

ANALYSIS OF DISPOSAL OF GOVERNMENT-OWNED CONSTRUCTION ASSETS THROUGH SALES MECHANISM IN ASSET MANAGEMENT OPTIMIZATION (A CASE STUDY AT THE SOUTH SULAWESI REGIONAL OFFICE OF THE NATIONAL ROAD IMPLEMENTING AGENCY)

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ABSTRACT

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Optimal disposal of government assets (BMN) is necessary to reduce the burden on the state and improve efficiency. However, the disposal process is often complicated and time-consuming. Delayed disposal leads to storage issues and economic devaluation. This research aims to describe and analyze the process of disposing of 35 heavy construction equipment government assets through the auction mechanism at the South Sulawesi Regional Office of the Ministry of Public Works and Housing (BBPJK Sulawesi Selatan), identify internal and external factors that hinder the process, and analyze the mitigation actions taken by BBPJK South Sulawesi regarding these obstacles. The research method used is descriptive qualitative case study at BBPJK South Sulawesi. The results show that the disposal process of government assets through the auction mechanism at BBPJK South Sulawesi consists of 11 stages in accordance with applicable regulations and procedures. The obstacles faced include limited knowledge, outdated data, weather conditions, the Covid-19 pandemic, and the lengthy process of asset handover. BBPJK South Sulawesi has implemented several mitigation measures, such as selecting competent research teams and adjusting to the Covid-19 pandemic. Currently, the process of disposing 35 heavy construction equipment takes approximately 10 months, but with resource optimization and strong commitment, it can be completed in about 4 months.

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1. INTRODUCTION

The implementation of an effective and efficient state government really requires the availability of adequate facilities and infrastructure that are managed properly and efficiently. The scope of management of State Property Assets (BMN) includes planning needs and budgeting, procurement, use, utilization, security and maintenance, appraisal, write-off, transfer, administration, guidance, supervision and control. Not yet optimal management of BMN assets which causes accumulation of BMN (physical burden) and administrative burden. Optimal elimination of BMN will lead to a cycle of good BMN management and can reduce the burden on the State in financing BMN maintenance and operations.

In research by Aan Kurniyanta et al (2018) stated that in order to optimize asset management, good asset management and reliable/competent human resources are needed. The most important objective of BMN management is the effectiveness and accountability of preparing BMN reports. The Financial Report

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which is the obligation of using APBN funds also presents BMN in the balance sheet in the form of inventories and fixed assets. Most of the work units in the Ministry of PUPR, the largest value presented on the balance sheet is fixed assets. Because of that, optimal management of BMN is needed to produce a reliable balance sheet value according to the facts on the ground. Deletion is an act of deleting state/regional property from the list of goods by issuing a decision from the competent authority to release the property manager, the user of the goods, and/or the attorney of the goods user from administrative and physical responsibility for the goods in their control.

Research conducted by Masriyani & Vira (2020) states that control over the existence of state assets can be carried out by carrying out an administration in the form of bookkeeping in recording the list of goods and then reporting can also be in the form of financial reports from the government. Often state assets are found as part of the assets in the balance sheet of government financial statements. In practice, the issuance of a decision to write off state property occurs through a procedure which is often said to be very difficult and complicated and requires a relatively very long time. Something that is considered complicated or difficult because of the many requirements that must be met to obtain approval for deletion or destruction. The process of authorizing and authorizing the act of writing off state assets is also not enough for officials at the operational level, the complexity of the requirements and the authorization process then has an impact on the length of time for completing the write-off of state property.

In the BPK RI audit report on the government's financial statements for 2021, it is stated in the executive summary points s and t that inadequate control over the management of fixed assets results in an inaccurate balance of state property (BMN) and the BMN management information system does not fully support balance reporting. other assets accurately, as well as inadequate control over the management of other assets in 25 Ministries/Institutions. In its recommendation, BPK conveyed to re-evaluate the SAKTI Reporting Module implementation plan in 2022 by taking into account the problem of asset data anomalies that still occur until the publication of LKPP 2021 (audited) as part of mitigating the risk of the central government financial reporting system migration process and resolving recurring problems in management of intangible assets and other assets through improvements to policies, information systems and asset reporting procedures, and other efforts.

In 2022, the Decree of the Minister of Finance of the Republic of Indonesia Number 127 concerning Performance Indicators for the Management of State Property in 2022 was issued. The BMN Management Performance Indicator aims to assess the level of quality and performance of ministries/agencies in implementing BMN management based on laws and regulations. The scope of BMN Management Performance indicators includes the BMN management cycle in accordance with Government Regulation Number 27 of 2014 concerning Management of BMN/D as amended by Government Regulation Number 28 of 2020, namely the activities of planning needs, budgeting, use, utilization, security and maintenance, transfer, destruction, elimination, administration, as well as guidance, supervision and control.

The strategic objectives of the BMN Management performance indicators include assessing the quality and performance of BMN management in the form of an index through measurement of strategic objectives in the form of accountable and productive BMN management, BMN management compliance with laws and regulations, effective supervision and control of BMN, and effective BMN administration. reliable. The strategic target of effective BMN monitoring and control parameters includes sub-parameters for follow-up BMN severely damaged. This subparameter measures the implementation of BMN management by goods users for heavily damaged BMN at Ministries/Agencies, including follow-ups that have been carried out on heavily damaged BMN that have been proposed to be transferred, destroyed or deleted. With the hope that if the written decision letter has been issued, it will be followed up immediately, the asset will be removed from the List of Heavily Damaged Goods according to PMK number 111/PMK.06/2016 as amended by PMK number 165/PMK.06/2021, and PMK number 83/PMK .06/2016. Seeing this explanation, the effort to eliminate BMN is one of the parameters that can improve the performance of BMN management.

The South Sulawesi National Road Implementation Center based on Minister of Public Works and Public Housing Regulation Number 26/PRT/M/2020 concerning Amendments to PUPR Ministerial

Regulation Number 16/PRT/M/2020 concerning Organization and Work Procedure of the Technical Implementation Unit of the Ministry of PUPR has the task of carry out programming, planning, procurement, development, preservation and control of the application of norms, standards, guidelines and criteria for Roads and bridges including connectivity related to the road network in accordance with statutory provisions. In carrying out its duties and functions, the South Sulawesi National Road Implementation Center is supported by a number of facilities and infrastructure. Facilities and infrastructure owned by the Implementation Center.

Assets in the form of construction or heavy equipment have an economic life of more than 10 years and are in a damaged condition and it is not immediately proposed to be written off, so that they will continue to be recorded in the BBPJK Sulse financial statements year after year, besides that they must provide a place for storage and their economic value is decreasing. In Government Regulation PP No. 27 of 2014 concerning Management of BMN/D, it is stated that the stages of BMN/D management, one of which is regarding Transfer and Write-off, are then mentioned again in PMK No. 111/PMK.06/2016 concerning the transfer of BMN and PMK No. 83/PMK.06/2016 regarding the elimination of BMN, but it cannot be implemented clearly. In addition, there are still obstacles in the write-off process, among others, which are taken into consideration in its implementation, the write-off process is quite long, and how much is the determination of the estimated value of the assets that will be transferred (by way of sale) to the condition of damaged BMN assets.

The implementation of the Sale of State Property (BMN) at the Work Unit of the South Sulawesi National Road Implementation Center needs to be carried out because there are State Property in the form of equipment and machinery (construction equipment or heavy equipment) which are in a severely damaged condition and are considered more economically profitable for the state if carried out sales compared to carrying out BMN maintenance which requires a greater cost. Apart from that, in terms of storage and security for BMN assets, construction equipment and heavy equipment require a large area and warehouse. Asset management is a topic that is very broad in scope, there are several studies that explain related to the disposal of assets as follows.

Previous research conducted by Jayanti et al (2019) concerning Decision Making for the Write-Off of BMN Assets in the Form of Operational Service Vehicles (KDO) in damaged conditions (a case study on the Surabaya metropolitan national road implementation work unit). The results showed that of the five BMN assets in the form of KDO, with details of three motorcycles and two cars with different levels of damage, the results obtained were that three motorcycles could be removed and two cars repaired. The results of this study are expected to be used in planning considerations for deleting assets as well as in proposing the estimated value of the assets.

Masriyani & Vira Sekar Ningrung (2020) in their research on the provisions and legal consequences for the write-off and destruction of state property (assets) based on the regulations of the minister of finance, in their research they found that the write-off and destruction of these assets only considered certain interests, resulting in losses for the state /area. So it is very important to create new regulations or laws specifically related to the regulation of the destruction of state/regional property. Because the existing destruction arrangements still include arrangements for deleting state/regional property that meet the criteria for deletion due to data collection and bookkeeping reasons due to the transfer of authority, their usefulness and feasibility must be reviewed before deletion is carried out. So that the state/region does not suffer losses but rather increases income and income for the state and region.

Hartanto (2018) conducted research on the implementation of Government Regulation Number 27 of 2014 concerning the management of state/regional property in an effort to increase the effectiveness of the management of goods and services. The research results found that the Implementation of Government Regulation Number 27 of 2014 concerning Management of State Property in the regions in an effort to increase the effectiveness of the management of goods and services which includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration, and development, supervision and control in general have been carried out according to the provisions in Ciamis Regency. However, the degree of suitability has not yet reached

Government Regulation Number 27 of 2014. The obstacles faced are the quality of human resources for the goods apparatus which still needs to be improved, limited facilities and infrastructure; fixed asset management information system still needs to be improved.

Bestari & Tarigan (2022) analyzed the system for writing off regional assets/goods at the Regional Financial and Asset Management Agency (BPKAD) of North Sumatra Province. The results of this study concluded that the systems and procedures for writing off state property at the state property office at the BPKAD office were in accordance with Minister of Finance Regulation No. 83/PMK.06/2016 concerning the scheme for implementing the destruction and elimination of state property.

Winami & Sari (2020) analyzed the optimization of asset/goods management (state property) at the Jambi public works office. From the results of the analysis and discussion of research on the optimality of asset management (State Property) at the Public Works and Public Housing Office of Jambi Province which includes planning, implementation, and coaching, supervision, control, it can be concluded that the first hypothesis states that there is no significant effect between planning and the optimal level of management of assets/goods (State Property) at the Public Works and Public Housing Office of Jambi Province in this study is proven, because it does not have a positive and insignificant effect. The second hypothesis states that it has a significant influence between the implementation of the level of optimal management of assets/goods (State Property) at the Public Works and Public Housing Office of Jambi Province in this study it is proven, because it has a positive and significant influence. The third hypothesis which states that it has a positive and significant influence between coaching, supervision and control on the optimal level of management of assets/goods (State Property) at the Office of Public Works and Public Housing in Jambi Province in this study is proven, because it has a positive influence and significant. Mafita (2020) conducted research on the Implementation of Auctions Via the Internet for State Property Assets at the State Property Service Office and Serang Auctions Based on Legal Certainty. The results of this study indicate that the implementation of auctions via the internet still does not fulfill the principle of legal certainty, because the legal certainty of implementing auctions via the internet is only contained in the auction procedure while the certainty of the correctness of the auction object has not been fully regulated in the regulation. Legal protection for auction buyers in carrying out auctions via the internet for BMN assets at the Serang KPKNL has not been fully provided, there are still the rights of some auction buyers who have not been fully fulfilled, namely to receive all auction items/objects they bought in accordance with the announcement of the existing auction.

2. METHOD

This research uses a case study descriptive method with a qualitative approach. Creswell (1998) reveals that a case study is an exploration of a bound system or a case/various cases that from time to time go through in-depth data collection and involve various rich sources of information in a context. This bound system is bound by time and place while cases are obtained from a program, event, activity or an individual. In other words, a case study is research in which the researcher explores a particular phenomenon (case) at a certain time and activity (program, event, process, institution or social group) and collects detailed and in-depth information using various data collection procedures over a certain period. .

The reason for qualitative research being used in scientific research is because the researcher wants to explore phenomena that arise and are not quantified in descriptive form, such as the notion of a diverse concept, the characteristics of goods and services, the form of images, and cultural procedures and so on. . This is because qualitative research is the methods and techniques of observing, documenting, analyzing, and interpreting attributes, patterns, characteristics and meanings of specific, contextual or gestalt features of a phenomenon, (Leininger, 1991: 5).

Sources of data in this study consisted of two types, namely primary data originating from informants in the form of information submitted and data from interviews with related parties and the main actors who carry out activities. While secondary data comes from documents, reports, photographs,

archives, journals, scientific papers and statistical data both from the South Sulawesi National Road Implementation Center.

The data collection process in this study is closely related to the use of tools or instruments to obtain the necessary data. Therefore, in qualitative research the main instrument is the researcher himself as a researcher. Thus, the data collection tools mentioned below are complementary based on the framework of the research method used and the type of data characteristics required. According to Sugiyono (2010: 62) that "data collection techniques are the most strategic steps in research, because the main purpose of research is to obtain data". Therefore, if a researcher does not understand data collection techniques, he will not obtain data that meets the criteria or data standards as expected.

3. RELUST AND DISCUSSION

Based on the results of the research that has been done, there are a number of things found related to the write-off of 35 (thirty five) BMN construction/heavy equipment assets through a sales mechanism at BBPJN South Sulawesi. In this discussion, the analysis of the data found regarding the process of eliminating BMN for construction/heavy equipment through a sales mechanism within the South Sulawesi National Road Implementation Center will be discussed in more detail according to the results of interviews and field observations. This discussion will also compare this process with compliance with existing rules and compliance with existing SOPs from International Public Sector Accounting Standards (IPSAS), Government Accounting Standards (SAP), the Ministry of Finance as the manager of goods and the Ministry of Public Works and Housing as the proxy for goods users.

3.1 Requirements for writing off BMN assets;

Karabut et al. (2018) said that deleting BMN is the final stage of BMN management and will then return to the initial process, namely procurement. To free the management of BMN, an action is taken, namely the elimination of BMN. Masriyani & Vira (2020) state that control over the existence of state assets can be carried out by carrying out an administration in the form of bookkeeping and recording on a list of goods and then reporting can also be in the form of financial reports from the government. Often state assets are found as part of the assets in the balance sheet of government financial statements. In practice, the issuance of a decision to write off state property occurs through a procedure which is often said to be very difficult and complicated and requires a relatively very long time. Something that is considered complicated or difficult because of the many requirements that must be met to obtain approval for deletion or destruction.

In carrying out the write-off of BMN assets through a sales mechanism, there are conditions that must be met. Some of these requirements include a proposal to write off BMN assets submitted by the work unit concerned, a recommendation from the Ministry of Finance as a regulator, and a determination of the value to be written off by the work unit in question.

The application of IPSAS in writing off assets in Indonesia is carried out by following the guidelines contained in the SAP contained in PP 71 of 2010 concerning SAP, which among other things regulates the following:

Table 1. Application of IPSAS in Asset Writing

NO	IPSAS – SAP	Description	South Sulawesi BBPJN
1	Valuation and impairment of assets	Assets must be assessed regularly and if signs of impairment are found, they must be impaired. Impairment can be done if the asset no longer provides future economic benefits or the carrying amount is higher than the fair value of the asset. Based on PSAP 07 Paragraph 20, Fixed assets are valued at cost, if the valuation of fixed assets using acquisition cost is not possible	The internal research team formed has conducted an assessment of 35 units of BMN assets in a state of severe damage using a cost approach that takes into account physical depreciation, functional depreciation, and economic arrangement as well as

2	Acknowledgment of asset write-off	then the value of fixed assets is based on the fair value at acquisition. Assets written off from the accounting records and reported as a loss in the financial statements. If a fixed asset is released due to transfer, then the related fixed asset must be removed from the balance sheet, this is in accordance with PSAP 07 Paragraphs 77 and 78.	market price approaches in surrounding locations. Assets written off will no longer be listed in the balance sheet or other records that record the fixed assets at BBPJN Sulsel
3	Notes on asset write-offs	Complete records must be maintained for each disposal of assets, including the reasons for disposal, the method of disposal, and the amount of loss	This is done by including it in the financial statements and making a report on the results of write-off activities to facilitate internal or external audits later
4	Asset write-off financial reporting	Asset write-offs must be recorded in the government's financial statements	This has been done by no longer including the value of the deleted assets in the following year's financial statements and reporting the write-offs that have been made with the attachment of complete data to the minutes of the auction.
5	Regulatory compliance	The application of IPSAS in writing off assets must pay attention to regulations in force in Indonesia, such as laws and accounting standards	The deletion process is carried out in accordance with applicable regulations and SOPs

Sales is the transfer of ownership of BMN to another party by receiving compensation in the form of money. To be written off, BMN other than land and buildings must meet technical, economic or lost goods requirements. As for the terms and conditions for the main sale of BMN, the technical requirements are as follows

Table 2. Terms and Conditions for Basic Sales of BMN

No	Persyaratan Teknis	BBPJN Sulsel
1	Physically, the BMN cannot be used because it is damaged, and it is not economical to repair it	35 construction/heavy equipment assets at BBPJN Sulsel are in a severely damaged condition (no longer in use)
2	BMN is also unusable due to modernization	Years of manufacture of equipment and machines in 1970-1990
3	Items have exceeded their usefulness/expiry date	The useful life of assets written off is more than 10 years
4	BMN undergoes changes in specifications due to use, such as eroding wear and tear, and other similar things.	The BMN assets that were written off were in a badly damaged condition, some were not intact, some were rusty and some components were missing.
5	Reduced goods in weight/size due to use/shrinkage in storage/transportation	Some of the assets that were written off were not intact so that they did not match the specifications of their acquisition anymore
6	It is more profitable for the state if the goods are removed, because the operational and maintenance costs of the goods are greater than the benefits obtained	Based on interviews with the Head of Administration, the Head of the Finance and BMN Team, and the BMN Officer, it is more profitable to write off assets through a sales mechanism, seeing from the use of storage in the warehouse and the

7	Do not interfere with the main function of government administration	amount of maintenance costs that must be incurred if you want to repair the assets. the. Head of Balai Issues a statement letter not to interfere with the main duties and functions of number 2691/SPMT/BB13/2021 with the contents that the sale of the heavily damaged BMN will not interfere with the duties and functions of the South Sulawesi BBPJN
8	Implemented by auction	the work unit submits an application for the sale of BMN by auction at the local State Assets and Auction Service Office (KPKNL) with an application letter number PS.04.01-BB 13/01 dated 3 January 2022. Determination of the auction schedule and determination of the auction winner is contained in the KPKNL letter Number: S-218/WKN.15/KNL02/2022; Announcement of auction in print media (newspaper) East Tribune Makassar on 10 February 2022 and determination of auction winner on 15 February 2022.

In carrying out the write-off of BMN assets through a sales mechanism, there are several requirements that must be met, including proposals for deleting assets from related work units, recommendations from the ministry of finance, and setting limit values for assets to be written off. IPSAS (International Public Sector Accounting Standards) provides guidance on asset disposal which is guided and adjusted through Accrual Based Government Accounting Standards (SAP). Asset write-offs occur when fixed assets experience a previously recognized impairment in value due to various factors, such as physical damage, technical defects, excess capacity, or outdated technology.

The write-off of BMN assets must comply with regulations in force in Indonesia, including laws and accounting standards. To be written off through sales, BMN other than land and buildings must meet technical and economic requirements, such as severe physical damage, inability to use due to modernization, exceeding the time limit for use, significant specification changes, or operational and maintenance costs that are greater than the benefits received. obtained.

In this case, based on the results of a documentation study and interviews with stakeholders, it can be concluded that 35 (thirty five) units of BMN construction/heavy equipment assets in a condition of serious damage through a sales mechanism have experienced an impairment loss and meet the technical and economic requirements for write-off. The write-off of assets is carried out through the mechanism of selling through an auction, by determining the schedule for carrying out the auction and determining the winner of the auction that has been carried out. By fulfilling the technical and economic requirements, as well as following the procedures regulated by IPSAS and accrual-based SAP, the write-off of BMN assets is carried out transparently and complies with applicable regulations. This helps ensure accountability and efficiency as well as optimizes the government asset management cycle conducted by BBPJN South Sulawesi.

3.2 BMN Asset Write-off Process;

Deletion is an act of deleting BMN from the list of goods by issuing a decision from the authorized official to release the goods manager, the goods user, and/or the goods user's power of attorney from administrative and physical responsibility for the goods that are in their control (Permen PUPR No. 28/PRT/M/ 2018). In the process of writing off BMN assets, there are a series of requirements and procedures that must be met. First, work units that have assets written off must submit proposals for deletion to related parties, such as the Ministry of Finance as a regulator which is represented by the DJKN and through its representative the KPKNL Makassar South Sulawesi. This proposal must be accompanied by a clear justification why the asset needs to be written off.

After fulfilling the technical requirements, the BMN assets to be written off need to be assessed and the value determined by the work unit concerned. This assessment involves the process of recognizing

previously recognized impairment in asset value. For example, the asset may have a higher carrying amount than its current fair value or it may no longer provide significant economic benefit. Valuation of government-owned assets is regulated in Government Regulation of the Republic of Indonesia number 27 of 2014. This regulation explains that valuation of goods is a process of activity to provide a value opinion on an object belonging to the state/region at a certain time. This has been carried out by the internal team in coordination with the Makassar KPKNL with a cost approach that takes into account physical depreciation, functional depreciation, and economic arrangements as well as a market price approach at locations around

3.3 Obstacles/Constraints and Support in the Implementation of BMN Asset Writing

In carrying out the write-off of 35 (thirty five) BMN construction/heavy equipment assets with severely damaged conditions through a sales mechanism at BBPJN Sulsel, there were several obstacles encountered. Some of these obstacles include the executive's limited knowledge regarding the process of deleting BMN, the updating of BMN list data with current conditions, corrections to the number of BMN proposed for sale, the weather during shooting, the peaking Covid-19 pandemic, the process of handing over goods takes longer than estimation.

In addition to the obstacles, there is support from both internal and external in the process of writing off assets through this sales mechanism, including data support from predecessors, clear rules and procedures and smooth coordination with stakeholders. The South Sulawesi BBPJN has carried out mitigation and anticipation in dealing with these obstacles and constraints as follows:

Table 3. Mitigation and Anticipation of Barriers by the South Sulawesi BBPJN

No	Hambatan/Kendala	Mitigasi BPJN Sulsel
1	Limited knowledge of executors regarding the process of eliminating BMN both from existing procedures and rules and lack of communication with central people regarding coordination.	(1) The team leader carries out a culture of diligent reading regarding the latest information regarding regulations and SOPs in his ranks. (2) Contacting and visiting the Secretariat General of Highways at the head office to speed up coordination at the start
2	The BMN asset list data is not updated with the latest conditions	Carry out an inventory of all assets in the previous list and then recondition (data update) on the BMN application.
3	Correction of the number of BMN submitted for sale to the Director as an assistant to users of echelon I goods due to a lack of information related to Regulation of the Minister of Finance Number 76/PMK.06/2019 concerning the second amendment to Regulation of the Minister of Finance Number 246/PMK.06/2014 concerning procedures for implementing the use state property (regulatory barriers and human resources)	(1) In terms of forming a BBPJN research team, recruit competent and experienced resources in terms of BMN assets so that they can reduce data errors for administrative data needs needed for proposing write-offs through a sales mechanism. (2) Coordinating with interested stakeholders to reduce mistakes in the stages and rules that are guided by such as the Secretariat General of Highways, especially those dealing with BMN at the organizational unit level, the Bureau of BMN Secretariat General at the level of the Ministry, KPKNL Sulawesi at the level of goods managers and work units that control of construction/heavy equipment BMN assets which will be written off through a sales mechanism. (3) Improve and revise the list of BMN that will be submitted for sale with due observance of the provisions of the applicable regulations and proper submissions to the KPKNL and conduct an inventory of BMN to find out the current condition of the BMN assets owned by the South Sulawesi BBPJN.
4	Weather in BMN shooting, R said "In taking photos because it was taken using a drone and each tool had to be photographed on four sides, the process was quite long. (technical obstacles)	Anticipating the weather that may affect shooting by setting the schedule and the right time for the shooting process using drones and ensuring adequate equipment and preparation to reduce the time required for shooting.
5	The Covid-19 pandemic which peaked during the process, which impacted the	The Balai adjusts and follows the health protocol set by the government in carrying out the preparation of files and other

	time for preparing files and other permits that exceeded the required time according to the approval letter from the Director General of Highways as an assistant to echelon I goods users. (obstacles due to the Covid-19 pandemic)	permits and coordinates with related parties to find possible solutions such as time flexibility in fulfilling the specified requirements
6	The handover of 35 (thirty five) units of state property in the form of equipment and machinery (construction/heavy equipment) which became the object of sale to the auction winner took longer than expected (Operational Barriers).	Mitigation was not carried out beforehand because in the final stage which was not calculated beforehand that the handover process by the auction winner was required to cut these assets at the location not transported in full because the auction winner was from Surabaya and the plan was for these goods to be transported directly to the port to be sent .

In identifying these obstacles, the categories of obstacles/obstacles that can be identified are obstacles related to regulations, resources, technical obstacles, obstacles due to the Covid-19 pandemic, and operational obstacles. From the constraints that exist in the elimination process, the researcher proposes that potential be maximized by utilizing all available resources so that the impact of the constraints can be minimized.

As for that, the Theory of Constraints (TOC) can be used. Goldratt and Cox (1992) explain that in TOC, every system has at least one constraint that limits its performance. TOC aims to improve the overall performance of the system by focusing on fixing the main bottlenecks. By fixing constraints, efficiency, productivity can be significantly improved. The results of this maximization have been discussed with several informants in a focus group discussion (FGD) with a focus on problems in the category of obstacles found in the elimination process with the following results:

Table 4. Barriers to the Elimination Process

Obstacle Category		Potential Maximization
Barriers Related to Regulation	1.	Increase understanding of regulations by providing training and guidance to related parties
	2.	Ensuring the availability of clear and easily accessible information regarding related rules and procedures that must be followed in the management of BMN
HR-Related Barriers	1.	Training and development of employees that are relevant to the main tasks and functions of employees
	2.	2. Fulfillment of HR needs: ensuring that there are sufficient and qualified employees to carry out tasks related to the use of BMN. Conduct employee needs analysis and maintain and train employees who are willing to work (quality)
	3.	3. Appropriate assignment: placing employees in positions that match their skills will help reduce barriers caused by a lack of competence
	4.	4. Communication and collaboration: building effective communication between team members and relevant stakeholders so that all parties have the same understanding of their duties and responsibilities
	5.	5. Recognition and Motivation: provide recognition and appreciation to employees who excel and provide sufficient motivation to improve their performance, this will help increase productivity and quality of work and reduce barriers caused by a lack of motivation to work well
	6.	6. Performance evaluation: carry out regular performance evaluations and provide constructive feedback to employees, so they can improve their skills and knowledge, and overcome obstacles that may arise in carrying out tasks related to BMN management at BBPJN South Sulawesi.
Technical hurdles	1.	1. Carry out routine inventory and update data on BMN assets and follow up on the results of the inventory either to extend the period of use or to write it off.
	2.	2. Updating or replacing the equipment used in taking photos with more efficient and sophisticated ones, so that the process can be done quickly
	3.	3. Doing careful planning before taking photos, including determining the right position and angle to reduce the number of photos that need to be taken (improve planning)

Obstacles due to the Covid-19 pandemic	<ol style="list-style-type: none">1. Identify the requirements and timelines that could be affected by the Covid-19 pandemic from the start, and adjust the schedule and process for preparing files and permits according to the situation.2. Using technology and remote communication tools to facilitate meetings, coordination, and fulfillment of requirements without having to make risky physical contact.
Operational barriers	<ol style="list-style-type: none">1. It is necessary to make a joint commitment between the leadership and all implementers related to BMN management, one of which is by making performance targets.2. Improving coordination and communication between the parties involved in the handover of state property, including ensuring that all parties understand the requirements, schedules, and procedures set out and it must be clear what kind of process is desired to be agreed upon together beforehand. auction winner.3. Carry out extra supervision and an effective monitoring system during the loading and unloading process and the handover process to ensure compliance with requirements and prevent mistakes or errors in handling these assets.4. It is recommended that for further BMN removal, disassembling and cutting equipment sold by the auction winner is not carried out in the BBPJN office environment and it is recommended for the auction winner to immediately bring the equipment/object sold as a result of the auction, so that the subsequent removal process can be carried out immediately without waiting for the loading and unloading process of the auction object by the auction winner.

In the explanation of potential maximization of existing obstacles, it can be seen that human and operational resource constraints are easier to implement and have the greatest impact because they can optimize the internal potentials that exist in the South Sulawesi BBPJN. Meanwhile, regulatory, technical and pandemic obstacles are more difficult and require a long time to maximize this potential due to the large number of external parties and sources involved from the Ministry of PUPR. The write-off of BMN assets through this sales mechanism has the potential to have a positive impact, including reducing costs for maintenance and maintenance of unproductive assets, increasing the efficiency of using the state budget, and accelerating more efficient rejuvenation of BMN assets.

Based on this discussion, it can be concluded that one of the ways to write off BMN assets by selling is an important process to be carried out in order to improve the efficiency of BMN asset management. However, special attention is needed in providing understanding and awareness to work units regarding the process of writing off BMN assets and resolving obstacles or obstacles encountered in its implementation.

To optimize the implementation of BMN asset write-offs, it is necessary to have efforts such as training and outreach regarding the process of BMN asset write-offs to work units, increasing coordination between work units and regulators, as well as providing adequate resources to carry out BMN management, especially in this case, asset write-off. BMN and the most important thing is the support and commitment from the highest management.

This is in line with research conducted by Aan Kurniyanta et al. (2018) that in order to optimize asset management, good asset management and reliable and competent human resources are needed. Even though there are several obstacles or obstacles in carrying out the write-off of BMN assets, the write-off of BMN assets still has a positive impact on the management of state assets. Therefore, efforts are needed to improve the BMN management cycle in the work unit of the PUPR ministry in order to optimize effective and accountable BMN asset management.

4. CONCLUSION

From the research results it can be concluded that. Based on the results of the study, 11 (eleven) stages of the BMN elimination process were obtained through a selling mechanism by auction at the South Sulawesi BBPJN, namely 1) the work unit submitted an application for approval for the sale of BMN to the

Balai accompanied by complete documents; 2) Balai form an internal team and conduct research on BMN sales; 3) Balai submits an application for approval for the sale of BMN to the Director General of Highways C.q. Secretariat Directorate General of Highways accompanied by supporting documents; 4) The Secretariat General of Highways submits an application for approval for the sale of BMN to the Secretary General of PUPR along with the complete documents; 5) The Secretary General of PUPR submits approval for the sale of BMN to the Director General of Highways C.q. Secretariat Directorate General of Highways and BBPJJN South Sulawesi; 6) Balai submit approval for the sale of BMN to work units; 7) the Work Unit submits an application for the sale of BMN by auction at the Makassar KPKNL; 8) Determination of the schedule for the implementation of the auction and determination of the winner of the auction; 9) KPKNL submits auction minutes to the South Sulawesi BBPJJN Work Unit; 10) The Work Unit will hand over the goods to the auction winner; 11) The work unit issues a decree on the deletion of BMN and removes BMN from the list. The deletion process is in accordance with existing regulations and SOP in force at the Ministry of PUPR.

The South Sulawesi National Road Implementation Center has carried out several mitigations in handling obstacles related to the removal of 35 (thirty five) heavy damaged construction equipment through a sales mechanism including selecting a competent research team, inventorying and reconditioning the BMN asset list, coordinating with stakeholders related interests, improvement and revision of the BMN list, shooting arrangements, as well as adjustments to the Covid-19 pandemic. Based on the 35 (thirty five) process flow chart, the removal of construction/heavy equipment through a sales mechanism at the South Sulawesi BBPJJN currently takes around 10 months. With the application of maximizing the resources of the South Sulawesi BBPJJN and the strong commitment from the leaders and executors, the deletion process can be carried out in less time or around 4 (four) months. In order to keep the government's operational expenditure needs efficient, in 2024 the direction of government spending policy is encouraged to spend on maintenance to maintain asset value.

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