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## ANALYSIS OF STATE-OWNED PROPERTY ADMINISTRATION THROUGH STATE-OWNED GOODS MANAGEMENT AND ACCOUNTING INFORMATION SYSTEMS (SIMAK BMN) AT BBWS POMPENGAN OFFICE, JENEBERANG

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### ABSTRACT

*This study aims to determine the administration of State Property through the use of a management information system application and accounting for State Property (SIMAK BMN) at the BBWS Pompengan Jeneberang Office.*

*This type of research is a qualitative method. The data sources used are primary and secondary data. Data collection techniques are interviews, observation, and literature study. The data analysis technique used is data reduction, data presentation, and drawing conclusions.*

*The results of the study show that the Administration of State Property Through the BMN Accounting and Management Information System (SIMAK BMN) at the Pompengan Jeneberang BBWS Office includes bookkeeping, inventory, reporting of BMN which is guided by Minister of Finance Regulation No. 181 of 2016 concerning Administration of BMN. While the recording of BMN is guided by Minister of Finance Regulation No. 215 of 2016 concerning Central Government Accounting and Financial Reporting Systems*

**Keywords:** Analysis, Administration, State Property (BMN), SIMAK-BMN.

### INTRODUCTION

The development of financial position has a very important meaning for a company. To see whether a company is healthy or not can only be seen from its physical condition, for example seen from buildings, construction, or expansion. The most important factor to be able to see the development of a company lies in the management of goods or assets owned. So is the case in the government system. State Property (BMN) or assets owned by a government agency are an integral part of the management and accountability of state finances (Ferawati, 2012).

Just like the economy of a company must have an accountability report on activities for one year, through the company's financial reporting. Likewise, a country's economy requires accountability for activities that have been carried out during one period. Just like company balance sheets, balance sheets created as accountability by the government present the position *asset, liability* and *equity* from a country. The balance sheet presents all the wealth owned by a country, which is wrong in the form of State Property. In order for the reporting in the balance sheet to be reliable, one of the important processes is to carry out the administration of State Property.

State Property has a very important role in supporting the implementation of government activities. The definition of goods according to Presidential Regulation Number 54 of 2010 is any object, both tangible and intangible, movable or immovable, which can be traded, used, utilized or utilized by the User of the Goods. State Property in

government institutions needs to be established with good administration so that the existence and amount can be known (Saragih, 2017).

Related to the management of State Property, the government has issued several regulations including Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, regulates the management of State Property which includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, deletion, administration, development, supervision and control. Regulation of the Minister of Finance Number 181 of 2016 concerning Administration of State Property, regulates the procedures for administering State Property consisting of bookkeeping, inventory and reporting. The regulation was made as a form of guidelines for the management of State Property in general for all government agencies.

The management of state assets in question is not merely administrative, but rather to handle state assets, by increasing efficiency, effectiveness and creating added value in managing assets. Therefore, the scope of managing State Property (BMN) includes planning needs and budgeting, procurement, use, utilization, security and maintenance, appraisal, write-off, transfer, administration, guidance, supervision and control. This process is a more detailed cycle based on the consideration that there is a need for adjustments to the treasury cycle in state finances.

In accordance with the objectives of administering State Property, namely realizing orderly administration and supporting the orderly management of State Property, obedience to laws and regulations is absolutely necessary. This encourages officials who are authorized in the administration of State Property to always carry out the administration of State Property in accordance with statutory regulations. The goal is to realize a transparent and accountable administration of State Property.

Just like the economy of a company must have an accountability report on activities for one year, through the company's financial reporting. Likewise, a country's economy requires accountability for activities that have been carried out during one period. Just like a company's balance sheet, a balance sheet created as a liability by the government presents a position *asset*, *liability* and *equity* from a country. The balance sheet presents all the wealth owned by a country, one of which is in the form of State Property. In order for the reporting in the balance sheet to be reliable, one of the important processes is to carry out the administration of State Property. Administrative executors are units that administer state-owned goods on the authority of goods users and property managers (Gubali, et al, 2018).

Administration of State Property in the framework of realizing orderly administration including compiling reports on State Property which will be used as material for compiling the balance sheets of the central government is by providing data so that the implementation of the management of State Property can be carried out with functional, legal capacity, transparency and accountability. Administrative executor is a unit that administers state-owned goods at the authority of the goods user, and the manager of the goods. The Agency Accounting System (SAI) consists of the Accrual-Based Agency Accounting System (SAIBA) and the State Property Accounting and Management Information System (SIMAKBMN). SIMAK-BMN is a sub-system in the form of a series of interconnected procedures that produce fixed asset, inventory and other information for preparing balance sheets and reports on state property and other managerial reports (Gubali, et al, 2018).

There are guidelines for the management of State Property, it is hoped that the State Property obtained is useful and suitable for use, obtained at a reasonable price, there is no misuse and there are no excess State Property or are not utilized optimally. Optimization of State Property starts from planning and budgeting processes that focus on output, transparent procurement, proper use, routine maintenance, good control and administration to disposal according to regulations. Optimizing the management of State Property will have a very direct effect on optimizing the implementation of agency work programs because the goods purchased are appropriate in supporting the operations of government agencies. Furthermore, optimal management of State Property in each government agency is also expected to reduce costs and support budget efficiency (Setiadi, 2018).

The State Property Report is prepared based on the data contained in the inventory of goods using the State Property Accounting and Management Information System (SIMAK-BMN) application. The SIMAK-BMN application and the SAIBA application are one unit and interrelated, where balance sheet data in the form of inventories, fixed assets and other assets that are reported in the financial reports on the SAIBA application are shipping data from the SIMAK-BMN application periodically. So whether or not the balance data in the financial statements is correct depends on the data received from the SIMAK-BMN application. Transaction data of State Property is data in the form of a transaction journal for the acquisition, change, and write-off of State Property, which is sent through the Computer Data Archive (ADK) media every month by the Accounting Unit officer of the Property User Authority (UAKPB) to the Accounting Unit officer of the Budget User Authority (UAKPA) at the work unit level (Gubali, et al, 2018).

In its application, deficiencies are still found in the administration of State Property, namely that it has not been carried out in accordance with the provisions mandated in laws and regulations. The large number of State Property also causes many irregularities that occur due to the difficulty in carrying out the administration of State Property. Various deviations in the administration of State Property that are not in accordance with laws and regulations have resulted in many findings by the Supreme Audit Agency (BPK) regarding the management of said State Property, so that accountability and reporting on the administration of State Property in accordance with laws and regulations is very important to avoid irregularities in the management of state finances.

Another fact in the application is that there are still many deficiencies, the most important of which is that the provisions mandated in laws and regulations have not been implemented. The BPK gave a Qualified Opinion (WDP) on the 2014 LKPP, one of the reasons was because there was an unexplained record of asset mutations worth Rp. 2.78 trillion (2015 BPKRI LHP-LKPP), so that BMN administration accountability is in accordance with statutory regulations. invitation is very important to avoid irregularities in the management of state finances.

One of the most important points in realizing BMN administrative accountability is compliance with applicable regulations (Ramdany, 2017). Ministries/Institutions can minimize and avoid mistakes and deviations in the management of state finances if they comply with applicable laws. However, based on the BPK Examination Report on the Central Government Financial Statements for 2016-2018 there are still many findings related to the management of BMN in Ministries/Institutions.

Research conducted by Setiadi (2018) found several problems in the administration of BMN, namely the application was not informative, recording

documents were not supported by item specifications, asset inventory had not been carried out routinely, and BMN reports were not accompanied by notes on state property reports (CalBMN). Then Supit (2017) found that asset administration had not been carried out in accordance with applicable regulations due to problems with authority and responsibility for goods. Gubali (2018) states that BMN administration needs to be improved with a score of 73.68% and recording with SIMAK BMN with a score of 85.71%.

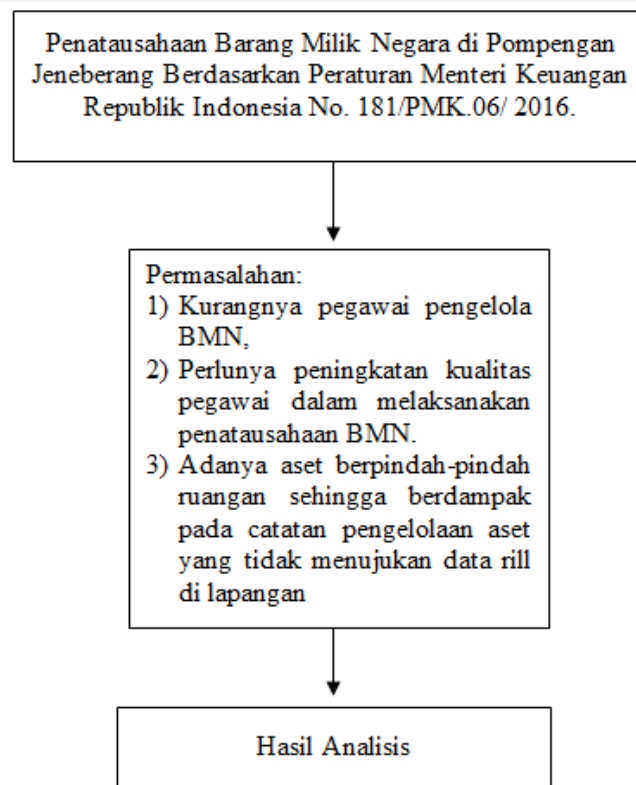
Pompengan Jeneberang, which annually receives funds from the State Budget to administer state property, has an obligation to prepare an accountability report on the administration of state property. Based on initial observations on November 18 2021, it was found that problems in managing BMN, lack of employees or human resources (HR) for managing State Property (BMN), frequently update the SIMAK BMN application so that the need to improve the quality of human resources (HR) in carrying out BMN administration, and the existence of assets moving around the room so that it has an impact on asset management records that do not show real data in the field, not a few BMN assets are not given numbering and coding, and several office rooms do not have a List of Room Items (DBR). Even though it should be in accordance with PMK No. 14/KM.06/2015 concerning the Fourth Amendment to the Regulation of the Minister of Finance Number 29/PMK.06/2010 concerning Classification and Codification of State Property, explains that every BMN purchased with the state budget or grants must be registered and recorded in the list of property users goods are coded according to their category. This indicates that the administration of BMN in the Jeneberang Pompengan environment has not run optimally.

### **Mindset**

A good framework will theoretically explain the relationship between the variables to be studied. According to Sugiyono (2017) a framework for thinking is a conceptual model of how theory relates to various factors that have been defined as important issues.

The Pompengan Jeneberang Office has the obligation to administer State Property (BMN) in the Pompengan Jeneberang Office environment. Based on the results of observations and interviews that the administration of BMN has not been optimal due to a lack of human resources (HR) managing State Property (BMN), the frequent updating of the BMN SIMAK application so that it is necessary to improve the quality of HR and the assets move around the room so that it has an impact on records asset management that does not show real data in the field.

The conceptual framework described in this study is based on the formulation of the problem and the literature review that has been described regarding Administration of State Property (BMN) in the Jeneberang Pompengan Office are as follows:



**Figure 1. Mindset**

## RESEARCH METHODS

This research will be conducted at the Pompengan Jeneberang BBWS Office. The time for research and preparation of reports is approximately 1 (one) month. Data collection methods used in this study are observation, interviews, and documentation. Using qualitative data types and data sources used are primary data and secondary data. Primary data is data collected by researchers themselves directly from the first source (Suliyanto, 2006). In this study, the primary data was in the form of interview results between researchers and employees of the accounting department who handle State Property (BMN) at the Pompengan Jeneberang Office. While secondary data is data published or used by organizations that are not processing it (Suliyanto, 2006). In this study, secondary data is in the form of Goods Identity Cards (KIB), Reports of Proxy User Goods for the 2021 and 2022 Fiscal Years, Reports of BMN Positions in the 2021 and 2022 Period Balance Sheets at the Jeneberang Pompengan Office.

The method used to analyze the data in this study is a descriptive research method, namely comparing data according to PMK No. 181 with SIMAK recording, data collection techniques were carried out in a triangulation (combined) manner. The process of processing data from this study, using a descriptive method, was preceded by collecting data and information obtained from related parties, namely the Pompengan Jeneberang Office. Data and information collected through interview studies, then processed and examined to find out and obtain conclusions related to research problems and can provide suggestions or input. To analyze data in research using techniques: data reduction, data presentation, and drawing conclusions.

## RESEARCH RESULTS AND DISCUSSION

This research obtained the result that BBWS Pompengan Jeneberang in carrying out BMN administration activities applied the Regulation of the Minister of Finance of the Republic of Indonesia No. 181 of 2016, and PMK No. 215 of 2016 concerning Administration of State Property. All BMN are administrative objects, namely all goods purchased or obtained at the expense of the State Revenue and Expenditure Budget (APBN) or originating from other legal acquisitions, which are in the possession of the Proxy of the Goods User/Users of the Goods and are under the management of the Property Manager. At present BBWS Pompengan Jeneberang has used the Agency Level Financial Application System (SAKTI) based on Minister of Finance Regulation Number 213/PMK.05/2013 and Minister of Finance Regulation Number 215/PMK.05/2016 and it is hoped that BBWS Pompengan Jeneberang can apply it accordingly with the regulations in force and as best as possible.

State Property contained in the BBWS Pompengan Jeneberang Office, namely:

1. Current assets in the form of inventory,
2. Fixed assets, including:
  - a) land;
  - b) tools and machines;
  - c) buildings and structures;
  - d) roads, irrigation and networks;
3. Other assets, in the form of unused fixed assets.

Based on an interview with Abdul Wahab, S.Sos (BMN Manager) explained that the number of BMN officers is still limited, namely only three people are focused on managing the SIMAK and SAKTI applications and have been given training in operating the SAKTI application. The implementation of BMN administration has been carried out with procedures based on Standard Operating Procedures (SOP) in accordance with procedures that have been prepared according to the Decree of the Director General of Treasury BBWS - PJ and guided by PMK No. 181 of 2016 concerning Administration of BMN, but there are still obstacles encountered in administering BMN, namely the application is less informative, document records are not supported by item specifications, asset inventory has not been carried out routinely, and BMN reports are often not accompanied by notes on balance sheet property reports. (Interview January 5, 2023).

### 4.2.1 Analysis of BMN Bookkeeping at the Pompengan Jeneberang BBWS Office

Table 1 Analysis of BMN Bookkeeping at the Pompengan Jeneberang BBWS Office

No	Information	PMK No. 181 of 2016 concerning Administration of BMN	Administration of BM in the Pompengan Jeneberang BBWS Work Unit	Analysis Results
1	Chapter III Bookkeeping article 9 paragraph (1)	The administrative implementer carries out the bookkeeping of BMN	Work unit BBWS Pompengan Jeneberang have carried out BMN bookkeeping	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in

				accordance with the applicable regulations
2	Article 9 paragraph (2)	Administration of BMN is carried out by registering and recording BMN in the List of Goods according to the classification and codification of goods	Work unit at the BBWS OfficePompengan Jeneberang has registered and recorded the BMN in the list of goods according to the classification and codification of goods	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
3	Article 10	List of Goods presented in the form: a. List of Items on User Items b. Item List in Item Manager c. Book of Goods on Power of User of Goods, and d. Book of Goods at the regional office Goods Manager	Work unit at the BBWS OfficePompengan Jeneberang already presented the List of Goods to the User of the Goods	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
4	Article 14 paragraph (1)	Registration and recording of BMN is carried out by the Administration Executor for activities related to the management of BMN, including: a. BMN use b. Utilization of BMN c. Transfer of BMN, and d. BMN deletion	Work unit at the BBWS OfficePompengan Jeneberang already carrying out records relating to the management of BMN	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
5	Article 16 paragraph (1)	In the implementation of BMN administration, classification and codification are made for each BMN unit	Work unit at the BBWS OfficePompengan Jeneberang already made classification and coding for each unit of BMN	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
6	Article 16 paragraph (2)	The classification and codification is carried out by referring to the Regulation of the Minister of Finance in the field of BMN classification and codification.	Work unit at the BBWS OfficePompengan Jeneberang has carried out the classification and codification of BMN which is guided by the Regulation of the Minister of Finance	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations

7	Appendix III concerning Procedures for BMN bookkeeping	BMN administration executor: 1. Perform reconciliation with the Accounting Unit for Account User Authorities (UAKPA) in the context of the accuracy and accountability of BMN transaction data. 2. Request procurement documents including photocopies of Payment Orders (SPM), Funds Disbursement Orders (SP2D), Income and Expenditure Approval Letters/Expenditure Approval Letters (SP3B/SP2B) to UAKPA	1. UAKPB BBWS OfficePompengan Jeneberang already reconciled with UAKPA 2. UAKPB BBWS OfficePompengan Jeneberang has requested procurement documents including photocopies of SPM, SP2D, SP3B/SP2B from UAKPA	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
8	Appendix III concerning Procedures for BMN bookkeeping	1. Instruct each person in charge of the room to re-check the condition of the BMN in their respective rooms 2. Performs the backup process( <i>back up</i> ) data and close the year	1. UAKPB BBWS OfficePompengan Jeneberang has instructed each person in charge of the room to re-check the condition of the BMN in their respective rooms. 2. UAKPB BBWS OfficePompengan Jeneberang has already carried out the backup process( <i>back up</i> ) data and close the year at the beginning of the following year	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations

Source: Results of Primary Data Processing, 2023.

Based on the results of BMN bookkeeping analysis of 8 criteria according to Minister of Finance Regulation (PMK) No. 181 of 2016 concerning the administration of BMN at the BBWS Pompengan Jeneberang Office in accordance with applicable regulations and have used the SIMAK BMN application so that all old and new items procured are recorded in the application, making it easier for users to process existing BMN data.

#### 4.2.2 BMN Inventory Analysis at the Pompengan Jeneberang BBWS Office

Table 2 Analysis of BMN Inventory at the Pompengan Jeneberang BBWS Office

No	Information	PMK No. 181 of 2016 concerning Administration of BMN	Administration of BM in the Pompengan Jeneberang BBWS Work Unit	Analysis Results
1	Chapter IV Inventory of article 18 paragraph (1)	The User of Goods performs an Inventory that is in his control: a. Through the implementation of physical hospitalization at least once in 1 (one) year, for BMN in the form of supplies	Work unitBBWS Pompengan Jeneberang carry out <i>stock shot</i> once a month and a census of goods every year to check for damaged goods	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with



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		and construction in progress; And b. Through the implementation of a goods census at least once in 5 (five) years, for BMN other than inventory and construction in progress		the applicable regulations
2	Article 18 paragraph (3)	The User of the Goods submits an inventory implementation plan other than inventory and construction in progress to the Property Manager	Work unit at the BBWS OfficePompengan Jeneberang has submitted an inventory plan other than inventory and construction in progress to the Property Manager	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
3	Article 18 paragraph (4)	The Goods User submits a report on the results of the Inventory to the Property Manager no later than 3 (three) months after the completion of the Inventory	Work unit at the BBWS OfficePompengan Jeneberang if the data is complete, immediately submit a report on the results of the inventory to the Property Manager in less than three months because every time there is incoming goods, the goods manager must sign	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
4	Article 18 paragraph (5)	The Goods User registers, records, and/or updates the Goods List based on the results of the Inventory	Work unit at the BBWS OfficePompengan Jeneberang already registered, recorded, and/or updated the List of Goods based on the results of the Inventory	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
5	Appendix III Procedures for Inventory of General Provisions	In the context of carrying out the Inventory, in terms of BMN that is inventoried is not under the control of each Administration unit for the Goods User or Property Manager, then an Inventory Minutes is made between the Administration unit and the party who controls the goods	Work unit at the BBWS OfficePompengan Jeneberang, if the BMN that is inventoried is not under the control of each administration unit, an inventory report can be made between the Administration unit and the party that controls BMN administration	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
6	Appendix III Inventory Procedures	At the preparatory stage, UAKPB: 1. Prepare a work plan for inventory implementation;	1. UAKPB BBWS OfficePompengan Jeneberang already prepared a work plan for the	The administration of BMN in the BBWS Pompengan

		2. Prepare a temporary label that will be affixed to the relevant BMN; 3. Prepare Inventory Working Paper (KKI) along with the procedure for filling it out.	implementation of the inventory 2. UAKPB BBWS OfficePompengan Jeneberang does not prepare a temporary label to be affixed to the BMN but immediately uses a permanent label. 3. UAKPB BBWS OfficePompengan Jeneberang prepare inventory working papers and procedures for filling them out	Jeneberang work unit is not in accordance with the applicable regulations
7	Appendix III Inventory Procedures	At the implementation level, UAKPB: 1. Examine the condition of the goods (good, slightly damaged or heavily damaged); 2. Attaching a temporary registration label to the calculated BMN.	1. UAKPB BBWS OfficePompengan Jeneberang see the condition of the goods 2. UAKPB BBWS OfficePompengan Jeneberang does not attach a temporary registration label to the calculated BMN because it directly uses a permanent registration label	The administration of BMN in the BBWS Pompengan Jeneberang work unit is not in accordance with the applicable regulations
8	Appendix III Inventory Procedures	At the reporting stage, UAKPB: 1. Compile a List of Inventory Results (DBHI) that have been inventoried based on working paper data and identification results; 2. Make a statement of the truth of the inventory results and ask for approval of the BMN Inventory Results Report (LHI) and Inventory Results Event Report (BAHI) and their attachments, including a statement letter of the truth of the inventory results to the person in charge of UAKPB.	1. UAKPB BBWS OfficePompengan Jeneberang, each PPK compiles a list of inventory items 2. UAKPB BBWS OfficePompengan Jeneberang makes a statement of the truth of the inventory results if there is a write-off of BMN, and asked for LHI because it was very important to report it to the SAKTI Application.	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
9	Appendix III Inventory Procedures	At the follow-up level, UAKPB: 1. Renewing KIB, DBR, or DBL in accordance with the results of the Inventory that has been set by the Minister/Leader of the Board or authorized office;	1. UAKPB BBWS OfficePompengan Jeneberang have updated KIB, DBR, or DBL 2. UAKPB BBWS OfficePompengan	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in

		2. Attaching a permanent label to each inventory item according to inventory results	Jeneberang has attached a permanent label to every item that has been inventoried according to the results of the inventory	accordance with the applicable regulations
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Source: Results of Primary Data Processing, 2023.

Based on the results of the analysis of the inventory stage of the 9 criteria set according to PMK No. 181 of 2016, the Pompengan Jeneberang BBWS Office work unit has fulfilled 7 criteria. Of the 9 BMN inventory criteria, the work unit of the Pompengan Jeneberang BBWS Office has not been fulfilled at point seven and eight, namely:

1. During the inventory preparation stage, the Pompengan Jeneberang BBWS Office did not prepare a temporary label to be affixed to the relevant BMN but immediately prepared a permanent label.
2. During the inventory implementation stage, the Pompengan Jeneberang BBWS Office did not attach a temporary registration label to the calculated BMN because it used a permanent registration label.

#### 4.2.3 Analysis of BMN Reporting at the Pompengan Jeneberang BBWS Office

Table 3 Analysis of BMN Reporting at the Pompengan Jeneberang BBWS Office

No	Information	PMK No. 181 of 2016 concerning Administration of BMN	Administration of BM in the Pompengan Jeneberang BBWS Work Unit	Analysis Results
1	Market 23 verses (1)	UAKPB compiles Consumer Power Goods Report (LBKP) consisting of: a. LKBP semester, and b. Annual LKBP.	UAKPB BBWS OfficePompengan Jeneberanghas prepared semiannual and annual Proxy User Reports (LBKP).	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
2	Market 23 verses (2)	UAKPB must deliver the LBKP to: a. UAPPB-W or UAPPB-EI; and b. KPKNL.	UAKPB BBWS OfficePompengan Jeneberang submits LBKP to UAPPB-W or UAPPB-E1 and KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
3	Market 32 verses (1)	Goods Reports can be submitted in the form of electronic documents by referring to the provisions of the Laws and Regulations in the field of information and electronic transactions.	Work unit at the BBWS OfficePompengan Jeneberang submits Goods Reports in the form of electronic documents in accordance with the provisions of laws and regulations in the field of	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations

			information and electronic transactions	
4	Appendix IV Reporting Procedures	<p>Limitations on the presentation of the BMN list and submission of the BMN list and mutation by units that carry out BMN Administration to Goods Users as following:</p> <ol style="list-style-type: none"> <li>1. List of BMN in the form of Inventory at the UAKPB level, presented per type of goods;</li> <li>2. The list of BMN in the form of Fixed Assets and other assets is presented per Registration Serial Number (NUP).</li> </ol>	<ol style="list-style-type: none"> <li>1. The list of BMN in the form of Inventory at the UAKPB level at the Pompengan Jeneberang BBWS Office is presented per type of item</li> <li>2. The list of BMN in the form of Fixed Assets and other assets at the Pompengan Jeneberang BBWS Office is presented per Registration Serial Number (NUP).</li> </ol>	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
5	Appendix IV Reporting Procedures	<p>The presentation limit for submitting reports is in the form of semi-annual and annual goods reports, including reports on the condition of the goods by the accounting unit concerned perform BMN Administration on Goods Users, BMN Reports in the form of Inventory, Fixed Assets, and Other Assets at the UAKPB level, presented per sub-group of goods.</p>	Semiannual and annual Goods Reports for the BBWS OfficePompengan Jeneberang is presented per sub-group of goods	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
6	Appendix IV Reporting Procedures	UAKPB submits DBKP which has been approved by the person in charge of UAKPB which contains all BMN, along with their ADK to UAPPB-W, UAPPB-El, or UAPB, and KPKNL.	UAKPB BBWS OfficePompengan Jeneberang has submitted DBKP which has been approved by the person in charge of UAKPB which contains all BMN, along with their ADK to UAPPB-W, UAPPB-El, or UAPB, and KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
7	Appendix IV Reporting Procedures	UAKPB submits Semester and Annual LBKP which has been approved by the person in charge of UAKPB and their ADK to UAPPB-W or UAPPB-El, and KPKNL	UAKPB BBWS OfficePompengan Jeneberang submit Semester and Annual LBKP which has been approved by the person in charge of UAKPB and their ADK to UAPPB-W or UAPPB-El, and KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
8	Appendix IV	UAKPB prepares the Annual LBKP- Condition of Goods, and requests	UAKPB BBWS OfficePompengan Jeneberangalready compiled	The administration of BMN in the BBWS

	Reporting Procedures	approval of the Annual LKBP-Condition of Goods to the office in charge of UAKPB	the Annual LBKP-Conditions of Goods and requested approval of LKBP from the official in charge of UAKPB	Pompengan Jeneberang work unit is in accordance with the applicable regulations
9	Appendix IV Reporting Procedures	UAKPB submits Annual-Condition LBKP Goods that have been authorized by the person in charge of UAKPB on an annual basis to UAPPB-W or UAPPB-EI with a copy to the KPKNL	UAKPB BBWS OfficePompengan Jeneberang submits Annual LBKP-Condition of Goods which has been approved by the person in charge of UAKPB on an annual basis to UAPPB-W or UAPPB-E1 with a copy to the KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
10	Appendix IV Reporting Procedures	UAKPB prepares and requests approval of the BMN LHI from the official in charge of UAKPB	UAKPB BBWS OfficePompengan Jeneberang has prepared and requested approval of the BMN LHI from the official in charge of UAKPB	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
11	Appendix IV Reporting Procedures	UAKPB delivered LHI BMN which has been approved by the person in charge of UAKPB to: 1. UAPPB-W, UAPPB-EI, or UAPB; and 2. KPKNL.	UAKPB BBWS OfficePompengan Jeneberang has submitted the BMN LHI which has been approved by the person in charge to: 1. UAPPB-W, UAPPB-E1 or UAPB 2. KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations

Source: Results of Primary Data Processing, 2023.

Based on the results of the BMN reporting analysis of the 11 criteria set out according to PMK No. 181 of 2016, the Pompengan Jeneberang BBWS Office has fulfilled these 11 criteria and is in accordance with applicable regulations.

#### 4.2.4 Analysis of BMN Registration at the Pompengan Jeneberang BBWS Office

BMN Recording of the BBWS Pompengan Jeneberang Office has been using the State Property Accounting and Management Information System (SIMAK BMN) since 2015. Analysis of BMN Registration at the Pompengan Jeneberang BBWS Office through SIMAK BMN is explained in the following table:

Table 4 Analysis of BMN Registration at the Pompengan Jeneberang BBWS Office

No	Information	PMK No. 215 of 2016	Administration of BM in the Pompengan Jeneberang BBWS Work Unit	Analysis Results
1	Part IV Market	In order to ensure the reliability of data in the	BBWS Office work unitPompengan Jeneberanghas	The administration of BMN in the BBWS

	Reconciliati on 46 paragraph (1)	preparation of financial statements, reconciliation is carried out.	carried out reconciliation in the preparation of the Financial Statements	Pompengan Jeneberang work unit is in accordance with the applicable regulations
2	Market 46 sentence (2) a	Internal reconciliation between the financial reporting unit and the goods reporting unit on Budget Users / Goods Users.	UAKPB BBWS OfficePompengan Jeneberang has doneinternal reconciliation between the financial reporting unit and the item reporting unit on the Budget User / Goods User	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations
3	Market 46 sentence (2) d	Reconciliation of goods reporting between Users Item with Item Manager	Work unit at the BBWS OfficePompengan Jeneberang has done itreconciliation of goods reporting between the Property User and the Property Manager, namely the KPKNL	The administration of BMN in the BBWS Pompengan Jeneberang work unit is in accordance with the applicable regulations

Source: Results of Primary Data Processing, 2023.

The results of the analysis obtained are that the BBWS Pompengan Jeneberang Office work unit has used two applications that are mutually integrated in processing financial transactions and goods, including the Management Information System and Accounting for State Property (SIMAK BMN) and the Accrual-Based Accounting System (SAIBA). The work unit of the Pompengan Jeneberang BBWS Office has reconciled goods reporting between the Property User and the Property Manager, namely the KPKNL.

## CONCLUSION

1. Based on the results of the analysis of the administration of State Property (BMN) in the Pompengan Jeneberang BBWS Office work unit, it can be concluded several things as follows:
2. Implementation of BMN administration of the bookkeeping stage of the 8 criteria according to PMK No. 181 of 2016 at the Pompengan Jeneberang BBWS Office is in accordance with applicable regulations.
3. Implementation of BMN administration inventory stage of the 9 criteria set according to PMK No. 181 of 2016 at the Pompengan Jeneberang BBWS Office has fulfilled 7 criteria. What the Pompengan Jeneberang BBWS Office has not fulfilled is not preparing a temporary label and not affixing a temporary registration label but using a permanent registration label.
4. Implementation of BMN administration reporting stage of 11 criteria according to PMK No. 181 of 2016 at the Pompengan Jeneberang BBWS Office is in accordance with applicable regulations.
5. The application of BMN administration for the recording part through SIMAK BMN from 3 criteria according to PMK No. 215 of 2016 concerning Amendments to Minister of Finance Regulation Number 213/PMK.05/2013 concerning Central Government Accounting and Financial Reporting Systems at the Pompengan Jeneberang BBWS Office has met all of these criteria.

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