Analysis System and Procedure Deletion Goods Owned by State Center for The Development of Quality Assurance of Vocational Education in Building and Electricity Sector

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Abstract

State-owned commodities are all goods purchased or obtained on the weight of the state budget or obtained from other legal acquisitions. The elimination of state-owned relics is the last activity to carry out the management of state-owned relics, not a simple action from the governing board. The purpose of this research is to identify whether the system and method of removal of state-owned property is in line with the Regulation of the Minister of Finance. 83 or pmk. 06 or 2016 Regarding the rules of the method of destruction and destruction of property belonging to the state is assessed from whether the elements of the system of internal regulation of the ruler has been in accordance with the regulation of the system of internal regulation of the ruler in 2008. The research procedure used in this research is a qualitative descriptive procedure where each information is combined, analyzed and then concluded that the type of research used is qualitative descriptive. The results of this research conclude that the system and rules of the method of removal of state-owned property are in accordance with Regulation of the Minister of Finance No. 83. or PMK. 06 Deed of 2016 on the rules of the method of destruction and destruction of state property as well as the release of elements of the internal regulation system of the ruler in accordance with the Regulation of the Internal Regulation System of the ruler No. 60 of 2008.

Keywords analysis, systems and procedures, the abolition of state property

INTRODUCTION

Indonesia has various forms of regimes with responsibilities and authorities. By carrying out mandates and various forms for their organization, departments or agencies need various places or good tools and infrastructure and are regulated properly good and efficient to provide services to residents. This is in accordance with Law No. 17 of 2003 concerning State Finance, the Minister of Finance in the State Financial aspect acts like an Assistant to the Head of State, acts like the Chief Financial Officer (CFO) of Government in Indonesia who is sovereign and responsible for totality arranged by wealth and the role of the state. Law No. 17 of 2003 concerning State Finance reports that State Finance is the totality of State rights and roles that can be claimed in currency, and all rights and roles are in the form of money or objects that can be used as state property in its implementation.

Ruling Regulation No. 27 of 2014 concerning Management of State-Owned Objects regulates the authority and sense of responsibility of the Minister of Finance to regulate wealth in Indonesia. For Government Regulation Number 27 of 2014 concerning Management of State Property, state property is all goods purchased or obtained on the basis
of the calculation of state income and expenditure, or from other legal acquisitions. In regime accounting, state-owned assets are part of the assets in the form of a central government.

State-owned objects can be abolished based on the final activity to carry out the obligations of managing State-owned objects. Those related are sourced from the Ruling Regulation No. 27 of 2014 concerning Management of State-Owned Objects, the abolition or deletion of State-Owned Objects.

Deletion of State-Owned Property or Area is an action to produce State-owned property from the record of property and property belonging to it with an administrative ruling issued by the administrator who has the right to release the agent and or or guardian of the consumer of the property and or or the consumer of the property is actually responsible. Getting rid of state property is not an easy task for the Regime.

The issuance of a decision on the Elimination of State Property can occur based on methods or standards which are often considered complex and take a fairly long time. When there is an object that is no longer suitable for use or is no longer able to serve, the same should be done to the operations in the operation of the regime so that from that matter it can be tried to remove it and result in an increase in the maintenance fee for the State Property. Recognizing the consequences of such a means, the abolition of State-Owned Objects must be based on a legal decision from the administrator who is entitled to it and is carried out in accordance with the legal Rule of Rulers. The rules for the application of the abolition of State-Owned Objects are further regulated in the Minister of Finance Regulation No. 83 or PMK. 06 or 2016 concerning the Rules for the Method of Implementing the Destruction and Abolition of State Property.

METHODS

Type Study

Sugiyono and Afrizal report that qualitative research is a social science research method that collects and analyzes information in the form of words (words), or records) and the actions of people and research does not attempt to quantify the qualitative information that has been obtained.

The type of data used in this research is qualitative information, which is a file of non-value information, in the form of data, either words or notes, such as an ordinary reflection, body shape, allotment of obligations and uses, and the system and method of eradicating state property in the Big Building Development. In charge of the Quality of Vocational Learning Aspects of Building and Electricity (BBPMPPV BBL) Medan.

Time and the Place Study

This research was carried out at the Large Building for Development of the Person for the Quality of Vocational Learning in the Building and Electrical Aspects (BBPPMPV BBL) Area which is located on Jalan. Setiabudi Number. 75, Helvetia Area, Helvetia Regu., Kec. Helvetia Area, Area City, North Sumatra 20117. The duration of the research starts from January to February 2022.
Method Analysis

The analysis procedure used in this research is as follows:

1. Accumulating data and information regarding systems and methods for the Elimination of State-Owned Objects in the Large Building for the Development of the Supervisor for the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Medan.

2. Analyzing the facts by equating the system and method of the Elimination of State Property that was tried by the Great Building for the Development of the Responsible Person for the Quality of Building and Electrical Aspect Vocational Learning (BBPPMPV BBL) Medan with legal regulations.

3. Based on the results of the analysis, conclusions are drawn and some recommendations that are considered necessary.

RESULTS AND DISCUSSION

Analysis Results

a. System Removal Goods Owned by Country

In the system for the abolition of State Property, the Large Building for Development of Vocational Learning Quality in Building and Electrical Aspects (BBPPMPV BBL) Area has a Standard Operational Method flowchart (SOP) for the elimination of State Property.

b. Procedure Removal Goods Owned by Country

There are several methods that must be carried out by the Large Building for the Development of the Person for the Quality of Vocational Learning Aspects of Building and Electricity (BBPPMPV BBL) Area in carrying out the abolition of State-Owned Objects, including:

1. Creation of deletion bodies;
2. Implementation of Inventory Physical Inpatient (OFBI);
3. Submission of the idea of deletion to the Head of the Large Building for the Development of the Person in Charge of Vocational Learning Quality in Building and Electrical Aspects (BBPPMPV BBL) in Medan;
4. Filing a request for deletion to the Department of Finance;
5. Approval or antipathy from the Department of Learning, Culture, Studies and Technology;
6. The implementation of a write-off auction;
7. Entering the auction proceeds into the State treasury; and
8. Deletion of objects from the records of State Property.


There is also an internal regulation on the system and method of deleting State-Owned Objects in Large Buildings. Development of the Responsible Person for the Quality of
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Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL). 2008 concerning the Internal Regulatory System for Rulers, are as follows:

1. Control Area

   Elimination of State Property in Large Buildings Development of Building and Electrical Quality Vocational Learning Quality Management (BBPPMPV BBL) Areas carried out by the elimination agency are employees of the Business Regulations Section appointed by the Head of the Building based on the message of the establishment of a deletion agency which has the obligation to carry out the abolition of Property. The state starts from the early collection of deeds and objects to be removed to notify the implementation of obligations to the Head of the Building acting like a benefactor of orders. The giving of orders from the Head of the Office to the employees of the Effort Rules Section as a deletion agency is caused because one of the obligations and uses of the Effort Rules Section is to regulate state objects or assets, as well as those printed in the Form of a Large Building Development Agency for the Development of Quality Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area.

2. Risk Evaluation

   The risk that may be related to the implementation of the abolition of State Property is the many methods that must be passed which results in the length of time required for the abolition of the State Property. This will take quite a long time because the method of authorizing the removal of State-Owned Objects in Large Buildings for the Development of Building and Electrical Aspects of Vocational Learning Quality Management (BBPPMPV BBL) Areas must obtain prior approval from the Department of Learning which requires a duration of up to 3 to 4 months due to the following reasons: many basic activities of the Department of Learning which also coordinate with the Department of Learning. Large Building Development Responsible for the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Areas in the abolition of State Property are tried at the same time when several objects have been collected that have met the requirements for deletion. In this regard, it is attempted to establish a duration capability in the application of the abolition of State Property, whose authorization method requires a fairly long duration. There is also a risk that may be related to the deletion of objects from the records of State-Owned Goods, namely the formation of negligence or errors in inputting information. Follow BMN by the authorities. Therefore, accuracy is needed in inputting information. Large Building Development Responsible for Quality Vocational Learning Building and Electrical Aspects (BBPPMPV BBL) Area regularly involving employees who serve as officers Participate in BMN in correctional activities and technical education on application use Follow BMN to minimize the formation of omissions or errors in inputting information.

3. Control Activities

   The responsibility for implementing the abolition of State-Owned Objects in the Large Building Development of the Person for Quality Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area.
Electrical Aspects (BBPPMPV BBL) Area is delegated to the employees of the Effort Rules Section who are given orders by the Head of the Building as the abolition agency. This is stated in the Standard Operational Method (SOP) for the Elimination of State Property in Large Buildings for the Development of the Responsible Person for the Quality of Vocational Learning Aspects of Building and Electricity (BBPPMPV BBL) Area.

4. Data and Communication

Data regarding the implementation of the abolition of State Property has been well obtained by the abolitionist agency through participation in correctional activities and technical education in the management of State Property, and data regarding the abolition of objects from the records of State Property has been obtained properly by the information input apparatus Follow BMN through participation in Correctional activities and technical education regarding the rules of application usage methods Follow BMN as a result, communication is created that is in the same direction as expected.

5. Monitoring

Control over the implementation of the abolition of State-Owned Objects in Large Buildings. Development of the Person for Quality Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Areas is carried out by the Head of the Building as directed. This control is carried out by observing and assessing the results of the implementation of obligations carried out by the abolition agency, as well as one of the obligations of the abolition agency is to notify the results of the implementation of obligations to the Head of the Building as a beneficiary of orders, and to observe and evaluate the semi-annual and semiannual Information on State Property. the impact of inputting information on the abolition of State-Owned Objects into the Follow BMN application.

Discussion Result

a. Analysis System Removal Goods Owned by Country

The system for the elimination of State Property at the Regional Office of the Ministry of Religion of North Sulawesi Province was tried by exploring the flowchart of the Standard Operational Method (SOP) for the elimination of State-owned objects. The Standard Operational Method (SOP) for the abolition of State-Owned Objects is in accordance with the legal regulations, namely Minister of Finance Regulation No. 83 or PMK. 06 or 2016 concerning the Rules for the Application of the Destruction and Abolition of State Property, as well as those stated in the Standard Operational Method (SOP) for the abolition of State Property, starting from the niche of creating a disposal agency, implementing Inpatient Physical Inventory (OFBI), submitting ideas the removal of the Head of the Large Building Development Responsible for the Quality of Vocational Learning Aspects of Building and Electricity (BBPPMPV BBL) Area, submission of a request for elimination to the Ministry of Finance, approval or antipathy from the Department of Learning, implementation of abolition auction, entry of auction results into the state treasury, until the abolition of State
Property it's from the Records of Objects which creates Information on State Property semi-
annually and annually.

**b. Analysis Procedure Removal Goods Owned by Country**

Based on research on the internship platform, it can be observed and monitored that
the elimination of state property in the Large Building Development of the Person for the
Development of the Quality of Vocational Learning in Building and Electrical Aspects
(BBPPMPV BBL) The area has complied with the provisions and the determination is based
on legal regulations, namely Minister of Finance Regulation No. 83 or PMK. 06 or 2016
centering the Rules of the Method of Application of Destruction and Elimination of State
Property. This can be seen from the Standard Operational Method (SOP) for the Elimination
of State-Owned Objects in Large Buildings. Development of the Guarantor for the Quality
of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) The area
where the implementation of the abolition of State-Owned Objects begins from the niche of
the creation of the elimination agency until the abolition of State-Owned Objects. from the
Consumer Property Records after the stipulation of the stipulation on the Elimination of
State Property by the Property Consumer after obtaining the approval of the Property
Manager.

Likewise in the Minister of Finance Regulation No. 83 or PMK. 06 or 2016, if the
Minister or agency directives apply such as the Consumer of Goods has the authority and
responsibility regarding the Elimination of State Property, including:

- a. submits an application for the Elimination of State-Owned Goods to the Property
  Manager;
- b. decides on the provisions for the Elimination of State-Owned Goods whose usage status
  lies with the Consumer of the Goods after obtaining the approval of the Property
  Manager; and
- c. carries out the Elimination of State-Owned Goods whose usage status lies with the
  Consumer Goods from the Consumer Goods Records and/or Consumer Resources
  Property Records based on the provisions on the Elimination of State-Owned Goods.

Deletion of objects from State Property Records in Large Buildings Development of
Building and Electrical Aspect Vocational Learning Quality Management (BBPPMPV
BBL) The area has also been in accordance with legal regulations, namely Minister of
Finance Regulation No. 83 or PMK. 06 or 2016 concerning the Rules of the Method of
Application of Destruction and Elimination of State Property. This can be seen from the
Standard Operational Method (SOP) for the elimination of State-Owned Objects in Large
Buildings. Development of the Guarantor of the Quality of Vocational Learning in Building
and Electrical Aspects (BBPPMPV BBL). The area regarding the recording of State-Owned
Objects that has been abolished is the formation of a change in the Notes on State-Owned
Objects Information. Semester and Annual.

Likewise in the Minister of Finance Regulation No. 83 or PMK. 06 or 2016 Paragraph
III Article (39) which reports that:
a. Replacement of records of consumer goods and or records of consumer assets as a result of the abolition of state property because the transfer must be included in the Information on Consumer Goods and/or Information on Consumer Resources for Semester and Yearly.

b. Replacement of records of State-owned objects as a result of the abolition of State-owned objects due to the transfer must be included in the Semester and Annual Information on State-Owned Objects. Not only the records in the Semester and Annual State Property Information are undergoing changes, there is also a change in information in the Follow BMN application because of the formation of the Abolition of State Owned Objects which results in a reduced record of recording State Property in the application.

Analysis of Systems and Procedures for the Elimination of State Property Seen From Elements System Internal Control Government

Based on the research carried out, the system and method for the elimination of State Property in Large Buildings Development of the Person for the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) The area has fulfilled the elements of the internal regulatory system of the authorities in accordance with legal regulations, namely Rule Regulation No. 60 of 2008 regarding the Ruler's Internal Regulatory System. This can be observed from each factor of the internal regulatory system of the authorities on the system and method of removing State Property in Large Buildings. Development of the Person for the Development of Vocational Learning Quality in Building and Electrical Aspects (BBPPMPV BBL). Sufficient areas include:

1. Control Area

   From the regulatory environment, it is stated that the direction of the governing body must produce and maintain a regulatory area that creates a positive attitude and supports the application of an internal regulatory system in its work area, one of which is through the creation of a body shape that suits your needs. In this case, if it is related to the design of the internal regulatory system of the authorities from the regulatory area, it can be said that the system and method for the elimination of State Property in the Large Building Development of the Guarantor of the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area is sufficient, it can be seen from the fulfillment of one of the following: One aspect that affects the regulatory area is the existence of a large building for the development of the building and electricity sector (BBPMPPV BBL) Area.

2. Risk Evaluation

   From the field of risk evaluation, it is stated that the direction of the governing body must carry out a risk evaluation consisting of risk identification and risk analysis. This is related to the design of the internal regulatory system for the authorities from the field of risk evaluation, so that it can be said that the system and method for the elimination of State Property in Large Buildings Development of the Guarantor of the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) The area is sufficient, observed from the fulfillment of aspects What affects the risk evaluation is the introduction
of risks and analysis of risks that may occur along with actions that are tried to minimize risks that may occur.

3. Control Activities

From the field of regulatory activities, it is stated that the direction of the ruling institution must carry out regulatory activities, one of which has the character of the existence of policies and methods that must be formalized in a registered manner. In this regard, if it is related to the design of the internal regulatory system for the authorities from the field of regulatory activities, so it can be said that the system and method of eliminating State Property in the Large Building Development of the Guarantor of the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area is sufficient, it is observed from the fulfillment of one of the following: One character that affects the regulatory activity is the existence of a Standard Operational Method (SOP) for the abolition of State-Owned Property which is owned by a registered register of the Great Building for the Development of the Guarantor of the Quality of Vocational Learning in Building and Electrical Aspects (BBPMPPV BBL) Area.

4. Data and Communication

From the field of data and communication, it is stated that the direction of the government agency must communicate data in the right form and duration, and be carried out in an efficient manner, one of which is by providing and using various forms and means of communication. In this regard, if it is related to the design of the internal regulatory system for the authorities from the data and communication sector, it can be said that the system and method of deleting State Property in Large Buildings for Development of Vocational Education Quality Management for Building and Electrical Aspects (BBPPMPV BBL) Area is sufficient, it can be seen from the fact that it has been fulfilled. One form of supervision that affects data and communication is the participation of the Effort Rules Section in correctional activities and technical education in the management of State Property, and the rules on how to use the Follow BMN application.

5. Monitoring

From the field of control, it is stated that the direction of the ruling institution must carry out control, one of which is to carry out an assessment. In this case, when it comes to the design of the internal regulatory system for the authorities from the control sector, it can be said that the system and method for the elimination of State Property in the Large Building Development of the Guarantor of the Quality of Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area is sufficient, it can be seen from the fulfillment of one of the following: The action that affects the control is the existence of a control that is tried by the Head of the Office to act as a directive by assessing the results of the implementation of obligations carried out by the abolition agency, and evaluating the semi-
annual and annual information on State Owned Objects obtained as a result of inputting information on the abolition of State Property into the application. Follow BMN.

CONCLUSION

Based on the results of research and reviews that have been carried out at the Great Building for the Development of Vocational Learning Quality In charge of Building and Electrical Aspects (BBPPMPV BBL) Area, the following conclusions can be drawn:

1. The system and method of deleting State-Owned Objects in Large Buildings for the Development of Quality Assurance for Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Areas are in accordance with Minister of Finance Regulation No. 83 or PMK. 06 or 2016 concerning the Rules of the Method of Application of Destruction and Elimination of State Property.

2. The system and method for the elimination of State Property in Large Buildings. Development of Building and Electrical Aspects of Vocational Learning Quality Management (BBPPMPV BBL) Areas have fulfilled the elements of the internal regulatory system of the authorities for Rule Regulation No. 60 of 2008 concerning the Internal Regulatory System of Rulers.

3. Large Building Development Responsible for Vocational Learning Quality Building and Electrical Aspects (BBPPMPV BBL) Areas encounter obstacles in the form of the need for a fairly long duration in carrying out actions to eliminate State Property. This is due to the method of authorizing the Elimination of State Property in Large Buildings. Development of Building and Electrical Aspect Vocational Learning Quality Management (BBPPMPV BBL) Areas must obtain prior approval from the Department of Learning which requires a duration of up to 3 to 4 months, due to the many basic activities of the Department of Learning which also coordinates with the Department of Learning. Therefore, the Great Building for the Development of the Person for Quality Vocational Learning in Building and Electrical Aspects (BBPPMPV BBL) Area in carrying out the abolition of State Property is tried at the same time when several items have been collected that have met the elimination requirements for the creation of time capabilities.

REFERENCES


