

Analysis of Cost Benefit Services For Selling State Property (Case Study at KPKNL Sorong)

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Abstract

KPKNL Sorong has a working area covering all districts/cities in West Papua Province with an area of 102,955.15 Km², one of the functions of the KPKNL Sorong is to provide services for the write off of BMN through sales. In serving BMN sales, it costs money to visit the location and on the other hand, benefits can be obtained by the state in the form of PNBPN. The research is intended to determine the costs and benefits that can be valued in money in BMN sales services at KPKNL Sorong and to find out whether the cost and benefit analysis can be applied in services. The research used a qualitative descriptive approach with a case study research method. Quantitative data is processed with a variable costing approach, then qualitative data is processed by referring to the Miles and Huberman model. The result concludes that two proposals have negative net benefits. When combined with documented data, 10 proposals have negative net benefits. However, overall it still generated a net positive benefit of Rp. 1,304,560,098. The cost-benefit analysis has been applied internally by KPKNL Sorong, not when receiving proposals but when processing proposals. From the regulatory side, the analysis of costs and benefits that cannot be valued in money has been applied in the regulation of the write off of BMN, for benefit costs that can be valued in money allow it to be applied in the preparation of the next regulation, but a first study is needed to determine service options.

Keywords: cost-benefit analysis, policy, services

Abstrak

KPKNL Sorong memiliki wilayah kerja meliputi seluruh kabupaten/kota di Provinsi Papua Barat dengan luas 102.955,15 Km², salah satu fungsi KPKNL Sorong adalah menyelenggarakan pelayanan penghapusan BMN melalui penjualan. Dalam melayani penjualan BMN diperlukan biaya untuk mengunjungi lokasi dan disisi lain manfaat dapat diperoleh negara berupa PNBPN. Penelitian dimaksudkan untuk mengetahui biaya dan manfaat yang dapat dinilai dengan uang dalam pelayanan penjualan BMN di KPKNL Sorong serta mengetahui apakah analisis biaya dan manfaat dapat diterapkan dalam layanan. Penelitian menggunakan pendekatan deskriptif kualitatif dengan metode penelitian studi kasus. Data kuantitatif diolah dengan pendekatan *variable costing*, kemudian untuk data kualitatif diolah dengan merujuk model Miles dan Huberman. Hasilnya disimpulkan terdapat dua usulan yang memiliki manfaat net negatif. Apabila dikombinasikan dengan data hasil dokumentasi, terdapat 10 usulan yang memiliki manfaat net negatif. Namun, secara keseluruhan masih menghasilkan manfaat net positif sebesar Rp.1.304.560.098. Analisis biaya manfaat sudah diterapkan secara internal oleh KPKNL Sorong, bukan saat menerima usulan melainkan saat memproses usulan. Dari sisi regulator, analisis biaya dan manfaat yang tidak dapat dinilai dengan uang sudah diterapkan dalam regulasi penghapusan BMN, untuk biaya manfaat yang dapat dinilai dengan uang memungkinkan untuk diterapkan dalam penyusunan regulasi berikutnya namun diperlukan kajian terlebih dahulu untuk menentukan opsi-opsi layanan.

Kata kunci: analisis biaya manfaat, kebijakan, pelayanan

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DOI: <https://doi.org/10.26618/kjap.v7i2.5624>

INTRODUCTION

In public services, there are services that are charged and free of charge, examples of services without fee are NPWP making services at the Tax Service Office, marriage services during working hours and at the KUA, or budget disbursement services at the Treasury Service Office. Then, for charged services, for example, passport making services, marriage services outside working hours and outside the KUA, as well as auction services organized by KPKNL. All these rates will later be included in other Non-Tax State Income (PNBP).

In public services with tariff, it can be analyzed how much the costs and benefits (tariff) of the service (Boardman, 2014). However, the focus of the Government service office is service and not looking for profit (Sri Mulyani Indrawati), so it is not a problem, if in service an office has a higher cost than its benefits. However, the results of the research on costs and benefits can be a consideration for stakeholders to consider other forms of service that are lower in cost without reducing service quality.

Cost benefit analysis exists as a form of benefit and cost research to find out what is the average cost of a charged service and whether it is lower or higher than the prevailing service tariff. Actually,

cost benefit analysis is very flexible to use, as long as a project or activity has costs and benefits, then a cost and benefit analysis can be used. For example in investment projects, for-profit-oriented business activities from small scale such as MSMEs or large, such as corporate business activities, to non-profit business activities such as public services with fees.

Research on cost and benefit analysis of public service providers was conducted by Harimingguna, Purwati, Pinasti (2017) at BPKP representatives in South Kalimantan Province. Their research uses a full costing approach to quantify all costs incurred in audit activities. For the benefit, they assume the value of the country's finances saved. As a result, the BPKP audit activity for the representative of South Kalimantan Province was considered to be very optimal with a benefit of 14.6 times the costs incurred. Another study by Yusuf in 2012 looked for the average cost per patient per day incurred by the hospital in class I inpatient services at the Lasinrang Regional General Hospital, Pinrang Regency. The cost approach used in this study is variable costing. The result shows that the average service fee per patient per day is Rp. 158,403.31, while the applicable tariff according to the local regulation (Perda) is only Rp. 100,000, or in other words the cost is greater than Rp. 58,403,31 from the benefits obtained. So it

was concluded that the current rate of Rp. 100,000 per patient per day was no longer relevant.

Reflecting on the research conducted by Harimingguna, Purwati, Pinasti (2017) and Yusuf (2012) where both of them analyzed the costs and benefits of public service activities, this study will discuss the analysis of costs and benefits in State property (BMN) management, especially the elimination of BMN with a sales scheme and find out if there are services that cost more than the benefits. BMN sales service is also a public service provided to central government stakeholders as part of BMN management services. According to previous research from Lestari (2015) and Amalinda (2015) which raised the topic of eliminating BMN by KPKNL, the two studies conclusively state that one of the conditions for eliminating BMN is that it is more profitable if BMN is removed rather than maintained. However, neither study found that the cost of eliminating BMN should be lower than the benefits. Based on this, the researcher is increasingly interested in knowing whether in the process of implementing BMN sales there are services that have costs exceeding the benefits.

This research takes a case study at the State Assets And Auction Service Office Sorong (KPKNL Sorong) which is

located in West Papua Province and has work areas in all districts / cities in West Papua Province. The considerations for selecting the KPKNL Sorong as the object of research include, according to research by Faradis (2020) which measures the level of infrastructure development per 1,000 km², categorizing West Papua Province as a province that has inadequate infrastructure. On the other hand, all provinces on the island of Java are categorized as having adequate infrastructure with the highest score being owned by DKI Jakarta. Then according to the Central Bureau of Statistics of West Papua Province, the area of West Papua Province is 102,955.15 Km² consisting of 13 districts and cities, making the KPKNL Sorong as one of the KPKNL with the widest working area. Another consideration is that the KPKNL Sorong has a working area covering small islands in the Raja Ampat area where there are BMNs in the area which are difficult to reach by land and air so that it requires using the sea route. Based on the pre-survey that was also carried out, travel in the KPKNL Sorong working area must be carried out by land, sea and air depending on the destination location and in terms of the cost of travel in the KPKNL Sorong work area is quite high, reaching millions of rupiah. In the pre-survey, information was also obtained that the main PNB

from auction and auction fees at KPKNL Sorong varied greatly from hundreds of thousands to hundreds of millions of rupiah.

After knowing the results of the cost benefit analysis, the research is also aimed at exploring in terms of its implementation, such as the flow of BMN sales implementation, whether cost benefit considerations can be applied to BMN sales services, and whether there is a possibility that alternatives to BMN elimination other than sales can be used if the proposed BMN elimination is through sales of BMN are estimated to cost more than the benefits received.

METHOD

This research uses a qualitative descriptive approach and uses a type of case study research with the object of research on the activities of sales of state property services at the State Assets And Auction Service Office (KPKNL) in Sorong in 2019. The data collection techniques used are unstructured interviews and data documentation.

Interviews will be conducted in an unstructured manner so that the resource persons/informants are more flexible in delivering their answers. According to Sugiyono (2015), unstructured interviews are included in the in-depth interview category. This interview aims to find

problems more openly, where the parties invited to the interview are asked for their opinions and ideas.

The parties interviewed in this study consisted of seven parties, namely the Head of the Auction Section at KPKNL Sorong, the Head of the Appraisal Section at KPKNL Sorong, the Head of the State Asset Management Section at KPKNL Sorong, the Head of the General Subdivision at KPKNL Sorong, the BMN Operator at KPP Pratama Manokwari, the Head of the General Subdivisionat KPKNL Jakarta I, and the Head of the BMN ID Section at Directorate BMN.

Documentation is carried out on quantitative data to find out the costs and benefits of service activities for the sale of state-owned goods. Informants in this activity are service providers for the sale of state-owned goods. Documentation data used in this study include cost data (data on official travel expenses to the KPKNL Sorong work area and data on official travel costs sourced from online ticket seller sites) and benefit data (principal of auction and auction fees for buyers in the 2019 auction year).

Then for data processing techniques it is divided into two, quantitative and qualitative data. For quantitative data in the form of costs and benefits of BMN sales services, the data will be processed using references from previous research, Yusuf

(2012) and Harimingguna, Purwati, Pinasti (2017) and adapted to the conditions of the object of research. The research will use the variable costing allocation method and there are two stages, determination of cost objects and allocating costs to cost objects, then the costs that arise per proposal will be compared with the benefits generated. Furthermore, the data in the form of interviews will be processed using qualitative data processing models from Miles and Huberman, namely data reduction/data condensation, display data, and drawing and verifying conclusions.

RESULTS AND DISCUSSION

Management of State Property (BMN) is specifically regulated in Government Regulation Number 27 of 2014 concerning State Property as amended by Government Regulation Number 28 of 2020. Management of BMN has 11 stages from planning needs and budgets to coaching, monitoring, and controlling.

There are two parties that play a role in the management of BMN. First, DJKN through KPKNL acts as the assets manager. Second, the central government work unit acts as a user of assets. In practice, BMN controlled by assets users can be transferred if approved by the assets manager. BMN can be transferred if it meets the requirements according to PMK

111/PMK.06/2016 concerning Transfer of BMN. In the regulation, transfers can be carried out in four ways, namely sales, exchange, grants, and government equity participation.

In this section, an analysis of the costs and benefits of BMN sales services conducted by auction will be discussed. Cost benefit analysis can be defined as a policy assessment method that quantifies in monetary terms the value of all consequences of a policy to all members of society...More generally, CBA applies to policies, programs, projects, regulations, demonstrations, and other government interventions. (Boardman et al, 2014). The implementation of the BMN auction generates costs and benefits, costs are incurred from office travel activities in the context of the assessment and auction of BMN, while the benefits are obtained from the principal of the auction (PMK 27/PMK.06/2016) and the buyer's auction fee (1.5%, regulated in PP Number 3 of 2018).

Research Objective I: Costs and Benefits of BMN Sales Services at KPKNL Sorong in 2019 And Are There Any Proposal With Costs Exceeding The Benefits

The main PNBPN from auction data and auction fees data for the year 2019 were obtained from the Auction Section,

the results were that 39 stakeholders submitted a BMN auction and were sold in 2019. In order to maintain confidentiality, the identity of the KPKNL Sorong's stakeholders was disguised and replaced with letters A to AM. The total benefit is calculated per stakeholder by adding up the main PNBP and auction fee. Information on 39 stakeholders that submitted a BMN auction and sold in 2019 is also used as a cost object, then from the cost object,

information on costs incurred during the auction process is extracted including fair value appraisal cost and auction costs, data is obtained from the General Sub-Section. Total costs are calculated per stakeholder by adding up the cost of the auction service trip and the cost of the appraisal service trip. Based on the results of data processing, it is concluded that the costs and benefits of the 39 population of work units are as follows:

Table 1.
Result of Cost Benefit Analysis I

Number	Stakeholders	Cost		Total Cost	Total Benefit	Net Benefit	+/-
		*NC=At No Cost					
		Appraisal	Auction				
1	A	4.536.000	NC	4.536.000	6.528.000	1.992.000	+
2	B	-	NC		2.550.000	2.550.000	+
3	C	-	NC		66.861.000	66.861.000	+
4	D	-	NC		4.590.000	4.590.000	+
5	E	-	152.000	152.000	4.504.320	4.352.320	+
6	F	-	2.841.400	2.841.400	5.120.400	2.279.000	+
7	G	-	2.841.400	2.841.400	210.732	-2.630.668	-
8	H	-	NC		510.000	510.000	+
9	I	5.036.000	NC	5.036.000	171.245.658	166.209.658	+
10	J	-	NC		4.666.500	4.666.500	+
11	K	720.000	NC	720.000	20.221.500	19.501.500	+
12	L	-	NC		469.200	469.200	+
13	M	720.000	3.070.600	3.790.600	89.250.000	85.459.400	+
14	N	9.272.000	3.070.600	12.342.600	8.874.510	-3.468.090	-
15	O	-	304.000	304.000	32.126.834	31.832.834	+
16	P	-	NC		23.460.000	23.460.000	+
17	Q	-	152.000	152.000	3.618.450	3.466.450	+
18	R	-	NC		48.102.180	48.102.180	+
19	S	-	NC		8.938.260	8.938.260	+
20	T	720.000	304.000	1.024.000	16.320.000	15.296.000	+
21	U	-	NC		2.958.000	2.958.000	+
22	V	-	NC		159.517.800	159.517.800	+
23	W	-	NC		496.234.080	496.234.080	+

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24	X	-	NC		7,379.259	7,379.259	+
25	Y	-	NC		2.295.000	2.295.000	+
26	Z	720.000	768.000	1.488.000	1.530.000	42.000	+
27	AA	-	3.010.800	3.010.800	4.755.240	1.744.440	+
28	AB	-	3.010.800	3.010.800	8.058.000	5.047.200	+
29	AC	-	NC		2.502.060	2.502.060	+
30	AD	-	NC		9.843.000	9.843.000	+
31	AE	-	304.000	304.000	15.279.600	14.975.600	+
32	AF	-	304.000	304.000	3.521.550	3.217.550	+
33	AG	-	NC		2.177.700	2.177.700	+
34	AH	-	NC		2.244.000	2.244.000	+
35	AI	15.444.000	6.286.400	21.730.400	41.943.420	20.213.020	+
36	AJ	-	768.000	768.000	8.161.020	7.393.020	+
37	AK	-	NC		8.541.480	8.541.480	+
38	AL	-	152.000	152.000	16.626.001	16.474.001	+
39	AM	-	152.000	152.000	168.320.400	168.168.400	+

Source: Processed by the Author

Based on the table, it is concluded that there are two services that have negative net benefits, namely work unit G services with negative net benefits 2,630,668 and N with negative net benefits 3,468,090. The table is processed as is based on the data obtained. There are 31 information on travel costs for appraisals that are not known, the research is continued to find out the lack of information by looking for documentation

on how much official travel costs in the KPKNL Sorong working area.

The following is documentation of official travel costs in the Sorong KPKNL working area, documentation obtained from proof of official travel costs for KPKNL Sorong employees and estimated official travel costs from Sorong City to the KPKNL Sorong work area obtained from online ticket purchase sites.

Table 2.
Official Travel Fee Documentation

Destination Regency / City	Transportation (Round-Trip)	Hotel (Per Room Up to 2 Employee)	Per Diem	Total Cost
Kota Sorong	-	-	Rp.152.000	Rp.152.000
Kab. Sorong	-	-	Rp.384.000	Rp.384.000
Sorong Selatan	Rp.500.000	Rp.650.000	Rp.384.000	Rp.1.534.000
Manokwari	Rp.1.477.650	Rp.708.000	Rp.384.000	Rp.2.569.650
Teluk Bintuni	Rp.3.300.000	Rp.669.027	Rp.384.000	Rp.4.353.027
Teluk Wondama	Rp.2.477.650	Rp.450.000	Rp.384.000	Rp.3.311.650
Fak-fak	Rp.1.944.000	Rp.531.312	Rp.384.000	Rp.2.859.312
Raja Ampat	Rp.260.000	Rp.560.000	Rp.384.000	Rp.1.204.000

Source: Processed by the Author Based on the Documentation Data Obtained

The table above is the cost of one-day official travel and one employee, based on a conversation with the Head of the Appraisal Section via Whatsapp message and combined with the obtained documentation sample, it is obtained information that the average assessment

trip out of town takes three working days with two people, while in the town two working days with two departing employees. If this information is used, then the estimated cost of official travel based on the regency/city of destination is as follows:

Table 3.
Estimated Travel Cost

Destination Regency / City	Transportation (Round-Trip, 2 Employee)	Hotel (2 Nights x 2 Employee)	Per Diem (2 atau 3 Days x 2 Employee)	Total Cost
Kota Sorong (S)	-	-	Rp.608.000	Rp.608.000
Kab. Sorong (KS)	-	-	Rp.1.536.000	Rp.1.536.000
Sorong Selatan (SS)	Rp.1.000.000	Rp.1.300.000	Rp.2.304.000	Rp.4.604.000
Manokwari (MK)	Rp2.955.300	Rp.1.416.000	Rp.2.304.000	Rp.6.675.300
Teluk Bintuni (TB)	Rp.6.600.000	Rp.1.338.054	Rp.2.304.000	Rp.10.242.054
Teluk Wondama (TW)	Rp.4.955.300	Rp.900.000	Rp.2.304.000	Rp.8.159.300
Fak-fak (FF)	Rp.3.888.000	Rp.1.062.624	Rp.2.304.000	Rp.7.254.624
Raja Ampat (RA)	Rp.520.000	Rp.1.120.000	Rp.2.304.000	Rp.3.944.000

Source: Processed by the author, assuming 2 employees leave and 2 or 3 days of official travel

If the estimated cost of official travel to the KPKNL Sorong work area is added to complete the documentation data, then the costs and benefits of the 39 BMN sales proposals are as follows:

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Table 4.
Result of Cost Benefit Analysis II

No	Satker	Biaya *TB=Tanpa Biaya		Total Biaya	Total Manfaat	Manfaat Net	+/-
		Penilaian	Lelang				
1	A (SS)	4.536.000	TB	4.536.000	6.528.000	1.992.000	+
2	B (MK)	6.675.300	TB	6.675.300	2.550.000	-4.125.300	-
3	C (S)	608.000	TB	608.000	66.861.000	66.253.000	+
4	D (TB)	10.242.054	TB	10.242.054	4.590.000	-5.652.054	-
5	E (S)	608.000	152.000	760.000	4.504.320	3.744.320	+
6	F (MK)	6.675.300	2.841.400	9.516.700	5.120.400	-4.396.300	-
7	G (MK)	6.675.300	2.841.400	9.516.700	210.732	-9.305.968	-
8	H (S)	608.000	TB	608.000	510.000	-98.000	-
9	I (S)	5.036.000	TB	5.036.000	171.245.658	166.209.658	+
10	J (TW)	8.159.300	TB	8.159.300	4.666.500	-3.492.800	-
11	K (S)	720.000	TB	720.000	20.221.500	19.501.500	+
12	L (RA)	3.944.000	TB	3.944.000	469.200	-3.474.800	-
13	M (MK)	720.000	3.070.600	3.790.600	89.250.000	85.459.400	+
14	N (MK)	9.272.000	3.070.600	12.342.600	8.874.510	-3.468.090	-
15	O (S)	608.000	304.000	912.000	32.126.834	31.214.834	+
16	P (S)	608.000	TB	608.000	23.460.000	22.852.000	+
17	Q (S)	608.000	152.000	760.000	3.618.450	2.858.450	+
18	R (TB)	10.242.054	TB	10.242.054	48.102.180	37.860.126	+
19	S (S)	608.000	TB	608.000	8.938.260	8.330.260	+
20	T (S)	720.000	304.000	1.024.000	16.320.000	15.296.000	+
21	U (S)	608.000	TB	608.000	2.958.000	2.350.000	+
22	V (FF)	7.254.624	TB	7.254.624	159.517.800	152.263.176	+
23	W (S)	608.000	TB	608.000	496.234.080	495.626.080	+
24	X (S)	608.000	TB	608.000	7,379.259	6.771.259	+
25	Y (S)	608.000	TB	608.000	2.295.000	1.687.000	+
26	Z (KS)	720.000	768.000	1.488.000	1.530.000	42.000	+
27	AA (MK)	6.675.300	3.010.800	9.686.100	4.755.240	-4.930.860	-
28	AB (MK)	6.675.300	3.010.800	9.686.100	8.058.000	-1.628.100	-
29	AC (S)	608.000	TB	608.000	2.502.060	1.894.060	+
30	AD (FF)	7.254.624	TB	7.254.624	9.843.000	2.588.376	+
31	AE (S)	608.000	304.000	912.000	15.279.600	14.367.600	+
32	AF (S)	608.000	304.000	912.000	3.521.550	2.609.550	+
33	AG (S)	608.000	TB	608.000	2.177.700	1.569.700	+
34	AH (S)	608.000	TB	608.000	2.244.000	1.636.000	+
35	AI (MK)	15.444.000	6.286.400	21.730.400	41.943.420	20.213.020	+
36	AJ (MK)	6.675.300	768.000	7.443.400	8.161.020	717.720	+
37	AK (MK)	6.675.300	TB	6.675.300	8.541.480	1.866.180	+
38	AL (MK)	6.675.300	152.000	6.827.300	16.626.001	9.798.701	+
39	AM (S)	608.000	152.000	760.000	168.320.400	167.560.400	+
TOTAL						1.304.560.098	+

Source: Processed by the author involves assumptions by considering the documentation results of the realization of official travel costs and estimated ticket costs

Based on the table above, if KPKNL Sorong does not consider costs and benefits such as combining assessments for several assessment proposals in one official trip and based on the assumptions of researchers by considering the estimated information on official travel costs from the documentation, it is estimated that KPKNL Sorong has 10 proposals with negative net benefits, however, if calculated as a whole, KPKNL still gets a positive net benefit of Rp.1,304,560,098.

Research Objective II: Potential Application of Cost and Benefit Considerations in BMN Sales Services

In this section, the researcher analyzes whether the consideration of costs and benefits can be applied in the future regulation of BMN sales services, or whether the current regulation is the best. The researcher asked several questions to several informants regarding this matter. First, it is necessary to review whether currently the Sorong KPKNL internally has implemented cost and benefit considerations in BMN sales services. Data was collected from interviews with several sources from internal employees of the Sorong KPKNL, the results obtained information from four sources whether the Sorong KPKNL internally had

implemented cost and benefit considerations in BMN sales services.

From the implementation, according to the employee of the State Asset Management Section (PKN), in general they pay more attention to whether BMN can be proposed for elimination or not, so that in service, they do not consider the costs and benefits in accepting or rejecting the proposed sale of BMN because the rules are not regulated, or no consideration of costs and benefits. However, consideration of costs and benefits is used when executing the proposal, the trick of the KPKNL Sorong is that they see how many BMN sales proposals are in one month, then they group the proposals per location, so that in one official trip they can execute several BMN assessments or auctions.

The Head of the Appraisal Section also gave an answer similar to the explanation from the PKN Section. To assess the object in the form of land or immovable property, this has never happened at KPKNL Sorong so that there has been no consideration of costs and benefits, but for the assessment of movable goods, especially vehicles, KPKNL Sorong considers how much it will cost and how much the estimated price when it is sold.

In line with the PKN Section and the Head of Appraisal Section, the Head of the KPKNL Sorong General Subsection,

confirmed that it was possible for official travel to be carried out for more than one object, *"Let's take the example of an auction, for example, the Auction Section makes an official trip to Manokwari, where in the conditions in Manokwari it turns out that the auction is not only one, but two or three times the auction is allowed...Because it is of the same nature"*.

From stakeholder side, the researcher asked the opinion of the BMN Operator KPP Manokwari, the reason for choosing KPP Manokwari was because based on the documentation of the cost and benefits obtained from the General Subsection of the KPKNL Sorong, it was suspected that in a proposed sale from KPP Manokwari there were costs that exceeded the benefits. BMN operator KPP Manokwari denied that the proposed sale from his office had costs that exceeded the benefits. According to the source, when the Sorong KPKNL came to conduct the auction at the KPP Manokwari, it was already the last day and the Manokwari KPP was the final destination of the KPKNL Sorong Auction Team. The interviewees added that when the KPKNL Sorong Auction Team left for work in Manokwari, the KPKNL Sorong Auction Team visited four to five working stakeholders, so that according to the source it was unfair if the official travel costs of the KPKNL Sorong Auction Team

were charged to the KPP Manokwari alone, causing the costs to exceed the benefits.

Based on interviews with the four sources, it was concluded that the KPKNL Sorong internally applies a cost and benefit analysis when executing a BMN sales proposal, not when accepting a BMN sale proposal, because the rules do not regulate the cost and benefit analysis in accepting or rejecting a BMN sales proposal.

Furthermore, the researchers interviewed the head of BMN section 1D to discuss the potential application of the future regulation related to the analysis of costs and benefits in BMN sales service. There were several questions that were asked to the informants, first, whether there is currently a discourse to implement cost and benefit considerations, especially in BMN sales services. According to the informant, considerations of costs and benefits have been taken into account in the current regulation, but the considerations of costs and benefits in question are those that cannot be quantified, for example social benefits.

The second question, the informants were asked for their opinion regarding the documentation obtained from the Head of the General Subdivision of the KPKNL Sorong where according to the data there were BMN sales services whose costs exceeded the benefits. The informants have

heard that it can happen where the cost to sell is higher because they have to do an appraisal and so on. According to the informant, this should not have happened and a cost and benefit analysis should have played a role there. According to the informant, regulatory improvements could be made by simplifying procedures so as to save costs and ensure that PNBP is accepted.

The third question, which was related to the practice of appraisal and auction services during the Covid-19 pandemic using information technology, the researcher asked whether it was possible to apply it in the future when the situation returned to normal. According to the informant, it is possible when there are benefits that the Government can get because it will increase efficiency.

The fourth question, the researcher asks whether in the future DJKN will make regulations that include cost and benefit analysis in services in vertical offices, especially BMN sales services. According to sources, if there are indications that the state is inefficient or even losing money, other alternatives may be considered, such as direct sales, services without appraisal, or grants. For its implementation in future regulations, it is necessary to set up criteria that meet the criteria if other alternatives are to be used, or in other words, an in-depth study is needed to determine a

proposal for the write-off of BMN, whether to use the usual sales method or use the other method. The informant added that if the cost and benefit analysis was applied, it would also support the optimization of the work of managing state property because it could avoid inefficient transfer activities and could make the procedure simpler.

The last question posed to the informant was if the cost and benefit analysis was applied in BMN sales services, what steps should the head office prepare to make it happen. The informant explains sequentially the stages that need to be done, there are four things that need to be done. First, the head office needs to identify and formulate the problem first. Second, develop options for changing or improving regulations. Third, communicate these options to stakeholders including the DJKN vertical offices. Finally, from a legal point of view, it is necessary to find out in advance whether any rules have been violated, so coordination with the Directorate of Law and the Legal Bureau is necessary, not to relax on the one hand but in fact crash into other rules.

CONCLUSION

Based on analysis of documentation and analysis of costs and benefits, there are two BMN sales offers whose costs exceed

the benefits, with note that the data obtained are incomplete. If the data is complete (assumptions is involved), there are 10 BMN sales proposals whose costs exceed the benefits. In total, KPKNL Sorong still has a positive net benefit of Rp. 1,304,560,098 of 39 BMN sales proposals that were sold at auction in 2019. So it can be said that the KPKNL has sought to lower service costs than the benefits obtained by combining several bids or auctions in one location on official trips, but because the measurement is only from BMN that sells sold and it is beyond the control of KPKNL Sorong, causing some proposals to have negative net benefits.

Furthermore, the analysis of costs and benefits has been applied in the composing of regulations, but more that cannot be quantified such as social benefits so that it opens up opportunities for regulatory improvements in the future. Based on service experience during the Covid-19 pandemic, the application of information technology may be included in future regulations, including regulations for the transfer of BMN. Steps that can be taken by the Head Office if we want to include a cost and benefit analysis in the regulation on the transfer of BMN are identifying and formulating problems, preparing options for changing or improving regulations, communicating

these options to stakeholders, and considering the legal side so that it does not collide with other regulations. Elimination through sales can be replaced if the estimated costs exceeds the benefits, such as direct sales, non-valued services, or grants, but prior studies are needed so as not to sacrifice costs and benefits that cannot be quantified.

For further research, further research can be carried out from this research, especially research that can be input for regulators to apply quantifiable cost and benefit analysis in BMN sales services such as research to determine the percentage of auctions sold from various types of BMN objects and research on average travel costs for BMN sales services at KPKNL. The research is expected to involve more research objects, either by sampling or throughout the KPKNL in Indonesia.

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