Analysis Of The Implementation Of The Policy on Assesment Of State Property as a Result Of Grant in The National Library Of The Republic Of Indonesia (A Study Of The Phenomenon Of Printed Works and Recorded Works)

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Abstract: - One of the functions of the National Library is as a deposit library. In the Regulation of the National Library of the Republic of Indonesia Number 8 of 2023 concerning the Service Standards for Accepting Printed and Recorded Works, it explains that as a deposit library, the National Library has the task of managing the results of the transfer of printed and recorded works including receiving, procuring, recording, processing, storing, utilizing, preserving, and supervising. Accepting printed and recorded works is a form of obligation for publishers and producers to submit the works to the National Library of the Republic of Indonesia. Acceptance of printed and recorded works can also be received in the form of grants, voluntary submissions from donors who provide grants. In an effort to optimize the management of state assets, printed and recorded works resulting from grants must undergo an assessment process. Therefore, the National Library of the Republic of Indonesia has created guidelines for the assessment of state property resulting from library material grants. There is an update of legal products that previously referred to the Regulation of the Head of the National Library of the Republic of Indonesia Number 1 of 2017 and was later changed to the Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025. This is the focus of the research, which aims to analyze how the policy of assessing printed works and recorded works resulting from grants as state property is implemented at the National Library of the Republic of Indonesia and to find out the obstacles faced in implementing this policy. To answer these questions, the author uses a qualitative descriptive analysis research method and the data collection methods used are interviews, observations, and document analysis.

Key-Words: - Printed Works, Recorded Works, State Property, Grants, Deposits.

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1 Introduction

According to the Law of the Republic of Indonesia Number 13 of 2018, in order to realize the state's goal to protect all Indonesian people as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia, the state is obliged to protect all national cultural assets documented in printed works and recorded works that have intellectual and/or artistic value as the work of the Indonesian people. Printed works and recorded works that are the result of national culture have an important role as one of the benchmarks of the nation's intellectual progress, a reference in the fields of education, development of science and technology, research and dissemination of information, and preservation of national culture, as well as being a tool for tracing historical records, traces of change, and development of the nation for national development and interests.

Law of the Republic of Indonesia Number 43 of 2007 concerning Libraries, explains the definition of a library as an institution that manages collections of written works, printed works, and/or recorded works professionally with a standard system to meet the educational, research, preservation, information, and recreational needs of library users. Meanwhile, the National Library is a non-departmental government institution (LPND) that carries out government duties in the field of libraries that function as a foster library, reference library, deposit library, research library, preservation library, and library network center, and is located in the nation's capital. As a deposit library, the national library has the task of managing the results of the handover of printed works and recorded works including receipt, procurement, recording, processing, storage, utilization, preservation, and supervision.

In an effort to collect printed works and recorded works as a national collection and preserve the nation's cultural heritage in order to support development through education, research, and development of science and technology, and save printed works and recorded works from the threat of danger caused by nature and/or human actions, the government made regulations in the form of Law of the Republic of Indonesia Number 13 of 2018 concerning the handover of printed works and recorded works. Printed works are any intellectual and/or artistic works published in printed form intended for the public. Recorded Works are any intellectual and/or artistic works recorded, whether audio or visual in analog, digital, electromagnetic, optical, or similar forms intended for the public. While the Handover Collection is all printed works and recorded works that have been under the management of the National Library and provincial libraries that have the task and function as deposit libraries.

Implementation of the submission of printed works and recorded works as stated in Government Regulation of the Republic of Indonesia Number 55 of 2021 concerning the Implementing Regulations of Law Number 13 of 2018 concerning the Handover of Printed Works and Recorded Works. The regulation requires Publishers, Producers of Recorded Works, Indonesian citizens who produce Printed Works and/or Recorded Works about Indonesia that are produced through research and published and/or published abroad, foreign nationals who produce Printed Works and/or Recorded Works about Indonesia that are made in Indonesia and published and/or published abroad, state institutions, ministries, non-ministerial government institutions, universities, regional governments and regional representative councils that produce Printed Works and/or Recorded Works to submit Printed Works and Recorded Works to the National Library.

In addition to the required Printed Works and Recorded Works, the submission of library materials (in the form of Printed Works and Recorded Works) can also be in the form of a grant. According to the Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025, a Grant of Library Materials is a gift with the transfer of ownership of Library Materials to the Library without receiving compensation. All library materials owned by the National Library resulting from a grant are state property that must have an acquisition value. To determine the acquisition value of State Property, the library materials resulting from the grant need to be appraised. Therefore, Printed Works and Recorded Works resulting from the grant submitted to the National Library of the Republic of Indonesia are library materials that must have a value and be recorded as State Property.

Quoting from the Government Accounting Standards Technical Bulletin Number 15, since the obligation to prepare a balance sheet as part of the government's financial statements was stipulated, the recognition / recording, classification, measurement / assessment, and presentation and disclosure of fixed assets have become the focus of accounting, because fixed assets have significant value and have a high level of complexity. Fixed asset accounting has been regulated in the Government Accounting Standards Statement (PSAP) Number 07 (PSAP 07), from Attachment I of PP 71 of 2010. PSAP 07 provides guidelines for the government in recognizing, classifying, measuring, and presenting and disclosing fixed assets based on events that occur, such as the initial acquisition of fixed assets, maintenance of fixed assets, exchange of fixed assets, acquisition of assets from grants/donations, and depreciation.

Related researchThe implementation of the policy of appraising state property as a result of grants has not been widely carried out. In fact, the author did not find similar research, but found several studies regarding the handover of printed works and recorded works such as the Implementation of the Policy of Handover of Printed Works and Recorded Works at the Regional Library and Archives Service of West Java Province by Tresnawati (2019), Implementation of Legal Products for Handover of Printed Works and Recorded Works at the National Library by Jusa Junaedi (2022). These studies highlight the receipt of library materials through the handover of printed works and recorded works. However, no one has yet studied the estimation of the acquisition price of library materials through the receipt of grants. The rules for appraising donated library materials are regulated by Regulation of the Head of the National Library of the Republic of Indonesia Number 1 of 2017 and later updated into Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025 concerning Guidelines for Appraising the Value of State Property as a Result of Grants in the Form of Library Materials.

The existence of this regulation serves as a guideline that should be implemented properly, so that Printed Works and Recorded Works resulting from grants that previously had no acquisition value, can be assessed and recorded as State Property. This new Appraisal Guideline was ratified on March 17, 2025, this attracted the author's attention to conduct research on the Implementation of the Appraisal Policy for State Property Grants at the National Library of the Republic of Indonesia (in the Study of the Phenomenon of Printed Works and Recorded Works). Regarding the implementation of this guideline, several questions arise that need to be answered and need to be examined whether this policy has been implemented properly, and whether there are any influences and obstacles in its implementation. Therefore, this research was conducted to answer these questions.

2 Research Method

To explain and analyze whether this policy has been implemented well, and whether there are anyTo determine the influence and constraints in the implementation of guidelines for the application of the policy of assessing state property resulting from library material donations at the National Library of the Republic of Indonesia, this study uses a qualitative descriptive approach. In this study, the author describes how the implementation of the guidelines is carried out, the constraints experienced, and the influence of these guidelines on the implementation of grant acceptance and assessment activities. Therefore, the author needs to collect data, and the data collection methods used are interviews, observation, and documentation. The departments involved in this data collection include the Directorate of Deposits and Library Collection Development as the party receiving grants from donors and the party conducting the assessment of the items. Then, the BMN Manager in the Bureau of Human Resources and General Affairs is the department responsible for recording grant assets.

4 Research Results and Discussion

The National Library of the Republic of Indonesia, in procuring library materials can be in the form of purchasing, handing over and also receiving grants from donors. In this case, it is the task of the Directorate of Library Deposits and Collection Development. The implementation of receiving library material grants involves 2 (two) parties providing grants (donors) with the Directorate of Library Deposits and Collection Development as the recipient of the grant. In the data collection process, the author conducted interviews with representatives from the Directorate of Library Deposits and Collection Development, namely Umbara Purwacaraka and Andre Ganova as recipients and assessors of the acquisition price of the grant. They explained the process of how the grant was received until the grant items that previously had no acquisition value were then calculated to produce an acquisition value that could be recorded as assets. Library materials obtained through grants are distributed by the grantor voluntarily. For those who have library materials in the form of written works, printed works, or recorded works, whether the work of others or their own works, can donate the work to the National Library of the Republic of Indonesia through the Directorate of Library Deposits and Collection Development located at Jl. Salemba Raya No. 28A, RT. 5 / RW. 6, Kenari, Kec. Monday, Central Jakarta City, Special Capital Region of Jakarta 10430.

This library materials grant is very beneficial for the community, because in addition to being part of the National Library of Indonesia's collection, which can be beneficial for users, these library materials will also be redistributed to libraries in need. If there is a library in need of library materials, they can apply for assistance to the National Library of Indonesia. Returning to the assessment process, when the donor makes a grant, the recipient officer will first inquire about the value of the work. If the donor provides a value for the work, the acquisition price will follow the donor's price recommendation and no re-appraisal will be carried out by the officer. However, if the donor does not provide a value for the work, the value will be reappraised in accordance with Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025.

According to the informant, donors who value the items are very few compared to those who do not, if calculated perhaps only around 10% provide value so that this value assessment guideline is very necessary in the smooth process of recording library materials resulting from donations as state assets. Before the enactment of this new regulation, the assessment of grants refers to the Regulation of the Head of the National Library of the Republic of Indonesia Number 1 of 2017 concerning Guidelines for Estimating the Price of Library Materials. There are differences between the old and new regulations, where the old regulations focus more on assessing the physical appearance of the item without assessing the content of the work, while the new regulations, in addition to assessing the physical appearance, also take into account the content of the work. The following are the differences in the assessment indicators of the two regulations:

Table 1. Assessment Indicators according to Regulation of the Head of the National Library of the Republic of Indonesia Number 1 of 2017

Decree Number 1 of 2017		
Printed Works Indicators, consisting of:	Recorded Work Indicators, consisting of:	Ancient Manuscript Indicators, consisting of:
• Publication Year; • Number of pages, type and size of paper; • Book cover; • Finishing the front cover of the book; • Binding; • Illustrations, index or glossary; • Condition; • Size (map only); and • Collection type.	• Types of library materials; • Year of production; • Language; • Packaging; and • Number of pieces/sheets/rolls.	• Number of pages/folders; • Contents of the script; • Manuscript Age; • Media; • Manuscript cover/binding; • Language and Script; • Conditions; and • Image information.

The table above shows that the assessment indicators focus more on the physical appearance of the goods. For comparison, here are the assessment indicators in the latest guidelines:

Table 2. Assessment Indicators according to the Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025

Decree Number 91 of 2025 Library Materials Value Assessment Indicators
1. Media Format Indicators: • Print media • Analog Media

• Computer Media • Other Media
2. Container Indicator: • Card • Flip chart • Sheet • Roll/Reel • Volume • Object • Audio cartridge • Audio cylinder • Audio disc • Audio flow reel • Audio reel • Audio cassette • Audio tape reel • Video • Video cartridge • Video cassette • Video disc • Video tape reel • Aperture card/card • perforated • Microfiche • Microfiche cassette • Microfilm cartridge • Microfilm cassette • Microfilm rolls • Microfilm roll • Microfilm slip • Microopaque • Microscope slides • Film cartridge • film cassette • Film reel • film roll • Filmslip • Filmstrip • Filmstrip cartridge • Transparency • Slide • Stereograph Card • Stereograph Disc • Computer card • Computer chip cartridge • Computer disk • Computer disc cartridge • Computer tape cartridge • Computer tape cassette • Ribbon roll • computer • Connect resources • Net • Other containers
3. Demographic Target Indicators: • Toddler • Elementary school • Pre-teen • Teenager • Mature • General • Special • Children and Teenagers • Unknown
4. Dewey Decimal Classification (DDC) class indicators • Public Works • Philosophy & Psychology • Religion • Social Sciences • Language • Pure Science • Technology, Applied Sciences & Business • Arts & Recreation • Literature • History & Geography
5. Publication Frequency Indicator: • Not a Periodical • Periodical publication but publication frequency unknown* • Incidental or Sporadic (Uncertain)* • Frequency less than one issue per year* • Once every three years* • Once every two years • Annual • Semester* • Quarter • Quarterly • Bimonthly • Monthly • Three Times a Month* • Once every two weeks • Weekly

The table above shows the difference: the assessment indicators in the latest guidelines assess not only the physical object but also the content of the work. These indicators are then assigned different weights, which will be used in the assessment formula.

The indicators assessed in the new regulations are elements within the inventory process. This can shorten the processing time. Previously, the inventory and valuation processes were separate tasks. By referring to this regulation, two tasks that were previously carried out separately can be done simultaneously. This is a positive aspect of the new guidelines. After receiving the grant, the items will be recorded using a Google Form tool, which will be filled in with elements that serve as indicators for the price assessment. The resulting Google Form, in the form of an Excel file, will be provided with calculation formulas that automatically calculate the asset's acquisition value. After the valuation process is complete, officers will classify the assets as fixed assets or current assets (inventory). They are classified as fixed assets if they are not yet in the National Library of Indonesia's collection. If they are already in the collection, they will be classified as current assets (inventory), which will then be serviced or distributed as aid.

Before discussing asset recording, the author inquired about any obstacles encountered during the process. The interviewee stated that there were some technical obstacles encountered during the assessment process, but they have been resolved so far. One such obstacle is the presence of multi-subject books, which impacts the determination of the Dewey Decimal Classification (DDC) indicators. For example, according to Umbara, the book "Visual Communication Design" is not a computer-based book, which falls under the General Works category with DDC 000, even though the title is related to computers. To understand which classification the book falls under, the book's contents must be read first. After understanding the contents, the computer aspect, previously considered a general work, was simply a tool for design. The book emphasizes creativity in design, and should therefore fall under DDC 700. This impacts the assessment process in terms of speed, as the officer must understand the book's contents to ensure it meets its classification. However, if an error occurs in this indicator, the price difference is very small and not significant. According to Andre, if there is an error in the weighting of the values, the biggest difference is in the container indicator, but this is very unlikely to be an error because the difference is physically visible.

In addition to the aforementioned constraints, appraisers encounter other challenges that, in practice, hinder the expeditious assessment process. Similar to the problem described previously, appraisers must first read the book to avoid misestimating prices. Often, the number of donated items received is large and varied. Prioritizing quick recording time means that appraisals cannot be conducted solely by reviewing the details of the donated items. This, in turn, leaves a long queue of unappraised donated items. This impacts the recording process. Recording the value of a donated asset must be done after the acquisition value of the donated item is known. The recording process is hampered because the appraisal process cannot be completed simply by looking at the list but must be read through the book. This remains a challenge to date. To improve the appraisal process, officers can only work harder.

In addition to conducting interviews with relevant parties, the author observed the library materials grant assessment process, starting with the “Receipt of Surplus Library Materials” form. This form is created using Google Forms and will be filled out by the receiving officer upon receipt of the items. This form, in addition to providing data for assessment, also serves to record the inventory of incoming items. This is one of the advantages of this new regulation, so that one input can be done simultaneously. This form contains the name of the partner, the storage box number, and the origin of the partner, whether domestic or international. This needs to be noted because it will be used to apply for an asset registration number. If the origin is from abroad, the registration application is submitted to the Directorate General of Financing and Risk Management (DJPPR), and if the grant donor is from within the country, the registration application is submitted to the Regional Office of the Directorate General of Treasury (Kanwil DJPb). Then the type of library material, title, author/person in charge, Classification (DDC class indicator), Edition/Volume, Publication frequency, Place of publication, Publisher, Acquisition (Publisher of Origin) is a gift from within the country/abroad, Year of publication, ISBN/ISSN, Recommended value if there is a recommendation value from the donor. And if there is a recommendation value from the donor then the formula/function in excel will not work or no assessment is necessary. Stock keeping unit (SKU), media type, container type, Target Demographics of Grant Recipients, Recommendation of Grant Recipients (Optional) is filled in if there is already a request for this book. After the data is filled in and pressing the send button, the resulting data is in the form of a google sheet (excel). In the file, a formula has been given so that the value of the item is automatically formed.

To determine whether these values align with Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025, the author conducted tests or recalculations on several randomly selected samples. The calculation formula is as follows:

$$\text{BMN Grant Value Formula} = \frac{Format\ Media\ x\ (\ Wadah + Target\ Demografi + Kelas\ DDC\ )}{Frekuensi\ Penerbitan}$$

The following is an example of the calculation data resulting from inputting the Google form for receiving grants from the Directorate of Library Deposits and Collection Development:

Table 3. Calculation data from the results of inputting the Google form for receiving grants

Jenis Bahan Pustaka	Judul	Pengarang / Penanggungjawab	Klasifikasi	Edisi/ Volume	Tempat Terbit	Penerbit	Perolehan (Asal Penerbit)	Tahun Terbit	ISBN / ISSN	Rekomendasi Nilai (Rp) Opsional	Target Demografi Penerima Hibah	Jenis Media	Jenis Wadah	Frekuensi Penerbitan	Nilai Jenis Media	Nilai Wadah	Nilai Demografi	Nilai Kelas DDC	Nilai Frekuensi Terbit	Penaksiran Nilai
Monograf	Sistem Elektrikal Kendaraan Ringan	Daris Siswa Nugraha	600 - Sains dan Teknologi		Magelang	PT Lini Suara Nusantara	Hadiah (dalam negeri)	2023	9786234348422		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	0,8	1	80.000
Monograf	Melukis Jejak	Miliani Ahmad	800 - Sastra		Cirebon	Lovrinz Publishing	Hadiah (dalam negeri)	2021	9786233557085		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000
Monograf	Depends On You	Uup Subianto	800 - Sastra		Cirebon	Lovrinz Publishing	Hadiah (dalam negeri)	2023	9786234465716		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000
Monograf	Cinta dan Harapan	Makhchuena Asma	800 - Sastra		Cirebon	Lovrinz Publishing	Hadiah (dalam negeri)	2021	9786233552103		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000
Monograf	Buku Ajar Basa Jawa Kelas IX SMP/MTs	Legiyem, S.Pd. , Eko Kurnia Budi Gunawan, S.Pd	400 - Ilmu Bahasa		Yogyakarta	CV. Raditha Buana	Hadiah (dalam negeri)	2023	9786238861248		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,2	1	88.000
Monograf	Langguage Activity Book For Grade 7	Jaruki A.Maulana, S.Pd, Ahmad Habibi,Lc. Kosim,S.S Abdul Azis,S.Pd	400 - Ilmu Bahasa		kab.kuningan,jawa barat	kompontoren husnul khotimah kuningan	Hadiah (dalam negeri)	2021	9786239617011		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,2	1	88.000
Monograf	Pengelolaan Bengkel Sepeda Motor	Yuni Isfatul Muawanah, Hernowo Subiantoro	600 - Sains dan Teknologi		Jawa Tengah	PT Lini Suara Nusantara	Hadiah (dalam negeri)	2021	9786234348644		Umum	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	0,8	1	80.000
Monograf	Ya Hayyu Ya Qoyyum	Rizka Mufita	800 - Sastra		Jawa Barat	LovRInz and Friends	Hadiah (dalam negeri)	2021	9786233552189		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000
Monograf	Kilau Mawar Liar	Siti Mutiah	800 - Sastra		Cirebon	LovRinz And Friende	Hadiah (dalam negeri)	2021	9786233557948		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000
Monograf	Buruto-naruto Next generations Vol 2	Masashi Kishimoto, Mikio Ikemoto, Ukyo Kodachi	800 - Sastra		Jakarta	PT Elex Media Komputindo	Hadiah (dalam negeri)	2019	9786020490465		Remaja	Tanpa Perantara	Volume	Bukan Terbitan Berkala	20000	2,2	1	1,4	1	92.000

From the table of sample grant calculation data resulting from the Google form input above, the author re-tested whether the calculations met the assessment guidelines. Here's an example calculation:

Book Title: "Light Vehicle Electrical Systems"

Media Format Indicator	=	Without Intermediaries	=	CI	=	Rp. 20,000
Container Indicator	=	Volume	=	05	=	2.2
Demographic Target Indicators	=	Teenager	=	04	=	1
DDC Class Indicator	=	Science and Technology	=	600	=	0.8
Publish Frequency Indicator	=	Not a Periodical	=	01	=	1

BMN grant value = Rp. 20,000 x (2.2 + 1 + 0.8))/ 1
= Rp. 20,000 x 4 /1
= Rp. 80.000 / 1
= **Rp. 80,000 (according to deposit assessment)**

The following is proof using the auditor calculator application.

```
+        2,2
+        1,0
+        0,8
------------
3        4,0
```

```
    20.000,0 ×
         4,0 ÷
         1,0 =
+   80.000,0
------------
1   80.000,0
```

From the test example above, it can be confirmed that the estimated value of the library material grant is in accordance with the Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025.

The next process is recording assets for donated items whose acquisition value has been calculated. In this case, the author obtained information through an interview with Muhammad Dhuha as the BMN manager in the Human Resources and General Affairs Bureau. He explained the flow of recording library material donated assets. When a donor provides a grant to the National Library, as a handover and transfer of rights/ownership of the donated items from the donor to the National Library, a BAST (Minutes of Handover) is made. BAST, Item Details, Grant Agreement, Grant Summary, and Power of Attorney/delegation of authority to sign the grant agreement are the required documents in applying for a registration number. For grants originating from abroad, the registration number is determined by the Directorate General of Financing and Risk Management (DJPPR), and if the grant donor is from within the country, the registration application is determined by the Regional Office of the Directorate General of Treasury (Kanwil DJPb). Starting in 2024, applications for asset registration numbers will use the SEHATI application - Integrated Grant Management Application System. After the registration number is obtained, the registration number is then used to record assets. In the Sakti application, the Deposit Directorate inputs supplier data into the commitment module, which then details the items in the asset/inventory module. If the grant is classified as a fixed asset, it will be input by the BMN manager. However, if it is classified as inventory, the grant is input by the Deposit Directorate because they are the ones who handle the incoming and outgoing inventory. Next, the Deposit Directorate creates the SPP and SPM in the payment module, in which the SPRH (Grant Registration Number Determination Letter), SPTMHL (Direct Grant Receipt Statement Letter), and BAST Grant documents are uploaded as supporting documents for the MPHL-BJS approval application. After the process is approved, the operator records the MPHL-BJS approval in the payment module. And if the SP2D has been issued, the grant recording is complete. This is the process flow for library material grants, from receiving the grant, which is then assessed until it is recorded as a state asset.

5 Conclusions

Based on the results of observationsBased on interviews, observations, and documentation involving several sources, the author concluded that the Decree of the Head of the National Library of the Republic of Indonesia Number 91 of 2025 concerning Guidelines for Estimating the Value of State Property Grants in the Form of Library Materials was well implemented by library material grant recipients. The officers understood the guidelines well so that the assessment process of the donated goods could be carried out properly. Although some obstacles arose in the process, these obstacles could be overcome well. The goods appraiser must know the contents of the book to avoid mistakes in classifying it according to certain indicators that could lead to errors in the assessment. The assessment cannot be carried out simply by looking at the title in the item details list. This causes the assessment process to be slow. Therefore, the author provides suggestions that might help in the assessment process to be faster, namely by instructing donors to write/tell a synopsis or summary of the book's contents in the Item Details List. Or assigning a special employee to find out the contents of the book and write it in the Item Details List so that the appraiser does not have to open the book's contents which causes the assessment process to be slow. In addition to the successful implementation of the assessment guidelines and the challenges outlined above, these new assessment guidelines have had a positive impact on the work of the Deposit Directorate. These new regulations streamline the inventory and assessment processes, which were previously separate tasks. These new regulations now allow both tasks to be performed through a single process.

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