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Article

Procedures and Obstacles to Implementing the Write-off of Non-Operating Fixed Assets and Their Impact on Depreciation Costs at PT. PLN (Persero)

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Abstract: The development of the economy and business sector in every country in the world is a trigger for competition between companies to gain profit. This competition raises demands for the relevance and reliability of the company's financial reports that are sustainable, which are intended to avoid conflict between users of financial reports, both internally and externally, so that proper company management is needed in managing the components in the company. This writing is a descriptive qualitative research in the form of observation, interviews and documentation at PT PLN (Persero). Based on the data found that non-operating assets are still included in the status of operating assets and if not immediately proposed will increase the accumulated depreciation costs. Depreciation costs are one of the elements of the company's operational costs that affect the company's profit because they reduce revenue. In addition to depreciation costs, there are also costs that will have an impact, namely the cost of maintaining warehouse operations. Therefore, the company must develop a more efficient and effective strategy to manage these non-operating assets so as not to burden operations and financial performance in the long term. Thus, it is concluded that in the implementation of the asset management system there are still various obstacles in the form of incomplete administrative data and assets that have not been neatly inventoried and external obstacles such as irregular material returns that further complicate asset data management. So the author makes a recommendation, namely the implementation of an integrated asset digitalization system to help track the condition and location of assets more accurately, to speed up the identification process.

Keywords: Non-Operating Fixed Assets, Write-off Obstacles, Write-off Procedures.

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1. Introduction

Fixed assets have a very significant role in a financial report. Fixed assets are guided by the applicable accounting standards in Indonesia, namely PSAK Number 16 revised in 2018 which defines assets as all forms of wealth owned by individuals or companies, which have economic value, either in physical (tangible) or non-physical (intangible) form. Meanwhile, Sri and Rifki define assets in their book as anything that has economic value that can be owned by individuals, companies, or owned by the government that can be assessed financially (Sri Wahyuni & Rifky Khoirudin, 2020).

Assets are classified into fixed assets or non-current assets. These assets are generally tangible and not easily converted into cash in a short time. As owned by PT. PLN (Persero), these fixed assets are in the form of buildings and their equipment, distribution substations such as transformers, CTs, LVSBs, distribution networks such as poles and power cables, distribution equipment such as KwH meters and meter boxes, general equipment, data processing equipment and telecommunications equipment. For PT. PLN (Persero) these fixed assets are a type of investment that must be managed effectively so that the company's operations remain optimal. However, over time, fixed assets can experience a decline in

performance or even become inoperative due to various technical or economic factors. This is called asset depreciation. Depreciation of assets, according to PSAK No. 17, begins when the asset is used. So maintenance is needed so that it can continue to provide economic benefits. Depreciation of this asset requires a write-off action.

The write-off is carried out in order to optimize and maintain the company's operational efficiency. This write-off process involves a series of steps, starting from identifying assets that are no longer functioning to approval of the write-off by the authorities. In addition, the process of writing off non-operational fixed assets is also not easy. There are obstacles faced in the management and process of writing off non-operational fixed assets that must be fixed immediately. Many of these obstacles are related to complex procedures, incomplete administrative processes, and limited resources.

The process of writing off non-operational fixed assets can have a negative impact if not managed properly. Especially if the non-operational assets are not immediately proposed, namely from fixed assets to non-operational fixed assets because it will affect depreciation costs. The following is information on accumulated depreciation in 2023 and 2024:

Table 1. Accumulated Depreciation Value

YEAR	ASSET VALUE	Accumulated Depreciation Value
2023	3,494,246,461,214	265,856,868,889
2024	3,664,970,408,484	402.687.532.415

Source: Accumulated Depreciation Value of PT. PLN (Persero)

From the data above, if the non-operating assets are still included in the status of operating assets and if not immediately proposed, it will increase the accumulated depreciation costs. Depreciation costs are one of the elements of the company's operational costs that affect the company's profit because they reduce revenue.

In addition to depreciation costs, there are also costs that will have an impact, namely warehouse operational maintenance costs. Therefore, companies must develop more efficient and effective strategies to manage these non-operating assets so as not to burden operations and financial performance in the long term. The following is information on warehouse operational maintenance costs in 2023 and 2024:

Table 2. Operational Maintenance Costs of Management

YEAR	WAREHOUSE OPERATIONAL MAINTENANCE
2023	100,000,000
2024	1,379,195,524

Source: Operational Maintenance Cost of Warehouse Management PT. PLN (Persero)

Based on the table, it can be seen that there is a significant increase in warehouse operational maintenance costs from 2023 to 2024 by 12.8%. So with the data above, the author needs to review the warehouse operational maintenance costs and the constraints on the elimination of non-operational fixed assets at PT. PLN (Persero) in order to optimize warehouse operational costs and overcome the constraints on the elimination of non-operational fixed assets in order to minimize operational costs and use of warehouse land.

This research is expected to achieve success in the management and disposal of fixed assets at PT. PLN (Persero) which will have a positive impact both for the company internally and for the wider community. With well-managed assets, PT. PLN (Persero) can continue to support national energy infrastructure and improve service to customers.

2. Literature Review

Asset

According to Sri and Rifki (2020) quoted from their book, assets come from the word "asset" in English, which in the Indonesian context is known as "wealth". Assets refer to anything that has economic value and can be owned by individuals, companies, or governments, whose value can be assessed financially. For government organizations that are not profit-oriented, but aim to provide services to the public, cash flow is not the main thing. However, the potential benefits of an asset in providing these services are what show its true value. This basic concept is at the heart of asset management.

Asset Management

According to (Polenghi et al., 2022) asset management is currently defined as "the coordinated organizational activities to realize value from assets". Based on the importance of asset management, modern economies rely on infrastructure that includes extensive transportation systems, water and wastewater networks, and energy and telecommunications networks. Therefore, proper management and maintenance of these infrastructure assets is very important for welfare (Brous et al., 2019). According to(Apriani, 2023) states that asset management is the process of managing assets owned by individuals, organizations, or companies in a more efficient manner to achieve certain goals.

Asset Depreciation

Depreciation is the allocation of the amount of an asset that can be depreciated over its estimated useful life. (PSAK 17). Depreciation of an asset begins when the asset is ready for use, that is, when the asset is in the location and condition necessary for the asset to be ready for use in accordance with management's intentions. (PSAK 16).

Fixed assets

According to PSAK No. 16, fixed assets are tangible assets owned for use in the production process or provision of goods and services, for rent to other parties, or for administrative purposes and are expected to be used for more than one accounting period. According to(Salainti, 2013) Fixed assets are company assets that have a useful life of more than one normal accounting period (usually more than one year).

Operating costs

According to(Wulandari et al., 2020) Cost is an economic sacrifice made to obtain goods or services. (Meafrida et al., 2021) said that operational costs can be interpreted as a very important component in supporting the implementation of activities in achieving goals to determine the selling price of a product or service which will later affect the amount of profit obtained.

Criteria for Non-Operating Fixed Assets

According to PLN, the criteria for non-operational fixed assets include the following:

1. The physical technical condition of the asset in question no longer allows it to be operated.
2. The asset is considered uneconomical due to high operating costs.
3. There is a need to replace assets due to newer technological developments.
4. The assets will be relocated based on applicable management policies or management decisions.
5. 7. Conditions for Writing Off Fixed Assets

The conditions for withdrawing non-operational fixed assets according to PLN are :

1. 1. Fixed assets are withdrawn if there are physical technical conditions that do not allow the assets to be operated anymore, if the operational costs become too high, there is a replacement due to technological developments, or because of relocation in accordance with management policies or management decisions.
2. Materials can be withdrawn if they are physically no longer usable because they are damaged and uneconomical to repair, if the material will no longer be used due to modernization or technological delays, if it has exceeded its useful life or expiration date , or if there is excess material that cannot be used anymore.
3. Work in progress may be stopped if, based on research, it is considered uneconomical to continue or complete it as a fixed asset.
4. Development and research costs can be stopped if, based on research, continuing physical development is deemed uneconomical.

Framework

Based on the review of the explanatory description of this writing, a research was conducted on the procedures and obstacles to the implementation of the elimination of non-operational fixed assets and their effects on depreciation costs at PT. PLN (Persero) which was then carried out using the research model shown in the following figure.

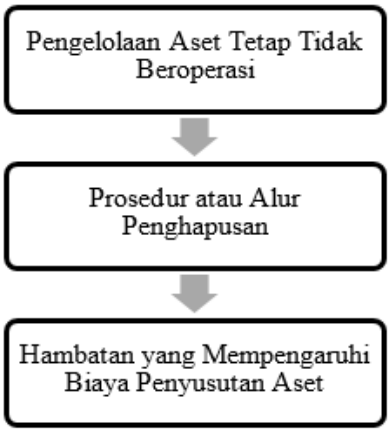

Figure 1. Conceptual Framework

3. Proposed Method

The researcher in this writing uses qualitative data from data analysis on interview activities and direct observation of the implementation of internships at PT. PLN (Persero). According to (Wekke, 2019) qualitative research is a type of research that is descriptive and uses more analysis. According to According to (Rijali, 2018)in qualitative research, data sources include: (1) words and (2) actions, with additional data in the form of written documents, photos, or statistics. The words and actions of individuals who are observed or interviewed are the main data sources. This primary data is documented through written notes, video or audio recordings, and taking photos or films. The focus is on the process and meaning. The theory used serves as a guide so that research remains in line with the facts found in the field. Field review based on activities experienced directly by PT. PLN (Persero) based on research on the implementation of the elimination of non-operational fixed assets at PT. PLN (Persero). The data obtained did not come from questionnaires, but from interviews and direct observations to identify the effect on accumulation costs and warehouse maintenance operating costs at PT. PLN (Persero).

4. Results and Discussion

A good company is a company that is able to plan and manage every aspect of its operations to achieve goals, one of which is in the financial sector. One of the key elements in corporate financial planning and control is the budget. The budget is an important component in corporate operations, where good budget management can improve the capabilities and competitiveness of an industry (Jenni Indriakati et al., 2022). Fixed assets are one of several company accounts that have a fairly large value and are also one of the important accounts for a business entity. Some companies invest most of their capital in the form of durable assets that are used for company operations in achieving predetermined goals. This is what makes the leaders of each company have to be more careful when implementing policies, especially in the discussion of writing, namely regarding the treatment of policies for fixed assets so that the company's financial statements continue to reflect the company's fair financial position (Chandra Pribadi & Nurmiati, 2016) .

Non-operating fixed assets are tangible assets acquired but not used in the company's normal operational activities which are measured at their acquisition cost and depreciated. Fixed assets will experience depreciation each year, so the company must record any depreciation of these fixed assets. The company must also revalue all of its fixed assets if they experience significant changes in fair value and material fluctuations from the amount recorded in the reporting. PT. PLN (Persero) is one of the State-Owned Enterprises (BUMN) which is included in the unit that focuses more on electricity management efforts starting from operating, maintaining electricity transmission system installations, implementing electricity sales and purchases on the high voltage side of the system, planning the development of electricity systems and also building electricity transmission system installations in Java. Based on this, fixed assets are components with very material values, therefore assets that are not operated or have not been used must be separated so that they are not affected by depreciation of fixed assets and fixed assets that no longer have economic value in the future must be written off immediately, so special attention is needed in fixed asset management for decision making for the company.

One of the planned financial components is operational costs, which are calculated in detail in financial planning for the coming period (Selatan et al., 2024) . At PT. PLN (Persero) has two main types of budgets, namely investment budget and operational budget. Short-term budget, which is included in the operational budget category, is used to plan company activities for a certain period, usually one year ahead. Meanwhile, the long-term budget is an investment budget designed to support projects or expenditures with a period of more than one year. (Nasution & K, 2023)stated that the elimination of unused materials is categorized into two types based on the budget source:

1. If materials are acquired through an investment budget, they must be recorded as assets, known as non-operating fixed assets.
2. If materials are acquired through the operating budget and cannot be capitalized as an asset, then the materials are considered waste.

As each asset becomes obsolete, the costs that the system must bear due to damage and loss also increase (Shaghaghi et al., 2024). In the operational budget, there is one component, namely the operational costs of warehouse maintenance. Especially in the maintenance of non-operational fixed assets. Asset maintenance aims to maintain assets that will be written off. This maintenance is in the form of inventory and storage of assets in the warehouse so that it requires costs for its management.

Based on an interview with the financial team leader of PT. PLN (Persero), non-operational fixed assets are managed by being stored in a storage warehouse located in Sedayu, Bantul, Yogyakarta. Before being stored in the warehouse, the assets have been checked by the logistics team to determine the damage status which is then classified according to their type. For example, a 1-phase transformer is grouped with other 1-phase transformers. This process aims to ensure more structured asset management even though it has not been systematically inventoried.

Fixed assets can be written off or stopped using by selling, exchanging or disposing of them. When fixed assets are written off from use, all accounts related to the assets are written off. Based on the Provisions of the Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/12/2010 Concerning Procedures for Writing Off and Transferring Fixed Assets which were amended and concluded, that writing off is carried out by means of transfer by means of sale and sale through direct appointment.

The elimination of non-operational fixed assets is carried out by withdrawing assets until the elimination of assets. The following is the flow of proposing non-operational fixed assets:

1. Formation of an asset withdrawal team: formed at the Implementation Unit (UP) level to handle the fixed asset withdrawal process.
2. Damaged asset report: the user or inventory results report damaged assets to the UP facilities department, who then proposes write-off to the UP Manager.
3. UP team research: UP manager assigns Asset Retrieval Team to research the condition of damaged assets and report the results in documents AE.1 and AE.1.1.
4. Proposal for asset withdrawal to UPI: The UP Manager sends a proposal for asset withdrawal to UPI accompanied by documents AE.3 and AE.3.1.
5. UPI (Parent Implementation Unit) Research: UPI General Manager assigns UPI asset withdrawal team to research the proposal. The results are stated in documents AE.2 and AE.2.1, which are approved and returned to UP.
6. UP accounting process: UP accounting function changes the status of operational fixed assets to non-operational (ATTB) based on document AE.2.
7. SPI (Internal Supervisory Unit) and UPI Research: the UPI asset withdrawal team together with SPI conducted further research, producing documents AE.4 and AE.4.1, accompanied by complete supporting documents such as legal, financial studies, and regional recommendations.
8. Approval process:
    a. PLN head office: verifies documents, prepares integrity pact, and submits deletion proposal to the Board of Directors.
    b. Board of Commissioners (Dekom): Provides approval or recommendations according to the useful life of the asset.
    c. Ministry of State-Owned Enterprises: gives final approval for assets with a useful life of more than 5 years.

After approval is received, a re-examination is carried out by the UPI and SPI Regional teams before preparing the research report (document AE.5).

9. Follow-up reporting: UPI reports the write-off of assets that have been approved by the board of commissioners and the Ministry of SOEs to the relevant parties for further processing.

After going through the stages of the non-operational fixed asset proposal process, the next step is to ensure that the items are managed properly. This process includes a thorough inspection, classification, and determination of further actions such as reuse, repair, or disposal. By following the guidelines that have been prepared, companies can ensure that the management of non-operational items is carried out according to procedure.

The following is an explanation of the flow guidelines for managing non-operational goods:

1. Non-operational items are managed through various systems to determine the next steps. Items that fall into this category are items that:
   a. Installed items are in their original place
   b. Items that are no longer functioning due to damage or have passed their useful life.
   c. This item still works, but is no longer relevant or necessary for operational activities.

2. Items will be categorized based on their status:
   a. Dismantling: the goods are removed from the installation location and the power is transferred to the storage location, namely the warehouse.
   b. Not dismantled: goods remain at the installation location and are not managed in the warehouse.

3. Once the goods have been released and unloaded, their management will follow two paths:
   a. Warehouse management: goods are entered into the warehouse application system such as:
   - AGO is used to record physical goods, both investment goods (having a fixed asset number) and operational goods (not having a fixed asset, before and after the inspection is carried out.
   - SAP-FM is to reclassify investment goods from operating fixed assets to non-operating fixed assets with the aim of being written off based on data in AGO and sending the reclassification results data to SIMPUS.
   - SIMPUS is processing the deletion of non-operational fixed assets with the aim of being deleted based on data submissions from SAP-FM. Processing starts from the deletion proposal stage (Form AE1) to the reporting stage of the results of the deletion implementation (cleaning from the warehouse) to the Dekom/RUPS.

   b. Non-warehouse: goods that do not enter the warehouse will be managed at a non-warehouse location.

4. Non-operational goods will undergo an inspection process carried out by related functions such as:
   a. User: a user of the goods who knows the condition of the goods.
   b. Akt (Activity): operational activity team.
   c. Log (Logistics): the logistics team responsible for the goods.
   d. K3L: occupational health, safety and environmental team.

The inspection results will then determine further steps:

   a. Insured/warranty: if still valid, the goods can be claimed.
   b. Still usable: the item will be reused.
   c. Still repairable: the item will be repaired.
   d. Disposal: if the item no longer has value or function.

5. Items that have been inspected will be further grouped based on:
   a. B3 content: goods that contain dangerous and toxic ingredients.
   b. Not fixed assets: goods that are not recorded as fixed assets.
   c. Fixed assets: goods that are part of a company's fixed assets.

(Harianja et al., 2024)The amount of operational costs used to run the company's activities directly affects the profits obtained. However, despite the existence of guidelines for managing non-operational goods, its implementation is not free from various obstacles. Obstacles in the management of non-operational fixed assets, both internally and externally,

cause an increase in accumulated depreciation costs and warehouse maintenance operational costs. The lack of complete administrative data, such as the absence of equipment test minutes, and the lack of neat asset inventory makes the allocation of maintenance budgets not on target. Assets that are actually no longer used are still considered operational fixed assets, so that their depreciation value will continue to increase, which will affect the company's profits.

In addition, irregular material returns add to the problem because the existing asset data does not reflect the actual condition. This hampers the asset write-off process which should help reduce the burden of operational costs. These obstacles create inefficiencies in asset management and increase warehouse maintenance costs.

Therefore, to avoid waste or misuse, spending must be done efficiently and effectively to reduce costs. Good operational cost control allows management to manage spending optimally so that planned profit targets can be achieved.

	Catatan/ *Notes*	30 Juni/ *June 30,* 2024	30 Juni/ *June 30,* 2023
PENDAPATAN USAHA			
Penjualan tenaga listrik	36	171,801,960	159,971,563
Penyambungan pelanggan	23	812,831	584,331
Subsidi listrik Pemerintah	37	37,266,626	32,069,605
Pendapatan kompensasi	16	46,493,492	37,857,021
Lain-lain	38	5,688,317	4,037,185
Jumlah Pendapatan Usaha		262,063,226	234,519,705
BEBAN USAHA			
Bahan bakar dan pelumas	39	86,442,970	73,852,882
Pembelian tenaga listrik	40	87,258,578	73,227,621
Sewa	41	1,141,018	821,787
Pemeliharaan	42	12,738,292	12,040,227
Kepegawaian	43	16,681,739	15,658,611
Penyusutan aset tetap	6	22,493,076	21,223,269
Penyusutan aset hak-guna	7	1,664,980	1,386,009
Lain-lain	44	5,135,810	4,023,212
Jumlah Beban Usaha		233,556,463	202,233,618
LABA USAHA		**28,506,763**	**32,286,087**
Penghasilan (beban) lain-lain - bersih	46	2,649,518	(118,766)
Keuntungan (kerugian) kurs mata uang asing - bersih		(12,109,517)	11,240,422
Penghasilan keuangan		652,286	642,297
Beban keuangan	45	(10,464,162)	(11,031,271)
LABA SEBELUM PAJAK		**9,234,888**	**33,018,769**
BEBAN PAJAK	47	**(4,233,335)**	**(7,101,933)**
LABA TAHUN BERJALAN		**5,001,553**	**25,916,836**

Figure 2. Depreciation of Assets and Company Profit
Source: PLN Financial Report 2024

The figure shows the company's financial statements for the periods ended June 30, 2024 and June 30, 2023. One of the main components in this report is the depreciation expense of fixed assets, which affects the company's profit.

In this financial report, it can be seen that depreciation of fixed assets increased from 21,223,269 in 2023 to 22,493,076 in 2024. This depreciation expense is one of the factors that reduces the company's operating profit, because it is part of the total operating expenses which increased from 202,233,618 in 2023 to 233,556,463 in 2024.

As a result of the increase in operating expenses, including depreciation expenses, the company's operating profit decreased from 32,286,087 in 2023 to 28,506,763 in 2024. Furthermore, profit before tax also decreased significantly from 33,018,769 in 2023 to only 9,234,888 in 2024.

Thus, it is proven that depreciation of fixed assets plays a role in reducing company profits, because the greater the depreciation value, the greater its influence on reducing the company's operating profit and net profit.

Based on the research findings, obstacles in the process of writing off non-operational fixed assets contribute to increasing depreciation costs and operational costs. To overcome this, it is necessary to strengthen the asset inventory system so that recording is more accurate and improve administration by ensuring the completeness of supporting documents. In addition, the asset write-off procedure needs to be optimized by simplifying bureaucracy, and increasing coordination between divisions is also needed to ensure the process runs more effectively. With this, it is hoped that the efficiency of asset management can be increased and unnecessary financial burdens can be reduced.

5. Conclusions and Suggestion

Conclusions

Based on the discussion of the writing above, namely regarding the management of non-operational fixed assets in the electricity sector is a complex process and involves various administrative stages. However, in the implementation applied to the management at PT. PLN (Persero) there are still various obstacles in the form of incomplete administrative data and the lack of neat asset inventory causing inaccuracy in determining assets that must be written off. Meanwhile, external obstacles such as irregular material returns further complicate asset data management. As a result of these obstacles, fixed asset depreciation costs increase because assets that are actually no longer used are still considered active and thus increase the depreciation value. Thus, efforts are needed to improve the administration and asset management system so that the write-off process can be carried out more quickly and efficiently, thereby reducing the burden of operational costs.

Suggestion

The strategy proposed to overcome the problems related to the obstacles that cause the increase in operational costs of maintaining non-operational fixed assets at PT. PLN (Persero), namely the need to implement an integrated asset digitalization system. This system includes an asset database that is updated in real-time, with complete recording features ranging from asset numbers, equipment test result minutes, to usage status. Every asset that enters the warehouse must be immediately recorded digitally before being forwarded to the accounting department. In addition, standard procedures must be implemented to ensure that every equipment test report is created and included in the system. In addition, the application of barcode -based technology can also help track the condition and location of assets more accurately, thereby accelerating the process of identifying assets that need to be written off or maintained.

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