



INTISARI

Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis pengelolaan BMD khususnya implementasi penghapusan persediaan usang oleh Pemkab Sleman yang belum optimal. Selain itu, penelitian ini dilakukan untuk mengidentifikasi kendala yang dialami Pemkab Sleman dalam mengimplementasikan penghapusan persediaan usang. Penelitian ini menggunakan empat dimensi dalam teori implementasi kebijakan Edwards III dalam menentukan keberhasilan implementasi kebijakan. Empat dimensi tersebut yaitu komunikasi, sumber daya, disposisi, dan struktur birokrasi. Hasil penelitian ini menunjukkan bahwa Pemkab Sleman telah mengimplementasikan kebijakan penghapusan BMD dan melaporkannya pada setiap periode pelaporan akuntansi. Namun, berdasarkan LHP BPK atas LKPD tahun 2016-2018 Pemkab Sleman mengalami permasalahan terkait penghapusan BMD. Birokrasi dalam proses penghapusan persediaan usang di Pemkab Sleman menjadi salah satu kendalanya. Seorang pengelola barang dalam mengusulkan penghapusan persediaan usang ke BKAD harus mendapatkan persetujuan dari kepala OPD sebelum disetujui lebih lanjut oleh bupati. Akan tetapi, kepala OPD kurang memperhatikan hal tersebut sehingga usulan penghapusan persediaan usang lewat begitu saja tidak terproses. Hal ini mengakibatkan pencatatan persediaan di LKPD Pemkab Sleman kurang relevan. Fasilitas tempat penyimpanan yang digunakan dalam proses penghapusan persediaan usang juga kurang memadai. Selain itu, dukungan pengembangan SDM berupa sosialisasi ataupun pelatihan terkait proses penghapusan persediaan usang perlu ditingkatkan lagi agar implementasinya dapat optimal. Dengan demikian dapat disimpulkan bahwa permasalahan penghapusan persediaan di Pemerintah Kabupaten Sleman masih belum terselesaikan hingga TA 2018. Hal ini harus menjadi perhatian Pemkab Sleman khususnya BKAD dalam mengelola proses penghapusan persediaan usang.

Kata Kunci: Edwards III, barang milik daerah, pengelolaan BMD, penghapusan persediaan, BKAD Sleman, Pemerintah Kabupaten Sleman



ABSTRACT

This research aimed at identifying and analyzing the management of regional property (BMD), particularly the implementation of eliminating obsolete inventories by Sleman Regency Government which is not yet optimal. In addition, this research is conducted to identify the problems faced by Sleman Regency Government in implementing the elimination of obsolete inventories. This research uses four dimensions in Edwards III's theory of policy implementation in determining the success of policy implementation. The four dimensions include communication, resources, disposition, and structure of bureaucracy. The research results showed that Sleman Regency Government has implemented a policy of eliminating BMD and reported it in each accounting period. However, based on the LHP of BPK for the 2016-2018 LKPD, Sleman Regency Government faced some problems related to the elimination of BMD. The bureaucracy in the process of eliminating obsolete inventories in Sleman Regency Government was one of the problems. In proposing the elimination of obsolete inventories to BKAD, the inventory manager must obtain the approval from the head of OPD before the proposal was approved by the regent. However, the head of OPD paid less attention to this matter so that the proposal of eliminating obsolete inventories was not processed. As a result, the recording of inventories in the LKPD of Sleman Regional Government was less relevant. The storage facility used in the process of eliminating obsolete inventory was also inadequate. In addition, the supports for human resource in the form of socializations or trainings related to the process of eliminating obsolete inventories need to be improved so as to maximize the implementation. Thus, it can be concluded that the problems of eliminating obsolete inventories in Sleman Regency Government have not been resolved until the 2018 Fiscal Year. This should be a concern of Sleman Regency Government, especially BKAD, in managing the process of eliminating obsolete inventories.

Keywords: Edwards III, regional property, BMD management, elimination of inventories, BKAD of Sleman, Sleman Regency Government