Land Acquisitions by DPU DKI in FY 2008 and 2009 with No Certificate

Year	Area (m2)	Value (Rp)
FY 2008	Not recorded	73.808 billion
FY 2009	Not recorded	174.540 billion
Total	209.757,20	248.347 billion

4.3.2 Department of Agriculture and Maritime Affairs (Dinas Kelautan dan Pertanian DKI)

Dinas *Kelautan dan Pertanian* acquired two parcels of land totalling 41,325 m2 in 2009. Whilst the documentary process was completed, securing of the land assets was not satisfactorily concluded. BPK noted in the audit report that land parcels were still being used by the previous owners and had not been isolated and secured as required by Gol regulations.

4.4 Action to Claw Back Unregistered Land Assets

The initiative to complete registration of the 285 priority land parcels in cooperation with BPN (Paragraph 4.1) should continue. Considerable effort and funding have been invested to obtaining documentary evidence data to support the certification process. Even though progress has been slow, there are clear indications of progress towards eventual certification.

The report suggests that DKI explores alternative modalities to the previous cooperation agreements with BPN, such as engagement of a survey or accounting firm to work directly with BPN as a more appropriate to complete the certification process. Terms of payment could be structured on a costs plus basis with a bonus for outputs achieved.

Part of the action plan to claw back unregistered land assets would have to include a reduction of further accumulations of unregistered land. Evidence that land acquisition is still not being documented adequately has already been given above, Tables (3) and (4) above. However, this is the easier of the two problems to resolve in that it requires only the application of discipline in following due process by the relevant SKPD.

Resolution of the second problem requires greater coordination between SKPD and BPKD, as well as compliance by SKPD with assets registration procedures which are largely out of the control of BPKD and will therefore require instruction from a higher level within DKI - possibly a Governor's Instruction (*Surat Edaran*) to provide the necessary rigour. Furthermore, BPKD can make a more pro-active intervention in the monitoring of the assets registration process, in particular by maintaining the assets register and reconciling it with the archive records for land administration at Pulo Mas.

Based on the recorded performance in clawing back the certification of unregistered land assets and the ongoing transactions of land acquisition without registration of certificates in FY 2009, BPK was obliged to maintain the FY 2009 WDP audit opinion for FY 2010 and will probably have to do the same again for FY 2011.

4.5 Public Facility and Social Facility Assets (Fasos Fasum)¹⁶

DKI has a persistent problem with enforcing the obligations of developers to transfer to DKI those public and social facility assets provided under land development permits, (SIPPT¹⁷). When a development permit is issued by DKI, it includes a requirement for the developer to provide specific public and social facility assets, depending on the type of development. These assets become the property of DKI after a time period specified in the development permit. Social facility assets include schools, health clinics, government offices, and places of worship, while public facilities are those that would normally be operated by regional governments to provide services.

The BPK 2008 audit report noted a discrepancy of Rp. 3 trillion in the reconciliation of public/social facility assets. It also noted that DKI records referred to two sources¹⁸ of data, both of which in the view of BPK were not accurate. BPK concluded that it was unable to make an accurate assessment of public/social assets. In response to this criticism, DKI conducted a census of these assets in 2009. As a result of the census, the scale of the problem was better defined but was still far from being resolved.

4.5.1 Census Fasos Fasum and BPK Audit

This census revealed discrepancies in the recording and management of Fasos Fasum assets which originated from a total of 2,427 SIPPT issued during the period 1971 to 2008. However, the BPK audit report identified that a total of 2,681 SIPPT had been issued, i.e. 254 more than in the DKI census. Of the 2,427 SIPPT recorded, only 1,522 were actually available and sighted by BPK. Of the 1,522 available SIPPT, only 577 included the due date for completion of the development obligation and hence the due date for the transfer of the assets to DKI.

Of the 577 SIPPT that had documented the due date for completion of development obligations, a total of 484 were due by 30 June 2009, the date of the BPK audit report. However the actual number of completed transfers (recorded as BAST¹⁹) of Fasos Fasum assets was 438, of which only 136 had been documented, see (Table (6)).

Table 5 - Assets Transfers not Covered by SIPPT

No	Description	Number
1.	BAST Recorded	438
a	BAST Documents available	175
b	Not Documented	263
2.	Documented BAST	175
a	BAST from SIPPT	136
b	BAST from PSP	18
c	BAST from Grants	10
d	BAST other	11

In summary of the 2,681 SIPPT (per BPK audit) issued, only 438 assets transfers had been made and only 136 documented. The assets transfers from the 438 BAST totalled Rp. 13.8 trillion. BPK also identified assets valued Rp. 970 billion (in the Biro Perlengkapan data) for

¹⁶ Fasilitas Sosial Fasilitas Umum

¹⁷ SIPPT – Surat Ijin Penunjukan Penggunaan Tanah

¹⁸ Data prepared by Biro Perlengkapan formerly responsible for asset management now subsumed by BPKD, and LAKP3A, Laporan Akhir Kegiatan Pelaksanaan Penyelesaian Penyerahan Aset, the final reports on the transfer of assets from third party developers to DKI.

¹⁹ Berita Acara Serah Terima - BAST

which there was no BAST. BPK was therefore not able to determine if these were public/social assets or not. Furthermore, since one SIPPT can generate more than one asset object for handover, the unreconciled obligations contained in the SIPPT are significantly greater than the numerical difference between the SIPPT and the BAST. Finally, the BPK audit noted that a physical verification of public and social assets in the field had only been completed for 26 BAST comprising the social/public assets of Central Jakarta, valued at Rp. 296 billion or 2.5% of the Rp. 13.8 trillion of known DKI public assets. The physical status of the public/social assets in the other four municipal administrations and in Kepulauan Seribu has not been confirmed. BPK concluded that the Fasos Fasum obligations in the SIPPT had either not been realised or, if they have been realised, the documentation related to their handover had been lost.

The BPK 2010 audit report came to the same conclusion on this aspect²⁰. It noted that DKI had not made any significant progress during 2010 to resolve this matter. It was a factor in BPK issuing its qualified audit opinion in 2009 and also in 2010. Information from BPKD indicates that DKI is pursuing other options to resolve this. A draft DKI regulation is under preparation to assist with the resolution of the pending transfers. It is understood that the regulation will allow the conversion of an obligation to a monetary transfer, leaving the assets in the hands of the developer. This option has been put forward as the 'action of last resort', requiring the approval of the Governor. This may suit the developers since there is a view that some of the resistance of developers to handover public/social assets to DKI is that maintenance of these assets by DKI will not be adequate and that, as a result, the value of the developers' investments will decline.

5 DKI Assets Used in PPP²¹ with Third Parties

The BPK 2008 audit identified discrepancies between reported and audited data of assets committed to private sector joint venture developments and BOT/BTO contracts, and the lack of a census by DKI of such assets. DKI conducted a census of Rp. 417 billion of assets under PPP agreement with third parties during 2009, however the BPK 2009 audit report revealed a greater discrepancy of Rp. 2.1 trillion. This was one of the contributing factors leading BPK to issue a qualified opinion for the 2009 audit.

5.1 Background

Prior to the recent reorganisation of DKI, the assets utilised under PPP were under the responsibility of the Badan Pengelola Investasi dan Penyertaan Modal (BP IPM Jaya). This agency was disbanded by DKI Governor's Decree No. 3797/2000, and management of BOT and BTO assets was transferred to Badan Penanaman Modal dan Pendayagunaan Kekayaan dan Usaha Daerah (BPM PKUD), while assets leased out to third parties were transferred to Biro Perlengkapan. Subsequent to a further reorganisation²², the responsibilities of Biro Perlengkapan were assumed by BPKD. However the transfer of responsibility was not accompanied by complete documentation for assets committed to third party cooperation ventures. The assets so committed, according to BPKD records, are shown in Table 7.

Within BPKD, the Bidang Pemanfaat Aset Daerah²³ (PAD), and the Bidang Pengendalian dan Perubahan Status Aset²⁴ (PPSA) are responsible for private sector development of DKI assets. These two units are closely linked. PAD essentially utilises assets while PPSA records their status and management. PAD is also responsible for the use of public assets through cooperation with private parties via long and short-term leasing agreements, BOT/BTO, joint

²⁰ Information from BPKD and confirmed by statement from Head of regional DKI BPK office.

²¹ Public Private Partnerships or PKS – Perjanjian Kerja Sama (cooperation agreements)

²² Through DKI Perda No 10/2008 on the formation of Perangkat Daerah (DKI Organization))

²³ Unit for Exploitation of DKI Assets

²⁴ Unit for Control and Transfer of Assets Status

ventures (KSO), and licensing of telecommunication towers. By the end of 2009, 157 such transactions had been made with a value of Rp. 2.8 trillion.

Table 6 – Private Development of DKI Assets Based on BPKD Report

No.	Type of PPP	Total
1	Public Leases	61
2	Leases pending extensions	14
3	Telecom Tower licences	20
4	Licence to Use Assets	30
5	BOT/BTO	39
Total PPP Objects		164

Aside from these recorded commitments, there are a number of KSO commitments not recorded. These include 6 public leases and two license-to-use agreements. There are also two unrecorded joint venture operations for vehicle testing stations and one to develop land for an LPG gas filling station, that were not recorded in the BPKD assets register.

5.2 Census of Assets in PPP Contracts

BPKD conducted a census in cooperation with BPKP to verify the status of assets committed to third part cooperation agreements. Of the recorded 164 PPP objects, the census identified 157. However, the discrepancy in terms of assets value between that reported in financial statements and the assets register as a result of the census is more than Rp. 1.6 trillion, as indicated in Table 8 below.

Table 7 - Discrepancy between Census Data and Financial Reports

No	Type of PPP	Financial Records	Census	Discrepancy
1	Public Leases	956.773.883,90	956.773.883.900,00	(955.817.110.016,10)
2	Leases pending extensions	30.969.618,00	30.969.618.000,00	(30.938.648.382,00)
3	Telecom towers	982.160,00	982.160.000,00	(981.177.840,00)
4	Licence to Use	613.933.053,00	613.933.053.000,00	(613.319.119.947,00)
5	Data not covered by the census	10.931.540.000,00	10.483.729.000,00	447.811.000,00
Total		12.534.198.714	1.613.142.443.900	(1.600.608.245.185,10)

5.3 BOT and BTO Third Party Partnerships

The census of BTO and BOT third party ventures, implemented by the Communications Department (Dinas Perhubungan) with PT BGJ, also revealed significant discrepancies as indicated in Table 9 below.

Table 8 - Discrepancy between Census of BOT/BTO Assets and Financial Reports

No	Type of Venture	Financial Reports Value	Census Valuation	Discrepancy
1	BOT	285.724.378.000,00	302.223.353.000,00	(16.498.975.000,00)
2	BTO	565.924.034.780,00	1.006.197.508.780,00	(440.273.474.000,00)
Total		851.648.412.780,00	1.308.420.861.780,00	(456.772.449.000,00)

The total discrepancy between the census and the financial records for third party BOT/BTO partnerships as detailed in Tables 8 and 9 is nearly Rp. 2.1 trillion or more than \$220 million.

6 DKI Assets Management Systems

A common theme in the BPK audit reports is the failure to accurately record financial transactions, in particular the status and use of assets. This was confirmed by BPKD and partly attributed to problems with the existing assets data base which is in the form of a GIS (geographic information system). The source of the problems with the GIS is not directly related to structural weaknesses in the data base design, but rather in its application, the routine updating, and maintenance. The root cause is lack of proficiency in the use of the data base and possibly insufficient control over access to data editing.

Data base management is a complex undertaking requiring comprehensive system provisions and protocols for access, input, and editing of data. BPKD acknowledges that frequent changes to nomenclature, classification, serviceable age of assets etc. result in revisions that are not consistently and faithfully reflected in the operational data.

The GIS system hardware and software is also approaching the limit of its capacity for useful application and will require a major upgrade in the near future.

BPKD, in conjunction with other DKI Biro and Dinas, must put in train a comprehensive upgrade of the data base to take effect by the start of 2014. This will allow for a 2-year period to plan and tender the design, award the software and hardware contracts, and commission the data base. A more realistic schedule might be the start of 2015 as an operational target. It would be prudent to retain the suppliers to provide for maintenance contracts, training for personnel and possibly contract out data entry.

7 Recommendations for Improved Assets Management

Firstly it should be noted that the BPKD staff are reasonably well aware of the shortcomings of their assets management practice. They are also under pressure to respond to the BPK audit findings. Although the BPK report is thorough in documenting the findings, it is not helpful in showing a path to fixing the problem. For example, after identifying in detail the extent of the unregistered land assets, it simply concludes “that the problem is due to poor control over land assets registration”. It then goes on to recommend that, “BPKD should exercise greater control over the registration of land assets”.

In making recommendations for improved assets management under this study, the intent is to identify a set of actions which can be implemented over 2 to 3 years, and which may have some impact towards the clearing up of the backlog of unregistered land, public facility assets, and assets in private developer contracts.

Because of the extent of the problem of unregistered land assets, the cautious view of this report is that even with the application of these measures, and assuming improvements are achieved, it would be optimistic to expect a WTP audit opinion from BPK earlier than the 2012 audit.

7.1 Claw-back on Backlog of Unregistered Land Assets

DKI should allocate funds to expand the cooperation with the DKI Kanwil of BPN for a further three years by committing further budget resources to complete the registration of priority land parcels. It is recommended that DKI contract a qualified survey and accounting firm to manage this process. The contract may be structured to provide cost plus fees and an output based performance bonus. DKI should also engage a firm with accounting and legal resources to resolve the 20% largest outstanding registration issues and the backlog of incomplete documentation on Rp 13.4 trillion of public facility assets. This action should

have two thrusts: (i) reduction of further accumulation of unregistered assets through training and implementation of improved systems (recommendations below); and (ii) the specific action to claw-back unregistered assets.

7.2 Capacity Building for BPKD

This should include a review of the mission and workplace objectives of BPKD under the new organisation regulations from MoHA. The exercise should identify mission statements for BPKD down to junior management staff (Echelon iv). Consideration should be given to establishing proficiency criteria for engagement of new staff and for the annual seniority advancement (within the Echelon rank) of junior and middle management staff of BPKD. Proficiency criteria may initially be limited to those responsibilities with specific proficiency requirements linked to data management. Greater use should be made of contract staff (non-PNS), to allow staff of BPKD to focus on, and become proficient in core tasks while non-PNS contract staff shoulder the day- to-day time consuming activities. Consideration should be given to adopting an incentive structure which allows for accelerated advancement in seniority/pay grade within the Echelon structure if staff achieve or excel in their preset proficiency criteria.

7.3 Capacity Building for selected SKPD and Related Staff

There is evidence to justify the need for training some of the 708 SKPD recently appointed under the revised MoHA regulations. Many of these appointments are new and the staff may not be sufficiently familiar with the new financial regulations or sufficiently experienced to respond to the discharge of the duties of SKPD.

At the time of the 2009 audit, the subordinate positions to the SKPD had not been appointed. These included: (i) the authorised users of budget funds, KPA; (ii) budget fund managers, PPK; (iii) and project implementation managers, PPTK. By now these appointments will have been made, and these staff will almost certainly require training. That is likely to involve upwards of 2,000 people. While the initial focus of training should be selected SKPD, e.g. Dinas PU, Dinas Perhubungan, and Dinas Pertanian dan Kelautan, a generic training regime should be prepared for assets management that may be modified for Dinas specific components and introduced over time to other units of DKI.

7.4 Planned Upgrade of Assets Data Base

Planning should start early on a comprehensive upgrade of the existing assets data base. This should include the archive of administrative and financial records at the Pulo Mas storage facility. Some loss of data has already occurred and further such occurrences should be prevented. The upgrading should be planned to be backward compatible, on line by 2015, and designed with data management architecture having a projected lifetime to 2024.

The procurement should provide for maintenance, training, and routine data entry and data checking on a task order basis.

Improved archival facilities are required. Reliance on electronic records requires backing up with more stable media.

Secure archival of key documents which includes land ownership certificates may be best contracted out to a third party such as a state-owned bank.

Annex 1 - Request for data – Letter to Head of BPKD

Bpk. Sukri Bey
Head of the Regional Finance Office
Provincial Government of DKI Jakarta

Dear Sir,

Decentralization Support Facility (DSF) Consultant for Sub-National Government Bonds Request for BPK Audit of DKI Accounts FY 2009

As you know, our DSF Team is assisting you with the preparation for issuing a Municipal Bond for DKI Jakarta. One of the areas of assistance is directed at achieving an unqualified financial audit to support the bond auction.

To facilitate this, our DSF consultant team would like access to the most recent BPK Audit reports for FY 2007, 2008, and 2009.

We would very much appreciate your support in getting copies of these documents. In this regard, we assure you that these documents will only be used for the purpose of supporting the bond issue.

Yours sincerely,

Daan Pattinasarany
Senior Economist
Decentralization Support Facility
Jakarta Stock Exchange Building, Tower 1, 17th floor
Jl. Jenderal Sudirman Kav. 52-53
Jakarta 12190 - Indonesia

Annex 2 - Audited Accounts DKI FY 2009

NERACA PEMERINTAH PROVINSI DKI JAKARTA PER 31 DESEMBER 2009 (AUDITED) DAN 2008 (AUDITED)

Uraian	Catatan	31 DESEMBER 2009 (AUDITED)	31 DESEMBER 2008 (AUDITED)
ASET			
Aset Lancar			
Kas di Kas Daerah	5.1.4.1.1)	3.896.335.571.940,33	4.506.313.953.513,11
Kas di Bendahara Pengeluaran	5.1.4.1.2)	73.910.298.495,00	28.005.614.058,00
Kas di Bendahara Penerimaan	5.1.4.1.3)	256.064.829.891,00	179.599.027.173,10
Piutang Pajak	5.1.4.1.4)	195.039.335.833,48	108.282.169.600,97
Piutang Retribusi	5.1.4.1.5)	73.584.497.004,00	8.712.554.975,00
Piutang Dana Bagi Hasil/Perimbangan	5.1.4.1.6)	29.421.561.813,00	1.208.787.242,00
Bagian Lancar Piutang Tuntutan Ganti Rugi	5.1.4.1.7)	10.164.340.954,87	9.425.825.630,00
Bagian Lancar Piutang Kerjasama/Pemanfaatan Aset	5.1.4.1.8)	74.206.503.160,95	82.121.292.665,50
Piutang Tagihan Aset Kredit Ex BPPN	5.1.4.1.9)	91.472.221.236,00	98.940.053.031,00
Piutang PMP ke PT KBN di Bank DKI	5.1.4.1.10)	175.000.000.000,00	-
Piutang Lainnya	5.1.4.1.11)	65.807.925.732,82	52.310.630.690,40
Persediaan	5.1.4.1.12)	274.036.681.572,67	321.006.115.697,46
Jumlah Aset Lancar		5.215.043.767.634,12	5.395.926.024.276,54
Investasi Jangka Panjang			
Investasi Non Permanen	5.1.4.2.1	705.473.068.615,00	644.353.061.254,00
Investasi Permanen	5.1.4.2.2	3.802.264.650.476,04	3.565.836.065.042,55
Investasi Permanen	5.1.4.2.2	3.802.264.650.476,04	3.565.836.065.042,55
Jumlah Investasi Jangka Panjang		4.507.737.719.091,04	4.210.189.126.296,55
Aset tetap			
	5.1.4.3		
Tanah		323.403.241.902.733,00	325.128.448.839.881,00
Peralatan dan Mesin		6.828.287.969.246,00	5.250.943.287.069,00
Gedung dan Bangunan		14.903.805.730.645,00	10.584.597.164.033,40
Jalan, Irigasi, dan Jaringan		20.085.734.631.474,00	20.503.350.734.906,60
Aset Tetap Lainnya		843.021.788.640,00	736.275.083.247,55
Konstruksi Dalam Pengerjaan		842.230.374.977,00	1.394.878.884.779,00
Jumlah Aset tetap		366.906.322.397.715,00	363.598.493.993.916,55
Dana Cadangan	5.1.4.4	688.814.561.085,59	619.739.567.077,78
Aset Lainnya			
Tagihan Penjualan Angsuran	5.1.4.5.1)	43.466.800.361,00	45.623.227.718,00
Tagihan Tuntutan Ganti Kerugian Daerah	5.1.4.5.2)	3.581.270.146,14	3.740.699.776,00
Kemitraan dengan Pihak Ketiga	5.1.4.5.3)	1.307.570.861.780,00	416.967.148.899,55
Aset di BP THR Lokasari	5.1.4.5.4)	13.801.286.522,54	13.658.320.506,20
Aset lain-lain	5.1.4.5.5)	16.933.536.432.753,00	10.324.696.474.255,00
Jumlah Aset Lainnya		18.301.956.651.562,68	10.804.685.871.154,75
JUMLAH ASET		395.619.875.097.088,43	384.629.034.582.722,17

NERACA
PEMERINTAH PROVINSI DKI JAKARTA
PER 31 DESEMBER 2009 (AUDITED) DAN 2008 (AUDITED)

Uraian	Catatan	31 DESEMBER 2009 (AUDITED)	31 DESEMBER 2008 (AUDITED)
KEWAJIBAN			
Kewajiban Jangka Pendek			
Utang PFK	5.1.5.1.1) - 2)	214.816.514.611,00	82.783.644.575,00
Bagian Lancar Utang Jangka Panjang - Bunga	5.1.5.1.3)	2.671.839.222,74	3.572.425.210,00
Bagian Lancar Utang Jangka Panjang - Pokok	5.1.5.1.4)	25.547.349.611,84	24.700.000.000,00
Pendapatan diterima di Muka	5.1.5.1.5)	4.992.880.169,50	3.736.257.983,34
Utang Jangka Pendek Lainnya	5.1.5.1.6) - 11)	233.447.756.993,32	114.271.796.308,44
Jumlah Kewajiban Jangka Pendek		481.476.340.608,40	229.064.124.076,78
Kewajiban Jangka Panjang			
Utang Dalam Negeri - Pemerintah Pusat	5.1.5.2.1)	39.820.491.480,00	65.367.841.092,08
Utang Jangka Panjang Lainnya	5.1.5.2.2)	7.418.736.571,00	6.053.716.635,00
Jumlah Kewajiban Jangka Panjang		47.239.228.051,00	71.421.557.727,08
JUMLAH KEWAJIBAN		528.715.568.659,40	300.485.681.803,86
EKUITAS DANA			
Ekuitas Dana Lancar			
Sisa Lebih Pembiayaan Anggaran (SiLPA)	5.1.6.1	3.748.512.147.298,33	4.446.373.058.586,11
Pendapatan yang Ditangguhkan		256.059.803.030,00	179.602.627.584,10
Cadangan Piutang		714.696.385.735,12	361.001.313.834,87
Cadangan Persediaan		274.036.681.572,67	321.006.115.697,46
Dana yang Harus Disediakan untuk Pembayaran Utang Jangka Pendek		(259.737.590.610,40)	(141.121.215.502,78)
Jumlah Ekuitas Dana Lancar		4.733.567.427.025,70	5.166.861.900.199,76
Ekuitas Dana Investasi			
Diinvestasikan dalam Investasi Jangka Panjang	5.1.6.2	4.507.737.719.091,04	4.210.189.126.296,55
Diinvestasikan dalam Aset Tetap		366.906.322.397.715,00	363.598.493.993.916,55
Diinvestasikan dalam Aset Lainnya		18.301.956.651.562,70	10.804.685.871.154,75
Dana yang Harus Disediakan untuk Pembayaran Utang Jangka Panjang		(47.239.228.051,00)	(71.421.557.727,08)
Jumlah Ekuitas Dana Investasi		389.668.777.540.317,74	378.541.947.433.640,77
Ekuitas Dana Cadangan			
Diinvestasikan dalam Dana Cadangan	5.1.6.3	688.814.561.085,59	619.739.567.077,78
Jumlah Ekuitas Dana Cadangan		688.814.561.085,59	619.739.567.077,78
JUMLAH EKUITAS DANA		395.091.159.528.429,03	384.328.548.900.918,31
JUMLAH KEWAJIBAN DAN EKUITAS DANA			
		395.619.875.097.088,43	384.629.034.582.722,17

Annex 3 - People met from Badan Pengelola Keuangan Daerah DKI Jakarta

Head BPKD
SUKRI BEY

Sekretariat
H. HERRY SUPARDAN, SH, MM

Bidang Anggaran
Drs. H. NYOMAN SUHARTONO. MM

Bidang Pendapatan Daerah
Drs. AHMAD MAULANA, M. Si

Bidang Akuntansi dan Pelaporan Keuangan
Drs. HM. DJUNAEDIN, MM

Bidang Perbendaharaan dan Kas Daerah
Drs. H. AMINUDDIN

Bidang Pemanfaatan Aset Daerah
Drs. BHAKTI IRAWAN, M. Si

Bidang Pemanfaatan Aset Daerah
Sub Bidang Pemanfaatan dan Kebutuhan Aset
Drs. HASANUDIN, MM

Sub Bidang Kerjasama Pemanfaatan Aset
RISWAN SENTOSA, SE, MM.

Sub Bidang Penerimaan Aset Dari Pihak Ke Tiga
Drs. MUHAMMAD ALI, M.Si.

Bidang Pengendalian dan Perubahan Status Aset
Drs. DIDIT YUSDIANA, MM

Bidang Pengendalian dan Perubahan Status Aset
Sub Bidang Pengendalian dan Standarisasi
Drs. SOFYAN GANI

Sub Bidang Perubahan Status Aset
M. REZA PHAHLEVI, H, M.SI

Sub Bidang Inventarisasi dan Dokumentasi
HAFID, SE, MM.

Bidang Pembinaan
Drs. SOEMARNO

Structure DKI Jakarta

GUBERNUR

WAKIL GUBERNUR

SEKRETARIAT DAERAH

Asisten Pemerintahan

Asisten Perekonomian dan Administrasi

Asisten Pembangunan dan Lingkungan Hidup

Asisten Kesejahteraan Masyarakat

Biro Tata Pemerintahan

Biro Hukum

Biro Organisasi dan Tatalaksana

Biro Kepala Daerah dan Kerjasama Luar Negeri

Biro Perekonomian

Biro Umum

Biro Prasarana dan Sarana Kota

Biro Tata Ruang dan Lingkungan Hidup

Biro Kesejahteraan Sosial

Biro Pendidikan dan Mental Spiritual

Sekretariat DPRD

Inspektorat

Badan Perencanaan Pembangunan Daerah

Satpol PP

Kota Administrasi Jakarta Pusat

Kota Administrasi Jakarta Utara

Kota Administrasi Jakarta Barat

Kota Administrasi Jakarta Selatan

Kota Administrasi Jakarta Timur

Kabupaten Administrasi

Kecamatan

Kelurahan

DINAS DAERAH

Dinas Kependudukan dan Pencatatan Sipil

Dinas Pemadam Kebakaran dan Penanggulangan Bencana

Dinas Komunikasi, Informatika dan Kehumasan

Dinas Koperasi, Usaha Mikro, Kecil dan Menengah, dan Perdagangan

Dinas Perindustrian dan Energi

Dinas Kelautan dan Pertanian

Dinas Pariwisata dan Kebudayaan

Dinas Perhubungan

Dinas Tenaga Kerja dan Transmigrasi

Dinas Pekerjaan Umum

Dinas Perumahan dan Gedung Pemerintah Daerah

Dinas Tata Ruang

Dinas Pengawasan dan Penertiban Bangunan

Dinas Pertamaman dan Pemakaman

Dinas Kebersihan

Dinas Sosial

Dinas Pendidikan

Dinas Kesehatan

Dinas Olahraga dan Pemuda
Dinas Pelayanan Pajak

LEMBAGA TEKNIS DAERAH

Badan Pengelola Keuangan Daerah
Badan Kepegawaian Daerah
Badan Kesatuan Bangsa dan Politik
Badan Pendidikan dan Pelatihan
Badan Penanaman Modal dan Promosi
Badan Pengelola Lingkungan Hidup Daerah
Badan Pemberdayaan Masyarakat dan Perempuan, dan Keluarga Berencana
Badan Perpustakaan dan Arsip Daerah
Rumah Sakit Umum Daerah
Rumah Sakit Kabupaten Daerah

