

# Assessing Fixed Asset Write-Off Policy Effectiveness in Enhancing Regional Efficiency at Bappeda Riau Islands

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## Abstract

The management of Regional Assets (BMD) in Indonesia continues to face structural and procedural challenges, including inadequate inventory systems, insufficient human resource (HR) competencies, and weak inter-agency coordination. This study critically examines the effectiveness of the fixed asset write-off policy at the Regional Development Planning Agency (Bappeda) of Riau Islands Province in line with Permendagri No. 7 of 2024. Using an empirical legal research method through a sociological approach, the study captures field-based data to assess the practical implications of policy implementation. The findings reveal persistent inefficiencies in asset write-off procedures due to unclear Standard Operating Procedures (SOPs), lack of digital support systems, and low transparency. Additionally, institutional barriers such as limited administrative capacity and leadership gaps hinder policy execution. This study is the first empirical investigation of asset elimination practices in Bappeda Riau Islands, a region with distinctive archipelagic characteristics, thus offering significant academic and policy relevance. The study proposes actionable strategies, including the formation of a dedicated inventory team, HR capacity-building programs, and the enhancement of SOPs to streamline the write-off process. These solutions are expected to improve overall BMD governance, promote accountability, and support increased Regional Original Income (PAD). The research contributes a replicable model for regional governments, especially in geographically complex areas, to optimize asset management through evidence-based policy refinement.

## 1. Introduction

Monitoring and managing government financial assets, such as funds, properties, infrastructure, and equipment, plays a crucial role in ensuring accountability among organizations and their employees. This oversight is essential for safeguarding and utilizing these assets effectively, as they are necessary for delivering public goods and services efficiently and sustainably.<sup>1</sup> One of the most important aspects of good governance in Indonesia is the management of regional assets or commonly called BMD management BMD includes all municipal government assets, such as real estate, buildings, cars, and machinery. Regional Property (BMD) is an asset that includes all goods purchased or obtained at the expense of the Regional Revenue and Expenditure Budget (APBD) or through other legitimate acquisitions, such as grants, donations, or court decisions with permanent legal force. In general, BMD is part of regional assets, which include regional wealth, both movable and immovable. This asset has economic potential, namely financial and economic benefits that can support the role of regional government in providing services to the community. The main goal of efforts to maintain efficiency and maximize the use of government resources is the successful elimination of BMD. To prevent waste of resources and ensure that government assets are always in the best condition to support public services, it is essential to get rid of assets that are no longer useful or productive.<sup>2</sup>

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7/2024 includes deletion as one form of BMD management. The deletion is caused because the goods are badly damaged, unsuitable for use, not utilized, transferred either through sale, grant, exchange of goods, destroyed or in accordance with applicable laws and regulations.

Especially for fixed assets that experience depreciation, it has an impact on the efficiency of maintenance costs so that the regional revenue and expenditure budget can also be reduced and diverted to more urgent matters in need. The deletion of fixed assets in improving effective management is also still relatively poor. This is due to the less than optimal data collection of goods from each Regional Government Organization.<sup>3</sup>

The phenomenon that occurs when asset inventory is not carried out regularly or comprehensively can cause assets to go undetected. Without routine and systematic inventory, assets can be overlooked or even lost from records. Changes in personnel in the work unit responsible for asset management can cause discontinuity in asset recording and reporting. In addition, limited knowledge or skills in asset management can also be a factor in causing asset loss.<sup>4</sup>

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<sup>1</sup> Aimee L. Franklin and Jos C. N. Raadschelders, "Managing the Financial Assets of Government," in *Introduction to Governance, Government and Public Administration*, ed. Aimee L. Franklin and Jos C.N. Raadschelders (Cham: Springer Nature Switzerland, 2023), 219–42, [https://doi.org/10.1007/978-3-031-32689-9\\_11](https://doi.org/10.1007/978-3-031-32689-9_11).

<sup>2</sup> Firzada, *Perspektif Pengelolaan Barang Milik Daerah (BMD) Sebagai Modal Awal Pembangunan Nasional* (Jakarta: Kementerian Keuangan Republik Indonesia, 2024).

<sup>3</sup> Hasan Basri, "Kajian Hukum Terhadap Pengelolaan Aset Daerah," *Jurnal Ilmu Hukum Reusam* IX, no. April 2021 (2021).

<sup>4</sup> Kawatu, *Analisis Laporan Keuangan Sektor Publik. Cet. Ke-1*. (Yogyakarta: Dee Publish, 2019).

Asset management is a good asset (wealth), tangible and intangible, which marks the exchange of economic, commercial, and value or encourages the achievement of goals of individuals and organizations. Through planning, organizing, leading, and controlling, we aim to generate profits and reduce costs efficiently and effectively.<sup>5</sup> Assets that are not managed effectively can become liabilities. Therefore, proper maintenance is essential to maintain its value.<sup>6</sup> Proper asset management ensures accurate financial reporting and relies on complete documentation as the basis of the regional asset management cycle, in accordance with applicable regulations.<sup>7</sup> These assets are categorized based on their nature and function in operational activities including land that supports government activities and is in a ready-to-use condition; equipment and machinery such as motor vehicles and office electronic equipment that have long-term economic value; buildings and structures acquired for government purposes; roads, irrigation, and networks owned and managed by the government; other assets.<sup>8</sup> The Planning, Research, and Development Agency (Bappeda) of the Riau Islands Province has the task of supporting the Governor in carrying out supporting functions related to regional planning, research, and innovation in accordance with the authority of the provincial government. Bappeda is in charge of carrying out development planning and research at the province level, as stated in Chapter VII Part One Article 293 of the Position, Organizational Structure, Duties and Functions, and Work Procedures of Regional Apparatus.<sup>9</sup>

Based on Amri's research, the research results show that the factor of incomplete document requirements for goods submitted for deletion is the main obstacle in the deletion process.<sup>10</sup> This is due to the lack of human resources (HR) who master the technical aspects of deletion at the Regional Work Unit (SKPD) office. Then Hasan's research on regional asset maintenance is also not carried out periodically and there is a lack of employee attention to regional assets that are used every day.<sup>11</sup> The lack of storage space for received regional assets, the transfer of deleted regional assets, and the inability to carry out an assessment of regional assets because the regional assets owned have not been utilized are systems and procedures that are not yet running.<sup>12</sup>

In the process of monitoring these assets, an asset inventory is needed. Inventory or data collection of assets includes two important aspects, namely physical form inventory/data collection and legal/juridical evidence inventory.

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<sup>5</sup> Emilya Gusmita and Risman, "Analysis of Fixed Asset Management in The Cooperative and Manpower Department of Kerinci Regency," *Jurnal Of Local Politics and Government Studies* 4, no. 2 (2024).

<sup>6</sup> Diah Krisna Putu et al., "Analisis Prosedur Penghapusan Aset Tetap Pada Dinas Koperasi UKM Dan Perdagangan Kabupaten Badung," *Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (Jebma)* 4, no. 2 (2024).

<sup>7</sup> Yustiana, "Analisis Pengelolaan Aset Tetap Pemindahtanganan Dan Penghapusan Barang Milik Negara (BMN).," *Jurnal Cahaya Mandalika* 4, no. 2 (2024).

<sup>8</sup> Pamungkas and Jakfar, "Efektivitas Kinerja Pemerintah Desa Dalam Pelayanan Publik.," *Jurnal Paradigma Madani*, 2022.

<sup>9</sup> Pergub Provinsi Kepulauan Riau Nomor 12 Tahun 2023, *Kedudukan, Susunan Organisasi, Tugas Dan Fungsi, Serta Tata Kerja Perangkat Daerah* (Kepulauan Riau, 2023).

<sup>10</sup> Nafiul Amri, "Pelaksanaan Penghapusan Barang Milik Daerah Pada Badan Pengelolaan Keuangan Dan Aset Daerah Kabupaten Tulang Bawang," *Jurnal Ekonomi, Bisnis, Akuntansi Dan Sistem Informasi (EKSISTANSI)* 11, no. 1 (2022).

<sup>11</sup> Basri, "Kajian Hukum Terhadap Pengelolaan Aset Daerah."

Physical inventory includes certainty of form, certainty of area, certainty of volume/quantity, certainty of type, location site and others that can be categorized as real forms of an asset. The disposal, release or termination of assets is the process of removing assets from the balance sheet after being released or permanently discontinued from use which no longer has a useful and economic life in the future. In accounting terms, disposal is a recording process that causes assets to no longer be included in the elements of the financial statements, so that the disposal in question is a process of removing rupiah assets from the balance sheet.<sup>13</sup>

The fixed asset write-off policy in the Riau Islands Province Bappeda is a strategic step in optimizing BMD. Effective asset management not only contributes to the efficiency of resource use, but can also increase local revenue (PAD) through better asset utilization. Based on the study, there are several main problems in fixed asset management in the Riau Islands Provincial Government, which are also relevant to Bappeda: Lack of skills and knowledge among employees who manage fixed assets hinders the effectiveness of asset write-offs and utilization. Inadequate SOPs for the utilization and maintenance of fixed assets cause uncertainty in the write-off process. Weak coordination between Bappeda and other related agencies results in difficulties in asset management and write-offs.

Based on the problems above, the formulation of the problem in this article is as follows: How effective is the Fixed Asset Write-off Policy in Bappeda of Riau Islands Province in the Framework of Optimizing Regional Assets with the provisions stipulated in the Regulation of the Minister of Home Affairs Number 7/2024 concerning Amendments to Regulation of the Minister of Home Affairs Number 19/2016 concerning Guidelines for Management of Regional Assets? What are the factors that hinder the recording and write-off of BMD in Bappeda of Riau Islands Province? What are the solutions to overcome the obstacles in the implementation of the write-off of BMD (fixed assets) in Bappeda of Riau Islands Province?

Then the purpose of this study is to analyze the effectiveness of the Fixed Asset Write-off Policy in Bappeda of Riau Islands Province in the Framework of Optimizing Regional Assets with the provisions stipulated in Regulation of the Minister of Home Affairs Number 7/2024 concerning Amendments to Regulation of the Minister of Home Affairs Number 19/2016 concerning Guidelines for Management of Regional Assets. Identifying factors that complicate the recording and write-off of BMD in Bappeda of Riau Islands Province and then providing solutions to overcome the obstacles in the implementation of the write-off of BMD (fixed assets) in Bappeda of Riau Islands Province

Based on the search results, this study is the first analysis to examine the implementation of Permendagri No. 7 of 2024. The existing sources only discuss the Comparison with previous regulations (Permendagri No. 19/2016). The study of the implementation of asset management policies uses old regulations in other regions. This study is the first empirical study that focuses on the Riau Islands Bappeda. No

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<sup>12</sup> Piri, "Analisis Efektivitas Pengelolaan Barang Milik Daerah Di Kantor Pelayanan Perizinan Terpadu Provinsi Sulawesi Utara," *Jurnal EMBA : Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi* 4, no. 1 (2016).

<sup>13</sup> Anugraini and Puryandani, "Implementasi Penghapusan Aset Tetap Dan Aset Tidak Berwujud Studi Kasus Pada BPPKAD Kabupaten Blora Tahun 2019," *Jurnal Magisma* IX, no. 2 (2021): 82-86.

similar study reports were found in island regions with special geographical characteristics such as the Riau Islands. Improvement of asset write-off procedures through identification of gaps between regulatory theory and field practice, especially in the aspects of: Asset condition verification mechanisms, Write-off documentation process, Coordination between OPDs in asset transfers, Efficiency models based on the characteristics of the island region. This study fills the academic and practical gaps by presenting quantitative data on the effectiveness of new regulations in a specific geographical context, while offering an adaptive model that can be replicated in other island regions in Indonesia.

## 2. Method

The empirical legal research method is the research methodology employed. The purpose of the empirical legal research approach is to analyze how the law operates in the community and to see the law in its truest form. Empirical research is based on the reality in the field or through direct observation. The reason researchers use this research method is because the empirical legal research method is relevant to analyzing the effectiveness of the fixed asset elimination policy at the Riau Islands Province Bappeda in order to optimize regional assets, where this research is to study and analyze how the law operates in the reality of society, especially in the Implementation of the Riau Islands Province Bappeda in the elimination of BMD (fixed assets) in accordance with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7/2024 concerning Amendments to the Regulation of the Minister of Home Affairs Number 19/2016 concerning Guidelines for BMD Management, according to previous research, BMD management is part of regional financial management, The empirical legal research method helps to see the law not only as a written rule but also as a practice experienced by the community.

The interview conducted was a structured interview, Structured interview is an assessment method that uses the same questions for all respondents, with the aim of assessing candidate competency objectively and fairly, interviews were conducted directly with informants then recorded and analyzed. Interviews in this study were Bappeda employees, namely the Assistant Manager of Goods for the Planning Research and Development Agency of the Riau Islands and the Head of the Inventory and Reporting Sub-Division of BKAD which were determined in the purposive sampling technique, Purposive sampling is a sampling technique carried out by selecting subjects intentionally based on certain characteristics. This technique is one of the non-probability sampling methods used in scientific research

The data in this study are qualitative data. The research steps are reduction, data presentation and drawing conclusions.<sup>14</sup> The data source is secondary data as primary legal material consisting of: Law Number 17 of 2003 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286); Government Regulation Number 6 of 2006 Concerning Management of State/Regional Property (State Gazette of the Republic of Indonesia 2006 Number 20, Supplement to the State Gazette of the Republic of Indonesia Number 4609);

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<sup>14</sup> Hanitijo Ronny, *Metode Penelitian Hukum* (Jakarta: Ghalia Indo, 2019).





Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7 of 2024 concerning Amendments to Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property, Regional Regulation of the Riau Islands Number 3 of 2018 concerning Management of Regional Property; As well as secondary legal materials in the form of journals, books, theses/dissertations.

### 3. Analysis or Discussion

In order for regional autonomy to run professionally, regions must have broad, legitimate, and accountable authority. The latest developments in regional asset management that control initiatives to improve the effectiveness, efficiency, and added value of regional asset management are needed in the context of implementing regional autonomy.

Regional Property (BMD) as one of the important elements in the framework of governance, development, empowerment and service to the community must be managed properly and correctly by considering the principles of functionality, legal certainty, transparency, efficiency, accountability and certainty of value. To support the management of Regional Property so that it is carried out properly and correctly, it is necessary to have a common perception and steps that are integral and comprehensive from the elements related to the management of Regional Property. Therefore, the regional government needs goods that will support the implementation of all government affairs.<sup>15</sup>

The objectives of the stakeholders concerned can be met, then the BMD reduction process must go through several stages, one of which is to create a mature work plan. After that, there must be a good working mechanism between superiors and employees. A strong working system is needed to achieve the elimination of this BMD. Elimination is the process of removing BMD from the list of goods by issuing a decree from an authorized official to release the user or user's power of attorney from the responsibility to physically manage the goods under their control. If all elements do not work together or participate, the targets that have been set cannot be achieved optimally.<sup>16</sup>

One of the most important aspects of good governance in Indonesia is the management of BMD. All local government assets, including real estate, buildings, cars, and other machinery, are included in BMD. The main target of efforts to maintain efficiency and maximize the use of government resources is the successful elimination of BMD. To prevent waste of resources and ensure that government

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<sup>15</sup> Aditia Darma Nasution Dito, Supraja Galih, and Fajariah Damanik Annisa, "Pengukuran Efektivitas Pengelolaan Barang Milik Daerah Pada Dinas Perumahan Dan Kawasan Permukiman Kabupaten Deli Serdang," *Seminar of Social Sciences Engineering & Humaniora E-ISSN 2775-4049 SCENARIO 2021*, 2021.

<sup>16</sup> ode Diana Agusti Wa, "Efektivitas Penerapan Sistem Dan Prosedur Akuntansi Aset Tetap Pada Badan Keuangan Dan Aset Daerah Kabupaten Buton," *Entries: Jurnal Ilmiah Mahasiswa Fakultas Ekonomi UMButon* 4, no. 2 (2022).

assets are always in the best condition to support public services, it is very important to get rid of assets that are no longer useful or productive. The concepts of functionality, legal certainty, openness, efficiency, accountability, and certainty of value are the basis for managing state or regional goods or assets. The management cycle of state/regional goods or assets. Considering that the management of state and regional goods or assets is also dynamic and has not been able to run optimally due to various problems that arise and the existence of management practices that have not been managed properly, regulations in this field need to be made dynamic.

Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, Law Number 1 of 2004 concerning State Treasury, Government Regulation Number 28 of 2020 concerning Amendments to Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, and Presidential Regulation Number 32 of 2020 concerning Infrastructure Financing through Limited Management Rights are several laws and regulations that regulate asset management. Based on the Regulation of the Minister of Finance Number 83/PMK.06/2016 concerning Procedures for Implementing the Destruction and Elimination of State Property, what is meant by state property/state assets are all movable and immovable assets owned/controlled by central government agencies, some or all of which are purchased at the expense of the state revenue and expenditure budget and other legitimate acquisitions, in this case excluding separated state assets (managed by BUMN) and regional government assets. Based on Article 1 number 45 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 7/2024 concerning Amendments to Regulation of the Minister of Home Affairs Number 19/2016 concerning Guidelines for the Management of Regional Property, the elimination of regional property is part of the cycle of managing regional property.

Article 1 number 45 of the Minister of Home Affairs Regulation explains the definition of deletion as an act of deleting regional assets from the list of assets by issuing a decision from an authorized official to release the manager of assets, user of assets and/or authorized user of assets from administrative and physical responsibility for assets under their control. Based on these provisions, deletion is part of the cycle of managing regional assets with the intent and purpose of releasing the manager of regional assets from administrative and physical responsibility for assets under their control or in other words, deletion is the final process of the life of regional assets.

The Riau Islands Province Bappeda has a total of fixed assets as of December 31, 2023 of Rp. 16,064,197,987.50 (Sixteen billion sixty-four million one hundred ninety-seven thousand nine hundred eighty-seven rupiah and fifty cents). Currently, the Riau Islands Province Bappeda is proposing the destruction of regional assets in the form of furniture worth Rp. 536,159,000, - (Five hundred thirty-six million one

hundred fifty-nine thousand rupiah) with a status of severe damage, as well as intangible assets worth Rp. 2,961,240,000, - (Two billion nine hundred sixty-one million two hundred and forty thousand rupiah) that are no longer used in the OPD to the Riau Islands Governor as the holder of the authority to manage regional assets. The problem found is that asset inventory that is not carried out regularly or comprehensively can cause assets to go undetected. Changes in personnel in the work unit responsible for asset management can lead to discontinuity in asset recording and reporting. In addition, limited knowledge or skills in asset management can also be a factor causing asset loss.

Effectiveness is the relationship between results and objectives or can also be said as a measure of the extent to which the level of results, policies and procedures of an organization. Effectiveness is also related to the degree of success of an operation in a company so that an activity is said to be effective if the activity has a major influence on the ability to provide good public services.<sup>17</sup>

The effectiveness of fixed asset write-off policies is highly dependent on the professionalism of human resources, clear SOPs, and coordination between agencies. By implementing existing recommendations, it is hoped that asset management can be more optimal, support increased PAD, and create transparency in the use of regional assets. Human resource professionalism is an important factor in asset management. Trained and experienced employees can better evaluate and manage assets, reduce the risk of errors and increase accountability. Proper training and increasing employee capacity will support more effective and efficient asset management. Then the existence of clear SOPs is very important to ensure that each step in the asset write-off process is carried out systematically and in accordance with applicable regulations. Good SOPs help reduce confusion, increase efficiency, and ensure that all parties understand their responsibilities in the process.

Flexibility is needed to accommodate the dynamics of changing regional needs. On the other hand, being too flexible can lead to potential abuse and suboptimal management of regional assets. However, it is indeed constrained by complicated procedures, ineffective coordination between agencies, lack of human resources, not only that, its weakness is also due to the lack of information publication, namely information related to the deletion process is often not widely published, making it difficult for the public to gain access.

Problems in removing BMD arise if the removal process is not carried out immediately and causes a buildup of heavily damaged BMD.<sup>18</sup> the problem of eliminating regional assets cannot be considered lightly because if it is not taken seriously, a condition will arise where the assets that have not been eliminated

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<sup>17</sup> Pekai Beni, *Konsep Dan Analisis Efektivitas Pengelolaan Keuangan Daerah Di Era Otonomi* (Jakarta: Taushia, 2016).

<sup>18</sup> Fransiska, *Pelaksanaan Penghapusan Barang Milik Daerah Berdasarkan Peraturan Menteri Dalam Negeri Nomor 17 Tahun 2007 Tentang Pedoman Teknis Pengelolaan Barang Milik Daerah*. (Malang: Universitas Brawijaya., 2014).



cannot be used or do not even make a contribution and indirectly only burden the costs of their maintenance.

Legal Factors/Legal enforcement of less comprehensive regulations where the BMD deletion process still uses a complex and winding system, without clear time standards for completing the letters of request for approval. This causes the deletion progress to be slow and uncertain when the process will be completed then Capacity Limitations where Managers are often lazy in managing BMD deletion because they have to label state-owned goods whose condition is difficult to know. This adds to the complexity of BMD management. Lack of information publication makes transparency in the BMD deletion process low. The public does not have easy access to obtain information about the status and progress of BMD deletion.

This is in line with the results of previous studies Rafiah Pakpahan Dewi et al (2021) where factors that cause the internal control system of fixed assets not to run include lack of communication regarding the maintenance of fixed assets and handling or maintenance of fixed assets that are not optimal. There is a discrepancy with the Standard Operating Procedure (SOP) that has been set, disputes and discrepancies in invoices/receipts during the procurement and maintenance of assets that have an impact on financial records and discrepancies with financial reports.<sup>19</sup>

There are no rules governing the Bappeda Kepri, there are national rules, namely Permendagri 7/2024, the Elimination of BMD we are guided by Permendagri, where BMD goods that are no longer suitable for use / have no economic value must be proposed for Destruction of goods by presenting the carcass of the goods. While goods that still have economic value can be proposed for sale then there are administrative or bureaucratic obstacles in implementing this regulation where the leadership's lack of understanding of the Procedures regarding BMD from planning, maintenance to elimination, the inhibiting factor is the Change of Goods Management Officers. There is no cooperation between goods managers and colleagues. Lack of leadership role Therefore, it is important for the authorities to increase transparency and regulation in the BMD elimination process so that the public can more easily understand and access relevant information.

Management of Regional Assets (BMD) is still a classic problem in the Government Agency environment. Indifference to the importance of ineffective asset management and maintenance can be seen from the notes on the opinion of the Audit Board of Indonesia (BPK) which almost every year is still dominated by BMD management issues. The policy framework remains incomplete; 2) Conventional views often overlook the potential of utilizing public assets to generate regional revenue; 3) inefficiency; 4) insufficient data; and 5) a shortage of human

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<sup>19</sup> Rafiah Pakpahan Dewi et al., "Analysis of the Effectiveness of Internal Control Roles Over Fixed Assets at the District Office of Medan Labuhan, North Sumatra," *Internal Control System* 11, no. 3 (2023).

resources are among the common issues identified by BPK in relation to the elements of the BMD management cycle.<sup>20</sup>

Considering the importance of BMD Management for local governments and the large amount of state expenditure related to the management of BMD, it is a must for the government to manage regional assets/goods professionally, effectively and prioritize economic aspects so that expenditures can be right on target, right on use, right on application and right in accordance with applicable laws and regulations. BMD Management is actually an inseparable part of Financial Management and is generally related to regional development administration, especially those related to asset value, asset utilization, recording asset value in the balance sheet, and in the preparation of development priorities. Asset problems are problems that must be resolved immediately, where state and regional assets are the joint responsibility of the government as managers and the community as stakeholders.

The BMD regulation is Permendagri 19/2016 which has been updated to Permendagri 7/2024, that's where we see it from its administration to its deletion but there is no periodic evaluation specifically for deletion, but every quarter we hold a BMD reconciliation, there you will see the items that have been deleted, it will be seen from the OPD balance sheet, this is where the evaluation is. plus the lack of facilities, where if there is no special application for deletion, if in terms of administration it is through e-BMD, later after being deleted it can be upgraded in the e-BMD system, it should Form a special team or appoint each person in each field to coordinate the BMD in each field, they are the ones who will conduct an inventory of the conformity between the recording of assets in Bappeda and the real ones in the field, this is the function of controlling an item. Don't just focus on the goods manager, then don't focus on one person, namely the goods manager.

In the context of BMD management, it is important to understand the process from administration to asset disposal. Although there is no specific periodic evaluation for disposal, BMD reconciliation is carried out every quarter, which includes matching data between the goods administrator and the balance sheet report from the Regional Apparatus Organization (OPD). It is expected to provide economic or social benefits for the government and the community in the future. These assets can be measured in monetary units and include non-financial resources used to provide services to the public and services managed for historical and cultural reasons.<sup>21</sup>

This process aims to ensure transparency and accuracy in recording assets that have been written off. One of the main challenges in BMD management is the lack of a dedicated application for the write-off process. Currently, write-off administration is carried out through the e-BMD system, but only after the assets

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<sup>20</sup> Mardiasmo, *Akuntansi Sektor Publik : Edisi Terbaru* (Yogyakarta: ANDI, 2018).

<sup>21</sup> Khaniyasti and Sudarma, "Analisis Pengelolaan Aset Tetap Sesuai Dengan PSAP No. 07 Pada BKPSDM Kota Sukabumi," *Economic Reviews Journal*, 2024.



have been written off. This indicates the need for a more integrated system to simplify the administration and evaluation process. Write-off of fixed assets is an important part of BMD management which aims to improve efficiency and accountability in the use of public resources. In this context, the theory of legal effectiveness put forward by Soerjono Soekanto can be used as a reference to analyze the implementation of write-off of fixed assets in the Bappeda of the Riau Islands Province. Overall, the legal effectiveness in writing off fixed assets in the Bappeda of the Riau Islands Province still faces various challenges. Although there has been compliance with existing regulations, structural and process constraints need to be improved to achieve more optimal results. The implementation of clear SOPs and increasing HR capacity will greatly contribute to the success of BMD management in this area.<sup>22</sup>

The findings of this study are reinforced by Naufal's research (2024). However, there are challenges including inadequate supervision, lack of skilled human resources, and inventory security, which results in incorrect asset data.<sup>23</sup> To address these challenges, the government created the SIPANDA application system for real-time asset recording and monitoring, held training, and formed an inventory census team with assistive technology. It is hoped that this will improve the efficiency of regional asset management and disposal. Similarly, the study revealed challenges including inadequate supervision, lack of skilled human resources, and inventory security, resulting in erroneous asset data. The government created the SIPANDA application system for real-time asset tracking.

The disposal of fixed assets in the Bappeda of the Riau Islands Province shows several findings where the process of disposal of fixed assets generally follows applicable regulations, such as Government Regulations, however, there are challenges in implementation that are often considered complicated and time-consuming. The lack of employees has an impact on the smoothness of the asset disposal process. This is in line with findings in other areas that indicate a lack of human resources. Although there are established procedures, there are still shortcomings in the Standard Operating Procedure (SOP) which causes uncertainty in implementation.

The purpose of the state-owned asset deletion policy is to free the users, managers, and custodians of assets from administrative responsibilities by removing these assets from official records, leading to the decision to delete the state-owned goods (BMN). Some assets, despite having significant potential, have not been properly managed for various reasons, necessitating their deletion. Deletion involves officially removing regional assets from the inventory through a

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<sup>22</sup> Aryati Prihartin Diah and Armein Early, "Analysis Of Implementation Of Fixed Asset Accounting According To Psak No. 16 In Pt Gajah Tunggal Tbk," *International Journal of Science, Technology & Management*, 2023.

<sup>23</sup> Rizqullah Naufal, "Efektivitas Pelaksanaan Penghapusan Barang Milik Daerah Di Kabupaten Balangan Provinsi Kalimantan Selatan," *..Ipdn.Ac.Id*, 2024.



decree issued by an authorized official, thereby releasing the user or custodian from the obligation of physically managing the assets under their control.<sup>24</sup>

#### 4. Conclusion

The Fixed Asset Write-Off Policy at Bappeda of Riau Islands Province, as regulated under the Minister of Home Affairs Regulation No. 7 of 2024, has not been effectively implemented in optimizing regional property (BMD). The research findings reveal that the write-off process remains constrained by bureaucratic complexity, absence of clear procedural timelines, and lack of specific local regulations within Bappeda to operationalize the national policy. These conditions lead to delays in asset disposal and the accumulation of severely damaged or obsolete assets.

Key inhibiting factors include frequent turnover of asset management personnel, weak coordination among internal units, limited leadership engagement, inadequate human resource competence, and insufficient supervision and inventory security. These challenges contribute to data inaccuracy and hamper the accountability of asset management.

To enhance the policy's effectiveness, this study recommends the establishment of a dedicated internal team in each functional unit responsible for asset inventory and control. Regular asset audits, clear communication channels with the Regional Financial and Asset Management Agency (BKAD), and improved inter-agency coordination are essential. Additionally, strengthening transparency, standard operating procedures, and HR capacity-building initiatives will support a more efficient, accurate, and accountable fixed asset write-off process. These improvements are expected to accelerate the optimization of BMD and contribute to increased regional revenue (PAD).

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**Conflict of Interest Statement:** The author(s) declares that the research was conducted in the absence of any commercial or financial relationship that could be construed as a potential conflict of interest.

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