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## Analysis of Implementation of Mayor Regulation Number 31 of 2018 on BMD Removal Procedure in Surakarta

**Intan Septiana Utami\***

**Santoso Tri Hananto**

**Miftahul Jannah**

Diploma 3 in Accounting, Vocational School, Universitas Sebelas Maret, Indonesia

\*Corresponding Author: [intanseptiana04@student.uns.ac.id](mailto:intanseptiana04@student.uns.ac.id)

### ABSTRACT

The Standard Operating Procedure for BMD elimination becomes the realization of BPKAD Surakarta in attempting to manage BMD. This study set out to investigate the implementation of the BMD removal process in Surakarta and to prove the suitability of Mayor Regulation No. 31 of 2018 with the BMD removal procedure in Surakarta. The present study employs descriptive analysis including data collection, literature study, observation, and interviews. The results of this study indicate that the SOP for eliminating BMD at BPKAD Surakarta is following Mayor Regulation No. 31 of 2018. Even though the applicable guidelines are appropriate, the implementation of the BMD removal process is inseparable from several obstacles, such as there are still differences in objects between the physical BMD in the field and the list, plans to write off goods, and human resources less competent in the field of eliminating BMD. There are no guidelines for naming goods and lack of human resources in OPD in the BMD as well as the sorting process has not been recorded at SIMDA. The researchers suggest that separating between BMD that has been recorded at SIMDA, holding refreshments, coordinating meetings on SOP that apply within a certain period or whenever there is a renewal of regulations, making preparation of standards for naming goods, and collaborating with third parties in the form of professional service providers to sort BMD recorded in SIMDA.

**Keywords:** regional property; standard operating procedures; write-off

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## INTRODUCTION

Every region in Indonesia has the right to implement governance in their respective areas. Governance is a crucial element in achieving established development, both in economic growth and human resource development. The principles of implementing governance following the UNDP (United Nations Development Program) include 9 principles, namely the principles of participation, legal certainty, transparency, responsibility, agreement-oriented, fairness, effectiveness and efficiency, accountability, and strategic vision. Being effective and efficient means the processes and activities of the institution must produce output that follows the goals and objectives outlined and uses resources as optimally as possible. Thus, it is hoped that local governments can maximize their resources to the fullest.

One of the resources owned by government agencies is Regional Owned-Asset (*Indonesian: Barang Milik Daerah*, abbreviated BMD). Based on the Minister of Regulation of Home Affairs (*Indonesian: Peraturan Menteri Dalam Negeri*, abbreviated Permendagri) No. 19 of 2016, BMD is all goods purchased or obtained at the expense of the Regional Government Budget (*Indonesian: Anggaran Pendapatan Belanja Daerah*, abbreviated APBD) or originating from other legitimate acquisitions. The provision of BMD aims to support the regional economy and give benefits to the community. Regional asset management needs seriousness and patience, for this reason, it is necessary for several regions to socialize ([kaltimprov.go.id](http://kaltimprov.go.id), 2019) and conduct technical guidance on this regulation ([mep.feb.ugm.ac.id](http://mep.feb.ugm.ac.id), 2023).

Putting efforts to maximize BMD is inseparable from management activities. Based on Permendagri No. 19 of 2016, BMD Management is a whole activity that includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration and development, supervision, and control. BMD management aims to make BMD optimally organized and coordinated so that it is hoped that it can provide returns to local governments in good regional financial management.

Based on the cycle above, BMD management activities are a complex cycle and bound to each other. Every process of the BMD management cannot be underestimated because each stage has its urgency. The urgency in the BMD management process, especially the write-off of goods, is a condition where items that have not been deleted cannot be used or even do not provide beneficial value to ongoing operational activities. The time to use the goods has expired resulting in the economic value of an item becoming less than the cost of maintaining it. There are BMDs that after applying write-off experience discrepancies in the physical condition of the goods, which are caused by severe damage or due to other reasons.

The implementation of each process in the BMD management cycle has a defined procedure. The purpose of implementing procedures is that the realization of management activities has definite guidelines. In Surakarta, the procedure for deleting BMD was carried out based on Mayor Regulation (*Indonesian: Peraturan Walikota*, abbreviated Perwali) No. 31 of 2018. In practice, BMD removal activities in Surakarta still found obstacles in the form of discrepancies between the planned list of proposed BMD deletion and BMD objects in the field. These constraints have an impact on the delay in the deletion process which is longer than the standard time that has been set. These findings raise questions about whether the elimination of BMD has been carried out under applicable regulations and the causes that make these problems still occur today. It attracts the researchers to raise and analyze topics related to the implementation of Perwali No. 31 of 2018 on the BMD Elimination Procedure in Surakarta.

Some researchers have conducted research on BMD (Irwanto et al., 2022; Rahmadhani & Ariani, 2022; Dharmawati et al, 2021; Fitriani & Masitoh, 2020). Novita et al (2023) have conducted research to evaluate the application of Permendagri No.19 of 2016 in the administration of Regional Property

Assets at BPKAD (Indonesian: *Badan Pengelola Keuangan dan Aset Daerah*, abbreviated BPKAD). In this study, the researchers focus on the implementation of the elimination of BMD in the form of equipment and machinery at the Regional Technical Implementation Unit (Indonesian: *Unit Pelaksana Teknis Daerah*, abbreviated UPTD) of Community Health Center (Indonesian: *Pusat Kesehatan Masyarakat*, abbreviated Puskesmas) X Surakarta. As mentioned in the background above, the research problems are:

1. What is the BMD Removal Procedure based on the SOP (Standard Operating Procedure) of BPKAD Surakarta?
2. What is the Procedure for removing BMD based on Perwali No. 31 of 2018 concerning Management of State/Regional Property?
3. What obstacles did the Surakarta BPKAD assessment team experience while they were doing the BMD Removal process?
4. What is the conformity of the Implementation of Perwali No. 31 of 2018 with the BMD Removal Procedure in Surakarta?

## RESEARCH METHOD

The researchers use descriptive analysis methods to analyze data by describing and presenting data according to existing facts. The researchers collect data and documents related to Perwali No. 31 of 2018 and SOP for the Elimination of BMD at BPKAD Surakarta, and then analyze and study the documents that have been collected. In addition, the researchers also collected data through joint interviews with the management of the UPTD Health Center X. The researchers also did observations while doing an internship with the BPKAD Surakarta. The data that the researchers obtained will be presented by the researchers in the form of a narrative to draw the right conclusions. In addition to describing the data collected, the researchers also make a comparison table to draw the right conclusions.

## RESULT AND DISCUSSION

The Regional Income and Asset Financial Management Agency of Surakarta is the implementing element of the supporting functions of Government affairs in the Finance Sector, Sub-Management of Regional Financial and Asset which is the authority of the Regional Government led by the Head of the BPKAD. As an element of implementing the functions of supporting government affairs, BPKAD has a position under and is responsible to the Mayor through the Regional Secretary.

BPKAD was formed based on Regional Regulation (Indonesian: *Peraturan Daerah*, abbreviated Perda) of Surakarta No. 8 of 2021 concerning the Formation and Composition of Regional Apparatuses which are further elaborated in Perwali Surakarta No. 41 of 2021 concerning Position, Organizational Structure and Functions and Work Procedures of Regional Agencies. The establishment of the BPKAD has the objective of assisting the Mayor in exercising regional authority in the Regional Finance and Asset Sector. The following are the duties and functions of the BPKAD Surakarta, namely:

1. Formulate policies related to financial management and BMD
2. Organizing government affairs and public services related to financial management and BMD
3. Conduct coaching and implementation of tasks related to financial management and BMD
4. Perform monitoring, evaluation, and reporting related to financial management and BMD
5. Carry out agency secretarial activities related to financial management and BMD and
6. Carry out other tasks from the mayor following the duties and functions of the BPKAD Surakarta.

Organizational Structure of Surakarta. The main basis for the preparation of regional apparatus in the form of an organization is the existence of governmental affairs which are the authority of the region which consists of mandatory affairs and optional affairs. It does not mean that every handling of

government affair must be formed into a separate organization. The existence of regional apparatuses has a very important role in achieving regional government goals, such as increasing the welfare of the people in the regions, through improving public services, increasing community participation, and increasing regional competitiveness. Therefore, regional apparatuses must be formed and structured by the principles of ideal organizational design based on the principles of efficiency, effectiveness, division of tasks, span of control, clear work procedures, flexibility, and government affairs which are the authority of the regions, and the intensity of government affairs and potential area.

Regional government affairs in Surakarta are led by a Mayor. The mayor is an element of regional government administration who leads the implementation of government affairs which is the authority of the autonomous region. The administration of regional government carried out by the Mayor includes the administration of government affairs by the regional government and the Regional People's Representative Council (Indonesian: *Dewan Perwakilan Rakyat Daerah*, abbreviated DPRD) according to the principles of autonomy and co-administration with the principle of broadest autonomy within the system and principles of the Unitary State of the Republic of Indonesia as stipulated in the 1945 Constitution of the Republic of Indonesia. Mayors carry out government affairs assisted by several regional apparatuses.

The following is the organizational structure of the regional apparatus in Surakarta based on Surakarta Regional Regulation No. 8 of 2021:

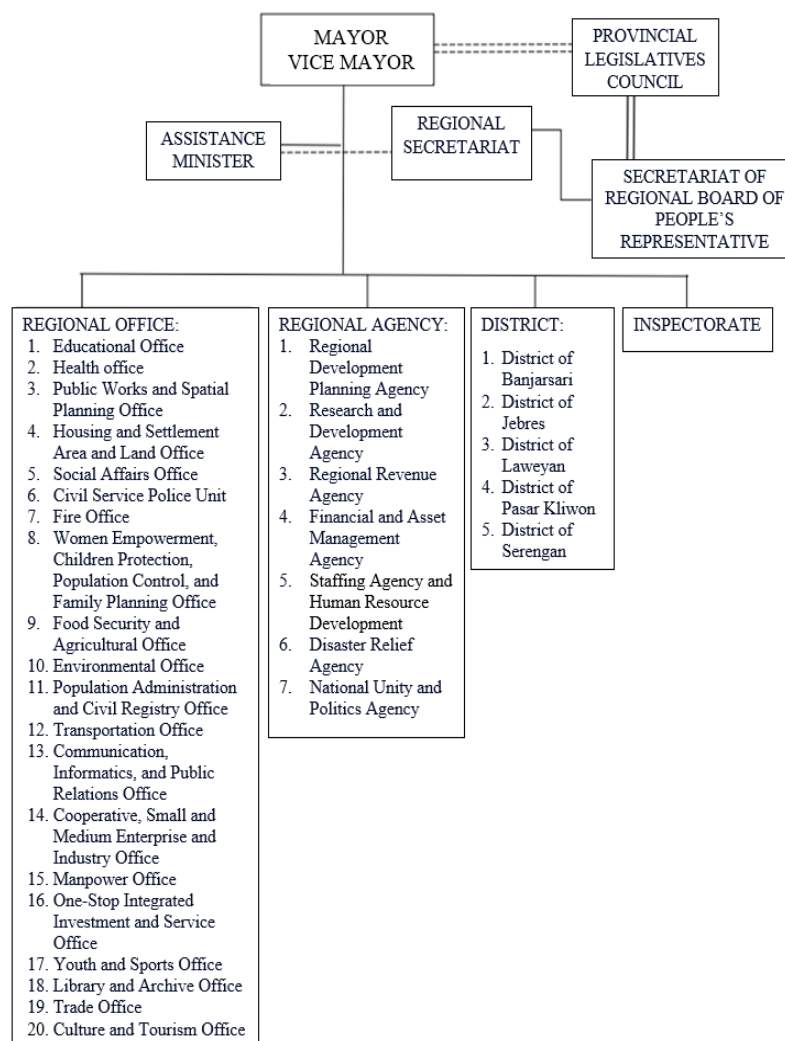


Figure 1. Organizational structure of Surakarta  
Source: Regional Regulation No. 8 Year 2021

Based on the chart above, the regional apparatus formed in Surakarta consists of:

1. Regional Secretariat with Type A  
It is an element of regional head support staff who carry out the functions of policy formulation, coordination and administrative service functions, and other supports. Regional Secretariat with Type A is a typology criterion for regional apparatus based on the results of the mapping of local government affairs for regional secretariats with a large workload category that has a variable value greater than 800.
2. DPRD Secretariat with Type B  
It is an element of administrative services and providing support for the duties and functions of the DPRD. DPRD Secretariat with type B is a typology criterion for Regional Apparatuses based on the results of the mapping of Regional Government affairs for the DPRD Secretariat with a moderate workload category which has a variable value of 601 to 800.
3. Inspectorate with Type A  
It is a regional apparatus that has the task of assisting the mayor in fostering and overseeing the implementation of government affairs which are the authority of the region and assistance tasks by regional apparatuses with a large workload category that has a variable value greater than 800.
4. 20 Regional Offices consisting of:
  - a. Educational Office with Type A administers government affairs in the education sector.
  - b. Health Office with Type A administers government affairs in the health sector.
  - c. Public Works and Spatial Planning Office with Type B administers governmental affairs in the field of public works and spatial planning.
  - d. Housing and Settlement Area and Land Office with Type A administers government affairs in the housing and residential areas sector as well as government affairs in the land sector.
  - e. Social Affairs Office with Type A administers governmental affairs in the social sector.
  - f. Civil Service Police Unit with Type A administers governmental affairs in the field of peace and public order as well as community protection in the sub-affairs of peace and public order.
  - g. Fire Office with Type C administers government affairs in the field of peace and public order as well as public protection in the fire sub-affairs.
  - h. Women Empowerment, Children Protection, Population Control, and Family Planning Office with Type A administers government affairs in the field of women's empowerment and child protection as well as government affairs in the field of population control and family planning
  - i. Food Security and Agricultural Office with Type A administers government affairs in the food sector, government affairs in the agriculture sector, and government affairs in the maritime and fisheries sector
  - j. Environmental Office with Type A administers governmental affairs in the environmental sector
  - k. Population Administration and Civil Registry Office with Type A administers government affairs in the field of population administration and civil registration
  - l. Transportation Office with Type A administers government affairs in the transportation sector
  - m. Communication, Informatics, and Public Relations Office with Type A administers government affairs in the field of communication and informatics, government affairs in the field of statistics, and government affairs in the field of encryption
  - n. Cooperative, Small and Medium Enterprise and Industry Office with Type A administers government affairs in the field of small and medium business cooperatives as well as government affairs in the industrial sector
  - o. Manpower Office with Type B administers government affairs in the field of labor and government affairs in the field of transmigration

- p. One-Stop Integrated Investment and Service Office with Type A carry out government affairs in the field of investment and the administration of business licensing
  - q. Youth and Sports Office with Type A administers government affairs in the field of youth and sports
  - r. Library and Archive Office with Type A administers governmental affairs in the library sector and government affairs in the archives sector
  - s. Trade Office with Type A administers governmental affairs in the trade sector
  - t. Culture and Tourism Office with Type A administers government affairs in the field of culture and government affairs in the tourism sector.
5. 7 Agencies
- a. Regional Development Planning Agency with Type A carries out planning support functions
  - b. Regional Research and Development Agency with Type C carry out research and development supporting functions
  - c. Regional Revenue Agency with Type B performs financial support functions
  - d. Regional Financial and Asset Management Agency with Type B performs the financial support function
  - e. Staffing and Human Resources Development Agency with Type A carries out supporting functions for personnel affairs as well as education and training
  - f. Disaster Relief Agency classification B administers governmental affairs in the field of peace and public order as well as community protection in the disaster sub-affairs; And
  - g. National Unity and Politics Agency carries out high-intensity governmental affairs in the field of national unity and politics.
6. 5 Districts include:
- a. District of Banjarsari with Type A organizes general government affairs, government affairs in the field of community and village empowerment, and the delegation of some government affairs in other fields
  - b. District of Jebres with Type A organizes general government affairs, government affairs in the field of community and village empowerment, and the delegation of some government affairs in other fields
  - c. District of Laweyan with Type A organizes general government affairs, government affairs in the field of community and village empowerment, and the delegation of some government affairs in other fields
  - d. District of Pasar Kliwon with Type A administers general government affairs, government affairs in the field of community and village empowerment, and the delegation of some government affairs in other fields
  - e. District of Serengan with Type A organizes general government affairs, government affairs in the field of community and village empowerment, and the delegation of some government affairs in other fields.

To assist the Mayor in exercising regional authority in the area of finance and regional assets, the Regional Financial and Asset Management Agency of Surakarta has an organizational structure consisting of:

- 1. Head of Agency
- 2. Secretariat, consisting of Head of General Affairs and Administration Subdivision
- 3. Budgeting Sector, consisting of three subdivisions namely:
  - a. Head of Budgeting Plan Subdivision
  - b. Head of Regional Financial Information System Subdivision
  - c. Coordinator of Budgeting Implementation and Control



4. Treasury and Accounting Sector, consisting of two subdivisions namely:
  - a. Treasury subdivision
  - b. Accounting subdivision
5. Asset Sector, consisting of two subdivisions namely:
  - a. Subdivision of BMD Management
  - b. Subdivision of BMD Assessment and Supervision
  - c. Sub-coordinator of BMD Administration
6. UPT and
7. Functional Position Group

The following is a chart of the organizational structure of the Regional Financial and Asset Management Agency of Surakarta.

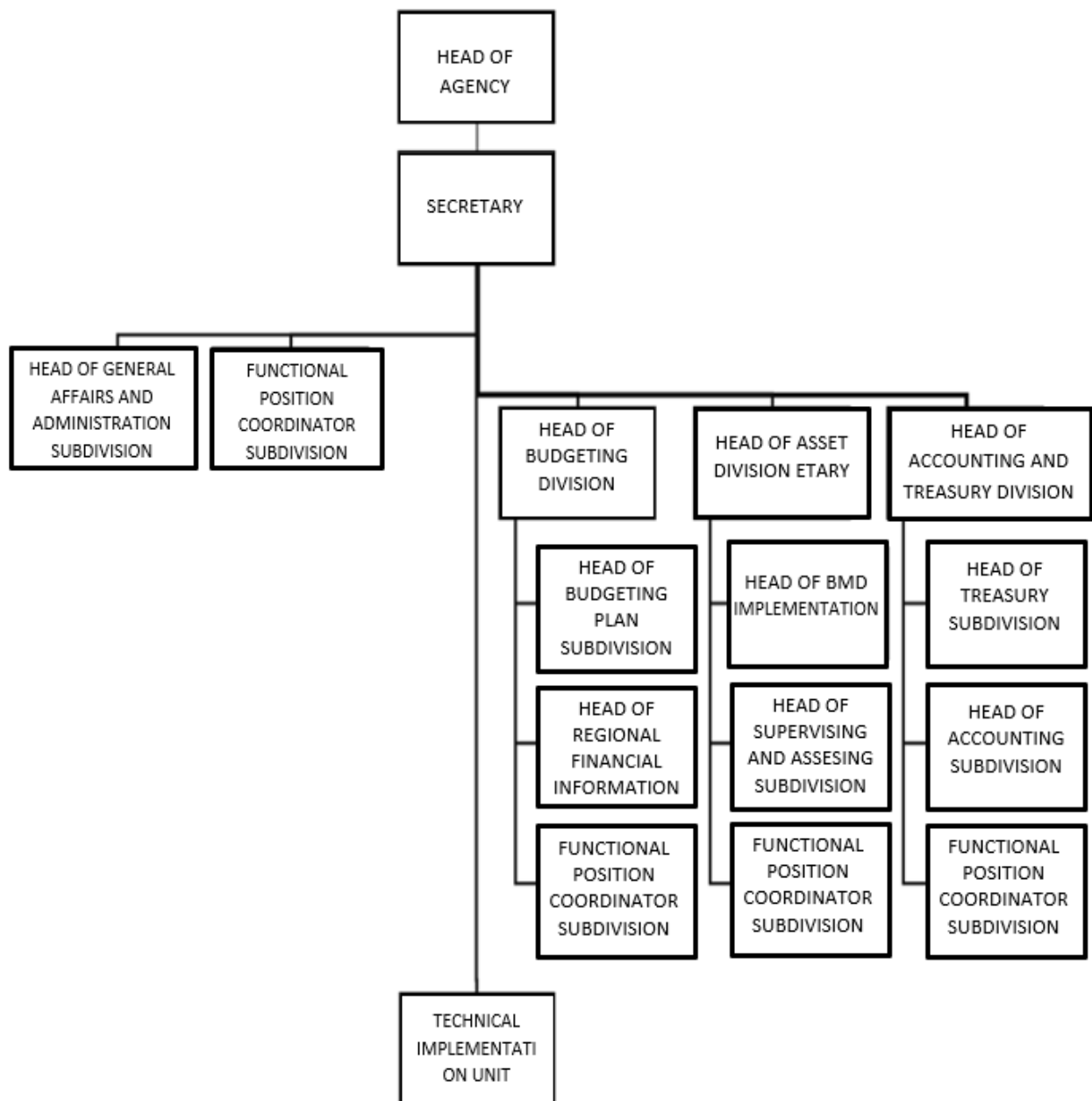


Figure 2. Organizational structure of the BPKAD Surakarta  
 Source: BPKAD Surakarta

Based on the data that has been collected, there are four results and discussions that the researchers can describe:

### **BMD Removal Procedure Based on SOP (Standard Operating Procedure) BPKAD Surakarta**

Data collection related to the elimination of BMD at BPKAD Surakarta was carried out by the researchers using the library study method on the SOP document for BMD Elimination that applies to BPKAD Surakarta. The discussion regarding the write-off of BMD focuses on write-offs caused by the transfer of BMD in the form of sales. In carrying out the deletion process at BMD BPKAD Surakarta has fixed guidelines in the form of SOPs for deleting BMD. The applicable SOP is an SOP that has been approved and signed by the head of the Surakarta BPKAD. Using the formation of SOPs, it is intended that the deletion process runs systematically, and clearly, and can make it easier for the parties concerned.

Here are the procedures for eliminating BMD due to transfer in the form of sales based on SOP at BPKAD Surakarta:

1. The BMN manager submits a Sales application.
2. Standard cost analysts research sales proposals.
3. The general administrator makes an official memorandum and a draft mayoral approval letter regarding sales.
4. The head of the sub-department of regional property management, head of asset management, agency secretary, and head of agency examine and initial the official note and the mayor's approval letter concept regarding sales.
5. The general administrator submits an official memorandum and a draft approval letter from the mayor regarding sales through the regional secretary
6. The head of the agency receives the mayor's approval letter regarding the sale and disposition
7. Head of assets division receive the disposition of the mayor's approval letter regarding the sale and disposition.
8. A standard cost analyst performs an appraisal of the BMD approved for sale.
9. The standard cost analyst submits the appraisal BA to Regional Government Agency (Indonesian: *Organisasi Perangkat Daerah*, abbreviated OPD for sale.
10. Head of assets division receive reports on sales results from OPD.
11. The general administration makes official memorandums and drafts of decree from regional secretary regarding the abolition of BMD.
12. The head of the sub-department of regional property management, head of asset management, and agency secretary examine and initial the official notes and the decree of regional secretary's draft regarding the elimination of BMD
13. The head of the agency examines and initials the official memorandum
14. The general administrator submits an official memorandum and a draft approval letter from the mayor regarding sales through the regional secretary
15. The head of the agency receives a decree from the regional secretary regarding the abolition of BMD and disposes of it
16. The Head of Asset Management received the decree of regional secretary's disposition regarding the abolition of BMD and disposed of it
17. The head of the subdivision for the Management of Regional Property received the disposition of the Regional Secretary's Decree on the Elimination of BMD and ordered staff to duplicate it and submit it to OPD
18. The general administration duplicates and archives the Secretary's Decree on the Elimination of BMD



19. The general administrator submits the Secretary's Decree on the Elimination of BMD to OPD
20. The Head of the Subdivision for Regional Property Management monitors the elimination of BMD in OPD through semiannual and annual reports in Regional Information Management System (Indonesian: *Sistem Informasi Manajemen Daerah*, abbreviated SIMDA) BARANG.

To clarify the reader's understanding regarding the SOP for BMD Elimination in force at BPKAD Surakarta, the researchers has attached the original document in the form of a flow chart of the SOP for BMD Elimination at BPKAD Surakarta in the appendix.

### **The Procedure for Removing BMD is Based on Perwali No. 31 of 2018 Concerning the Management of State/Regional Property**

Based on Perwali No. 31 of 2018 concerning the Management of State/Regional Property, the BMD elimination process includes 3 things, namely being removed from the list of user goods and/or the list of goods authorized by users, removed from the list of managing goods, and removed from the list of BMDs. Based on the elimination processes above, what is meant by the goods manager is the official who is authorized and responsible for coordinating the management of BMD. Users of goods are officials who have the authority to use BMD. Meanwhile, the power of the user of the goods is the head of the work unit or the official appointed by the user of the goods to use the BMD that is in his control as well as possible.

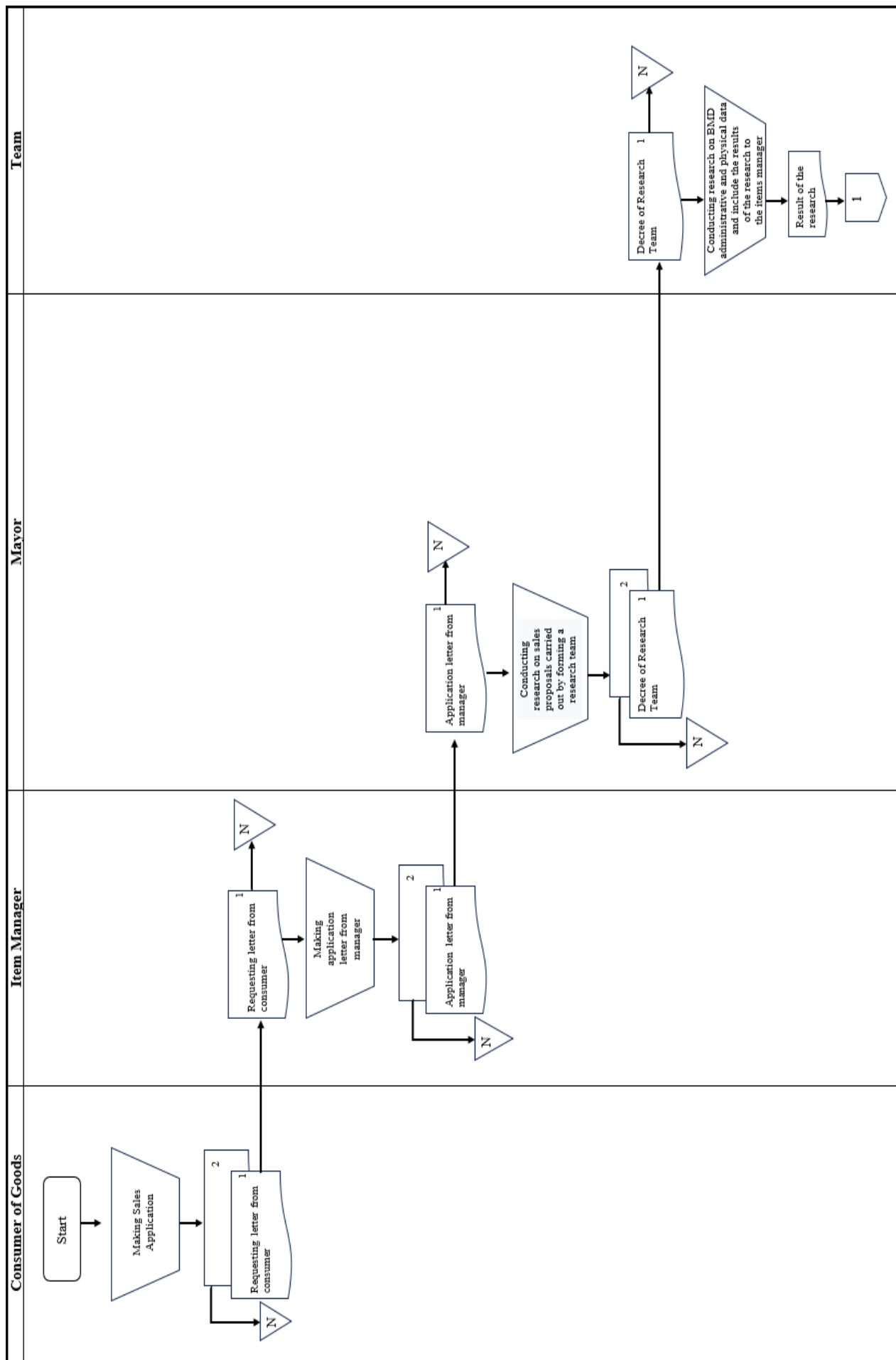
BMD removal process flow for goods users and/or goods user proxies based on Perwali No. 31 of 2018-page 245 article 439 paragraphs 1-6 are as follows:

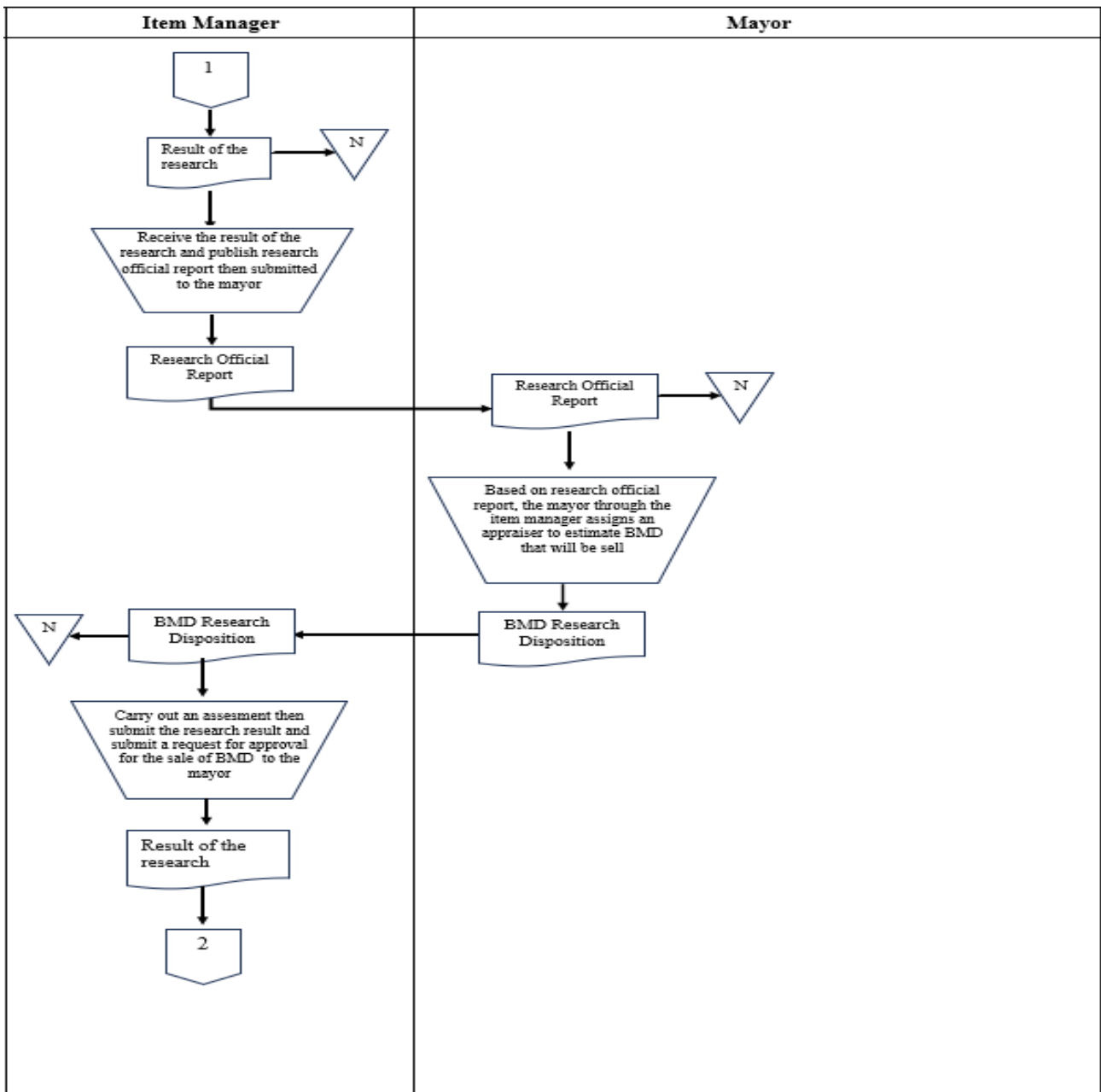
1. Deletion due to transfer is carried out by the Property User/The Authority of the Property User.
2. Deletion is carried out when the Property Manager has issued a decision on the deletion of regional property (issuance no later than 1 month from the date of the Record of Transfer (Indonesian: *Berita Acara Serah Terima*, abbreviated BAST).
3. The decision to write off regional property due to the transfer of regional property is conveyed to the Property User accompanied by BAST if the transfer is made in the form of a sale without an auction
4. The User of the Goods submits a write-off report to the Mayor by attaching the deletion decision, BAST, minutes of the auction, and grant text

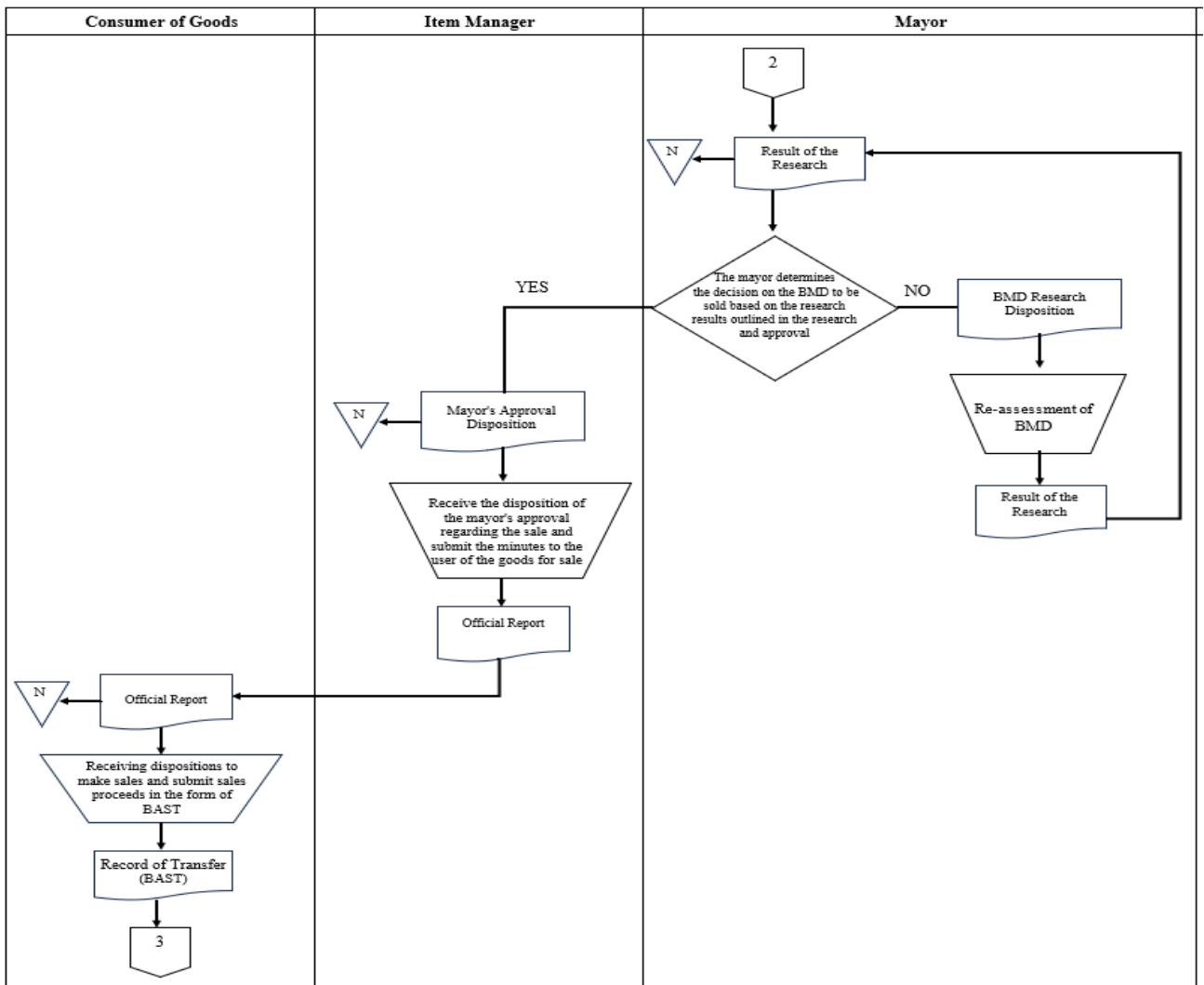
The following is the flow of BMD removal for goods managers based on Perwali No. 31 of 2018-page 258 article 459 paragraphs 1-5:

1. Write-offs caused by the transfer of regional property to other parties are carried out by the property manager
2. Deletion is carried out when the mayor has issued a decision to abolish BMD (issuance no later than 1 month from the date of BAST)
3. The property manager provides a write-off report to the mayor accompanied by a write-off decision along with BAST, if the handover is carried out in the form of a sale without auction, exchange, and local government capital participation
4. Based on the deletion decision, the Property Manager removes regional property from the BMD list.

To clarify the reader's understanding of the write-off procedure based on Perwali No. 31 of 2018 the researchers present a flowchart regarding the write-off and procedures for selling BMD contained in articles 439, article 459, and articles 348-358 in the following flow section.







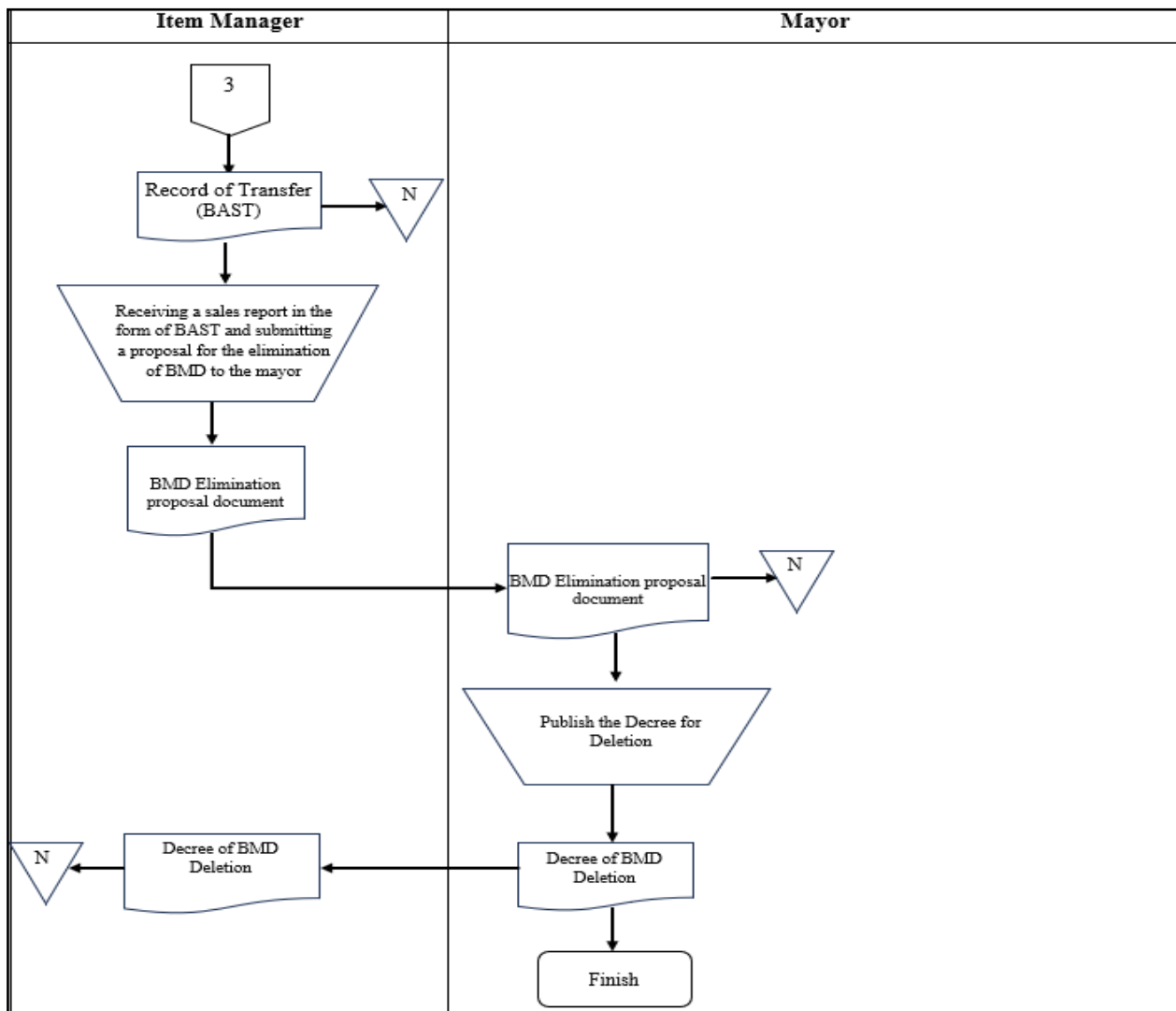


Figure 3. Flowchart of BMD removal process based on Perwali No. 31 of 2018

**Obstacles that Occur in the Implementation of BMD Removal at BPKAD Surakarta**

The discussion regarding the obstacles to the BMD removal process focuses on the BMD group in the form of equipment and machinery valued at IDR 16,405,000 which was submitted by the UPTD Puskesmas X to BPKAD Surakarta in 2021. In this elimination process, the UPTD Puskesmas X is an OPD that plays as a product user. Meanwhile, the BPKAD of Surakarta is the authorized party as the manager of BMD. The discussion data regarding the constraints in the BMD removal process were obtained by the researchers through data collection methods in the form of interviews with BMD managers from the UPTD Health Center X and observations by visiting the UPTD Health Center X. The obstacles experienced by the UPTD Puskesmas X in implementing the removal in the form of equipment and machines:

1. There are differences in objects between the physical BMD in the field and the list of plans to write off goods. In the process of appraising the goods, the appraisal team found items that had been submitted for deletion, but at the time of reviewing the form or condition of the goods were not the same or different. These differences are in the form of differences in television brands, differences in types of personal computer equipment, and the form of brands on goods can happen because:
  - a. Items are lost so that the items that originally existed become non-existent. The goods may be lost due to the negligence of the goods management officer.

- b. The brand of the item that was erased because the item was heavily damaged. Since the goods have been used for too long, the mark on some goods has experienced scratches, peeling, or other things so that the mark cannot be read during inspection,
  - c. There is a difference in the name of the item in the system and the field caused by an incorrect input of the name of the item in the system. The heavy workload allows human error to occur which causes data input errors.
  - d. The origin of the goods is unclear. The origin of BMD can be obtained based on the expense of the APBD and also on other legitimate acquisitions. However, it is not uncommon to find items that were obtained through grants or donations but do not have an attached proof of the grant.
- The impact of this is that the deletion process must be delayed until the goods in the field are following the list.

2. Human Resources are less competent in the field of BMD removal.  
 Along with the development of the progress of the times, the current regulations are also increasingly developing more complex and detailed. This progress was not followed by progress in human resource competence in the field. This has led to a doubling of tasks for supporting human resources.
3. There are no guidelines for naming goods.  
 The existence of job transfers and other matters has caused the managers at the UPTD Health Center X to experience several management changes. Each item manager has a different item name. This can trigger problems because when submitting a write-off from the OPD to the goods manager, the process of removing or destroying the goods is not directly carried out. However, it must first
4. The lack of human resources in OPD in the process of sorting out BMD that has not been recorded at SIMDA  
 During the delay in the deletion process, the UPTD Health Center X was still collecting data on all existing BMD as suggested by the asset sector. The UPTD of Puskesmas X is also sorting out which BMDs are already in SIMDA and which are not. If the data has been collected, BMD that is not in SIMDA will be deleted by issuing BA for unregistered goods. Based on these constraints, the efforts made by the UPTD Puskesmas X from 2021 until now are presented in the following table:

Table 1. The efforts made by the UPTD Puskesmas x from 2021-2023

No	Year	Effort
1.	2021	Submission of requests for deletion and discussion with the BPKAD asset team. The results of the discussion recommended the asset team sort BMD. BMD sorting includes BMDs that have been registered in the system and those that have not.
2.	2022	The goods manager sorts BMDs that have been registered in the system and those that have not.
3.	2023	The goods manager sorts BMDs that have been registered in the system and those that have not.

**Analysis of Conformity of Implementation of Perwali No. 31 of 2018 for BMD Removal Procedures in Surakarta**

The discussion regarding the analysis of the SOP for BMD Elimination at BPKAD Surakarta with Perwali No. 31 of 2018 focuses on a comparison between the contents of the SOP for BMD Elimination which is currently still valid at BPKAD Surakarta with the stages of elimination through the transfer process with follow-up sales contained in the Perwali No 31 of 2018 Surakarta. The discussion data regarding the process of eliminating BMD is obtained by the researchers through the data collection



method in the form of a literature study on the Perwali document No. 31 of 2018 and the SOP for BMD Removal at BPKAD Surakarta.

Table 2. Comparison of the removal process based on Perwali No. 31 of 2018 with the SOP of BPKAD Surakarta

No	Perwali No. 31 Year of 2018	SOP of BPKAD of Surakarta	Information
1.	<b>The sale of regional property to goods users begins with preparing a sales request, including:</b> a. BMD Data b. Sales considerations: and c. Consideration of technical, Economic, and juridical aspects by users of the goods <b>(Article 357 section 1)</b>	The BMN manager at OPD submits a sales application	Appropriate
2.	The item manager performs an <b>analysis in the form of planning</b> on the data that has been prepared by the item user. The sale of regional property to the Property Manager begins with making a sales plan. <b>(Article 349 section 1)</b>	Standard cost analysts research sales proposals	Appropriate
3.	<b>The Property Manager submits a sales proposal to the Mayor</b> accompanied by a sales plan <b>(Article 349 section 2)</b>	The head of the agency submits an official memorandum and a draft approval letter from the mayor regarding sales through the regional secretary	Appropriate
4.	If the concept of the Mayor's approval letter regarding sales is approved, the Mayor researches the sales proposal <b>(Article 350 section 1)</b>	The head of the agency receives the mayor's approval letter regarding the sale and disposition	Appropriate
5.	In conducting research the Mayor formed a team to conduct research. <b>(Article 350 section 1 and 2)</b>	Kabid assets receive the disposition of the mayor's approval letter regarding the sale and disposition.	Appropriate
6.	Based on the Minutes of Research Report as referred to in Article 351 paragraph 3, the Mayor through the Property Manager assigns an Appraiser to conduct an assessment of regional property to be sold. <b>(Article 352 section 1)</b>	Standard cost analyst performs appraisal of BMD approved for sale	Appropriate

No	Perwali No. 31 Year of 2018	SOP of BPKAD of Surakarta	Information
7.	The handover of the goods from the sale of regional property to the User of the Goods is stated in the Record of Transfer (BAST). <b>(Article 358 section 1)</b>	Kabid assets receive reports on sales results from OPD	Appropriate
8.	OPD deletes and is monitored by the item manager. The user of the old property deletes regional property that has been transferred and lists the goods with the user of the goods based on the decree on the deletion of the goods. <b>(Article 59 section 4b)</b>	The general administration makes official memorandums and draft regional secretaries' decrees regarding the abolition of BMD.	Appropriate

Source: of BPKAD Surakarta

## CONCLUSION

Based on the results of data analysis and discussion that the researchers have described, the conclusion can be drawn as follows:

### 1. Strength

- In carrying out government activities, the BPKAD Surakarta already has guidelines in the form of an SOP for BMD removal so that the BMD removal process is standardized.
- Based on data on the 2021 asset mutation list, there were already 49 OPDs that carried out the write-off. The implementation of the write-off in each OPD shows that efforts to manage and secure BMD in Surakarta have been implemented.
- The HR performance of the BPKAD Surakarta is following procedures and is firm not to proceed with the deletion due to differences in goods.
- The process of eliminating BMD can lighten the workload of carrying out inventories on goods users and ease the maintenance burden on goods users.

### 2. Weakness

- There are still differences in objects between the physical BMD in the field and the list of plans to write off goods
- Human Resources are less competent in the field of BMD removal
- There are no guidelines for naming goods
- The lack of human resources in OPD in the process of sorting out BMD has not been recorded at SIMDA

### 3. Recommendation

- In overcoming the problem of differences in objects between physical BMD in the field and a list of plans to write off goods, the researchers recommend sorting out BMD that has been recorded at SIMDA and those that have not. If the data has been collected, the BMD removal activity can be continued immediately. In addition, as a preventive measure for subsequent BMD elimination activities, it is best if the BMD management in each OPD performs an independent check and ensures that each process is following the procedure.
- In line with the development of applicable regulations, it is necessary to make efforts to increase the competence of human resources in each of their duties and authorities. To develop these competencies, the researchers recommend digitalization training to improve employee

competence related to BMD management, which is now computerized. In addition to training on digitalization, refreshments, and coordination meetings should also be held on the latest regulations and SOPs that are valid for a certain period or whenever there is a regulatory update.

- c. To standardize the naming of goods in SIMDA at the UPTD Health Center X, the researchers recommend holding an evaluation of the SOP for BMD removal. In this evaluation, it is better to discuss additional guidelines regarding the naming of BMD following the standards or rules for naming goods in SIMDA BMD. The researchers also recommends that all goods managers fill out the complete SIMDA BMD. This is intended to prevent misinterpretation by other managers or new managers when selecting goods to submit for deletion.
- d. To overcome the constraints on the lack of human resources in OPD in the process of sorting out BMD that have not been recorded at SIMDA, the researchers recommend that the UPTD Health Center X cooperate with a 3rd party in the form of a professional service provider so that BMD data collection activities that are already in SIMDA and those that are yet will save more time and energy.

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