

Supervision in the Management of State-Owned Non-Movable Assets (Land) at the Class II Type A Navigation District Office, Benoa

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ABSTRACT

Supervision in the management of immovable State Property (BMN), especially land, is one of the crucial aspects to ensure accountability and optimization of state assets. This study aims to analyze the effectiveness of supervision in soil management at the Benoa Class II Type A Navigation District Office. A qualitative descriptive approach is used with data collection techniques through interviews, field observations, and document studies. The results of the study show that supervision has been carried out in accordance with applicable regulations, but there are still several obstacles, such as limited human resources, lack of asset data updates, and less optimal coordination between related agencies. In addition, it was found that there was a risk of potential land disputes due to the lack of clear ownership limits. To increase the effectiveness of supervision, it is recommended that data be updated regularly, human resource capacity building through training, and strengthening coordination with related parties. The implementation of information technology is also expected to support transparency and accuracy in land management as BMN.

Keywords: supervision, management of state property, land, Benoa Class II Type A navigation district, asset accountability

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INTRODUCTION

The management of state assets, especially at the Ministry of Transportation, is still a problem, from year to year, the Audit Board (BPK) always gets findings when conducting inspections/audits of state assets. This is because there are still many state assets, both in ministries/institutions (K/L) and local governments as well as in state-owned enterprises, that are not recorded, damaged, lost, or change hands. Many state assets such as land and buildings are also *idle* and *underutilized*, so they are often occupied without rights by the community and cause legal problems (Satriawan, 2015).

Supervision in the management of immovable State Property (BMN), especially land, is very important to ensure accountability, transparency, and optimization of the use of state assets. Here are some of the reasons why this oversight is crucial:

1. **Accountability and Transparency** Effective oversight ensures that state assets are managed in an accountable and transparent manner, in accordance with applicable regulations. This prevents the misuse of assets, such as the use of land that is not in accordance with its designation or abuse of authority in its management.
2. **Protection of State Property Rights** Good supervision helps protect state property rights over land from potential legal disputes and third-party claims. This is important to maintain the legality of ownership and prevent legal conflicts in the future.
3. **Optimizing Asset Utilization** With proper supervision, land as a state asset can be optimized for public use, such as infrastructure development or public services. Effectively managed land can make a significant economic and social contribution.

4. Prevention of Corruption and Asset Abuse Without strict supervision, land as a BMN is vulnerable to abuse, including corruption and manipulation of asset data. Good supervision will minimize this risk through transparent audit mechanisms

The phenomenon related to the security of state-owned assets is that there are still several findings on the audit of the Financial Audit Agency (BPK) in terms of the management of goods and services, the weakness of the Internal Control System and the role of the influential state apparatus in these findings. Based on the report of the Benoa Class II Type A Navigation District Office dated June 30, 2023, the position of state-owned property on the Balance Sheet has land assets covering an area of 104,304 M2 with a value of Rp.180,644,929,000; Based on the results of the verification of the asset management, it is known that the Benoa Class II Type A Navigation District Office, there are 3 (three NUP) land assets that are in dispute and controlled by other parties (Amiri, 2016).

And also added information from the letter of the Inspectorate General of the Ministry of Transportation number: PS.004/3/14/ITJEN/2023 dated October 9, 2023 regarding the Report on the Results of the Performance Audit (LHA) at the Benoa Type A Class II Navigation District office, it was also submitted that the findings that need to be followed up are the occurrence of land ownership disputes over State Property assets with the Community (Ratnasari, 2015).

In light of the growing complexities associated with state-owned land management, it becomes increasingly crucial to ensure that adequate systems are in place to mitigate risks and optimize asset usage. The involvement of various stakeholders, including governmental bodies, law enforcement agencies, and local communities, plays an important role in ensuring the effective management of these assets (Mokodompit, Morasa, & Warongan, 2017). However, often these parties face coordination issues that hinder the process, which can lead to inefficiencies and legal conflicts. Addressing these challenges requires a systematic approach that prioritizes clear communication, transparency, and alignment of objectives among all involved parties (DW, 2016).

One of the critical issues in state asset management is the lack of comprehensive and updated data. Outdated or incomplete asset records can lead to disputes over ownership, which can undermine the trust in government institutions responsible for managing these assets. In many instances, the absence of accurate documentation allows unauthorized individuals or groups to occupy land without legal rights, thus complicating the issue of land disputes. To resolve this, it is essential to implement technological solutions that enable real-time updates of asset data, creating an accessible and reliable source of information for stakeholders (Leanosa, Chofa, & Gusman, 2024).

The role of human resources in managing state-owned assets cannot be overstated. Well-trained staff members are fundamental to ensuring that assets are effectively supervised and utilized. The management of immovable assets, such as land, requires specialized knowledge of legal frameworks, administrative procedures, and technical skills (Tranggana, 2024). Unfortunately, many government offices experience a shortage of qualified personnel, which contributes to delays in processing requests and monitoring the use of state property. Increasing the capacity of human resources through continuous training and professional development should be a priority to enhance the efficiency of asset management (Agustina, 2021).

Another significant challenge in managing state land assets is the potential for corruption and mismanagement. Without strict oversight and transparent practices, state assets can be easily manipulated for personal gain, resulting in financial losses for the state and citizens. This highlights the need for robust internal controls and regular audits to detect irregularities and prevent corruption (Nuryamin, 2016). Strengthening the role of oversight bodies, such as the Financial Audit Agency (BPK), in conducting periodic reviews can help identify discrepancies

and improve the overall accountability of asset management practices (Syahputra, Syaukat, & Irwanto, 2018).

Furthermore, the integration of technology into the management process is becoming increasingly necessary to streamline operations and promote transparency. Digital tools such as Geographic Information Systems (GIS) can be employed to track land use, monitor asset boundaries, and facilitate data sharing among various departments (Mastur, Sugiatno, & Sahib, 2020). The use of technology also opens opportunities for the public to participate in the monitoring process, creating a more inclusive approach to asset management. By harnessing these tools, state-owned land management can be made more efficient, accurate, and accessible to all stakeholders (Wijaksono & Npm, 2017).

Lastly, effective supervision should be aimed not only at ensuring compliance with regulations but also at fostering a culture of responsibility and public service. State asset management is inherently linked to broader goals of national development and public welfare (Yadisar, 2019). Therefore, it is essential that all parties involved in the management process prioritize the public interest over personal or organizational gains. This requires fostering a strong ethical foundation within government institutions and promoting transparency and accountability at every level of asset management (Christofik, 2023).

The urgency of addressing the challenges in managing state-owned land assets cannot be overstated, especially in a time when the efficient use of public resources is crucial for national development. Mismanagement and lack of proper supervision of state property can result in legal disputes, underutilization of valuable land, and significant financial losses for the government and taxpayers. With the growing demands for infrastructure and public services, it is imperative to ensure that state assets are used optimally and in accordance with regulations. Effective supervision is needed to mitigate risks, improve accountability, and prevent corruption, making it an urgent priority for government bodies to strengthen their management systems and human resource capacity in asset oversight.

This study brings a novel perspective to the issue of state asset management by focusing on the Benoa Class II Type A Navigation District Office as a case study, offering insights into the unique challenges faced by this particular government office. The research highlights how modern technological solutions, such as Geographic Information Systems (GIS), can be integrated into asset management practices to enhance transparency and efficiency. Additionally, the study emphasizes the need for better coordination among various stakeholders, proposing new approaches to improve communication and collaboration. This combination of legal analysis, technological application, and practical recommendations makes this study a valuable contribution to advancing the management of state-owned assets.

This research aims to find out the regulation in knowledge and understanding of issues related to the Management of State Property so that it can contribute to the development of science and legal practice in Indonesia. In addition, this research also aims to provide useful information for the author, Mahendradatta University Master of Law students in general, and the public who are interested in special legal issues in the management of state assets. As well as understanding and analyzing the Legal Consequences related to the management of state assets in the event of a transfer of immovable state property.

METHOD

The research in this writing is normative legal research, which is carried out by literature study or researching secondary data, so that the study is based on legal rules officially issued by officials who have legal authority. Normative legal research is in accordance with the *sui generis* character of legal science, on materials related to the subject matter. In other words, this research emphasizes research on existing legal materials. Because in discussing the main

problem, it will be based on the results of literature research, both on primary legal materials, secondary legal materials and tertiary legal materials.

The main source of legal materials for this study comes from literature research including primary, secondary, and tertiary legal materials (as a support for primary and secondary legal materials. The primary legal material of this study comes from research on laws and regulations such as:

- Law Number 17 of 2003 concerning State Finance
- Law No. 1 of 2004 concerning the State Treasury
- Law No. 23 of 2014 concerning Regional Government
- Government Regulation No. 27 of 2014 concerning State-Owned Enterprises and Regional-Owned Enterprises.
- Government Regulation Number 71 of 2010 concerning Government Accounting Standards
- Regulation of the Minister of Finance Number 181/PMK.06/2016 concerning Administration of State Property
- Regulation of the Minister of Finance Number 83/PMK.06/2016 concerning Destruction and Elimination.
- Permendagri Number 43 of 2015 concerning the Organization and Work Procedures of the Ministry of Home Affairs

Secondary legal materials from this study, among others, are from readings in the field of State Financial Law and State Administrative Law, especially the Management and Supervision of State assets or property. Tertiary legal materials, this research is obtained from encyclopedias, legal dictionaries, and other supporting documents that can support and clarify primary and secondary legal materials.

Regarding the technique applied in the collection of legal materials needed in this study, it is through the technique of literature review (study document). Literature review is carried out with a card system, namely by recording and understanding the content of each piece of information obtained from primary, secondary and tertiary legal materials. The application of the literature analysis technique is also supported by the case of the transfer of state assets and the results of interviews with the snowball technique to find as much legal material as possible from information that initially became more complete and objective as possible.

Analysis can be formulated as a process of systematically and consistently decomposing certain symptoms (Soekanto, 2016). From this understanding, there is a close relationship between the method of analysis and the approach to the problem. The legal materials in this study are analyzed qualitatively. Qualitative analysis is an analysis that uses logical thinking by describing theories with research results, comparing, interpreting and argumentation, and compiling them according to the purpose of the research.

The legal materials that have been collected are carried out descriptively, which is a description of a condition as it is with the decomposition of legal propositions according to the subject matter studied. Based on the description, then an interpretation or normative interpretation of the propositions found is carried out to then be systematized and evaluated or analyzed (content analysis) The results of the application of the four techniques are then given arguments to reach a conclusion on the subject matter discussed.

RESULTS AND DISCUSSION

The results of the supervision in the management of immovable State Property (BMN) (land) at the Benoa Class II Type A Navigation District Office show that although there are quite good efforts in maintaining and maintaining the land assets, there are still several related obstacles/challenges in optimal management. Several findings from observations, interviews, and studies of related documents indicate that there are still inconsistencies between

administrative procedures and implementation in the field, which can have an impact on the efficiency of the management of the land BMN. In addition, the lack of in-depth understanding from related parties regarding the regulations governing the management of BMN is one of the factors that needs further attention. In order to improve the management of land BMN at the Benoa Class II Type A Navigation District Office, it is necessary to strengthen the capacity of human resources, improve the administrative system, and more intensive monitoring to ensure that the use of state assets can provide maximum benefits in accordance with the goals that have been set.

Referring to applicable legal regulations and provisions, such as Law Number 1 of 2004 concerning the State Treasury and Regulation of the Minister of Finance of the Republic of Indonesia Number 42/PMK.06/2013 concerning the Management of State Property. This finding is expected to provide constructive recommendations to improve the BMN management system, in order to support the optimization of the use of state assets in order to achieve sustainable development goals.

Thus, it is hoped that the results of this supervision can provide a clearer picture of the challenges faced in the management of immobile BMN and the improvement measures that need to be implemented to ensure that the use of state assets really provides maximum benefits for the public and state interests.

CONCLUSION

Arrangements for the management of state property in Indonesia are governed by various legal frameworks, starting with Article 33, paragraph 3 of the 1945 Constitution, and further detailed in several laws and regulations, including Law Number 17 of 2003 on State Finance, Law Number 1 of 2004 on the State Treasury, and Law Number 31 of 1999 on the Eradication of Corruption. Additionally, Government Regulations such as Number 24 of 2005 on Government Accounting Standards, Number 6 of 2006 on the Management of State Property, Number 28 of 2020 amending Government Regulation Number 27 of 2014 on State/Regional Property Management, and Number 71 of 2010 on Government Accounting Standardization provide more specific guidelines. Ministerial regulations, including Minister of Finance Regulation No. 111 of 2016 on Procedures for the Transfer of State Property, establish detailed rules for the transfer of state assets through sales, exchanges, grants, or central government capital participation. Further provisions are set out in the Minister of Public Works and Public Housing Regulation Number 5 of 2020 and various Minister of Finance regulations concerning the classification, administration, utilization, leasing, and disposal of state property. Legal consequences related to the mismanagement or unauthorized transfer of state assets include criminal liability for embezzlement, theft, or unlawful acts, as outlined in Article 1365 of the Civil Code, which mandates compensation for damages resulting from unlawful actions. Violations such as unauthorized sales, transfers, forced occupation, collateralization, or concealment of state assets may lead to legal sanctions, both criminal and civil. Additionally, Presidential Regulation Number 32 of 2020 on Infrastructure Financing through Limited Management Rights further regulates financial mechanisms related to state assets, ensuring proper governance and accountability in their management.

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