

**IMPLEMENTATION OF STATE OWN GOODS MANAGEMENT IN COORDINATOR
MINISTRY OF HUMAN DEVELOPMENT AND CULTURE**

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ABSTRACT

Commitment and consistency in managing state property effectively are crucial for ensuring accountability. However, the management of state property across various government institutions is often not treated as a priority. This journal seeks to evaluate how well state property management policies are implemented within the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia. Using a qualitative research method, data were collected through in-depth interviews, observation, documentation, and literature review. Effective management of state property depends on the proper execution of policies, which, in turn, ensures accountability. The findings reveal that the implementation of state property management policies within the ministry has been consistent, particularly in the areas of needs planning, procurement, and administration. Nevertheless, there is a need for a stronger commitment to addressing certain technical aspects of management to further enhance policy effectiveness. Overall, while progress has been made, ongoing improvements are necessary to optimize state property management.

Keywords: implementation, management, state owned goods.

INTRODUCTION

The management of state owned good (in Indonesian Language, it is called as *Barang Milik Negara* or BMN) is still not fully implemented consistently according to cycles and is often not considered important (Kartika Amir, 2016). According to Agustina (2021) BMN management is sometimes considered less important by several state institutions or institutions and often overrides human resources who hold the authority or function as BMN managers, both granting authority, infrastructure, coaching, supervision and welfare so that it affects performance and results of the report. This illustrates that commitment and consistency in good BMN management is vital to fulfill.

Basically, BMN management is something that must be carried out properly in order to provide an overview of the agency's assets, the clarity of ownership status, security of regional goods, and can be used as a basis for preparing financial reports. In order to realize effective and efficient management of state property, consistency and commitment are needed in implementing the principles and mechanisms for a series of activities regulated in the legislation.

According to Government Regulation Number 27 of 2014, the management of state property must be guided by principles such as functionality, legal certainty, transparency, efficiency, accountability, and value certainty. Article 3, paragraph 2 of the regulation outlines a comprehensive process for managing state-owned goods (BMN), which includes activities such as planning, budgeting, procurement, usage, security, maintenance, evaluation, transfer, destruction, elimination, administration, as well as supervision and control (Hartanto, 2018). These principles ensure that state property is managed responsibly and effectively.

In parallel, the development of human resource capacity within village apparatus is a key element in achieving good governance. Capacity building refers to the process of enhancing the abilities, skills, and competencies of individuals, groups, or organizations, enabling them to adapt to rapid and unexpected changes. Strengthening these capacities allows organizations to remain resilient in the face of challenges. Ultimately, the effective management of state property, as defined by Government Regulation No. 27, aligns with broader governance efforts, as both aim to improve institutional efficiency and accountability through well-managed resources and empowered personnel.

State property within the government, often referred to as assets, is critical for operational efficiency and accountability. According to Dwi Martani (2015) assets are resources controlled by an entity due to past events, from which future economic benefits are expected. Furthermore, Dadang (2014) further defines assets as goods, both tangible and intangible, including movable and immovable objects that belong to an agency, organization, or individual. This emphasizes the importance of managing government assets responsibly.

This is in line with the description of Government Regulation Number 71 of 2010 stating that assets are economic resources controlled by the government, expected to yield future economic or social benefits. These resources are vital for providing public services and preserving cultural heritage, contributing directly or indirectly to government operations by generating revenue or reducing expenses.

To improve governance, reforms are needed in both human resource mindsets and the development of an integrated management system. One such reform involves establishing a sustainable asset management system for state property (BMN). The Coordinating Ministry for Human Development and Culture of the Republic of Indonesia (Kemenko PMK RI) has made efforts to implement BMN asset management through its General Bureau. However, challenges remain, including inefficient planning and administration, inadequate human resources, and a lack of awareness among asset users about proper management practices.

These three challenges are important to understand more deeply, especially in the context of seeing the implementation of BMN management policies as a whole. In-depth understanding of policy implementation itself is very important where according to Daniel A. Mazmanian and Paul Sabatier in the book Abdul Wahab (2014), Understanding these challenges is essential for evaluating the overall implementation of BMN management policies. As Mazmanian and Sabatier highlight, policy implementation requires a focus on activities and outcomes that occur after a policy is ratified, ensuring that it leads to tangible results for society. This journal aims to assess how effectively the Coordinating Ministry for Human Development and Culture is managing its BMN assets and whether the implementation of these policies has been accountable.

METHOD

This research employs a descriptive qualitative method within a constructivist paradigm. The qualitative approach focuses on describing and explaining phenomena as they are, with data analyzed based on factual discoveries in the field. Research tools included cameras, recorders, and in-depth interview guide sheets (Creswell & Creswell, 2018). The study's subjects are civil servants from the Coordinating Ministry for Human Development and Culture, while the objects of study involve several key aspects: (1) BMN Needs Planning, (2) Procurement of BMN, and (3) Administration of BMN within the Ministry. The research draws on insights from various informants, including leadership within the Main Secretariat of the Coordinating Ministry for Human Development and Culture, particularly those connected to the Household Section. Additionally, staff members from the Household Section of the ministry were interviewed to gain a comprehensive understanding of the processes involved in BMN management. Through this approach, the research aims to shed light on the practicalities of BMN planning, procurement, and administration within the Ministry.

The research subjects in this study are Civil Servants working within the Coordinating Ministry for Human Development and Culture. These individuals play a key role in the management and administration of BMN, making them crucial informants for understanding the processes and challenges related to BMN management. By focusing on Civil Servants, the study explores their experiences, practices, and challenges in planning, procuring, and administering BMN. This group of participants offers valuable insights into the inner workings of government asset management, allowing the research to highlight both best practices and areas in need of improvement.

The objects of this research include three main areas: BMN Needs Planning, BMN Procurement, and the Administration of BMN at the Coordinating Ministry for Human Development and Culture. These areas represent the core stages of BMN management, from the initial planning of asset needs to the procurement and eventual administrative handling of those assets. The study explores each of these stages in detail, with a particular focus on how they are implemented within the Ministry. Informants for this research include leadership figures within the Main Secretariat of the Coordinating Ministry, particularly those involved in the Household Section, which is responsible for BMN management. Additionally, staff members within the Household Section are interviewed to provide a broader perspective on the day-to-day operations and challenges they face in managing state assets effectively.

RESULT AND DISCUSSION

By referring to the three focus areas in the BMN management cycle series, including planning for BMN needs, procurement, and BMN administration, the results of the research and discussion are as follows:

- ***Planning of State-Owned Goods Needs***

Based on Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, indicators

in planning needs are standard of goods and standard of needs. Basically, the two indicators, both demand planning and goods standards, are two things that cannot be separated.

The standard of goods is a reference that cannot be ignored in requirements planning. This is in accordance with PMK Number 150 of 2014 concerning Planning for State Property Needs. According to the Regulation of the Minister of Finance Number 150 of 2014 concerning Planning for State Property Needs, the standard of goods is the specification of goods that are set as a reference for calculating the procurement of state property in the planning of needs. The planning process for state property is influenced by the standard of goods, so that the preparation of the RK-BMN (State Property Needs Plan) can be right on target both in procurement and when used so that the planning can be effective and efficient.

In terms of meeting the standard of goods, based on the results of interviews and observations at the research locus, it is obtained an illustration that the standard of goods in the formulation of the plan for the need for state property is quite good. formulating the planning for the needs of state property in a targeted, effective and efficient manner.

In terms of meeting the standard of needs, it is obtained that the standard of needs in planning the needs of state property at the Coordinating Ministry for Human Development and Culture still needs to be improved, this is because in formulating the planning of state property, basically it can maximize the use of the SIMAN application (State Asset Management Information System), SIMAN is an application used from planning, use, maintenance, administration, utilization, transfer, destruction, deletion, to supervision and control of BMN, with a centralized database and internet-based communication data that can be accessed by Property Managers and Users. However, when the author mentioned the Existing Review, all the informants stated that a special document for the Existing Review of fixed assets did not yet exist. Documents related to needs planning at the Coordinating Ministry for Human Development and Culture are the Framework of Reference (KAK) per output, supporting data related to procurement planning such as last year's contracts and bids or market price data, while for planning maintenance the supporting data is contained in the BMN SIMAK Report.

Thus, both in terms of the standard of goods and the standard of needs, basically the planning for the needs of state property has been carried out quite well by the Household Section of the Coordinating Ministry for Human Development and Culture.

• *State Owned Goods Procurements*

Based on the dimensions of the Procurement of State-Owned Goods, the author can conclude that the Procurement at the Coordinating Ministry for Human Development and Culture has implemented the principles of efficiency, effectiveness, transparency, openness and competition. This is in accordance with Article 6 of Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services.

In terms of efficiency, the authors get an idea that the efficient indicators of the Procurement of State Property carried out by employees at the Coordinating Ministry for Human Development and Culture are quite good. This is because the procurement team and employees are very concerned about the existing budget and use it as efficiently as possible. This is in line with the opinion of Stoner,dkk (2016) that efficiency is the ratio between input and output, and the comparison between input and expenditure. What is meant by input and how the comparison figures are obtained will depend on the purpose for which the benchmark is used. Efforts to pay attention to the existing budget and use it efficiently are a very good basic capital in ensuring the implementation of accountable BMN procurement.

The authors found that the efficiency of the State Property Procurement process conducted by employees at the Coordinating Ministry for Human Development and Culture is commendable. This efficiency stems from the procurement team's and employees' careful consideration of the existing budget, which they utilize as effectively as possible. This is in line with the opinion of Stoner, dkk (2013) who describe efficiency as the ratio between input and output, emphasizing that the definition of input and the resulting comparison figures depend on the intended purpose of the benchmark. The team's focus on budget adherence and efficient usage serves as a solid foundation for ensuring accountable procurement of state property (BMN).

n terms of effectiveness, the procurement of State-Owned Goods within the Coordinating Ministry has been considered satisfactory. The process reflects a thoughtful approach, prioritizing the acquisition of goods essential for supporting the Ministry's administrative functions. Which according to Mardiasmo (2017) defines effectiveness as a measure of an organization's success in achieving its goals, and the Ministry's focus on priority needs demonstrates its effective operational execution.

Regarding transparency, insights gathered from interviews and observations indicate that the procurement process at the Coordinating Ministry meets transparency and openness indicators. The use of an official application from LKPP for open procurement practices exemplifies this transparency. This is in line with Mardiasmo's opinion in Sukrisno (2013) highlights that transparency involves the government's obligation to provide information about public resource management activities. The Coordinating Ministry's commitment to openly sharing procurement information enables public access and encourages participation in monitoring government procurement activities through the Online Monitoring and Evaluation System for Government Procurement of Goods and Services (Online Money).

In terms of competition, basically it has been fulfilled well. One important picture is the consistency of the manager in ensuring that prospective providers are free to compete by choosing the job package they are interested in, by registering themselves as bidders and without being forced to be deemed to have agreed to an integrity pact. Based on the author's interviews and observations, the Coordinating Ministry for Human Development and Culture in carrying out the procurement process efficiently, effectively, transparently and openly as well as competitively has basically been good enough and needs to be further strengthened as a form of ongoing commitment to the implementation of good governance.

- ***State Owned Goods Administration***

Based on the Regulation of the Minister of Finance Number 181 of 2016 concerning Administration of State Property, administration is a series of activities that include bookkeeping, inventory and reporting of BMN in accordance with the provisions of the legislation.

In terms of bookkeeping, based on interviews and observations, the authors get an idea that the implementation of bookkeeping at the Coordinating Ministry for Human Development and Culture has been going quite well. However, the recording on SIMAK BMN needs to be improved again so that the output (DBR) becomes more accurate. List of Room Items (DBR) is a list used to record items in a room.

The target or objective of BMN bookkeeping is that all goods purchased or obtained at the expense of the State Budget or derived from other legitimate acquisitions that are in the control of the KPB/User of goods and which are under the management of the Property Manager. This means that the commitment to accurate bookkeeping is a form of the seriousness of users and goods managers in realizing good and accountable BMN management. With the still inaccurate recording of DBR, basically commitment is still needed not only from managers but also users of goods in terms of bookkeeping so that BMN administration can truly be realized in an accountable manner within the Coordinating Ministry for Human Development and Culture.

In terms of inventory, the authors get an idea that it is still necessary to improve inventory recording, especially the completeness of location codes. Based on interview data, there are several records of audit findings in the previous fiscal year that require improvement, namely BMN data recorded/booked in the SIMAK BMN application at the Coordinating Ministry for Human Development and Culture, it is known that there are a number of equipment and machine units whose item code records are not equipped with room/location codes. The room/location code is used as a clue to identify where the item is located. So that the existence of the item is clear, the room/location code also functions as a control in the event of a transfer.

Effective management of State Property (BMN) is vital for ensuring that all assets acquired through the State Budget or other legitimate means are properly accounted for. This management framework encompasses a broad spectrum of items, ranging from everyday office supplies to substantial equipment. The main goal of maintaining a comprehensive inventory is to ensure an accurate record of state-owned assets. However, the current inventory process is hindered by gaps in room code identification, which are essential for tracking the physical location of these assets. This shortcoming indicates that the BMN inventory has not been fully optimized, highlighting a critical area that requires immediate attention to improve accountability and operational efficiency.

The challenge of incomplete room code identification is not merely an administrative oversight; it represents a significant barrier to effective BMN management. Successful inventory management goes beyond simple item cataloging; it necessitates a meticulous and systematic approach to tracking and overseeing government assets. When room codes are missing or incorrect, the ability to locate items or assess their condition is severely compromised. This can lead to mismanagement or even the loss of state property, underscoring the urgent need for a refined inventory system that emphasizes accuracy and consistency in asset tracking.

The consequences of inadequate room code identification can be profound. Poor inventory management can result in unnecessary expenditures as resources may be spent replacing lost or unaccounted items. Furthermore, a lack of

accountability can undermine public trust in government operations, as stakeholders may perceive a failure in responsibly managing state assets. Thus, addressing these challenges is essential not only for internal governance but also for upholding the integrity of the government's financial management systems.

To improve the management of BMN, it is crucial to strengthen the inventory tracking mechanism, particularly by enhancing room code identification. This can be accomplished through the implementation of standardized procedures for asset categorization, ensuring that all items are accurately logged with their corresponding room codes. Additionally, training staff on the importance of these procedures can cultivate a culture of responsibility and diligence. Such initiatives will significantly enhance the effectiveness of BMN management.

Technology also plays a pivotal role in refining the accuracy of asset tracking. By adopting digital inventory management systems, the government can streamline the process, making it easier to update and access information regarding asset status and location. These systems can also automate reminders for regular inventory checks, facilitating the prompt identification and resolution of discrepancies. By embracing these technological advancements, the government can foster greater transparency and accountability in its asset management practices.

In summary, the effective management of State Property is crucial for ensuring accountability and operational efficiency within government institutions. Addressing the challenges associated with incomplete room code identification is key to enhancing the overall effectiveness of BMN management. Through systematic approaches, technological investment, and the promotion of a culture of responsibility, government agencies can significantly strengthen their asset management processes. This, in turn, will ensure that state resources are utilized efficiently, ultimately bolstering public trust and governance.

Despite encountering challenges in the inventory process, the reporting mechanisms for State Property (BMN) at the Coordinating Ministry for Human Development and Culture are notably strong. Insights from interviews and observations indicate that the ministry consistently produces timely and accurate BMN reports. These reports, compiled biannually, include both semester and annual updates, which are essential for painting a clear picture of the agency's state assets. Notably, the annual report is particularly significant as it compiles the balance sheet, providing a comprehensive overview of the ministry's assets. Such a reliable and timely reporting process is crucial to ensure that all assets are accounted for, enabling financial statements to accurately represent the organization's wealth.

To uphold the integrity of the reporting process, multiple reconciliation levels are employed to verify the accuracy of the data collected. Financial teams work collaboratively with asset managers at the work unit level to cross-check and confirm the accuracy of BMN data. This meticulous reconciliation extends to the KPKNL (State Property and Auction Office) before the finalized data is submitted to the DJKN (Directorate General of State Assets) within the Ministry of Finance. This multi-step verification process is essential to ensure that all BMN data is accurate and prepared for integration into the national financial system.

The integration of asset management and financial reporting highlights the critical role that BMN plays in the overall fiscal management of government agencies. Effective reporting not only supports better decision-making within the agency but also enhances accountability and transparency in government operations. By ensuring that financial statements are based on accurate asset data, the ministry can maintain public trust and demonstrate responsible management of state resources. These practices are vital for fostering stakeholder confidence in the efficiency and integrity of government operations.

Additionally, the timely and precise reporting of BMN significantly contributes to the agency's overall financial health. It facilitates the proactive identification of discrepancies or potential asset management issues before they develop into more serious concerns. Regular updates and reconciliations allow the agency to maintain a clear understanding of its financial status, which aids in informed strategic planning and resource allocation. This level of diligence in reporting is essential for effectively achieving the agency's goals and objectives.

Moreover, robust reporting mechanisms can serve as a model for other governmental departments looking to improve their asset management practices. By sharing best practices and lessons learned from their successful reporting processes, the Coordinating Ministry for Human Development and Culture can assist other agencies in strengthening their systems. Collaborative efforts to enhance transparency and accountability across government entities can lead to a more efficient and effective public sector overall.

In summary, while challenges persist in the inventory process, the effective reporting mechanisms for BMN at the Coordinating Ministry for Human Development and Culture reflect a strong commitment to accuracy and

transparency. The structured reconciliation process is vital for maintaining data integrity, which is crucial for precise financial reporting. By prioritizing solid asset management and reporting practices, the ministry not only enhances its operational efficiency but also contributes to the broader fiscal accountability of government institutions. This commitment ultimately strengthens public trust and governance, underscoring the importance of responsible management of state resources.

Overall, the BMN reporting system at the Coordinating Ministry for Human Development and Culture illustrates that while challenges remain in the inventory process, the reporting aspect aligns well with national objectives. The detailed reconciliation and submission process ensures that BMN data is not only accurate but also serves its intended purpose: providing valuable information for policy-making and strategic planning regarding state assets. This accurate reporting supports the creation of a Balance Sheet for the Central Government, reflecting the wealth and resources at its disposal. Continuous improvement in both the inventory and reporting systems will ensure more effective and transparent management of BMN in the future.

CONCLUSION

Based on the findings and discussions related to the implementation of the BMN Management Policy at the Coordinating Ministry for Human Development and Culture, several important conclusions were drawn as follows: In terms of planning for BMN needs, basically the two indicators needed, both the standard of goods and the standard of need have been met. Thus, it can be concluded that the planning for BMN needs at the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia has been carried out properly. In terms of procurement, basically all indicators of the principles in procurement have been fulfilled properly. The benchmarks for efficiency, effectiveness, transparency, and competitiveness have basically been fulfilled in accordance with the principles in Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services. In terms of BMN administration, basically the entire series of activities, both bookkeeping, inventory, and reporting have been carried out properly, however, it is necessary to do some technical strengthening such as the completeness of recording the list of room goods and recording of locations in the inventory list.

Based on this description, it can be concluded that basically the implementation of the BMN Management Policy at the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia has been running consistently, both in terms of planning for needs, procurement, and administration of BMN, however, a commitment to strengthening in some matters of a technical nature is required (Rachmadi, 2023).

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