Analysis of State-Owned Asset Administration at the North Sulawesi Regional Police

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Abstract: *The administration of State-Owned Assets (BMN) encompasses activities such as bookkeeping, inventory management, and reporting, which are essential to ensuring accountability and efficiency. At the North Sulawesi Regional Police, the administration of BMN is guided by principles of effectiveness, efficiency, and optimal utilization. This research examines the application of the Agency-Level Financial Application System (SAKTI) in facilitating BMN administration within the organization. A qualitative approach was employed, utilizing data collection methods such as observation, interviews, and documentation, followed by descriptive analysis. The findings indicate that the SAKTI system has been implemented in accordance with prevailing regulations; however, challenges persist, particularly in maximizing its operational potential. Key obstacles include insufficient user training and limitations in system integration, which hinder optimal functionality. This study underscores the need for targeted improvements in these areas to enhance the overall efficiency and effectiveness of BMN administration, ensuring better asset utilization and accountability.*

INTRODUCTION

The management of assets is a critical indicator of progress across various sectors. In government institutions, the administration of State-Owned Assets (BMN) is fundamental to achieving effective financial governance and accountability. Efficient BMN management ensures that public resources are allocated and utilized transparently, efficiently, and in accordance with legal frameworks. This aligns with the principles outlined in key regulations, including Law No. 17 of 2003 on State Finances, Law No. 1 of 2004 on State Treasury, and Law No. 15 of 2004 on Financial Auditing and Accountability. These laws emphasize that financial management must adhere to standards of effectiveness, efficiency, transparency, and legal compliance, while ensuring fairness and appropriateness. Moreover, state finances encompass the monetary rights and obligations of the government, including assets such as BMN, which are critical to fulfilling the government's responsibilities. As such, BMN plays a pivotal role in supporting the broader objectives of public sector governance.

The management of State-Owned Assets (BMN) is governed by Government Regulation No. 28 of 2020, which revised Government Regulation No. 27 of 2014 on State/Regional Asset Management. Article 1, point 1 of the regulation defines BMN as any asset acquired through the state budget (APBN) or other legal means. BMN management involves a broad array of activities, including planning, budgeting, procurement, utilization, maintenance, evaluation, transfer, disposal, and proper documentation. These processes are designed to guarantee that state-owned assets are used efficiently, responsibly, and in accordance with public interest and legal standards. The regulation ensures that BMN is managed effectively to optimize its value and contribute to public service goals. These management processes are integral to maintaining transparency, accountability, and the overall sustainability of state-owned resources, ensuring that they are used to serve the needs of society while adhering to legal frameworks and fiscal responsibilities.

The administration and management of state-owned assets (BMN) within the North Sulawesi Regional Police Department are essential for ensuring efficient administrative, physical, and legal order. This encompasses the creation of BMN reports, which are integral for the preparation of the agency's balance sheets, offering critical data to facilitate effective BMN management. Each government institution is obligated to implement regulations that reflect its responsibilities in asset management, with the objective of adding value (Maranjaya, 2022) . State-owned assets are regarded as valuable when utilized in accordance with their designated functions. In the realm of BMN management, the government, through the Ministry of Finance, has established regulations to guide the administration of these assets, particularly Minister of Finance Regulation No. 181 of 2016. This regulation is grounded in Article 89, paragraph 1 of Government Regulation No. 27 of 2014, which directs the Ministry of Finance to clarify the procedures for the recording, inventory, and reporting of BMN. This regulatory framework underscores the government's commitment to enhancing the administration of BMN to achieve optimal management of state assets.

The Central Government Financial Report (LKPP) includes the State-Owned Goods (BMN) report, which provides a structured inventory and detailed documentation of assets managed by the central government. These assets comprise land, buildings, infrastructure, vehicles, and other resources designated for public purposes. The BMN reporting guidelines are established to promote the efficient utilization, proper maintenance, cost-effectiveness, and safeguarding of these assets to prevent misuse or underutilization (Setiadi et al., 2018). Accountability in BMN management is fundamentally anchored in the consistent application of relevant legal frameworks (Anisykurlillah & Oktaviana, 2020) . Adherence to regulatory provisions enables ministries and agencies to reduce inaccuracies and irregularities in asset management processes. However, findings by the Audit Board of Indonesia (BPK RI, 2022) . have highlighted systemic deficiencies in the governance of state-owned goods, revealing a recurrent lack of compliance with established regulations. Moreover, the substantial scale of BMN assets presents significant challenges for effective oversight, increasing the potential for violations. Therefore, precise documentation and robust accountability mechanisms are imperative to ensuring the integrity and optimization of state financial management practices.

Observations within the North Sulawesi Regional Police have highlighted several challenges in the management of state-owned assets (BMN). Firstly, there is a lack of sufficient awareness among personnel regarding the proper administration and documentation of BMN, as demonstrated by inaccuracies in inventory records. This issue arises from factors such as the expansion of operational areas, inadequate storage capacity, and the high mobility of equipment, including PC, laptops, communication devices, and Local Area Networks (LAN). As a result, the

security of BMN is compromised, hindering their optimal use within the organization. Secondly, the transition from various systems, such as the Accounting and Management Information System for State-Owned Assets (SIMAK-BMN), to the integrated Agency-Level Financial Application System (SAKTI), while offering advantages, presents several limitations. These include technical challenges and the risk of system failures due to its inherent simplicity and instability. Additionally, insufficient managerial support and a lack of adequate competence further impede the successful implementation of the system.

To optimize, effectively, and efficiently manage state-owned assets (BMN), the implementation of the SAKTI system is crucial. This system facilitates the integration of planning, budgeting, execution, and accountability for state revenues and expenditures within government agencies, in compliance with the applicable regulations Minister of Finance Regulation No. 171/PMK.05/2021 on the Implementation of the SAKTI System. At the operational level within the North Sulawesi Regional Police, the Accounting Unit for Authorized Users of Goods (UAKPB) plays a vital role in managing BMN. The audited balance sheet for the 2019–2021 period reveals a net asset value of IDR 5,311,630,794,449, reflecting the growth in assets essential for fulfilling the functions and duties of the North Sulawesi Regional Police. Effective and proper management of BMN is critical to achieving optimal asset utilization (Kemala, 2021).

Table. 1 Development of State-Owned Asset Totals in the Balance Sheet for Fiscal Years 2019 to 2021

Acc	Balance Sheet Account	2019	2020	2021
1171	Inventory	79.453.830.812	65.906.291.547	70.385.073.833
131111	Land	1.949.694.002.775	1.811.221.704.559	1.814.996.068.567
132111	Equipment and Machinery	2.042.891.880.841	2.375.429.098.211	2.375.429.098.211
133111	Buildings and Structures	553.406.912.378	61.879.875.7040	694.687.591.220
13411	Roads, Irrigation, and Networks	9.134.065.160	9.226.064.690	9.226.064.690
135121	Other Fixed Assets	48.790.000	50.790.000	50.790.000
136111	Construction in Progress	-	4.526.099.500	17.856.967.460
162151	Software and Licenses	7.671.688.018	7.888.165.108	10.193.184.422
166112	Fixed Assets Not Used in Government Operations	13.478.739.460	13.059.409.175	2.623.923.000
162191	Other Intangible Assets	-	-	-
Total Amount of Asset Accounts		4.655.779.911.463	4.906.106.379.830	5.311.630.794.449

Total Growth (+/-) of BMN Assets in the Balance Sheet	21,9%	5,4%	8,3%

Source: Finance Division, North Sulawesi Regional Police, 2023

The BMN balance encompasses various asset categories, including inventory, land, equipment, machinery, buildings, roads and bridges, irrigation systems, networks, construction in progress (KDP), software and licenses, and other fixed assets. These financial data are processed and compiled using the SIMAK BMN, e-Rekon, and SAKTI applications, facilitating improved asset organization, accuracy, and identification. However, previous studies by (Ramdany & Setiawati, 2021) have highlighted persistent challenges, such as disorganized asset records, untracked locations, unauthorized asset use, and inactive KDP items. Furthermore, (Setiadi et al., 2018) identified issues related to the absence of proper numbering and coding for BMN assets, as well as the lack of inventory lists in some office spaces.

Given these challenges and the critical role of accountability in BMN management, this study seeks to assess the implementation of Minister of Finance Regulation No. 181/2016 regarding BMN management at the North Sulawesi Regional Police. The central research question guiding this study is: "How is BMN managed at the North Sulawesi Regional Police?" This research aims to examine and evaluate the institution's asset management practices to identify areas for improvement and ensure compliance with established regulations.

LITERATURE REVIEW

Government Accounting Standards

Government Accounting Standards (SAP) are legally mandated principles governing the preparation and presentation of financial reports for central and regional governments to ensure accountability and transparency. As defined by Bastian (2019) and Government Regulation No. 71 of 2010, SAP enhances the quality and reliability of public financial management. Accrual-based SAP recognizes financial elements such as revenues, expenses, assets, and liabilities in accrual-based statements while recording budget execution in accordance with the State (APBN) and Regional (APBD) Budgets.

State-Owned Assets (BMN)

State-Owned Assets (BMN) refer to all assets acquired or received through the State Revenue and Expenditure Budget (APBN) or other legally recognized means, as stipulated in Government Regulation No. 28 of 2020. These assets include those obtained through grants, donations, legally binding contracts, court rulings with permanent legal force, or other lawful acquisitions. As a fundamental component of state finance, BMN reflects the quality of financial management, necessitating a structured and transparent administration aligned with legal provisions to maximize its utility. The effectiveness of BMN management within ministries and institutions directly influences national development outcomes, ensuring high-quality infrastructure and services that benefit society while reinforcing the nation's overall economic stability.

The administration of state-owned assets (BMN)

The administration of state-owned assets (BMN) encompasses a comprehensive cycle, including needs planning, procurement, utilization, optimization, security, valuation, transfer, disposal, deletion, bookkeeping, as well as supervision and control. This cycle is crucial as BMN management is inherently linked to state treasury management. Among these processes, BMN administration must be conducted with precision and strict compliance. According to Minister of Finance Regulation No. 181 of 2016, BMN administration includes all assets acquired through the state budget (APBN) and legally obtained assets such as grants, contractual acquisitions, legal compliance, and court rulings. BMN assets fall into three categories: current assets, which are expected to be realized or used within a year; fixed assets, which are tangible and used for more than a year, including land, equipment, buildings, infrastructure, and construction in progress; and other assets, which include partnership assets, intangible assets (such as software, patents, and copyrights), and discontinued fixed assets. Furthermore, in accordance with Government Regulation No. 28 of 2020, BMN administration involves bookkeeping, inventory management, and reporting in compliance with legal regulations. The execution of BMN administration is carried out by designated entities responsible for asset management at various levels, namely UAPPB-W (Regional Assistant Accounting Unit for Asset Users), UAPPB-E1 (Echelon 1 Assistant Accounting Unit for Asset Users), and UAPB (Accounting Unit for Asset Users).

Bookkeeping

Bookkeeping is the process of recording items into an inventory list owned by users and product managers (Anggraeni, 2021). To achieve administrative order and effective management of state-owned assets (BMN), bookkeeping aims to compile reliable information on BMN and regulate its management in an optimal, systematic, and efficient manner (Wardhana, 2023). This process involves comprehensive verification of source documents, ensuring their validity, determining the inclusion of relevant documents, selecting appropriate transaction types in the SAKTI system, recording transactions accurately, and ensuring compliance with BMN accounting policies. According to Minister of Finance Regulation No. 181 of 2016, bookkeeping encompasses the registration, transfer, certification, listing, status change, disposal of damaged or lost assets, and reclassification of missing items.

Inventory

According to Minister of Finance Regulation No. 181 of 2016, inventorying is the process of collecting, documenting, and verifying state-owned assets (BMN) to determine their quantity, value, and condition. The BMN census is conducted annually for inventory and construction in progress (KDP) and every five years for a comprehensive assessment to ensure proper management and administrative order (Wahyuningsih, 2021). Key documents, including asset lists and reports, are essential for inventory at the UAKPB level, with findings reported to asset managers within three months for registration, recording, or updating.

Reporting

The reporting of State-Owned Assets (BMN) is conducted through semesteral and annual reports by the accounting unit responsible for BMN administration, as mandated by Minister of Finance Regulation No. 181 of 2016. This process ensures accurate data presentation to support stakeholder decision-making and the preparation of government financial statements. It includes ownership reports for BMN, particularly land and buildings, which contribute to government balance sheets, with records generating official ledgers and other essential reports.

The Financial Application System at the Institutional Level (SAKTI)

The Financial Application System at the Institutional Level (SAKTI) serves as a crucial tool for supporting financial reporting at both central and regional government levels, primarily through the management and reporting of state-owned assets (BMN). Transitioning from manual record-keeping to automated systems, such as the previous SIMAK BMN, marked a significant advancement in the management of BMN. SAKTI, which supersedes the outdated SABMN system, is a more reliable application that aids in streamlining and expediting the BMN management process, thus ensuring timely financial reporting. Implemented by the Ministry of Finance, SAKTI operates on a single database system and is used across various government agencies, from planning to financial reporting. The legal framework for SAKTI is provided by the Ministry of Finance Regulation No. 171/PMK.05/2021, which outlines the system's operational scope. SAKTI incorporates various modules, including Administration, Budgeting, Commitment, Treasurer, Payment, Inventory, Fixed Assets, Receivables, and Accounting & Reporting. Each module is designed to integrate existing applications and facilitate efficient financial management and asset reporting. Specifically, the Fixed Assets module is responsible for processing BMN transactions, calculating depreciation, generating asset summary data for reporting, closing asset books, and printing BMN reports.

METHOD

Research Design

The research employs a qualitative design with a descriptive qualitative approach. According to (Sugiyono, 2019), qualitative research is a method used to examine natural settings where the researcher serves as the primary instrument. Data collection methods include triangulation, which involves gathering information from multiple sources, and data analysis follows an inductive approach. The data originates from the researcher's interactions with the study object, which are then analyzed to draw conclusions. The descriptive qualitative approach is applied to examine the process of state-owned asset (BMN) administration and management within the North Sulawesi Regional Police. Triangulation techniques for data collection include literature reviews and field research.

Data Collection

The empirical data for this study were gathered using a combination of qualitative and quantitative methods. The qualitative data were derived from interviews with relevant authorities and documentation related to the research subjects. These data were analyzed to gain deeper insights into the research problem in its natural context, following a naturalistic research approach (Sugiyono, 2019) . The quantitative data were gathered from reports connected to the research, with statistical analysis applied to address the specific research questions. The data sources used in this study consisted of both primary and secondary data. Primary data were collected through direct observation and interviews with individuals directly involved in the research topic. Secondary data, on the other hand, were obtained through documentation and other written materials that supported and supplemented the primary data. The combination of these sources allowed for a comprehensive understanding of the research problem and provided a solid foundation for analysis. To ensure data accuracy and reliability, triangulation was employed, considering multiple perspectives and sources to strengthen the validity of the findings (Sugiyono, 2019).

Data Analysis

This study utilized a descriptive analysis method, aiming to provide a comprehensive understanding of the issues being investigated. The approach focuses on gathering, classifying, and interpreting data to create a clear picture of the research topic, specifically regarding the management of state-owned assets at the North Sulawesi Regional Police. The analysis aimed to assess the implementation of state-owned asset management practices in line with the relevant laws and accounting policies. By comparing the actual practices with the regulatory standards, particularly the Minister of Finance Regulation No. 181 of 2016, the study draws conclusions regarding the effectiveness and alignment of asset management within the organization.

RESULT AND DISCUSSION

This study reveals that the North Sulawesi Regional Police have effectively implemented the Indonesian Ministry of Finance Regulation No. 181/PMK.06/2016 regarding state-owned asset (BMN) management in their operational procedures. The department has also advanced its technological infrastructure by adopting the SAKTI (the Agency-Level Financial Application System), in line with the Ministry of Finance Regulation No. 171/PMK.05/2021. This transition aims to ensure full regulatory compliance and optimize the system's potential. The state-owned assets in the North Sulawesi Regional Police Department are classified into three main categories: 1) Current assets, which are intended to be utilized, realized, or sold within one year from the reporting date, including ready-to-use inventory; 2) Fixed assets, which are long-term physical assets used in regular operations for over a year, such as land, equipment, vehicles, and buildings; and 3) Other assets, which are government-owned assets not categorized as current assets, long-term investments, fixed assets, or reserve funds, such as unused fixed assets.

The management of state-owned assets (BMN) requires a systematic approach to identification, maintenance, and data updates to ensure efficiency, accountability, and the protection of state property. BMN management encompasses bookkeeping, inventory, and reporting, where bookkeeping involves asset registration, inventory entails data collection and reporting, and reporting includes the periodic submission of BMN data every semester and annually (Mandayuni, 2024) . At the North Sulawesi Regional Police, BMN management has been enhanced through the implementation of the SAKTI and SIMAN applications, aligning with regulatory frameworks that emphasize functionality, legal certainty, transparency, efficiency, and accountability (S. Hadiningrat, 2023) . The continuous improvement of BMN processes, particularly in reporting and data provision, is crucial for compiling accurate financial statements, thereby contributing to the overall effectiveness of state asset management.

Analysis of State-Owned Asset (BMN) Bookkeeping at the North Sulawesi Regional Police

In accordance with Article 9, Paragraphs 1 and 2 of Minister of Finance Regulation No. 181/PMK.06/2016, the bookkeeping of State-Owned Assets (BMN) is conducted by registering and recording each asset into the Asset Register based on applicable classification and codification standards. Analysis indicates that BMN bookkeeping at the North Sulawesi Regional Police has been implemented in compliance with these regulations, as evidenced by the systematic registration and documentation of all assets while adhering to classification and codification requirements. Additionally, asset management is carried out with a high degree of accuracy, incorporating both source document verification and physical inspections to ensure

proper classification and codification.

Based on Minister of Finance Regulation No. 181/PMK.06/2016, Article 10, the preparation of the Inventory List is presented in several forms, including the Inventory List for Users, the Inventory List for Managers, the Inventory Book for Authorized Users, and the Inventory Book for Regional Office Managers. The bookkeeping of State-Owned Assets (BMN) has been conducted in accordance with applicable regulations, covering asset management from acquisition to disposal and ensuring proper submission to the relevant authorities. Furthermore, Article 12(1) of the regulation stipulates that BMN bookkeeping involves registering and recording assets based on classification and codification, including intra-comptable, extra-comptable, historical, inventory, and construction-in-progress asset books. To enhance transparency and efficiency, it is recommended to expand the presentation of inventory records by including the Inventory List for Users and the Inventory Book for Regional Office Managers, as the North Sulawesi Regional Police function as asset users rather than managers. A comprehensive presentation of information will strengthen oversight and improve asset management effectiveness.

Based on the provisions outlined in Minister of Finance Regulation (PMK) No. 181/PMK.06/2016, the registration and recording of State-Owned Assets (BMN) fall under the responsibility of asset management officers, encompassing activities such as utilization, optimization, transfer, and disposal, all of which adhere to government accounting standards. The North Sulawesi Regional Police have effectively implemented these procedures, ensuring periodic reporting by the authorized asset users. Additionally, asset classification and codification are conducted in accordance with the regulations stipulated in Minister of Finance Regulation No. 29/PMK.06/2010. To enhance data accuracy and accountability, reconciliation is carried out with the Accounting Unit of the Budget User Authority (UAKPA), accompanied by the submission of procurement documents, routine condition checks, and periodic data backups. These measures underscore the commitment of the North Sulawesi Regional Police to maintaining the integrity and compliance of BMN management.

Analysis of State-Owned Asset (BMN) Inventory at the North Sulawesi Regional Police

Based on Regulation of the Minister of Finance No. 181/PMK.06/2016, Article 18, the North Sulawesi Regional Police have successfully implemented periodic inventory using quarterly stock opname and annual asset census. This process involves planning, physical verification, data entry into SAKTI, and the reporting of inventory results within the specified timeline. Damaged assets are identified through the census, and the Inventory Report Results Unit (LHI) is systematically submitted to the Asset Manager, ensuring comprehensive documentation and compliance with established standards.

Based on Minister of Finance Regulation (PMK) No. 181 of 2016, particularly Annex III on BMN Inventory Procedures, the management of state-owned assets follows four structured stages: preparation, execution, reporting, and follow-up. The inventory records are manually compiled for each administrative unit and documented in the Inventory Report (BAI), which includes the preparation of Asset Identity Cards (KIB) and provisional labeling of state-owned assets. The process involves assessing asset conditions, verifying quantities, and implementing permanent labeling. Additionally, the Inventory Results List (DBHI) is prepared, and an official request for Inventory Report (LHI) approval is submitted to the Budget User Authority. If a revaluation is conducted by the State Property and Auction Service Office (KPKNL), updates are made in accordance with established procedures. This comprehensive approach ensures that the

North Sulawesi Regional Police effectively carry out the BMN inventory process, maintaining accurate documentation and transparent asset management through periodic updates, including valuation adjustments.

Analysis of State-Owned Asset (BMN) Reporting at the North Sulawesi Regional Police

In accordance with Minister of Finance Regulation No. 181 of 2016, specifically Article 23, paragraphs 1 and 2, the Unit of Accounting for User Proxy of Assets (UAKPB) is responsible for preparing the User Proxy Asset Report (LBKP) in both semi-annual and annual formats. Once approved by the Unit of Accounting for User Proxy of Budget (UAKPA), the LBKP must be submitted to the Regional Assistant Unit of Accounting for User Assets (UAPPB-W), the Echelon I Assistant Unit of Accounting for User Assets (UAPPB-El), and the Office of State Property and Auction Services Office (KPKNL) in compliance with applicable regulations. Analysis of reporting implementation at the North Sulawesi Regional Police indicates adherence to these regulations, with approved State-Owned Asset Reports (BMN) being submitted through the Financial Report (LK) before the designated deadline.

The reporting of State-Owned Assets (BMN), as outlined in Ministry of Finance Regulation No. 181 of 2016, Annex IV, follows a structured process involving the presentation, validation, and submission of reports by responsible accounting units to Asset Users and Managers. Reports on inventory, fixed assets, and other assets are categorized at the Unit of Accounting for Asset User Authority (UAKPB) and the State Property and Auction Service Office (KPKNL), classified by asset sub-groups. The approved Semester and Annual User Asset Reports (LBKP) and the List of Assets of the Authorized Budget User (DBKP) are systematically submitted to relevant accounting units, ensuring alignment with Registration Serial Numbers (NUP). An analysis of BMN reporting at the North Sulawesi Regional Police Department confirms compliance with regulations, demonstrating adherence to standards in asset presentation, validation, and reporting procedures.

Analysis of the Effectiveness of the SAKTI Application in the Implementation of State-Owned Asset (BMN) Management at the North Sulawesi Regional Police

The Financial Application System at the Institutional Level (SAKTI) is a computerized application designed to implement the State-Owned Asset Accounting System (SABMN) and serves as an integral part of the Institutional Accounting System (SAI). The primary objective of SAKTI is to facilitate the management units in the accounting and reporting of State-Owned Assets (BMN) more efficiently. Additionally, SAKTI plays a crucial role in generating initial data required for inventory activities. Its application at the level of the Accounting Unit of Authorized Goods Users (UAKPB) aims to simplify the bookkeeping process and reduce the potential for errors in the management of BMN. The recording of BMN assets within the North Sulawesi Regional Police has been updated through the use of the SAKTI application, particularly in the stages of Budget Planning, Execution, and Accountability. The implementation of the SAKTI application offers various advantages over the previous system, including an accrual-based accounting system, solid interconnection with the State Treasury and Budget System (SPAN), reduced complexity through the consolidation of applications, and the provision of a single database for all modules and units. This significantly enhances the efficiency of BMN asset management.

The Financial Application System at the Institutional Level (SAKTI) integrates all work unit applications, supporting essential functions from planning to budget accountability. SAKTI provides significant advantages in managing State-Owned Assets (BMN) at the North Sulawesi

Regional Police, including accrual-based accounting for accurate financial records, seamless integration with the State Treasury and Budget System (SPAN), simplified administrative processes through a unified application, and a centralized database for consistent and efficient access to financial information. These features enhance operational effectiveness and data integrity (Sumartono, 2020).

DISCUSSION

Bookkeeping

Bookkeeping plays a crucial role in the accurate recording and management of State-Owned Assets (BMN) within the Asset Inventory List, under the supervision of Asset Users and Managers. Its main objective is to ensure precise data, efficient administration, and accountable management in line with the provisions of Government Regulation No. 28 of 2020. This process entails verifying source documents, confirming their authenticity, selecting the appropriate transaction types, and ensuring adherence to BMN accounting policies. Utilizing the SAKTI system, BMN records are systematically categorized, coded, and reconciled between the Proxy Accounting Units for Asset and Budget Users (UAKPB and UAKPA), thus maintaining data integrity and procedural accuracy (Farhana et al., 2023.

The findings of this study align with (Razak & Nasution , 2022) , who concluded that state-owned asset (BMN) management procedures have been carried out in accordance with the applicable Standard Operating Procedures (SOP). Record-keeping has complied with relevant regulations, including asset details such as quantity, name, price, and acquisition year. At the regional office of the National Land Agency (BPN), record-keeping documents all purchased assets with invoices and official handover documents. This process is integral to BMN management, performed by asset users and managers. Furthermore, the North Sulawesi Regional Police Department has adhered to the provisions of Minister of Finance Regulation (PMK) No. 181 of 2016, with the successful implementation of the SAKTI application ensuring accurate and detailed record-keeping for both long-established and newly acquired BMN assets, enhancing efficiency and accuracy in asset management (Mayang & K, 2023).

Inventory

Inventory management is a systematic process aimed at data collection, recording, and reporting of State-Owned Assets (BMN). This process ensures accurate information on the quantity, value, and actual condition of BMN, whether under the control of Asset Users or managed by Authorized Asset Users. The primary objective of BMN inventorying is to provide comprehensive data that facilitates orderly administrative and physical management, ensuring the effective utilization and oversight of state assets (Putri et al., 2023).

The inventory stage of State-Owned Assets (BMN) is the second phase in the BMN management process. The Unit of Accounting for the User's Authority over Goods (UAKPB) at the North Sulawesi Regional Police formulates an inventory implementation work plan by drafting the State-Owned Asset Work Plan (RKBMN) for the upcoming year. For example, in 2023, UAKPB will prepare the RKBMN for 2024. During the inventory process, UAKPB conducts an assessment of asset conditions (categorized as good, minor damage, or major damage), records the inventory results, and labels each asset with a permanent identification tag based on the assessment findings. Based on the inventory stage analysis and criteria established by Minister of Finance Regulation (PMK) No. 181 of 2016, the North Sulawesi Regional Police

has met the prescribed standards. This aligns with the findings of (Nugraheny & Zamzami, 2021), who emphasized the significance of data accuracy in BMN inventory management through census-based approaches to ensure effective asset administration.

Furthermore, research conducted by (Ariyani et al., 2023) highlights that optimizing BMN inventory processes through digital applications, such as SIBAMIRA, enhances efficiency and accuracy in asset documentation. (Atmaja & Susanto, 2019) developed an optimization strategy for the SIMAK-BMN mobile application, concluding that mobile-based inventory solutions facilitate data recording and improve asset monitoring precision. Several factors influencing the effectiveness and efficiency of BMN inventory implementation include human resource quality and quantity, ownership documentation or legal audits, leadership commitment, accountability and awareness, time management, and the utilization of digital applications. Although leadership commitment impacts BMN inventory, its influence is relatively less significant compared to other determining factors in implementation (Wijekumara & Jameel, 2020).

Reporting

Reporting is a crucial process in the management of State-Owned Assets (BMN), conducted by accounting units responsible for maintaining BMN records and submitting them to asset users. The primary objective of this reporting is to ensure the accurate presentation of BMN data and information on a semesterly and annual basis to relevant stakeholders, forming the foundation for policy-making in asset management and contributing to the central government's balance sheet (Fajri & Fuadi, 2021). Within the BMN management process, reporting serves as a critical stage carried out periodically. At the third stage, the Accounting Unit of the Authorized Asset User (UAKPB) of the North Sulawesi Regional Police officially submits the Authorized User Asset List (DBKP), validated by the UAKPB official in charge. This DBKP includes all BMN records and the relevant Computer Data Archive (ADK), which is then submitted to the Regional Assistant Accounting Unit for Asset Users (UAPPB-W), the Echelon I Assistant Accounting Unit for Asset Users (UAPPB-El), and the State Property and Auction Service Office (KPKNL) (Ramdany & Setiawati, 2021) . Additionally, the UAKPB of the North Sulawesi Regional Police submits the Authorized User Asset Report (LBKP) on a semesterly and annual basis, derived from the Asset Book, Inventory Cards (KIB), and DBKP. Before submission to UAPPB at the regional and echelon I levels, as well as KPKNL, the LBKP undergoes validation by the UAKPB official in charge. The report is also accompanied by the relevant ADK, ensuring transparency and accountability in BMN financial reporting (Santosa et al., 2023).

This study aligns with the findings of (Karambut, Morasa, & Warongan, 2019) , which indicate that the User Authority Asset Report (LBKP) is prepared on a semiannual and annual basis as part of the Central Government Financial Report, compiling financial reports from all ministries and agencies. At these intervals, the Manado State Property and Auction Service Office (KPKNL) compiles the LBKP using data from the Asset Register, KIB, DBKP, and ADK. Following the preparation of the LBKP, KPKNL Manado authorizes BMN mutation reports, certifies the LBKP every semester and annually, and validates the BMN Inventory Report along with the ADK for submission to the head of UAKBP (Lengkey et all., 2022). Based on an analysis of BMN reporting in accordance with the criteria outlined in Minister of Finance Regulation No. 181 of 2016, it can be concluded that the North Sulawesi Regional Police Department has met all established criteria and fully complies with the applicable regulations.

The Recording of State-Owned Assets (BMN) Through the (SAKTI) at the North Sulawesi Regional Police

Since 2022, the Ministry of Finance has mandated the implementation of the SAKTI application across government institutions to streamline financial management processes from planning to accountability. The system integrates key financial applications, including SABMN, SAIBA, SIMAK-BMN, and Inventory, ensuring a seamless accrual-based accounting approach. Furthermore, SAKTI enhances interoperability with the State Treasury and Budget System (SPAN) through a centralized database, improving data consistency and accuracy (Williyanto & Martani, 2023) . By standardizing financial reporting mechanisms, SAKTI facilitates more efficient and transparent budget execution while mitigating discrepancies in financial records. The system also strengthens transparency, accountability, and data security through features such as electronic signatures and One-Time Passwords (OTP), reinforcing the integrity of financial governance. As noted in previous studies, the implementation of SAKTI across ministries and agencies has significantly improved the efficiency of public sector financial management, ensuring better compliance with fiscal policies.

The implementation of SAKTI at the North Sulawesi Regional Police, in accordance with Regulation of the Ministry of Finance No. 171/PMK.05/2021, has enhanced the efficiency of state-owned asset (BMN) management by streamlining administrative procedures, ensuring precise asset recording, and facilitating seamless data reconciliation between asset users and managers, particularly with the State Assets and Auction Service Office (KPKNL); research by (Malta & Rusdianti, 2023) and (Dinar et al., 2022) further indicates that this advancement represents a significant step toward the digitalization of government asset management, thereby minimizing errors and optimizing operational effectiveness.

CONCLUSION

Based on the analysis of the management of State-Owned Assets (BMN) at the North Sulawesi Regional Police, the following conclusions were drawn: (1) The implementation of BMN management at the accounting stage in the North Sulawesi Regional Police has adhered to the criteria mandated by the Minister of Finance Regulation (PMK) No. 181 of 2016, demonstrating compliance with applicable regulations. (2) The inventory stage of BMN management in the North Sulawesi Regional Police has met the criteria set out by PMK No. 181 of 2016. (3) The reporting process for BMN management at the North Sulawesi Regional Police has been carried out in accordance with the criteria established by PMK No. 181 of 2016, reflecting adherence to the relevant regulations. (4) The implementation of BMN management through the Financial Application System at the Agency Level (SAKTI), as per the Minister of Finance Regulation (PMK RI) No. 171 of 2021 regarding the implementation of the SAKTI system in the North Sulawesi Regional Police, has been effectively executed, facilitating the performance of work units with a consolidated focus on a single application. The introduction of this application has significantly eased and assisted the management of finances and treasury processes in the North Sulawesi Regional Police, from the planning stage to the accountability of the state revenue and expenditure budget.

Implication

The findings of this research have significant implications for both theory and practice in the field of state-owned asset (BMN) management. The recommendation to enhance the

competencies of human resources through specialized training and the use of the SAKTI application directly contributes to the professional development of personnel, thereby improving the overall management and utilization of state assets. This practical approach not only ensures more efficient asset management but also aligns with the broader objectives of digital transformation within public sector organizations.

From a theoretical perspective, this study adds value to the existing body of literature on public sector asset management by addressing the specific challenges faced by law enforcement agencies in Indonesia, particularly in the context of transitioning to integrated systems like SAKTI. The study highlights the critical role of human capital in the successful implementation of such systems, thereby bridging a gap in current research on the interplay between technology adoption and personnel competency.

In terms of policy, the findings emphasize the importance of strategic human resource planning in ensuring the effective management of state assets. Policymakers can use these insights to guide future reforms in public sector asset management, ensuring that the necessary infrastructure, training, and support systems are in place to achieve optimal results. This approach can serve as a model for other regions and government institutions aiming to modernize their asset management processes, ultimately contributing to more accountable and efficient public administration.

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