JOURNAL LA BISECOMAN
VOL. 07, ISSUE 05 (1232-1246), 2026
DOI:10.37899/journallabisecoman.v7i5.5145

Utilization of State Property to Increase Non-Tax State Revenue (PNBP) at the Office of the Harvest Main Port and Authority

Marsalina[1], Sadly Abdul Djabar[2], Muliyadi Hamid[2]

[1]*Program Magister Manajemen Fakultas Pascasarjana Universitas Fajar Makassar, Indonesia*
[2]*Universitas Fajar Makassar, Indonesia*

**Corresponding Author: Marsalina*
E-mail: marsalina42@gmail.com

Article Info

Article history:
Received 22 August 2026
Received in revised form 9 October 2026
Accepted 29 October 2026

Keywords:
State Owned Assets (BMN)
Non-Tax State Revenue (PNBP)
Asset Optimization
Public Asset Management
Port Authority

JEL Classification:
H27, H54, H83, H11, R42

Abstract

This study aims to analyze and describe the optimization of State-Owned Assets (Barang Milik Negara/BMN) utilization to enhance Non-Tax State Revenue at the Makassar Main Harbor Master and Port Authority Office (KSOP). Using a qualitative approach with an intrinsic case study design, this research explores the potential, constraints, and supporting factors in managing idle or underutilized assets such as office buildings, stacking yards, and official vehicles to increase state revenue. Data were collected through in-depth interviews with key informants, field observations, and document analysis. The findings indicate that while there is significant potential for increasing PNBP through asset leasing and cooperation schemes, several obstacles hinder optimal implementation. These include complex bureaucratic procedures, insufficient human resource capacity, unintegrated asset data, and an organizational culture not yet fully oriented towards value-based asset management. However, supportive factors such as clear regulations (e.g., PMK No. 115/2020) and leadership commitment provide a foundation for improvement. The study concludes that strategic steps are required, including comprehensive asset mapping, market-based rental pricing, development of public-private partnerships, simplification of procedures, capacity building, and organizational culture transformation. Effective BMN management is expected not only to increase PNBP but also to improve public service quality in the port environment through revenue reinvestment. This research provides practical recommendations for policy and management improvements, both for KSOP Makassar and similar government institutions.

Introduction

State Property (BMN) is all goods purchased or obtained using the State Revenue and Expenditure Budget (APBN) or derived from other legitimate acquisitions. These State Property includes various types of assets used to support government activities and public services. State Property needs to be managed regularly and responsibly in accordance with applicable laws and regulations, Accountability for the management of State Property starting from the source/input, management process, to the results obtained. State property obtained at the expense of the APBN or from other legitimate acquisitions with limited use, is used to carry out the main tasks and functions of the ministry (Amiri, 2016; Catur & Anggoro, 2022; Sitindaon et al., 2022; Anatajaya et al., 2024). underlines the importance of good BMN management so that assets do not become useless "monuments". All assets must be forced to work hard to generate value. State Property or abbreviated as BMN is a State asset whose management must be organized and accounted for (Amiri, 2016). State Property (BMN) is an instrument of the central government of the Republic of Indonesia in carrying out its duties and

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

functions and in the context of public services (Deliarnoor, 2017; Darmawan et al., 2025). BMN is obtained through the State Budget (APBN) or through other legitimate acquisitions, such as grants (Hidayat, 2026; Taswin, 2025; Mardianto et al., 2025).

State property is categorized as inventory, land, buildings, roads, irrigation and networks, other fixed assets, construction in progress, intangible assets, partnership assets with third parties, and other assets (Ministry of Finance 2016; Ismaeil, 2024; Wahyuni & Rahmani, 2025; Selvita & Labangu, 2025). Based on Article 10 paragraph (2) of Minister of Finance Regulation 115/2020, parties who can utilize BMN include State/Regional/Village-Owned Enterprises, individuals, units supporting government/State administration activities, and other business entities. Interestingly, specifically in Article 21 paragraph (3), for individual businesses on an ultra-micro, micro, and small scale (UMMK) they receive privileges in the form of rental rate reductions of up to 75%. The policy for utilizing BMN has been in place since 1994 through the Decree of the Minister of Finance Number 470/KMK.01/1994 concerning Procedures for the Elimination and Utilization of State Property/Assets. Based on data on the Ministry of Finance's legal documentation and information network page, the policy for utilizing BMN has changed seven times, most recently changed by Minister of Finance Regulation 115/2020. The implementation of management of state property is based on several principles, including functional principles, legal certainty, transparency, efficiency, accountability and certainty of value (Amiri, 2016; Sarkheil et al., 2026; Harisa & Wang, 2026; Syamsir et al., 2025; Hloza, 2024; Widiyono & Khan, 2023). Utilization of State Assets, which is the optimization of state assets not used to carry out the duties and functions of Ministries/Institutions/Work Units without changing ownership status, also aims to provide economic, social, or other benefits. Minister of Finance Regulation Number 115 of 2020 also states that the forms of utilization of state assets (Ministry of Finance of the Republic of Indonesia 2020).

Utilization of State Assets must be carried out optimally to prevent state assets from becoming a burden on the budget. Non-Tax State Revenue, hereinafter abbreviated as PNBP, is a levy paid by individuals or entities that directly or indirectly benefit from services or the utilization of resources and rights acquired by the state, based on statutory regulations (Kusumaramdhani, 2022; Sitindaon et al., 2022; Maghfiroh, 2025; Handayani & Parjono, 2022). This revenue constitutes central government tax and grant revenue and is managed within the state budget mechanism (Indonesia 2018). Based on Government Regulation Number 28 of 2020 concerning the Management of State-Owned Assets (BMN/D), it serves as the basis for managing state assets through the implementation of BMN Utilization to increase state revenue in the form of PNBP (Ministry of Finance 2020). PNBP is a levy paid by individuals or entities that directly or indirectly benefit from services or the utilization of resources and rights acquired by the state. According to Law of the Republic of Indonesia Number 9 of 2018 concerning PNBP, this revenue constitutes government revenue outside of tax and grant revenue and is managed within the State Budget mechanism (Indonesia 2018). State Revenue is state income used to finance and implement all government programs and is sourced from various sectors. All revenue will be used to finance development and improve the welfare of all Indonesian people.

One of the objects of PNBP is the management of State Property (BMN). State Assets/BMN play a direct role in improving public welfare, which is an output of economic growth (Indonesia 2018) (Allagan et al., 2023) and a country's potential competitiveness. State asset management is essential for controlling state spending and supporting state revenue. Given the importance of asset management for the government and the significant state expenditures associated with asset management, it is imperative for the government to manage assets/BMN professionally and effectively, prioritizing economic aspects to ensure that expenditures are

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

used appropriately, targeted appropriately, implemented appropriately, and in accordance with applicable laws and regulations (Wulandari et al., 2025; Tama, 2025; Padaloka & Sari, 2026).

Basically, Non-Tax State Levies (PNBP) originate from resources that are managed and maximized for their benefits, from state assets optimally managed to support public prosperity, and from separated state assets (Indonesia 2018) (Allagan et al., 2023). In general, it is clear that the contribution of PNBP from the management of State Assets is not optimal. However, a low contribution from asset management to revenue does not necessarily indicate that State Asset management is not being carried out optimally. Therefore, to measure the level of asset optimization in relation to revenue, it is best to compare the actual revenue from asset management with the value of the potential assets that can be utilized to generate revenue, rather than comparing it to the total asset value. The most potential assets to be utilized are those that are unutilized or idle (Allagan et al., 2023) (Department of Transportation 2022) (Ministry of Finance of the Republic of Indonesia 2016) (Ministry of Finance 2016) (Department of Transportation 2022) (Ministry of Transportation 2018). Therefore, it is necessary to calculate the value of these potential assets. The easiest way to do this is by comparing the total asset value with the asset utilization rate. However, to obtain more valid and reliable data, direct asset identification and mapping is better done first.

Utilizing assets to generate revenue can be done not only on unused or excess assets, but also on assets that are in use but not yet optimally utilized (Nissim, 2026; Hafidz et al., 2025; Harinurdin et al., 2025; Christianty & Latuconsina, 2023). The level of optimal asset utilization can be determined through a highest and best use analysis. However, this is difficult to achieve, as such an analysis must encompass all assets in use, requiring considerable time and expense.

The State Budget (APBN) is a form of state financial management, serving as an instrument for the government to regulate state revenues and expenditures to finance government and development activities, increase national income, achieve economic stability, and address general development priorities (Ministry of Finance of the Republic of Indonesia 2020) (Allagan et al., 2023; Herniwati & Nofriani, 2026). State revenues are derived from tax revenues, non-tax state revenues, and grants from within the country and abroad (Amiri, 2016). Non-Tax State Revenue, hereinafter abbreviated as PNBP, is a levy paid by individuals or entities who directly or indirectly benefit from services or the use of resources and rights acquired by the state, based on statutory regulations. This revenue constitutes Central Government revenue outside of taxation and grants and is managed within the state budget mechanism (Indonesia 2018). The government plays a crucial role in increasing Non-Tax State Revenue (PNBP) through the utilization of State Property (BMN). The government can optimize state revenue by effectively managing and utilizing BMN, whether through leasing mechanisms, utilization cooperation, or the transfer of unproductive assets. BMN management is necessary in a professional, effective, and efficient manner, including monitoring and supervising BMN utilization to ensure compliance with regulations and achievement of established PNBP targets (Allagan et al., 2023). Currently, the Makassar Harbormaster and Main Port Authority Office have a State Property Lease in the form of a Permanent Office Building located at Jalan Satando No. 55 and Jalan Hatta No. 55. 1 Makassar Port with the following data:

The strategic issues and problems faced by the Harbormaster's Office and the Makassar Main Port Authority in increasing State Revenue through the management of assets not used in carrying out their main duties and functions from 2020 to 2024. The author's focus in this case is the utilization of office buildings, utilization of storage yards, rental of official vehicles, and the disposal of severely damaged goods with follow-up through sales/auctions.

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

Methods

Research Design

This study employs a qualitative approach using an intrinsic case study design to obtain an in-depth understanding of the utilization of State-Owned Assets in enhancing Non-Tax State Revenue at the Makassar Harbormaster and Main Port Authority Office. A qualitative approach is considered appropriate because the research seeks to explore complex administrative, managerial, and governance processes within their natural setting, emphasizing meanings, perceptions, institutional practices, and contextual dynamics. As explained by John W. Creswell and Cheryl N. Poth (2018), qualitative research is particularly suitable for examining social phenomena where contextual interpretation and participant perspectives are central.

The intrinsic case study design is adopted because the case itself is of specific interest due to its unique institutional and operational characteristics. According to Robert K. Yin (2018), case studies are appropriate for investigating contemporary phenomena within real-life contexts when the boundaries between phenomenon and context are not clearly evident. Furthermore, Robert (2018) emphasizes that intrinsic case studies focus on understanding a particular case because of its uniqueness rather than for the purpose of generalization. In this study, the Makassar Port Authority represents a strategic national asset manager with significant BMN holdings and PNBP potential, making it a relevant and complex case for in-depth exploration.

This research is descriptive-explanatory in nature. It not only describes how BMN is managed and utilized but also explains contextual relationships between asset utilization practices, governance mechanisms, and PNBP outcomes. In line with Neuman (2021), qualitative descriptive-explanatory studies allow researchers to interpret institutional processes, identify patterns, and uncover underlying structural or procedural factors influencing outcomes. The study does not aim for statistical generalization but instead provides contextualized insights that may inform similar institutions managing state assets.

Research Location and Duration

This research was conducted at the Makassar Harbormaster and Main Port Authority Office, located on Jalan Satando No. 55, Ujung Tanah District, Makassar City, South Sulawesi, Indonesia. The selection of this site was based on several strategic considerations. First, the office manages a substantial and diverse portfolio of state-owned assets, including office buildings, operational equipment, service facilities, vehicles, and port-related infrastructure. Second, preliminary observations indicated a potential gap between the economic value of BMN and the realized PNBP, suggesting opportunities for optimization. Third, the institution demonstrated administrative accessibility and willingness to support academic research. Finally, as a major port authority in Eastern Indonesia, its asset governance practices are highly relevant to national policy objectives concerning BMN optimization and revenue enhancement.

The research was conducted over a three-month period from November 2025 to January 2026. The research process consisted of three major phases. The preparation phase (November 2025) included finalizing research instruments, conducting preliminary observations, and obtaining research permits. The data collection phase (December 2025–January 2026) involved in-depth interviews, field observations, and document collection. The final phase (January 2026) focused on data transcription, coding, thematic analysis, triangulation, and report preparation. This structured timeline ensured systematic data gathering and rigorous analysis.

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

Research Informants

Informants in qualitative research serve as primary sources of rich and contextual data. This study employed purposive sampling to select individuals with direct knowledge, authority, and experience in managing and utilizing BMN within the institution. The selection criteria included: (1) direct involvement in BMN management or supervision; (2) responsibility for financial administration or asset reporting; (3) participation in operational use of BMN; and (4) willingness to provide open and consistent information throughout the research process.

Based on these criteria, the planned informants included the Head of Administration, the Head of Finance and Asset Planning Subdivision, the State Asset Compiler (BMN officer), the Expenditure Treasurer, and the Operational Service Manager. The number of informants remained flexible and followed the principle of data saturation, meaning data collection ceased when additional interviews no longer generated new significant insights. This approach ensured both depth and adequacy of information.

Types and Sources of Data

This study utilizes two categories of data: primary and secondary data. Primary data were obtained directly from informants through semi-structured in-depth interviews and non-participant observations. Interviews explored roles, procedures, challenges, decision-making processes, supervision mechanisms, and perceptions regarding BMN utilization and its contribution to PNBP. Observations allowed the researcher to examine physical asset conditions, operational procedures, and interdepartmental coordination in real time.

Secondary data were obtained from institutional documents and administrative records to support and triangulate primary findings. These included Standard Operating Procedures (SOPs) on BMN management, asset registers, asset listings in the SAKTI application system, financial reports, partnership or lease agreements, and relevant internal regulations. The integration of primary and secondary data strengthened analytical rigor and contextual interpretation. The study does not aim to generalize findings statistically; rather, it seeks to produce a contextualized understanding of BMN governance within a specific institutional setting.

Research Instruments

In qualitative research, the researcher serves as the primary instrument, supported by structured tools to ensure systematic data collection. The main instrument was a semi-structured interview guide consisting of open-ended questions designed to explore informants' responsibilities, governance practices, challenges, and optimization strategies related to BMN. The flexible structure allowed probing questions to clarify emerging issues during interviews.

An observation checklist was developed to record aspects such as physical conditions of assets, utilization patterns, maintenance schedules, compliance with procedures, and coordination practices. Documentation review sheets were also used to systematically catalog relevant documents, including SOPs, asset registers, financial records, and regulatory frameworks. Additionally, field notes were maintained throughout the research process to capture contextual impressions, non-verbal cues, and situational dynamics that enriched data interpretation.

Data Collection Techniques

Data were collected using three complementary qualitative techniques. First, in-depth semi-structured interviews were conducted to explore participants' experiences and institutional perspectives in detail. Interviews were recorded (with consent), transcribed verbatim, and

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

reviewed for accuracy. Second, non-participant observation was conducted to understand actual practices of asset utilization and administrative workflows. The researcher observed operational environments without directly intervening in activities. Third, document analysis was undertaken to examine written evidence regarding asset management policies, financial performance, regulatory compliance, and administrative procedures. The combination of these techniques enabled methodological triangulation and enhanced credibility.

Data Analysis Techniques

Data analysis was conducted using an interactive qualitative analysis model. The process involved data reduction, data display, and conclusion drawing in a continuous and iterative cycle. After transcription, data were coded systematically to identify categories and emerging themes related to BMN utilization, governance mechanisms, revenue optimization strategies, and institutional constraints. Content analysis techniques were applied to interpret textual data from interviews and documents. Themes were compared across data sources to identify convergent and divergent findings. Analytical memos were written to capture emerging interpretations and theoretical linkages. To ensure validity and trustworthiness, the study applied data triangulation (interviews, observation, and documents), source triangulation (different informants), and member checking where feasible. The research also considered issues of data accuracy, completeness, and integration, particularly regarding asset records and PNBP contribution reports. Identified discrepancies were analyzed critically to understand structural or administrative challenges affecting revenue optimization. Through this systematic and rigorously articulated methodology, the study ensures clarity, transparency, and analytical depth in examining the role of BMN utilization in enhancing Non-Tax State Revenue at the Makassar Port Authority.

Result and Discussion

Utilization of State Property, Especially Idle Assets, to Increase Potential State Revenue at the Makassar Harbormaster and Main Port Authority Office

The first problem statement highlights how idle assets can boost potential state revenue at the Makassar Harbormaster and Main Port Authority Office. This is particularly true for assets such as permanent office buildings that are idle (not used for the implementation of office duties and functions). Hasanuddin, Head of the Administration Division, explained this in an interview on December 15, 2025. He explained:

> *"The potential for utilizing state property (BMN) for idle assets is enormous, especially for buildings and land that are not yet optimally utilized. However, we are still hampered by lengthy administrative procedures and a lack of human resources focused on asset development."*

This statement illustrates that the potential for state revenue is actually substantial, but lengthy administrative procedures can hinder the utilization of idle assets, particularly for buildings and land that are not yet optimally utilized. This is done to optimize their economic potential through rental, cooperation, or loan schemes. This generates Non-Tax State Revenue (PNBP), as the Makassar Harbormaster and Main Port Authority Office have leased a permanent office building located at Jalan Hatta No. 1, Makassar Port, to a third party for two years, from January 2026 to January 2028. This explanation was further reinforced by Indria Susanti, Head of the Planning, Finance, and Equipment Subdivision, during an interview on December 18, 2025. She explained:

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

"Inadequately integrated asset data is a barrier. Furthermore, applicable rental rates often do not align with market value, making them less attractive to potential tenants."

Indria Susanti's statement indicates that assets not yet integrated into government applications often pose a significant challenge in the management of State and Regional Property (BMN) in 2025-2026. This lack of integration poses risks to the accuracy of financial reports and the efficiency of asset utilization. Syaiful Trisakti, the State Assets Manager at the Makassar Harbormaster and Main Port Authority Office, provided a technical overview of the mapping of assets to be leased, in an interview on December 20, 2025. He explained:

"We have begun mapping assets that can be leased, such as office space and storage yards. However, the process is still slow because it must go through the KPKNL (National Land Agency) and the regulations are quite strict."

Syaiful Trisakti's explanation demonstrates that there is still considerable potential for assets to be utilized, even though the office building is partially used for the duties and functions of Ministries/Institutions within the Makassar Harbormaster and Main Port Authority Office. This aligns with an explanation from the Treasurer of Expenditures, Mr. Djumadil Djalil, on December 22, 2025. He explained:

"The contribution of Non-Tax State Revenue (PNBP) to the Makassar Harbormaster and Main Port Authority Office is still below target. The largest revenue comes from office building rentals, but rentals for vehicles and land are not yet maximized. Tariff evaluation and more intensive outreach are needed."

Djumadil Djalil's statement indicates that non-tax state revenue is still below target. This suggests the need for tariff evaluation and external outreach to intensify promotion to boost interest from potential tenants. Wahyudi, Operational Services Manager, explained in an interview on December 23, 2025, that asset managers generally have high expectations for the implementation of integrated systems and specialized training to address operational challenges, improve data accuracy, and optimize the asset lifecycle. He stated:

"We hope for an integrated information system and specialized training for asset managers. If supported by flexible regulations, I am confident that PNBP (Non-Tax State Revenue) can increase significantly."

This statement is highly relevant to the government's efforts to optimize Non-Tax State Revenue (PNBP) through the optimization of State Property (BMN). System integration, human resource competency, and regulatory flexibility are the three main pillars promoted to transform idle (unproductive) assets into productive assets.

Factors that Constrain and Barrier to the Utilization of State Assets and Factors that Can Support the Successful Utilization of State Assets for Assets Not Used in the Implementation of Tasks and Functions to Increase Non-Tax State Revenue (PNBP) at the Makassar Harbormaster and Main Port Authority Office

Based on interviews with informants, various obstacles and supports emerged in the utilization of State Assets to boost state revenue. The Head of the Administration Division, Hasanuddin, explained in an interview on December 15, 2025, that:

"Regulations are too rigid and centralized. We in the field understand the potential and market, but our hands are tied by rules and procedures that are not uniform across locations. The organizational culture still holds the view that assets belong to us and are better secured than managed at risk. Furthermore, there are no specific incentives

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

or rewards for units or staff who successfully optimize assets. Conversely, when problems arise, they seek scapegoats."

Hasanuddin also explained the support for full authority by policymakers. He explained:

"First, decentralize tariff setting by 15-20% from the benchmark tariff to adapt to local market conditions. Second, establish a dedicated State-Owned Enterprises (BMN) team with clear job descriptions and performance targets. Third, establish a performance bonus system where a portion of BMN PNBP exceeding the target can be allocated for staff incentives and facility improvements."

This will allow tariffs set by the Directorate General of State Assets (DJKN) or the National Service Commission (KPKNL) to follow market dynamics around the leased area and to help select potential leasing partners. This explanation aligns with an interview with the Head of the Planning, Finance, and Equipment Subdivision on December 18, 2025, which provided a different perspective, focusing on operational technicalities and data-rich information. This interview revealed detailed implementation and systemic obstacles in BMN management. He explained:

"The analysis of the declining percentage of state revenues as assets contributing to increasing the PNBP target is the rigidity of tariffs, as Mr. Hasanuddin mentioned. Our tariffs are uncompetitive. There is no fast-track mechanism for tenants, and even idle, unutilized assets require maintenance costs."

Both of the informants' views above indicate that utilization mechanisms are hampered by the tariff setting process and slow administrative processing. This aligns with the thinking of Mr. Syaiful Trisakti, the State Property (BMN) compiler who is directly responsible for the technical and operational aspects of BMN management, from recording and inventorying to monitoring physical conditions to implementing asset utilization administration. In an interview on December 20, 2025, he explained that:

"Internal bureaucracy often becomes an obstacle. For example, even minor approvals require multiple superiors. For example, to renovate a room to make it suitable for rent, a request letter, minutes, and needs analysis must be prepared, even though the cost may only be 5 million rupiah."

These results provide a valuable ground-level perspective that reveals the reality of implementation on the ground, with all its complexities. The combination of these three perspectives provides a holistic picture of the state-owned asset management ecosystem at the Makassar Harbormaster and Main Port Authority Office, from the policy and system levels to operational implementation. The contribution of state-owned asset rentals to the Makassar Harbormaster and Main Port Authority Office remains relatively low compared to the availability of idle assets, which have significant potential to increase the Office's non-tax state revenue. Djumadil Djalil explained in an interview on December 22, 2025:

"In my observation, an asset with optimal rental value relies on three main factors. First, the asset's location. Second, the physical condition of the space. Third, supporting facilities."

Modern tenants are not just looking for shelter, but also for "ready-to-use" space or space that minimizes renovation costs. Spacious spaces without many permanent partitions are usually more desirable because they provide flexibility for tenants. For warehouses or industrial areas, floor load is a key factor in determining rental value. Wahyudi also explained the above situation in an interview on December 23, 2025. He explained:

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

"The main challenge in the short-term versus long-term conflict of interest, from the perspective of non-tax state revenue (PNBP) per rented square meter, is income, but from an operational perspective, what we sometimes need is buffer space to anticipate surges in activity."

From the conclusions of the various interview excerpts above, the impact on Human Resources (HR) focused on asset development is one of the main obstacles hindering the effectiveness, efficiency, and optimization of asset value within an organization or agency. Without a dedicated team with specialized expertise, asset management tends to be conventional, purely administrative, and fails to generate added economic value. The cause is usually budget constraints, with agencies often prioritizing daily operations rather than developing a dedicated team. Asset data that has not been integrated into the state asset information management system (such as SIMAN v2 or similar applications) remains a significant challenge in the governance of State and Regional Property (BMN) in 2025-2026. This lack of integration poses risks to the accuracy of financial reports and the efficiency of asset utilization. Slow processes due to strict rules by asset managers such as long bureaucracy. Asset management often involves a long and tiered bureaucracy. This often causes delays in the procurement, use, and disposal of assets, management risks because overly strict rules without sufficient flexibility can disrupt smooth operations and hinder optimal asset utilization. Increasingly complex regulations by internal agencies such as HR policies, convoluted standard operating procedures (SOPs), compliance/complaint rules, to data security policies can be a serious obstacle to productivity and agility of the institution. Excessive internal bureaucracy causes approvals to be slow and all implemented procedures are hampered.

Awareness of State Property Potential: All informants recognize the importance of optimizing State Property, but implementation remains limited. Administrative and Human Resource Constraints: Complicated bureaucratic procedures and limited human resource competencies are major obstacles. Unintegrated Data: Asset inventory is inaccurate, making it difficult to identify idle assets. Organizational Culture: Resistance to change and innovation in asset management persists. After conducting in-depth data collection and analysis at the Makassar Main Office of the State Property Office (KSOP), this chapter presents empirical findings and an integrated discussion based on the established theoretical foundation. The discussion focuses on answering the research problem formulation and objectives regarding the utilization of State Property (BMN) to increase Non-Tax State Revenue (PNBP).

The concept of public management, which emphasizes the creation of public value, accountability, and efficiency (Aulia & Pratama, 2023), serves as a critical lens for analyzing State Property management at the Makassar KSOP. The research findings indicate that state asset management is still dominated by a classic administrative-bureaucratic paradigm, with a primary focus on accounting and physical asset maintenance to support core tasks. This orientation, while crucial for ensuring legal certainty and accountability, has not yet fully shifted toward the New Public Management (NPM) paradigm, which emphasizes economic efficiency and output orientation, let alone toward New Public Governance (NPG), which emphasizes collaboration and shared value creation.

In this context, state-owned assets (BMN), such as idle office space and landfills in Paotere, are still viewed as mere "administrative burdens" or "reserves," rather than strategic assets capable of generating economic and social value. Interviews with the Head of the Administration Section indicate that the decision-making process for utilizing these assets remains highly hierarchical and slow, reflecting the unresponsive nature of a Weberian bureaucracy. However, to create public value, state assets must be managed proactively and

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

innovatively, not only to ensure the smooth operation of maritime public services but also to contribute to strengthening the state's fiscal capacity, which will ultimately improve the quality of those services. The gap between the economic potential of BMN and the low realization of PNBP (Non-Tax State Revenue) represents a public value gap that needs to be closed through a more visionary and performance-oriented public management approach.

A deeper analysis using public management theories reveals complex dynamics. First, although New Public Management (NPM) encourages the application of market principles (such as competition and efficiency), its implementation at the Makassar Port Authority (KSOP) faces challenges. For example, in determining state-owned enterprise (BMN) rental rates, there is no systematic benchmarking mechanism against market prices in the port area. Rates are often set based on historical cost calculations or rigid standard rules, making them less competitive and unattractive to potential tenants, such as logistics or shipping companies. This results in idle fixed assets and unattainable non-tax state revenue (PNBP) targets, contradicting the NPM's efficiency principles.

Second, the New Public Governance (NPG) principles, which emphasize network collaboration, appear to be beginning to be adopted, but are not yet optimal. The KSOP has established communication with the State Assets and Auction Service Office (KPKNL) in the auction process for damaged assets. However, more strategic collaboration with the private sector (for example, through a Build-Operate-Transfer (BOT) scheme for landfill development) or with local governments for port area development remains very limited. Research finds that such synergy is hampered by regulatory differences, unclear role allocations, and excessive caution stemming from a risk culture in the public sector.

Third, Public Value Theory helps understand the ultimate goal of state-owned asset utilization. The research shows that the increase in non-tax state revenue (PNBP) from asset leases has been directly deposited into the State Treasury and allocated through the state budget (APBN). There is no clear policy or mechanism at the KSOP level to allocate a portion of this revenue directly for more specific port facility improvements. As a result, the direct link between increased non-tax state revenue (PNBP) and improvements in the quality of public services at the research site (tangible local impact) is less apparent to service users and the surrounding community. To fully realize public value, policies are needed that enable more direct and visible revenue recycling, thus creating a mutually reinforcing cycle between asset utilization, increased revenue, and improved services.

Based on the theoretical framework of State-Owned Enterprises (BMN) management, which encompasses management principles, optimization of the economic value of state assets, and institutional theory, this study reveals the following empirical findings.

Findings Related to the Implementation of BMN Management Principles

The study found that of the six principles of BMN management (functionality, legal certainty, transparency, efficiency, accountability, and certainty of value), there are disparities in their implementation at the Makassar KSOP: Structurally, the KSOP has a BMN manager in the Administration Section and the Equipment Sub-Section. However, an interview with Hasanuddin (Head of the Administration Division) revealed the complexity of authority:

> *"For strategic decisions such as changing asset status or utilization cooperation, we have to coordinate with at least three levels above us, including the KPKNL. This slows down a process that should be faster."*

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

This shows that the functional principle in practice does not provide clarity and speed, but rather creates a long bureaucratic chain. The Principle of Efficiency Limited to Administrative: Observations and document analysis indicate that the efficiency measured is efficiency in asset administration, such as the timeliness of inventory reporting and data accuracy in the SAIBA/SAKTI system. Indria Susanti (Head of the Financial Planning Sub-Division) stated:

"We routinely conduct physical inspections and data reconciliation. That's been going well."

However, economic efficiency, which ensures each asset generates optimal value or income, is not a performance indicator. For example, Table 4.2 shows four office spaces that have been vacant for more than eight months, which is highly economically inefficient.

The Principle of Non-Dynamic Value Certainty: Secondary data from the 2023 Asset Valuation Report and an interview with Syaiful Trisakti revealed that the value of state-owned assets for leasing purposes generally refers to the most recent Taxable Object Sales Value (NJOP) or historical cost depreciation calculations. Djumadil Djalil (Expenditure Treasurer) added:

> *"We have difficulty justifying rental rate increases to existing tenants because the calculation is based on the old NJOP, while rental prices around the port have already increased."*

This finding indicates that the "value certainty" is a static administrative value, not a dynamic economic value that reflects the market.

Findings Related to Optimizing Economic Value and the Highest and Best Use Concept. Routine and Reactive Utilization. All informants agreed that the identification of assets for utilization is reactive, that is, when there is a report of vacant space, there is routine and reactive utilization: a request from an external party, or an instruction from the central government to record idle assets. Syaiful Trisakti admitted:

> *"We don't yet have a routine program to evaluate all assets individually and think, 'What could be a more profitable use for this?'"*

Potential Untapped Utilization Schemes: Table 4.2 identifies potentially more valuable schemes, such as Build Operate Transfer (BGS) for old warehouses or Cooperation Utilization (KSP) for storage yards. However, Wahyudi (Operational Services Manager) stated that these schemes are considered "too complicated and risky" and "there are no previous examples in the KSOP environment." This suggests that a lack of technical knowledge and the courage to innovate hinders the exploration of more optimal utilization. Focus on Saving Costs over Generating Revenue: The observed culture of state-owned assets management is oriented more toward saving maintenance costs and avoiding asset damage. Hasanuddin asserted:

> *"The primary task is to maintain state assets in good condition."*

This orientation ignores the revenue-generating dimension, where assets must not only be "maintained" but also "forced to work" to generate revenue. The state-owned assets management system at the Makassar State Treasury Office (KSOP) is designed and implemented as an administrative accountability system, with the primary goal of meeting reporting requirements and complying with central regulations. The primary logic at work is that of "safeguarding" and "controlling" assets, rather than "developing" and "creating value." This explains why idle assets are not seen as a pressing issue as long as they are properly recorded administratively. The institutional environment is not conducive to innovative utilization. Unsupportive incentive structures, normative pressures to avoid risk, and the

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

complexity of vertical coordination create an organizational equilibrium in which the status quo, even if not economically optimal, is the most rational choice for actors within the system.

Discussion Based on State Property Utilization Theories

Asset management and institutional theory provide in-depth explanations of operational constraints. The principle of optimizing the economic value of state assets has not yet become a primary foundation in practice. Identification of idle assets remains reactive (for example, when space is available) and is not based on a systematic highest and best use analysis. As stated by the State Property Compiler, there is no dedicated team or unit that proactively evaluates the entire asset portfolio to identify opportunities for more valuable utilization.

From an institutional theory perspective, these findings indicate that prevailing institutional structures and norms do not fully support innovation in State Property utilization. Rules (both national and internal) that strongly emphasize compliance and risk avoidance have created institutional isomorphism, where KSOPs tend to follow safe standard procedures rather than experiment with more complex but potentially more profitable utilization schemes, such as Utilization Cooperation (KSP). Furthermore, institutional incentives for excellence in State Property utilization are minimal. There is no significant reward or recognition system for units or individuals who successfully optimize assets and exceed PNBP targets, thus low motivation to make breakthroughs.

Discussion Based on Non-Tax State Revenue Theories

Based on Revenue Dominance Theory, non-tax state revenue (PNBP) from state-owned enterprises (BMN) represents the state's right to obtain economic benefits from its assets. However, research has found that the realization of this revenue is not optimal because not all of these "rights" are actively managed. State land in port areas, for example, has high economic potential due to its strategic location. However, its utilization is often limited to conventional landfills without diversifying value-added services, thus under-exploiting the revenue potential from management rights in these areas. Fiscal theory emphasizes the importance of non-tax state revenue (PNBP) as a source of state financing. The contribution of state-owned enterprise (BMN) rents to the total non-tax state revenue (PNBP) of the Makassar Port Authority (KSOP) remains relatively small and stagnant. Secondary data analysis shows that the year-over-year increase in the non-tax state revenue target is primarily focused on increasing service fees (port services), rather than expanding the revenue base through the utilization of net assets. This indicates that the agency's internal fiscal policy still does not fully view state-owned enterprises (BMN) as a strategic and expandable revenue base (revenue growth center).

Finally, from an economic theory perspective, optimal utilization of state-owned assets should create a multiplier effect. For example, leasing an office building to a logistics company not only generates rent but also increases economic activity around the port, creates indirect jobs, and attracts derivative investments. However, field findings indicate that the KSOP does not yet have data or analysis on the indirect economic impacts of the utilization of existing state-owned assets. This perspective has not been taken into account in utilization planning, which still focuses on direct financial benefits (direct revenue).

Conclusion

The findings indicate that the utilization of State-Owned Property (BMN) at the Makassar Harbormaster's Office and Main Port Authority remains suboptimal, with its contribution to Non-Tax State Revenue (PNBP) relatively low and declining in performance despite increasing revenue targets. Asset management practices are still predominantly administrative and

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

reactive, leaving idle and underutilized assets unmanaged as potential revenue sources. This condition is driven by multidimensional factors, including rigid regulatory frameworks such as Government Regulation No. 28/2020 and Ministry of Finance Regulation No. 115/2020, limited human resource capacity in commercial asset management, bureaucratic organizational culture, and the absence of integrated, economically oriented asset information systems. The study also reveals a significant gap between contemporary public management paradigms such as New Public Management and New Public Governance and the prevailing bureaucratic practices, which prioritize procedural compliance over value creation and performance outcomes. Although BMN optimization theoretically offers substantial fiscal and multiplier effects, including increased economic activity and improved public services, these potentials remain largely untapped due to structural, institutional, and policy design constraints.

References

Allagan, H. B., Suharto, S., & Yogopriyatno, J. (2023). *Optimalisasi pengelolaan barang milik negara*. Penerbit ANDI.

Amiri, R. (2016). *Pengelolaan barang milik negara: Teori dan praktik*. PT RajaGrafindo Persada.

Anatajaya, A., Handayani, I. G. A. K. R., & Karjoko, L. (2024, December). Basis For The Validity Of The Finance Minister's Policy In Determining Rental Price Of State-Owned Building Utilization. In *International Conference on Cultural Policy and Sustainable Development (ICPSD 2024)* (pp. 238-244). Atlantis Press. https://doi.org/10.2991/978-2-38476-315-3_33

Catur, S. A., & Anggoro, T. (2022). The Role of Notaries in The Implementation of The Use of State Property After Regulation of The Minister of Finance No. 115/PMK. 06/2020 Concerning The Use of State-Owned Goods. *LEGAL BRIEF*, *11*(2), 1156-1164.

Christianty, R., & Latuconsina, Z. (2023). The effect of current ratio, debt to equity ratio and total assets turnover on profit growth in property and Real Estate companies listed on the Indonesia Stock Exchange for the 2019–2021 period. *The International Journal of Business Management and Technology*, *7*(1), 12-24. https://doi.org/10.55324/ijoms.v4i11.1171

Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). Sage Publications.

Darmawan, Y., Nurkholis, N., & Baridwan, Z. (2025). Security Strategies For State-Owned Assets (BMN) on Land and Buildings at the Ministry of Public Works. *Eduvest-Journal of Universal Studies*, *5*(7), 9577-9586. https://doi.org/10.59188/eduvest.v5i7.51440

Deliarnoor, A. H. (2017). *Pengelolaan keuangan daerah dan barang milik daerah*. Pustaka Setia.

Hafidz, M., Zakaria, A., & Sasmi, A. A. (2025). Evaluation of Regional Asset Management to Enhance the Effectiveness of Regional Asset Management (Case Study at the Regional Finance and Asset Agency of Indramayu Regency). *International Journal of Current Economics & Business Ventures*, *5*(2).

Handayani, W., & Parjono, P. (2022). Integration of Public Service Information Systems for the Management of Non-Tax State Revenues at the Center for Radioactive Waste Technology. *KnE Social Sciences*, 868-880. https://doi.org/10.18502/kss.v7i9.10985

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

Harinurdin, E., Laksmono, B. S., Kusumastuti, R., & Safitri, K. A. (2025). Community empowerment utilizing open innovation as a sustainable village-owned enterprise strategy in Indonesia: A systematic literature review. *Sustainability*, *17*(8), 3394. https://doi.org/10.3390/su17083394

Harisa, N., & Wang, T. (2026). STRENGTHENING LEGAL CERTAINTY IN PUBLIC SERVICES: AN ANALYSIS OF GOOD GOVERNANCE PRINCIPLES IN GOVERNMENT ADMINISTRATION. *Irpia: Jurnal Ilmiah Riset dan Pengembangan*, *11*(2), 84-92. https://doi.org/10.71040/jirp.v11i2.325

Herniwati, S., & Nofriani, S. (2026). Digitalizing the BMN Rental SOP to Support Non-Tax State Revenue (PNBP) Optimization at Politeknik Pariwisata Lombok. *Jurnal Abdi Masyarakat*, *6*(2), 170-182. https://doi.org/10.22334/jam.v6i2.114

Hidayat, S. (2026). The Eroding Legislative Oversight: The Governance Implications of State Asset Transfers Under Indonesia's National Capital Law. *South East Asian Journal of Advanced Law and Governance (SEAJ-ALGov)*, *3*(1), 15-37. https://doi.org/10.22146/seaj-algov.v3i1.23975

Hloza, V. (2024). Public Management Based on the Rule of Law Principle: General Characteristic. *J. Int'l Legal Commc'n*, *12*, 7. https://doi.org/10.32612/uw.27201643.2024.12.1.pp.7-18

Ismaeil, E. M. (2024). Asset information model management-based GIS/BIM integration in facility management contract. *Sustainability*, *16*(6), 2495. https://doi.org/10.20944/preprints202309.0706.v1

Kusumaramdhani, W. (2022). Non-Tax State Revenue at the Directorate General of General Legal Administration in the Perspective of State Finance Law. *Legal Brief*, *11*(2), 1492-1506. https://doi.org/10.35335/legal.v11i2.325

Maghfiroh, N. U. (2025). THE ROLE OF STATE REVENUE IN ACHIEVING SUSTAINABLE DEVELOPMENT GOALS. *Assets Journal: Journal of Economic and Business*, *3*(2), 52-70.

Mardianto, R., Destiana, R., Indriyani, R., Putri, S. R. E., Mardiani, T., Wahyuningsih, W., & Nuraya, A. S. (2025). State Expenditure or Political Agenda? A Critical Analysis of APBN Priorities at the Onset of a New Government. *Research of Accounting and Governance*, *3*(2), 54-64. https://doi.org/10.58777/rag.v3i2.455

Neuman, W. L. (2021). *Social research methods: Qualitative and quantitative approaches* (8th ed.). Pearson.

Nissim, D. (2026). Right-of-use assets and the prediction of revenue. *Accounting Horizons*, *40*(1), 117-137. https://doi.org/10.2308/HORIZONS-2023-156

Padaloka, R., & Sari, A. K. (2026). Restorative Justice for Seized Illegal Fishing Vessels in Indonesia. *Walisongo Law Review (Walrev)*, *8*(1), 28-47. https://doi.org/10.21580/walrev.2026.8.1.30190

Sarkheil, M., Ebrahimiyan, H., & Kafaeifar, M. A. (2026). The Function of Standardized Contracts in Ensuring Transparency and Legal Security in Immovable Property Transactions (A Critical Analysis). *Journal of Historical Research, Law and Policy*, *4*(4), 1-16. https://doi.org/10.61838/jhrlp.275

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0

Selvita, W. O. R., & Labangu, Y. L. (2025). Evaluation of Fixed Asset Presentation Based on Government Accounting Standards (SAP) at Regional General Hospitals (RSUD) Bahteramas, Southeast Sulawesi Province. *Al Urwah: Sharia Economics Journal*, *2*(3), 55-63. https://doi.org/10.61536/alurwah.v2i3.492

Sitindaon, I. V. L., Febrian, F., Ridwan, R., & Rumesten, I. (2022). Reconstruction of Utilization Arrangements for the State Assets in the Form of Land to Increase Non-Tax State Revenue. *Sasi*, 268-278.

Sitindaon, I. V. L., Febrian, F., Ridwan, R., & Rumesten, I. (2022). Reconstruction of Utilization Arrangements for the State Assets in the Form of Land to Increase Non-Tax State Revenue. *Sasi*, 268-278. https://doi.org/10.47268/sasi.v28i2.938

Stake, R. E. (2018). *The art of case study research*. Sage Publications.

Syamsir, S., Nuriyatman, E., Dhyta, N. B., Rahman, R. A., & Sitompul, M. G. (2025). Legal Aspects of State Asset Management: International Perspectives on Implementing State-Owned Property Law. *Journal of Law and Legal Reform*, *6*(2), 315-342. https://doi.org/10.15294/jllr.v6i2.19296

Tama, P. M. (2025). The Analysis Of Highest And Best Use In State Property (Bmn): Optimization Case Study In Kediri Regency. *The International Journal of Accounting and Business Society*, *33*(2). https://doi.org/10.21776/ijabs.2025.33.2.899

Taswin, T. (2025). Optimalisasi Pemanfaatan Barang Milik Negara Untuk Mendukung Peningkatan Penerimaan dan Efisiensi Anggaran Pada Kementerian/Lembaga. *HUMANITIS: Jurnal Homaniora, Sosial dan Bisnis*, *2*(7), 1554-1569.

Wahyuni, E. S., & Rahmani, N. (2025). Fixed asset management: The role of regional asset information systems in the utilization of unused assets in the local government of Bengkalis Regency. *E-Jurnal Akuntansi*, *35*(11). https://doi.org/10.24843/EJA.2025.v35.i11.p02

Weber, M. (1978). *Economy and society: An outline of interpretive sociology*. University of California Press.

Widiyono, T., & Khan, M. Z. K. (2023). Legal certainty in land rights acquisition in Indonesia's national land law. *Law Reform*, *19*(1), 128-147. https://doi.org/10.14710/lr.v19i1.48393

Wulandari, N. S. R., Hamzah, M. Z., & Sofilda, E. (2025). State Asset Management Strategy: Highest and Best Use Analysis to Increase Non-Tax Revenue. *OIDA International Journal of Sustainable Development*, *18*(12), 1423-1436.

Yin, R. K. (2018). *Case study research and applications: Design and methods* (6th ed.). Sage Publications.

ISSN 2721-0987 (Print), ISSN 2721-124X (Online)
Copyright © 2026, Journal La Bisecoman, Under the license CC BY-SA 4.0