

A LITERATURE REVIEW ON SCIENTIFIC ISSUES IN THE IMPLEMENTATION OF STATE-OWNED ASET MANAGEMENT POLICY IN INDONESIA

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ABSTRACT

The management of Indonesia's State-Owned Assets (SOA), valued at IDR 6,388.18 trillion in 2023, faces challenges due to complex administrative processes, fragmented policy implementation, and limited human resource capacity. This study aims to analyze scientific discussions on SOA management policy implementation, identify research trends, and highlight knowledge gaps for future improvement. A Systematic Literature Review (SLR) method analyzed 139 scientific articles from Google Scholar and Scopus databases (2018–2023). The findings reveal that SOA administration is the most frequently discussed theme, consistently addressed yearly, reflecting its vital role in government financial reporting. However, research on supervision, control, borrowing, lending, and disposal remains scarce. The dominant factors influencing policy implementation are human resources and information systems. This study implies that policymakers need to enhance functional positions in SOA management and improve technological infrastructure. For academics, this review provides a comprehensive overview of SOA management research and offers a basis for further empirical studies focusing on underexplored themes, supporting continuous improvement in public asset governance.

KEYWORDS *Systematic Literature Review, Policy Implementation, State-Owned Assets, Barang Milik Negara, Indonesia*



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INTRODUCTION

In the balance sheet reporting of the Central Government Financial Statements of the Republic of Indonesia, State-Owned Assets (SOA), also called “Barang Milik Negara (BMN)”, are classified into three categories: inventory, fixed

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assets, and other assets (Ramdany & Setiawati, 2021). Based on the State-Owned Assets Reports (Laporan BMN) from 2019 to 2023, the largest composition of BMN consists of fixed assets, with their value increasing each year. As shown in Figure 1, the book value of BMN in the form of fixed assets reached IDR 6,388.18 trillion in 2023. This increase in BMN is attributed to the government's efforts, through Ministries/Agencies, to procure BMN to enhance their duties, functions, and public services (Deliarnoor, 2017; Nurhani & Zen, 2023). The increasing number of BMN requires the Government of the Republic of Indonesia to continuously make improvements in its management (Puspitarini & Akhmadi, 2019; Suhandono & Hidayat, 2020).

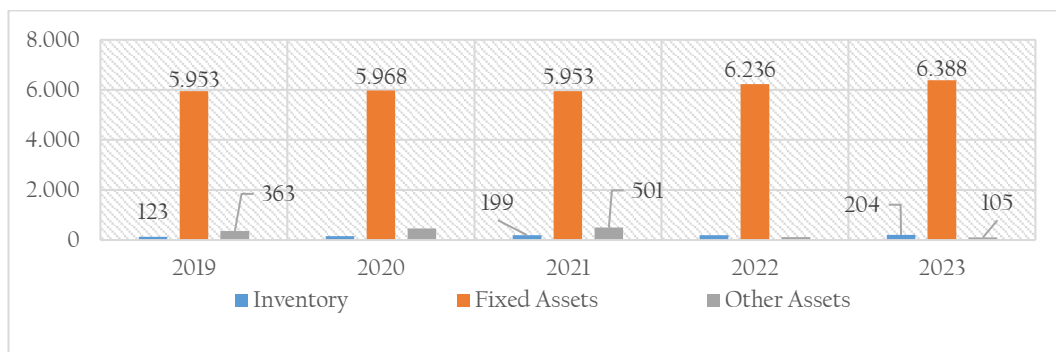


Figure 1. Book Value of BMN (in IDR trillion), from Laporan BMN 2019 to 2023 (audited)

Proper asset management should ideally consider a balance between performance, risk, and cost to achieve optimal objectives (Campbell et al., 2016). Proper asset management should also adopt an Asset Life Cycle Management (ALCM) approach, which is a management cycle starting from planning, procurement, utilization, and finally disposal (Campbell et al., 2016). In addition, adequate accountability is essential for public asset management. (Habershon et al., 2012; Hoque & Moll, 2001).

As an effort to improve the management of BMN, the Government of the Republic of Indonesia has adopted best practice theories in public asset management policies as outlined in Peraturan Pemerintah Nomor 27 Tahun 2014 tentang Pengelolaan Barang Milik Negara/Daerah (PP 27 Tahun 2014) as amended by Peraturan Pemerintah Nomor 28 Tahun 2020 (Albar et al., 2018; Hertanto & Ubed, 2023; Masriyani & Ningrum, 2020; Nurbiyanto, 2022; Ujiyantho, 2019). Pasal 3 PP 27 Tahun 2014 explicitly states the principles of BMN management, namely the principles of functionality, legal certainty, transparency, efficiency, accountability, and value certainty. These government regulations aim to ensure that BMN management is carried out effectively, efficiently, and optimally.

After the enactment of the BMN management policy, the next main challenge is how the policy can be implemented (Abuzayan et al., 2014; Adriani & Suhairi, 2022; Kemala, 2021). Based on several studies of public policy concepts, the failure to achieve policy objectives is due to poor policy implementation (Agustino, 2022; Gold, 2014; Hudson et al., 2019; Nugroho, 2020; Rusli, 2015; Winarno, 2014). One of the challenges in implementing the BMN management policy is the policy executors,

which involve all work units of Ministries/Agencies across the entire territory of the Republic of Indonesia, with diverse policy environments (Allagan et al., 2022; Fadeli, 2020; Jiwando & Juwono, 2019; F. S. Putri & Ardini, 2020).

This systematic literature review is conducted to identify and understand discussion trends and review scientific studies that address the theme of BMN management implementation. Additionally, this research is expected to identify gaps in the BMN management literature, which can serve as a reference for future research to support continuous improvement efforts in BMN management.

The main points regulated in PP 27 Tahun 2014 as a BMN management policy, which explain the responsibilities and authorities of the Minister of Finance as the BMN Manager, the responsibilities and authorities of the Minister/Head of Ministries/Agencies as the BMN User, and explain the BMN management process. The responsibilities and authorities of the BMN Manager include formulating BMN management policies and approving BMN management proposals submitted by BMN Users. The responsibilities and authorities of BMN Users include using BMN according to the duties and functions of the Ministries/Agencies, submitting BMN management proposals, coaching, supervision, and control of BMN, as well as submitting BMN reports to the BMN Manager. The BMN management process includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration, coaching, supervision, and control of BMN.

The management of State-Owned Assets (SOA) in Indonesia, valued at IDR 6,388.18 trillion in 2023, presents significant challenges due to its complexity, involving multiple stakeholders, diverse policy environments, and intricate administrative processes. Despite regulatory frameworks aimed at optimizing SOA governance, inconsistencies in policy implementation, inadequate human resources, and limited technological infrastructure remain persistent obstacles to effective asset management.

Effective SOA management is crucial for supporting government performance, ensuring accountability, and optimizing public asset utilization. As public assets continue to increase in value and quantity, there is an urgent need for policies that regulate ownership and enhance operational efficiency, transparency, and financial reporting accuracy. The importance of SOA management is further amplified in the context of Indonesia's broader economic development goals and public service improvement.

Moreover, without addressing the human resource gaps and outdated information systems, efforts to implement SOA policies risk becoming inefficient, leading to potential financial losses and reduced public trust. The urgency to bridge these gaps calls for evidence-based strategies that align with international best practices while accommodating Indonesia's unique administrative landscape.

Several studies have explored public asset management, focusing on themes like asset life cycle management (Campbell et al., 2016), public sector asset reporting accountability, and applying digital information systems for SOA administration (Ramdany & Setiawati, 2021). Other research has examined human resource capacity and organizational commitment as critical factors influencing SOA management effectiveness (Adriani & Suhairi, 2022).

Studies by Tarmizi & Sugiartono (2022) emphasized the need for intellectual capital and efficient governance structures in asset management, while Suhandono & Hidayat (2020) highlighted the significance of integrated information systems like SIMAK-BMN and SAKTI for accurate asset reporting. However, these studies are often fragmented, addressing isolated aspects of SOA management without a comprehensive overview. Although there is growing literature on SOA valuation, utilization, and security, research that systematically analyzes implementation challenges across the entire SOA management cycle remains scarce. Most existing studies lack an integrative approach that links policy design, human resources, information systems, and operational challenges in a cohesive framework. Despite extensive studies on SOA governance, there is a notable gap in systematic literature reviews that holistically examine the implementation of SOA management policies in Indonesia. Specifically, research often overlooks the combined impact of human resource capacity, information system utilization, and organizational commitment on effective policy execution across diverse administrative units.

This study introduces novelty by conducting a comprehensive systematic literature review that categorizes SOA management research into thematic clusters, identifies discussion trends, and highlights underexplored areas such as supervision, control, and optimization strategies. It provides an integrative perspective on policy implementation challenges and offers recommendations for enhancing SOA management practices in Indonesia. This study aims to analyze scientific discussions on the implementation of State-Owned Asset management policies in Indonesia, identify existing research trends, highlight knowledge gaps, and propose directions for future research to support continuous improvement efforts in SOA governance. The findings of this study are expected to contribute to academic discourse by providing a consolidated overview of SOA management research. Practically, it offers valuable insights for policymakers and practitioners in formulating evidence-based strategies to improve asset management efficiency, optimize resource allocation, and enhance public accountability.

RESEARCH METHOD

This research method uses a qualitative approach through a systematic literature review analysis on the Google Scholar and Scopus databases, covering 2018 to 2023. The article search strategy (identification) on Google Scholar was conducted with the following steps: 1) accessing the website scholar.google.com on February 16, 2024; 2) searching for articles using the keyword “Barang Milik Negara” (State-Owned Assets) in the title, with citation unchecked and a search time range set between 2018 and 2023. Using this strategy, 436 scientific studies were obtained. The reason for selecting this time frame, starting from 2018, is that the Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 23 Tahun 2018 tentang Jabatan Fungsional Penata Laksana Barang was published in that year. The purpose of establishing this functional position is to improve the professionalism of human resources in the management of BMN.

Next, the article search strategy on the Scopus database was carried out with the following steps: 1) accessing the website scopus.com on February 16, 2024; 2)

searching for articles using the keywords (“barang milik negara” OR “state* asset*” OR “public* asset*” OR “national asset*” OR “state* proper*” OR “Government* asset*” OR “state* owned asset*” OR “state-owned asset*” OR “public-owned asset*” OR “public* owned asset*” OR “government-owned asset*” OR “governmen* owned asset*”) AND (“pengelolaan” OR “optimalisasi” OR “pemanfaatan” OR “utiliz*” OR “optimiz*” OR “manag*” OR “governance” OR “lease” OR “leasing” OR “rent”) AND (“indonesia*”) AND NOT (“enterprise*”); 3) setting the time range for the search between 2018 and 2023. This strategy resulted in 39 scientific studies.

The second process was screening the search results. This process was carried out by reading the titles and abstracts of the scientific studies, then selecting them based on the following criteria: 1) only scientific articles were selected, 2) only articles that were finalized and published in a journal, and 3) only articles focused on the management of State-Owned Assets were selected. The screening process resulted in 475 articles that met the search criteria.

The final stage of the search strategy was the eligibility process. This was carried out by reading the full text of each article and selecting only those that focused on the implementation of State-Owned Asset management. As a result of this process, 75 articles did not meet the selection criteria, leaving 139 articles for further discussion. When grouped by database source, the search results consisted of 126 articles published in journals indexed by Google Scholar and 13 scientific articles in journals indexed by Scopus. An illustration of the entire article search strategy process is shown in Figure 2: Prisma Flow Diagram of the Article Search Strategy.

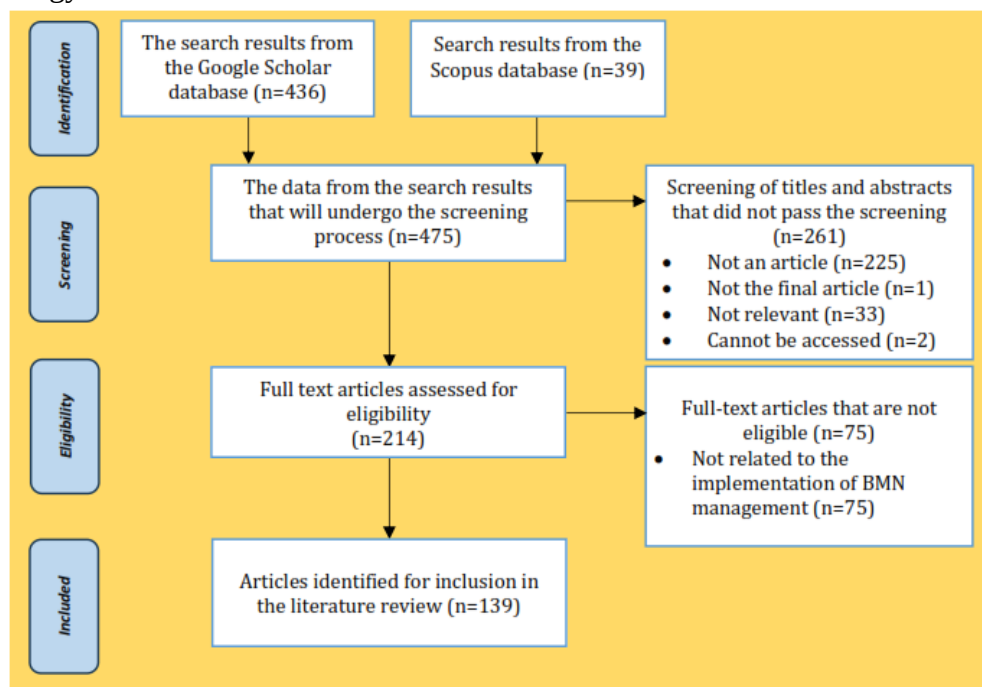


Figure 2. Prisma Flow Diagram of the Article Search Strategy

RESULT AND DISCUSSION

Result

Based on the focus of the article content, referring to PP 27 Tahun 2014 as amended by Peraturan Pemerintah Nomor 28 Tahun 2020, the 139 articles analyzed can be grouped into eleven thematic clusters, namely: BMN administration, general BMN management, BMN utilization, BMN valuation, BMN security, BMN transfer, BMN disposal, BMN usage, human resources in BMN management, BMN management organizations, and BMN needs planning. BMN administration is the thematic cluster most frequently discussed, with 52 article titles in the past six years. This number is significantly different compared to the themes of BMN needs planning and BMN management organizations, which have only one and three article titles, respectively. The gap with the theme of general BMN management, the second most frequent thematic cluster, is 65% lower. The detailed number of articles in these thematic clusters is presented in Figure 3 as follows:

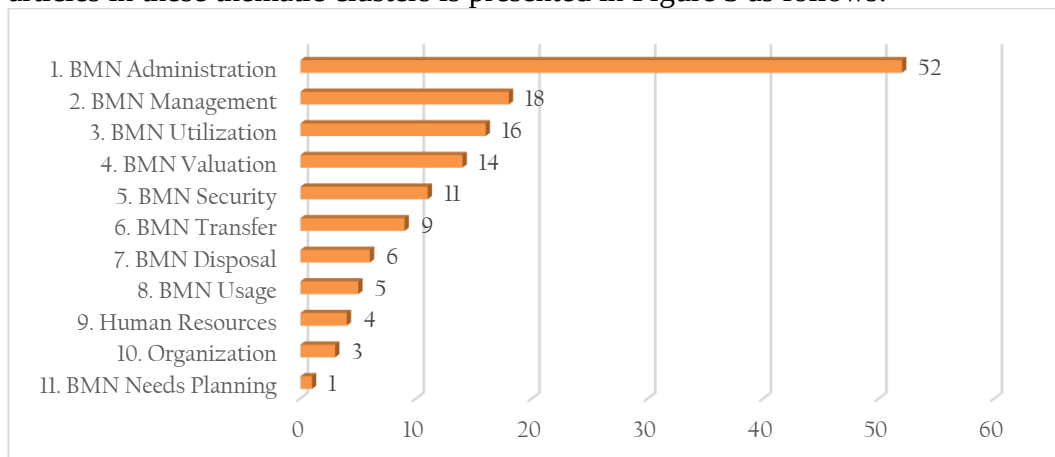


Figure 3. Cluster of Article Themes

Furthermore, when looking at the number of articles per year, a trend can be observed as shown in Figure 4 below. In general, over the past six years, there has been a 40% increase in the trend of discussions on the implementation of BMN management. A decline occurred in 2020 and 2023, with a decrease of two and one article, respectively, compared to the previous year.

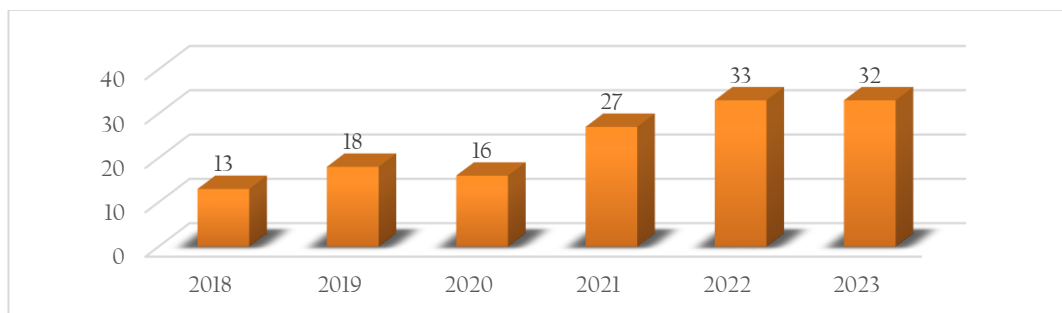


Figure 4. Trend in the Number of Articles

Referring to the results of grouping 139 articles into eleven thematic clusters, aligned with their publication years, a trend in the discussion themes can be observed, as shown in Figure 5. The chart illustrates that BMN administration has consistently been the most frequently discussed theme every year, with an average of eight articles per year. The second most discussed theme is the general management of BMN. This theme was most frequently addressed in 2021, with eight article titles. Another theme that has been consistently discussed every year, aside from BMN administration, is BMN security.

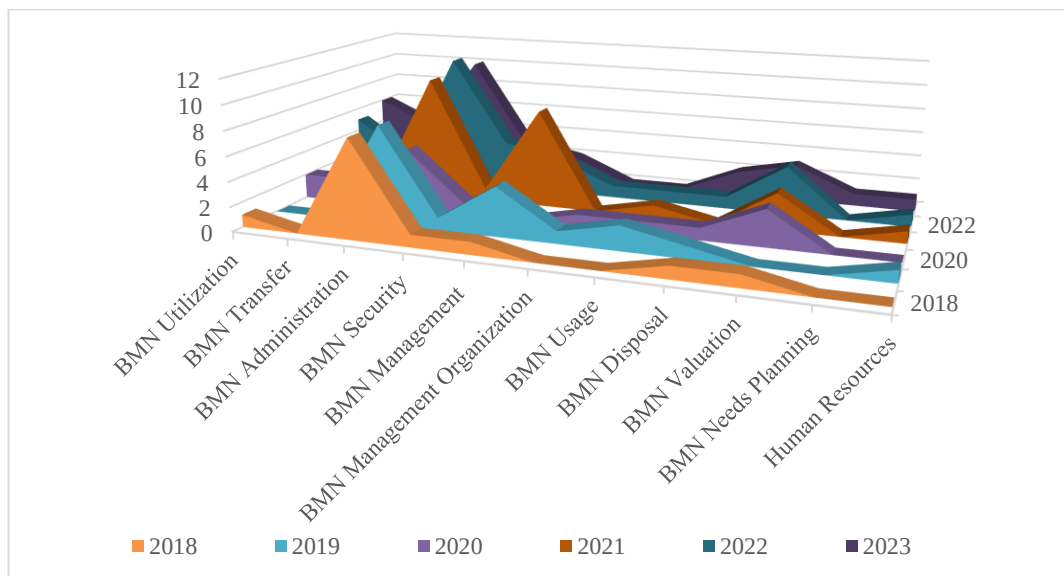


Figure 5. Trends in Discussion Themes

Finally, Figure 6 presents the scope of the locations or regions of scientific research on the implementation of BMN management. Research on the implementation of BMN management was most frequently conducted at the operational office of Ministries/Agencies, accounting for 70%. Research with a national scope comprised 18%, followed by research at the city/regency level with 5%, provincial scope with 3%, and finally, Ministries/Agencies scope at 4%.

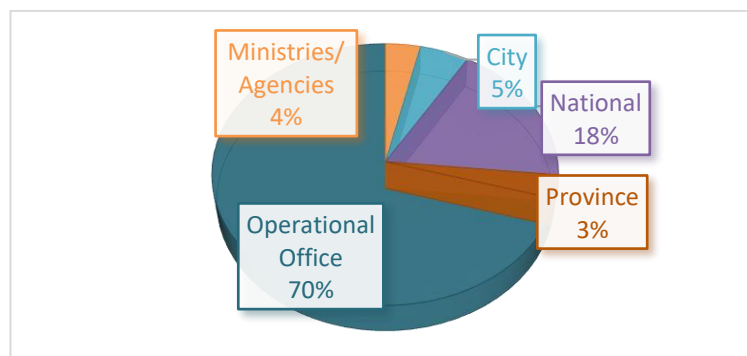


Figure 6. Scope of the Research Location

Discussion

Cluster of BMN Needs Planning or Also Called “Rencana Kebutuhan BMN (RKBMN)”

The RKBMN policy is one of the strategies for optimizing existing BMN and budget efficiency. One example of the implementation of the RKBMN policy is that ministries/agencies cannot expand office buildings if existing buildings have not been optimally utilized. However, during implementation, there are still inconsistencies between RKBMN policies and the budget planning of Ministries/Agencies (Nurhani & Zen, 2023). As the decision-makers of government spending, Ministries and agencies need to increase awareness of budgeting for BMN needs. Moreover, the procurement of BMN will inevitably lead to additional expenditures, such as asset maintenance costs.

Cluster of BMN Administration

BMN administration activities are a crucial process in the preparation of government financial reports (Amaliah et al., 2019; Ramdany & Setiawati, 2021; Setiadi, 2018). Understanding the concept of Government Accounting Standards and the technicalities of BMN administration is essential in the BMN administration process (Albar et al., 2018; Hayadi, 2021; Hidayat & Qadri, 2020; Santosa, 2022). There are three main factors supporting the implementation of BMN administration: adequate human resources (Adriani & Suhairi, 2022; Gubali et al., 2018; Kustianingsih & Setiadi, 2022; Ramdany & Setiawati, 2021; Setiadi, 2018; Tampubolon, 2021), the utilization of information systems (Ali et al., 2023; Aris, 2022; Fajri & Fuadi, 2021), and organizational commitment (Zulpahmi et al., 2023). However, based on research, several operational offices of Ministries/Agencies still face challenges due to a lack of human resources (Albar et al., 2018; Farhana & Arifuddin, 2023; Labdhameirina et al., 2023; Ramdany & Setiawati, 2021; Setiadi, 2018; Sijabat & Daulay, 2021), the absence of functional BMN management staff (Ainiyah & Masiroh, 2021), and the lack of a dedicated organizational structure for BMN administration (Wibowo, 2018).

To support the implementation of BMN administration, the Ministry of Finance provides the financial information system at the operational office of Ministries/Agencies called “Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI)” (Hariyani & Arum, 2022), for replacing the previous IT system. This replacement was carried out due to several technical issues with the IT earlier system, including a negative BMN balance (Razak & Nasution, 2022), manual updates issue (Ardena & Kusmilawaty, 2022), and vulnerability to computer viruses (Sari, 2018). The complexity of the needs of each ministry/Agency has led some operational offices of Ministries/Agencies to independently develop BMN administration information systems to complement the functions of SAKTI (Aryani et al., 2023; Lazarus et al., 2023; Mauluddin, 2022; Situmeang et al., 2023; Suprpti, 2019; Syahdat & Thoyyibah, 2023; Taufiqurachman & Napisah, 2019). According to a 2021 study, the Ministry of Public Works and Public Housing (Kementerian PUPR) required an additional geographical mapping feature in the BMN administration system (A. Sudrajat et al.,

2021). This geographical mapping of BMN is expected to assist decision-makers in optimizing BMN functions (Dorojatun & Purwanto, 2019).

In general, all Ministries/Agencies have made efforts to implement the BMN administration well (Karambut et al., 2019; Karmila & Mahmuda, 2020; Pulakiang et al., 2021; Sepiyana & Hermain, 2023; Tambuwun et al., 2023; Yusuf & Ismail, 2022). However, some Ministries/Agencies have not implemented BMN administration for non-mandatory activities, such as failing to prepare the List of Authorized Goods (Daftar Barang Kuasa Pengguna) (Pranoto & Herawati, 2019), and not printing the List of Room Inventory (Daftar Barang Ruangan) (Widyatama & Suhartono, 2020). The absence of the “Daftar Barang Ruangan” in a room leads to BMN items such as inventory being frequently relocated without the permission of the BMN officer (Ainiyah & Masiroh, 2021; Sijabat & Daulay, 2021). This situation ultimately complicates the identification process during BMN inventory activities (Setiadi, 2018; Sijabat & Daulay, 2021).

Cluster of General BMN Management

The challenges in the implementation of general BMN management include the lack of quantity and quality of human resources (HR), as well as the absence of an organizational structure dedicated specifically to managing BMN (Kemala, 2021; Kuswarak et al., 2022; Novika, 2021; Tarmizi & Sugiartono, 2022; Zakaria et al., 2021). On the other hand, the availability of HR, intellectual capital, and the utilization of information systems are three factors that significantly influence the implementation of BMN management (Awaludin et al., 2018; Mian, 2019; Peny, 2022; Puspitarini et al., 2017). Intellectual capital refers to the intelligence and knowledge possessed by an organization as drivers of achieving targets and forming organizational value (Cheng et al., 2010; Sharabati et al., 2010), and is needed to keep pace with the dynamics of BMN management policies (Tarmizi & Sugiartono, 2022).

BMN in severely damaged condition that is not promptly managed causes the operational office of Ministries/Agencies to struggle in preparing the RKBMN (Kermite et al., 2021) because the needed BMN is still detected as being owned. Additionally, a special space is required to store the damaged BMN (Kemala, 2021). Severely damaged BMN that is not promptly proposed for auction will decrease non-tax state revenue due to the declining residual value (Jayanti et al., 2019). Ministries/Agencies can utilize an information system to help decide when a BMN should be disposed of (Sutawan et al., 2023).

To optimize BMN, the Indonesian government might consider adopting the Capital Charge system used in Australia, the United Kingdom, and Singapore. The Capital Charge approach treats BMN used in the implementation of Ministries/Agencies' duties and functions as an operational cost. This concept would make government Ministries/Agencies highly efficient in the use of BMN (Utomo & Martani, 2023). However, a comprehensive policy environment analysis is needed in the process of formulating BMN management policies (Wirawan et al., 2021).

Cluster of BMN Valuation

The fair value of BMN in the form of land is influenced by three main factors: land structure, land attributes, and land location (K. A. Prasetyo et al., 2021; Puspitarini & Devianto, 2021). The land structure factor includes the area size, slope, and elevation from the road. The land attribute factor refers to the presence of supporting infrastructure, such as clean water networks and healthcare facilities. The final factor, land location, includes the distance of the land from the economic center and its accessibility.

BMN valuation is conducted, among other things, to determine the fair rental value of BMN. Rental proposals for Automated Teller Machines (ATMs) are the most frequently proposed type of lease by the operational offices of Ministries/Agencies (Afrisca, 2022). Location and accessibility are two determining factors in setting the rental rates for BMN used for ATMs (Lestari & Muhasan, 2023).

The limited number of government appraisers has resulted in less than optimal BMN valuation services (Lengkey et al., 2022). This condition has led to innovation, one of which is the development of an Artificial Neural Network model to determine the rental rates for BMN in Yogyakarta City (Lathifah et al., 2023). In its application, the BMN valuation model is highly dependent on a region's geographic, economic, and social conditions.

In 2017, the government implemented a revaluation program for BMN in the form of land and buildings (Prananta, 2021; Sari, 2022). The purpose of the BMN revaluation is to improve governance by disclosing the fair value of BMN (E. Prasetyo, 2020; Yuniarto, 2020). In its implementation, BMN revaluation uses two valuation methods, namely desktop valuation and full valuation (G. A. E. Putri et al., 2023). Several challenges in the implementation of BMN revaluation include: low understanding of the urgency of the program, lack of commitment from operational offices of Ministries/Agencies, and issues with the implementation of BMN management policies (Prananta, 2021; E. Prasetyo, 2020).

Cluster of BMN Utilization

If a BMN is not in use, it can be utilized to generate non-tax state revenue (F. S. Putri & Ardini, 2020; Sadil et al., 2018). Increased non-tax state revenue from BMN utilization can be achieved through the optimization of BMN located in economic centers or other strategic areas (Mumpuni & Mudiparwanto, 2021; Riyanto & Purnomo, 2019). However, in the process of optimizing BMN, challenges are encountered, such as the acquisition of BMN by other parties (Mumpuni & Mudiparwanto, 2021; Negara et al., 2023; Widyasari et al., 2021), and unauthorized utilization of BMN (Kuntadi et al., 2022; Rifai et al., 2022; R. K. Sudrajat et al., 2021). Due to these various challenges, several studies recommend the establishment of a reward and punishment mechanism in BMN utilization policies (Allagan et al., 2022; F. S. Putri & Ardini, 2020). In addition to generating non-tax state revenue, BMN utilization is carried out as a security measure to prevent unauthorized use (Fadeli, 2020; Sadil et al., 2018; R. K. Sudrajat et al., 2021; Widyasari et al., 2021).

The utilization of BMN in Jakarta has the potential to support the funding of the development of the Ibu Kota Nusantara (Hadiningrat, 2023). In addition to supporting funding, large-scale BMN utilization also has the potential to generate economic and social benefits for the local community (Firdaus, 2022). To increase

private and foreign interest in becoming BMN utilization partners, a reliable regulation is needed that can protect both investors and the state, while serving as a government control instrument (Widyaningrum, 2023).

In the utilization of BMN, the implementation agreement between the government and its partners is crucial to consider, as it is a legal product that binds both parties (Indrasari, 2023). The BMN utilization agreement must be based on the BMN management and legal provisions of the agreement. Several BMN utilization implementations have to go through legal channels because one of the parties has defaulted on the utilization agreement (Albanna et al., 2023; Ginting, 2023).

Cluster of BMN Security

The accelerated land certification program for BMN is one of the government's efforts in ensuring the legal security of BMN (Diroya & Ubed, 2020). This program started in 2013 and continues to this year. Challenges in implementing the accelerated BMN certification program include communication between stakeholders, incomplete land documents, and BMN land that the community has already occupied (Choerunnisa et al., 2023; Pamungkas & Rahmat, 2023; Tsaurah et al., 2023).

In addition to legal security, physical security is a form of anticipation against the loss and/or theft of BMN (Syawalina et al., 2022). The claims for compensation “Tuntutan Ganti Rugi (TGR)” process is the mechanism followed when it is proven that a civil servant caused the loss of a BMN (Nugraha, 2018). Legal disputes also represent a risk faced in the effort to secure BMN. BMN users and managers have the obligation to pursue legal actions to the final level as part of the BMN security effort (Uno & Susilowati, 2022; Wijaya et al., 2022).

Another aspect of BMN security is the mitigation of risks caused by natural disasters and fires (Adiarto, 2021). In addition, climate change is also a risk that must be anticipated (Lukito et al., 2019). The efforts of BMN managers and users to mitigate these risks are by implementing a BMN insurance policy (Rafsanjani et al., 2022).

Cluster of BMN Usage

In addition to usage, BMN should be projected as a strategic government investment to generate state revenue (Suprayogi, 2022). Based on this concept, the Ministry of Finance needs to conduct performance analysis of BMN in the form of land and buildings to determine the level of optimization in BMN usage by Ministries/Agencies (Puspitarini & Akhmadi, 2019; Setiyono, 2019; Suprayogi, 2022). One of the challenges in optimizing BMN usage by Ministries/Agencies is the existence of partial regulations (Bareta et al., 2020). This occurs in using BMN in the form of state houses, which are regulated by the Minister of Finance's and the Minister of Public Works and Housing's regulations.

Cluster of BMN Transfer

The accumulation of severely damaged BMN that is not promptly processed for transfer will complicate the operational office of Ministries/Agencies in the future (Yustiana, 2023). This condition creates the risk of losing the physical assets

or documents of BMN (Arienda et al., 2023). One of the factors hindering the BMN transfer process is the lack of HR in the operational office of Ministries/Agencies (Arienda et al., 2023; Yustiana, 2023).

The practice of culling the government's library monograph collection can be carried out through the auction mechanism (Yudanto & Anggraeni, 2020). To improve auction services, the Directorate General of State Assets organizes online BMN auctions (Mafita, 2020). The challenges in implementing auction sales include the presence of unserious auction bidders, the sale of items that are less attractive in the market (Metusala et al., 2021), and limited payment mechanisms (Hertanto & Ubed, 2023). Additionally, the auction price and the simultaneous flow of auction sales affect public responses to BMN (Lanteng & Jumarpati, 2023).

Cluster of BMN Disposal

Disposal is an action that must be carried out by the operational office of Ministries/Agencies at the final stage of the BMN management cycle (Hasri et al., 2023; Jayanti et al., 2019). In several studies, BMN disposal is a complicated process that takes a long time (Demak et al., 2018; Lasewa, 2022). The reason for the lengthy BMN disposal process is the lack of authority delegation to the operational office of Ministries/Agencies to directly propose the disposal of BMN to the Ministry of Finance (Demak et al., 2018). Operational offices of Ministries/Agencies must first request permission from the Ministries/Agencies headquarters to dispose of BMN (Soesanto et al., 2023). Additionally, disposal is considered complicated because it is usually preceded by the process of residual value estimation and the transfer process of BMN (Jayanti et al., 2019; Masriyani & Ningrum, 2020).

Cluster of Human Resources for BMN Management

In addition to organizational commitment, the quality of human resources also greatly influences the success of the BMN management implementation (Mochaimin et al., 2023). To improve the professionalism of BMN management, the government began implementing the Functional Position of Goods Manager in 2018. However, according to research findings (Darmawan, 2022), this functional position has not yet been able to meet the demands of BMN management at the BMN user units at the Secretariat General level of Ministries/Agencies.

Cluster of BMN Management Organizations

The collaborative governance strategy implemented by the Ministry of Finance, involving the participation of all Ministries/Agencies, is considered suitable to support the successful implementation of the BMN management policy (Jiwando & Juwono, 2019). Another strategy that is also recommended is to include the optimization of BMN management as a performance target for all Ministries/Agencies (Nanang et al., 2023). As a stage in implementing this strategy, the Ministry of Finance must continue to strive to improve the professionalism of all BMN management human resources.

CONCLUSION

From the literature search on the implementation of State-Owned Asset

(BMN) management policies in Google Scholar and Scopus over the past six years, 139 scientific articles were identified, with BMN administration being the most frequently discussed theme (52 articles), consistently addressed each year due to its crucial role in preparing central government financial statements. Most research (70%) focuses on the operational offices of Ministries/Agencies, while only 18% is at the national level, with the rest scattered across city, regency, and provincial scopes. The dominant factors influencing BMN management policy implementation are the quantity and quality of human resources at the operational level and the utilization of information technology. However, gaps remain in areas such as borrowing and lending, asset exchanges, destruction, and BMN supervision and control, which have not been explored in recent studies. To support continuous improvement, policymakers are advised to strengthen the role of functional BMN management positions, particularly in expertise-based roles, through a thorough quota analysis that considers asset volume, complexity, and risk. For future researchers, it is recommended that empirical studies be conducted focusing on under-researched BMN processes like supervision and control, and evaluating the effectiveness of human resource allocation strategies in optimizing BMN management outcomes.

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