INTISARI

Penelitian ini bertujuan untuk mengetahui akurasi pencatatan Barang Milik Daerah pada SIMDA-BMD di Kabupaten Poso. Metode pengumpulan data pada penelitian ini adalah metode survei langsung ke lokasi dan wawancara kepada pengurus barang OPD dan pengurus barang pengelola barang. Sampel penelitian yang digunakan pada aset tetap tanah sebanyak 179 dan aset tetap gedung dan bangunan 905 yang dipilih berdasarkan metode *cluster sampling*. Alat analisis yang digunakan adalah analisis deskriptif dan uji nonparametrik *Wilcoxon*.

Berdasarkan hasil analisis survei diketahui bahwa pencatatan aset melalui SIMDA-BMD belum dikatakan akurat. Hal ini dibuktikan masih ditemukan kelemahan pencatatan dan pengamanan aset yaitu aset tetap tanah dan bangunan yang belum tercatat, aset tetap tanah dan bangunan yang belum memiliki dokumen kepemilikan, aset tetap tanah dan bangunan yang terinput belum memiliki rincian data yang lengkap, belum dilakukan pemutakhiran data tanah dan gedung pada SIMDA-BMD yang sesuai kondisi ril di lapangan. Selain itu, dibuktikan dengan hasil analisis menggunakan uji non paramterik *wilcoxon* diketahui aset tetap tanah yang menunjukkan bahwa pencatatan aset melalui SIMDA-BMD terbukti tidak terdapat perbedaan rata-rata antara pencatatan dan ril di lapangan dengan nilai probabilitas lebih besar dari 0,05 (α = 0.05). hal ini terindikasi adanya aset tetap tanah yang memiliki sertifikat tanah kemudian dilakukan uji non parametrik *Wilcoxon* dengan aset tetap tanah yang tidak memiliki sertifikat. Hasil uji wilcoxon menunjukkan bahwa pencatatan aset melalui SIMDA-BMD terdapat rata-rata perbedaan dengan ril dilapangan dengan nilai probabilitas lebih kecil dari 0,05 ((α = 0.05). kedua hasil perbandingan dapat dikatakan bahwa pencatatan ukuran luas aset tetap tanah akan sesuai dengan ril di lapangan apabila memiliki sertifikat tanah hal di buktikan dengan hasil pengukuran baru, sertifikat tanah, dan luas tercatat di SIMDA-BMD sedangkan aset tetap gedung dan bangunan menunjukkan bahwa pencatatan aset melalui SIMDA-BMD terbukti rata-rata terdapat perbedaan antara pencatatan dengan ril di lapangan. Sehingga dapat disimpulkan aset tetap tanah dan bangunan yang tercatat pada SIMDA-BMD belum sesuai ril di lapangan

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Kata Kunci: Akurasi**,** Pencatatan Aset, SIMDA-BMD, Uji Nonparametrik *Wilcoxon*

ABSTRACT

This study aims to determine the accuracy of recording Regional Property in SIMDA-BMD in Poso District. The data collection method in this study is a direct survey method to the location and interviews with OPD goods administrators and goods management administrators. The research sample used in land fixed assets was 179 and fixed assets of buildings and buildings 905 which were selected based on the *cluster sampling* method. The analytical tools used are descriptive analysis and *Wilcoxon* nonparametric test.

Based on the results of the survey analysis, it is known that asset recording through SIMDA-BMD has not been said to be accurate. This is evidenced by the weaknesses in recording and securing assets, namely land and building fixed assets that have not been recorded, land and building fixed assets that do not have ownership documents, inputted land and building fixed assets do not have complete data details, land and building data has not been updated in SIMDA-BMD according to the real conditions in the field. In addition, as evidenced by the results of the analysis using the *Wilcoxon* non-parametric test, it is known that land fixed assets show that the recording of assets through SIMDA-BMD is proven that there is no average difference between recording and real in the field with a probability value greater than 0.05 ($\alpha = 0.05$). This indicates that there are land fixed assets that have land certificates, then the *Wilcoxon* non-parametric test is carried out with land fixed assets that do not have certificates. The results of the Wilcoxon test show that the recording of assets through SIMDA-BMD there is an average difference with the real in the field with a probability value smaller than 0.05 (($\alpha = 0.05$). both comparison results can be said that the recording of the size of the area of land fixed assets will be in accordance with the real in the field if it has a land certificate as evidenced by the results of new measurements, land certificates, and the area recorded in SIMDA-BMD while fixed assets of buildings and buildings show that the recording of assets through SIMDA-BMD is proven on average there is a difference between recording with the real in the field. So it can be concluded that the land and building fixed assets recorded in SIMDA-BMD do not match the reality in the field.

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Keywords: Accuracy, Asset Recording, SIMDA-BMD, Wilcoxon Nonparametric Test