

## Analysis of Factors Influencing the Implementation of the Ministry of Public Works and Housing's State-Owned Assets Grant Policy to Regional Governments

Yuli Suryani<sup>1</sup>, Ima Mayasari<sup>1</sup>

<sup>1</sup>Master of Administrative Science, Universitas Indonesia, Indonesia

\*Corresponding Author: Yuli Suryani

e-mail: [yuli.suryani@ui.ac.id](mailto:yuli.suryani@ui.ac.id)



### Article Info

#### Article history:

Received 1 May 2025

Received in revised form 17  
May 2025

Accepted 9 June 2025

#### Keywords:

Policy Implementation

State-Owned Assets

Grant

Local Government

### Abstract

The prolonged issues surrounding the granting of state-owned assets policy to local governments have hindered the effective management and accountability of these assets within the Ministry of Public Works and Housing. These delays have also caused uncertainty in the allocation of operational and maintenance (O&M) budgets, as local governments can only manage and administer the assets after the formal signing of the state-owned assets grant handover report (BAST). This study aims to analyze the implementation of the state-owned assets grant policy and identify the factors influencing its effectiveness. Using a literature review approach, this research systematically examines data from various sources regarding the policy's execution, complemented by content analysis for data interpretation. The Rational Model proposed by Khan and Khandaker (2016) forms the theoretical framework for this analysis, focusing on clearly defined goals, detailed planning, appropriate task assignments, standardized procedures, and robust monitoring mechanisms as essential for successful policy implementation. The findings indicate that the policy's implementation is not yet optimal, with three of the five critical variables—accurate planning, comprehensive standardization, and integrated monitoring—remaining underdeveloped. To improve the implementation, the study suggests formalizing accurate planning through work plans and action plans, enhancing standard operating procedures (SOP) with clear quality standards, and utilizing information technology systems to facilitate real-time monitoring and improve efficiency, transparency, and accountability in the asset grant process. These measures aim to optimize the management and allocation of state-owned assets to local governments, ensuring effective and efficient use of public resources.

## Introduction

In the State Budget Plan (RAPBN) for 2024, the Ministry of Public Works and Housing is ranked first out of 10 Ministries/Institutions that received the largest budget allocation, which is IDR146.99 trillion, or an increase of IDR21.7 trillion from the previous year. The budget is allocated by the Ministry of Public Works and Housing for infrastructures development and the resulting projects will be recorded as state-owned assets, where until Semester II of the 2023 Fiscal Year (audited), the value of the Ministry of Public Works and Housing's state-owned assets is IDR2,862.53 trillion with the development of the value over the last 6 years.

Based on the calculation results of the Ministry/Institution Asset Management Index (IPA) for 2023 as determined by the Directorate of Asset Policy Formulation (PKKN) of (Direktur Jenderal Kekayaan Negara Nomor S-223/KN/KN.2/2023, 2023) dated February 16, 2024, the IPA value of the Ministry of Public Works and Housing in 2023 was 3.27 and is still below the national IPA average (3.42). One of the persistent challenges in managing state-owned assets

faced by the Ministry of Public Works and Housing—contributing to the consistently low Inventory Performance Assessment (IPA) scores—is the recurring findings by the Audit Board of the Republic of Indonesia (BPK RI) in its audits of the Ministry's financial statements, particularly concerning the granting of state-owned assets. As per the BPK audit findings stated in the BPK RI Audit Results Report (LHP) for 2019 to 2022, the total value of state assets that were found due to unresolved and protracted grant problems was IDR117,290,044,326,663,00.

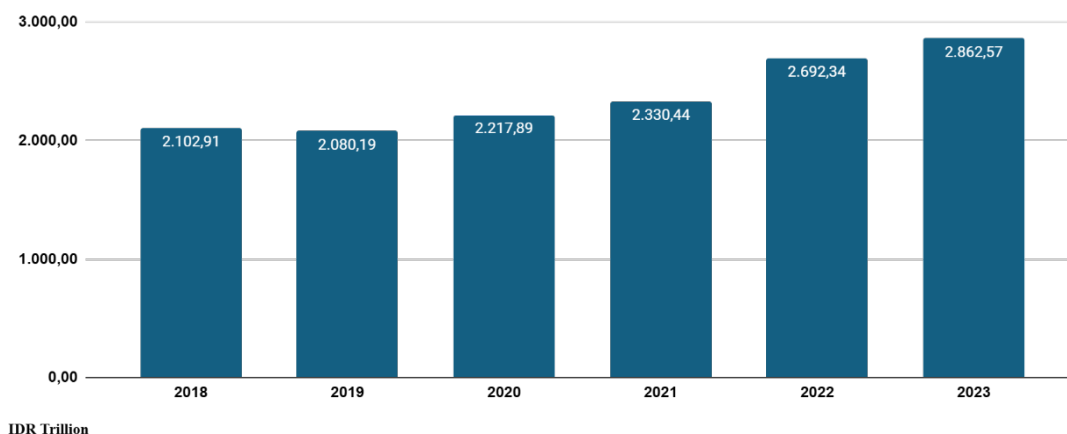


Figure 1. The Progress of State-Owned Assets Value of the Ministry of Public Works and Housing from 2018 to 2023 (Audited)

Table 1. Recurring Findings in the BPK RI Audit Reports Regarding the Transfer of State-Owned Assets from the Ministry of Public Works and Housing to the Public through the Grant Mechanism

Audit Report No.	Findings No.	Findings	Value (in billion IDR)
(Laporan Hasil Pemeriksaan No. 12.b/LHP/XVII/05/2019, 2019)	1.3	“Grant Process Exceeds One Fiscal Year”	2,698.42
(Laporan Hasil Pemeriksaan No. 12.b/LHP/XVII/05/2019, 2019)	1.4	“The Fixed Assets Managed by Other Parties Have Not Yet Been Processed for Granting”	112.09
(Laporan Hasil Pemeriksaan No. 8.B/LHP/XVII/05/2020, 2020)	1.2	“The Management and Administration of State-Owned Assets for Transfer to the Public Are Inadequate”	105,010.66
(Laporan Hasil Pemeriksa No. 7b/LHP/XVII/05/2021, 2021)	4.4	“The Grant Process for Renovated Fixed Assets and Assets to Be Transferred Has Not Been Completed. "The Grant Process for Renovated Fixed Assets and Assets to Be Transferred Has Not Been Completed“	1,413.96
(Laporan Hasil Pemeriksaan No. 5b/LHP/XVII/05/2022, 2022)	2.1	“The Grant Process Exceeds One Fiscal Year”	1,281.79

(Laporan Hasil Pemeriksaan 10b/LHP/XVII/05/2023, 2023)	3.2	“The Management of Inventory for Transfer to the Community/Local Government (UDKM) in Several Work Units Has Not Been Fully Conducted in an Orderly Manner”	6,595.20
(Laporan Hasil Pemeriksaan 10b/LHP/XVII/05/2023, 2023)	5.3	“The Implementation of Other Asset Grants at the National Road Implementation Unit II of South Sumatra Has Not Been Completed”	177.90
<b>117,290.04</b>			

Source: BPK RI Audit Report on the Financial Statements of the Ministry of Public Works and Housing for Fiscal Years 2019 to 2023

The prolonged issues related to the granting of state-owned assets to local governments have adversely affected the accountability of state-owned assets management within the Ministry of Public Works and Housing. These delays also lead to ambiguity in the allocation of operational and maintenance (O&M) budgets by local governments, as the state-owned assets in question can only be formally administered and managed by the local governments after the signing of the state-owned assets grant handover report (BAST) (Agustina, 2021; Charmaine et al., 2024; Karol'ová & Braverman, 2024; Rospriandana et al., 2023). Therefore, to improve the orderly management of state-owned assets within the Ministry of Public Works and Housing, it is necessary to conduct a thorough analysis of the implementation of the state-owned assets grant policy to local governments, as well as the factors influencing its implementation.

## Methods

In this research, the method used is a literature study. A literature review involves a series of systematic, objective, analytical, and critical activities related to the collection, reading, annotation, and organization of data from various sources concerning the state-owned assets grant policy. Through this method, the research conducts an in-depth analysis to produce objective findings. The data analyzed in this study are secondary in nature and were gathered from existing research outputs, including books, reports, academic journals, articles, websites, and other relevant sources.

Furthermore, this study utilizes content analysis as the primary data analysis technique. The data processing begins with a review of the most relevant prior research findings, followed by an examination of studies that are moderately relevant. The researcher assesses the abstracts of each selected study to determine the extent to which their topics align with the research problem. Subsequently, key sections that are pertinent to the research focus are identified and documented for further analysis.

## Results and Discussion

### Policy Implementation Process

According to Khan & Khandaker (2016), implementation is a critical phase in the policy-making process. At this stage, implementation is viewed as the dynamic interaction between the formulation of objectives and the concrete efforts undertaken to achieve them (Khan & Khandaker, 2016). This understanding aligns with the view of Ripley and Franklin (1986), as cited in Hill & Varone (2016), who define policy implementation as a process of converting or transforming policy decisions into tangible and practical actions. From these perspectives,

policy implementation can be seen as a process in which a gap may emerge between the substance of the policy and its actual realization on the ground (Hill & Varone, 2016).

In their analysis of policy implementation, Khan & Khandaker (2016) propose five models of policy implementation: (1) the Rational Model, (2) the Management Model, (3) the Organisational Development Model, (4) the Bureaucratic Model, and (5) the Political Model. This paper adopts the Rational Model, which is based on the assumption that effective policy implementation requires clearly defined goals, missions, and objectives; detailed planning; appropriate task assignments; comprehensive and efficient operational procedures; and robust monitoring and evaluation mechanisms (Khan & Khandaker, 2016).

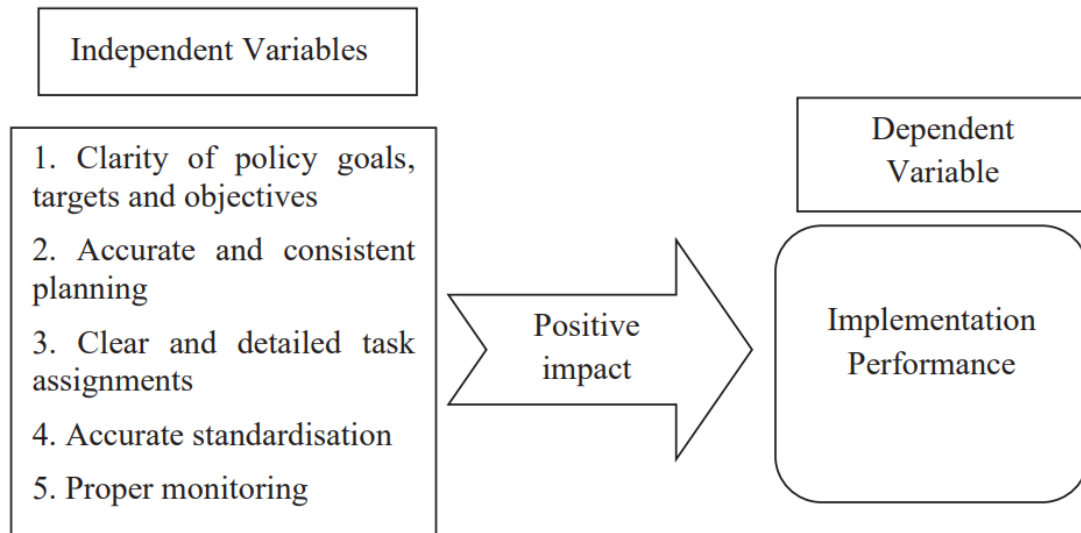


Figure 2. Rational Model

Source: (Khan & Khandaker, 2016)

Based on the five independent variables outlined in the Rational Model discussed in the previous section, the implementation of the state-owned assets grant policy by the Ministry of Public Works and Housing to local governments can be explained as follows:

***Clarity of policy goals, targets and objectives***

Infrastructure assets developed by the Ministry of Public Works and Housing are not entirely retained for the Ministry’s operational duties and functions. A portion of these assets is intended to be granted to the public in order to accelerate equitable infrastructure development and to be utilized effectively in delivering public services. This practice reflects the Ministry’s responsibility in managing the State Budget (APBN) and state-owned assets in accordance with Law No. 1 of 2004 on State Treasury. Furthermore, Presidential Regulation No. 120 of 2022 on Special Assignments for the Acceleration of Infrastructure Development specifically mandates the Ministry of Public Works and Housing to carry out additional functions aimed at expediting infrastructure development. These include tasks such as the construction and improvement of drainage systems, as well as the construction, rehabilitation, or renovation of educational and sports facilities, among others. Furthermore, in Article 7, Paragraph (1) of Presidential Regulation No. 120 of 2022, stipulates that the Minister of Public Works and Housing must transfer completed infrastructure projects to designated recipients, including local governments, in accordance with prevailing laws and regulations.

According to (Peraturan Menteri Keuangan Nomor 165/PMK.06/2021 Tahun 2021 Tentang Perubahan Atas Peraturan Menteri Keuangann Nomor 111/PMK.06/2016 Tentang Tata Cara

Pelaksanaan Pemindahtanganan Barang Milik Negara, 2021), a grant is defined as “the transfer of ownership of assets from the central government to local governments or other parties without compensation.” Infrastructure assets intended from the outset for donation are recorded in the state-owned assets balance sheet as inventory to be handed over to the public. As of the 2023 Fiscal Year (unaudited), the value of such inventory—classified as Inventory to be Distributed to the Community (UDKM)—in the Ministry of Public Works and Housing balance sheet amounted to IDR87,920,227,721,809.00. This figure represents the total value of state-owned assets that must be transferred through the grant mechanism to designated recipients, including local governments. UDKM is categorized as a current asset, which, under Government Regulation No. 71 of 2010 on Government Accounting Standards (Annex I.01, Item 67), is expected to be realized within twelve months from the reporting date.

### ***Accurate and consistent planning***

As recorded in the 2023 (audited) balance sheet of the Ministry of Public Works and Housing, the total value of state-owned assets designated for grant distribution to the public amounts to IDR 87.9 trillion. According to MONSAKTI data as of February 21, 2024, this value consists of state-owned assets grant assets acquired before the 2023 fiscal year, valued at IDR 68.48 trillion, which have not yet been definitively handed over to local governments, and an increase in UDKM inventory acquired in fiscal year 2023, totalling IDR 19.43 trillion. The substantial value of state-owned assets that yet to be transferred to the grant recipients is a recurring finding by the Audit Board of the Republic of Indonesia (BPK RI) each year. This issue is particularly concerning due to the significant value involved, which fails to reflect the valid and accountable state-owned assets value in the Ministry of Public Works and Housing 's financial statements. This problem suggests that the target state-owned assets for grants, clearly outlined in the Ministry’s balance sheet, have not been detailed with sufficient precision in the planning stages of grant implementation, from the lowest unit level to the highest level within the ministry. The absence of a well-structured action plan or roadmap for state-owned assets grant completion indicates that the planning for the implementation of state-owned assets grants from the Ministry to local governments has not been carried out accurately and consistently (Amiri, 2016; Ibrahim, 2022; Wanjogu, 2024).

### ***Clear and detailed task assignments***

According to (Peraturan Pemerintah (PP) Nomor 28 Tahun 2020 Tentang Perubahan Atas Peraturan Pemerintah Nomor 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara/Daerah, 2020), each official and employee involved in the management of State-Owned Assets has their respective authority and responsibilities, including:

Table 2. Authority and Responsibility of Officials and Employees in State-Owned Assets Management at the Ministry of Public Works and Housing

<b>Minister of Public Works and Housing</b>	<b>Director General and Head of Agency (Echelon I)</b>	<b>Head of the Technical Implementation Unit</b>	<b>Head of the Work Unit</b>
Submitting proposals for the approval of the transfer of state-owned assets in accordance with their delegated authority	Submitting proposals for the approval of state-owned assets transfers in accordance with their delegated authority, particularly in organizational units that do not have	Establishing an internal team to review state-owned assets transfer proposals submitted by the Works Units under their jurisdiction.	Submit proposals for the approval of state-owned assets transfer in accordance with their authority to the Head of the UPT (Technical

	Technical Implementation Units (UPT)		Implementation Unit)
Executing the transfer of State-Owned Assets upon receiving approval from the Asset Manager (Minister of Finance)	Preparing plans for the transfer of state-owned assets under their administrative control.	Providing technical recommendations on state-owned assets transfers to the Echelon I	Maintain ownership documents of state-owned assets and/or acquisition documents equivalent to proof of ownership
Signing grant agreements in accordance with their level of authority	Signing state-owned assets Grant Agreements within the scope of their assigned authority	Submitting requests for approval of on state-owned assets transfers in accordance with delegated authority	Carry out and report on the monitoring and control of state-owned assets transfers under their authority.
Conducting guidance, supervision, and control over the implementation of State-Owned Assets transfers under their jurisdiction	Conducting guidance, supervision, and control over the implementation of state-owned assets transfers under their jurisdiction.	Conducting monitoring and evaluation of state-owned assets transfers carried out by Works Units under their jurisdiction.	Provide and sign supporting documents for the execution of state-owned assets transfers
Developing regulations and technical policies to guide the implementation of State-Owned Assets transfers in their respective domain	Proposing requests for Principal Approval for state-owned assets transfers to the Asset User		Issue decisions on the removal of state-owned assets
Granting approvals for the transfer of State-Owned Assets, within the limits of their assigned authority	Submitting Technical Recommendations for state-owned assets transfers to the Minister.		Store and maintain documents related to state-owned assets transfers under their authority

Source: (Peraturan Menteri Keuangan Nomor 165/PMK.06/2021 Tahun 2021 Tentang Perubahan Atas Peraturan Menteri Keuangann Nomor 111/PMK.06/2016 Tentang Tata Cara Pelaksanaan Pemindahtanganan Barang Milik Negara, 2021)

From the table above, each actor involved in the implementation of state-owned asset grants has a clear role and responsibility in accordance with their authority. In the execution of the authority and responsibilities of the Asset User, the Minister of Public Works and Housing delegates this to the Secretary General, while the authority and responsibility of the Echelon I are delegated by the Director General/Inspector General/Head of the Agency to the Secretary of the Directorate General/Secretary of the Inspectorate General/Secretary of the Agency. Thus, for the variable of clear and detailed task assignments, each actor involved in the implementation of state-owned asset grants in Ministry of Public Works and Housing, has been clearly regulated (Anderson, 2003; Larsen et al. 2021).

### *Accurate standardization*

According to Khandaker & Khan (2016), this variable emphasizes the importance of having clearly defined standard operating procedures and comprehensive technical guidelines. These standards should at a minimum include requirements, specifications, and detailed work descriptions, as well as guidelines that ensure the entire process aligns with the policy objectives (Khan & Khandaker, 2016; Sharp et al., 2019). In the implementation of state-owned assets grants, several regulations established by the Minister of Public Works and Housing, as the asset manager, must be followed. These include:

(Peraturan Pemerintah (PP) Nomor 28 Tahun 2020 Tentang Perubahan Atas Peraturan Pemerintah Nomor 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara/Daerah, 2020). This regulation provides the foundational guidelines for the overall management of state-owned assets within the Ministry, focusing on the proper handling, maintenance, and accountability of these assets.

(Peraturan Menteri Pekerjaan Umum Dan Perumahan Rakyat Nomor 5 Tahun 2020 Tentang Pemindahtanganan Barang Milik Negara, 2020), that particularly significant in defining the procedures for transferring state-owned assets to other parties, including local governments and public institutions. It outlines the key principles for the grant process, ensuring that the assets are transferred in a way that meets both legal and operational requirements. The regulation specifies the roles and responsibilities of officials and staff, detailing their authority in the decision-making and management of state-owned assets grants. Furthermore, it ensures consistency and accountability in the grant process, which is critical for both the recipients of the assets and the government (Anderson et al., 2006; Lee et al., 2023; Agu et al., 2024).

(Keputusan Menteri Pekerjaan Umum Dan Perumahan Rakyat Nomor 75/KPTS/M/2020 Tahun 2020 Tentang Pelimpahan Kewenangan Dan Tanggung Jawab Dalam Pengelolaan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat, 2020). It provides the framework for how responsibility is allocated within the Ministry, detailing which officials or units are responsible for specific aspects of state-owned assets management and transfer. This delegation ensures that the state-owned assets management process is streamlined and that there is clear accountability at every stage of the grant process (Tranggana, 2024; Walidaini, 2023).

Together, these regulations form the legal and procedural backbone for the management and transfer of state-owned assets grants. They establish a well-defined framework for the Ministry of Public Works and Housing to follow, thereby facilitating the efficient and transparent implementation of state-owned assets grants to local governments and other eligible entities (Salomo, 2024; Putri & Sambharkreshna, 2024; Yustiana, 2023).

However, there are several aspects that have not been fully regulated in the standard operating procedures (SOPs) for the implementation of state-owned assets grants, making the standardization of the state-owned assets grant policy within the Ministry of Public Works and Housing not entirely accurate. These include:

Lack of clear time Limits for grant proposal submission: the absence of a specified maximum time frame for submitting grant approval requests after the acquisition of state-owned assets creates uncertainty and delays in the process. Without a structured timeline, the state-owned assets grant implementation can become inefficient and disjointed. For example, delays in submitting the grant approval request after the Pre Hand-Over (PHO) or Final Hand Over (FHO) may result in significant administrative bottlenecks, as the process of transferring assets to the local government or other recipients becomes prolonged. This delay not only affects the speed of the project but also causes state-owned assets to potentially lose value or become

outdated. Local governments, who are the intended recipients of the state-owned assets, may become reluctant to accept these assets if they are no longer fit for purpose, leading to decreased utilization of government resources.

Unclear flowchart and undefined turn-around times: the lack of clearly defined turn-around times or completion targets for each phase of the grant approval process in the flowchart makes it difficult to measure and assess the efficiency of the entire process. The absence of time benchmarks means that each phase of the process—from submission to approval—can vary significantly in length, creating unpredictability in the implementation timeline. This also reduces the ability of management to identify bottlenecks or areas for improvement, as there are no clear standards by which to gauge the efficiency of the process. As a result, the flow of operations may become less streamlined, and the final output may not meet the expected quality standards.

Implications for accountability and transparency: without clear and consistent timeframes and quality standards, the accountability and transparency of the state-owned assets grant process are compromised. The lack of proper documentation, delays in the transfer process, and undefined stages make it difficult to track the grant's progress and evaluate its success. This issue could further affect the trust of local governments and other stakeholders in the system, potentially resulting in a reluctance to participate in future state-owned assets grant policy.

Risk of financial inefficiency: delays and inefficiencies in the state-owned assets grant process could lead to financial losses. The longer assets are held up in the transfer process, the greater the risk that they will not be used optimally. In some cases, infrastructure may need to be maintained or updated before it can be handed over, creating additional costs. Moreover, if assets lose value over time due to lack of use or deterioration, the government may face additional financial burdens in terms of repairs, maintenance, or even replacement.

Missed opportunities for development: state-owned assets grants, when implemented effectively, can be key drivers of infrastructure development at the local level. However, the inefficiency in the grant approval process means that local governments may experience delays in receiving critical infrastructure, such as schools, hospitals, and public facilities. This impacts the overall development goals of the government and hinders the acceleration of infrastructure projects aimed at improving public services and quality of life.

### ***Proper monitoring***

The variable of monitoring and/or supervision of the implementation of state-owned assets grants by the Ministry of Public Works and Housing to local governments has not been carried out in an integrated manner, from the level of the Authorized Goods User/Work Unit to the Goods User and Asset Manager. Monitoring of grants is still conducted separately, and no system exists to accommodate the monitoring and supervision functions for the progress of state-owned assets grants. Similarly, for the state-owned assets grant approval process proposed to the Ministry of Finance as the Asset Manager, the monitoring of the progress of grant approvals is still performed manually through a shared worksheet application. However, this process has not yet been incorporated into a comprehensive and real-time information system. This lack of integration and real-time tracking complicates the assessment of whether the state-owned assets grant implementation is proceeding according to the established framework and achieving the intended goals. The lack of an integrated monitoring system is reflected in the low follow-up rate on the state-owned assets grant approvals, both issued by the Ministry of Public Works and Housing and Ministry of Finance, in 2022–2023. Of the total approved grants amounting to IDR 38.01 trillion, covering 9,562 state-owned assets units (NUP), a significant portion—5,767 units or 60.31%, with an acquisition value of

approximately IDR 19.67 trillion (51.76%)—had yet to be followed up with the issuance of official grant handover documents and state-owned assets write-off decrees. The details are as follows:

Table 3.2 Progress of Follow-Up on the Approval of State-Owned Assets Grants by the Ministry of Public Works and Housing for 2022-2023

Description	Quantity (Units / NUP)	Value (IDR Trillion)	Percentage
Total BMN Grant Approvals (2022–2023)	9,562	38.01	100%
BMN Units Followed Up with BAST & Write-Off Decree	3,795	18.34	39.69% / 48.24%
BMN Units <i>Not Yet</i> Followed Up	5,767	19.67	60.31% / 51.76%

Source: State-Owned Assets Grant Progress Monitoring Data from the Bureau of State Property Management, Ministry of Public Works and Housing

The data presented above highlights a significant weakness in the monitoring practices of work units regarding the follow-up of approved state asset grants. This gap suggests that oversight mechanisms are not yet functioning optimally, potentially leading to findings by oversight bodies such as the Audit Board of Indonesia (BPK) or the Inspectorate General (Itjen). At present, the monitoring and supervision of state-owned assets grant implementation policy are primarily reactive in nature—limited to curative measures taken in response to audit findings by internal audit institutions (APIP). However, there remains an absence of a structured, anticipatory monitoring framework that could proactively track and guide the progress of state-owned assets grant implementation from the Ministry of Public Works and Housing to regional governments. The lack of such a forward-looking mechanism not only weakens accountability but may also delay the realization of the intended policy outcomes. Given these challenges, there is a clear need to strengthen the institutional framework governing the monitoring and supervision of state-owned assets grant policy implementation. This includes the development of an integrated information system capable of real-time tracking, as well as the establishment of standard monitoring protocols across all administrative levels—from Work Units to the Goods User and Goods Manager. By embedding anticipatory oversight mechanisms into the policy implementation process, the Ministry of Public Works and Housing can enhance transparency, ensure timely completion of asset transfers, and reduce the risk of audit findings. Furthermore, reinforcing coordination between central and regional entities is essential to ensure that all stakeholders share a mutual understanding of their responsibilities throughout the grant lifecycle.

By using the Rational Model framework proposed (Khan & Khandaker, 2016), the implementation of the state-owned assets grant policy by the Ministry of Public Works and Housing to local governments is influenced by the following dependent variables:

**Clear Policy Objectives:** The state-owned assets state-owned assets policy demonstrates clarity in its objectives. The targets and intended outcomes are explicitly documented in the Ministry’s balance sheet under the classification of Inventory for Distribution to the Public (UDKM), indicating that all these assets are designated for public grant and must be transferred within twelve months of acquisition. **Planning Accuracy and Consistency:** The planning process remains inconsistent and insufficiently structured. While targets exist, they have yet to be consolidated into a shared, actionable work plan that guides the implementation of state-owned assets grants at all levels of the Ministry.

**Defined Roles and Responsibilities:** This variable is well addressed. The duties and authorities of officials and personnel involved in state-owned assets management are clearly stipulated in the (Keputusan Menteri Pekerjaan Umum Dan Perumahan Rakyat Nomor 75/KPTS/M/2020 Tahun 2020 Tentang Pelimpahan Kewenangan Dan Tanggung Jawab Dalam Pengelolaan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat, 2020). **Policy Standardization:** This remains a challenge. The existing standard operating procedures (SOPs) do not adequately define quality benchmarks such as documentation completeness, timelines, and expected outputs for each stage of the grant process, making performance measurement difficult. **Monitoring and Oversight:** The oversight mechanism for state-owned assets grant implementation is still suboptimal. Monitoring efforts are fragmented and lack integration across different levels, from the Work Unit up to the Central Asset Manager (Peraturan Menteri Keuangan Nomor 4/PMK.06/2015 Tahun 2015 Tentang Pendelegasian Kewenangan Dan Tanggung Jawab Tertentu Dari Pengelola Barang Kepada Pengguna Barang, 2015).

## Conclusion

overall implementation of the state-owned assets grant policy by the Ministry of Public Works and Housing yet be considered effective or optimal. Three out of the five key variables—accurate planning, comprehensive standardization, and integrated monitoring—remain underdeveloped and require focused improvements.

Considering the three variables that remain suboptimal, the following measures can be taken to improve the implementation of the state-owned assets grant policy in Ministry of Public Works: 1) Formalize the planning of accurate and consistent state-owned assets grant target achievements, which should be outlined in a work plan, action plan, and roadmap. These documents must be followed by all Authorized Users of Goods/Head of UPT/Primary Users at Echelon I, and subsequently established as key indicators in performance assessments (Key Performance Indicators). This will help secure the commitment of all involved parties to implement the policy seriously; 2) Improve and enhance the state-owned assets grant Standard Operating Procedures (SOP) by incorporating quality standards, making the process more measurable; 3) Additionally, to enhance the quality of state-owned assets grant implementation, the Ministry of Public Works and Housing can leverage information technology systems more effectively. The process of proposing grant approvals and monitoring the progress of grant implementation could be integrated into an online information system. This would allow grant recipients and other related parties to access project information in real-time, enabling the Ministry to improve efficiency, transparency, and accountability in state-owned assets grant execution, while ensuring that public funds are used appropriately and effectively.

## References

- Agu, J. C., Nkwo, F. N., & Eneiga, R. U. (2024). Governance and anti-corruption measures in Nigeria: Strategies for enhancing transparency, accountability and public trust. *International Journal of Economics and Public Policy*, 8(1), 1-15. <https://doi.org/10.5281/zenodo.12576796>
- Agustina, E. (2021). Prinsip Tanggung Jawab Pengelolaan Barang Milik Negara Menuju Good Governance. *Solusi*, 19(1), 105–117. <https://doi.org/10.36546/solusi.v19i1.330>
- Amiri, K. (2016). Pengelolaan Barang Milik Negara (Bmn) Secara Akuntabel Menuju Good Governance. *Potret Pemikiran*, 20(2). <https://doi.org/10.30984/pp.v20i2.753>
- Anderson, J. E. (2003). *Public policymaking: An introduction*. Houghton Mifflin Company.

- Anderson, M. B., Petrie, M., Alier, M. M., Cangiano, M. M., & Hemming, M. R. (2006). *Public-private partnerships, government guarantees, and fiscal risk*. International Monetary Fund.
- Charmaine, M. K., Nwosu, L. I., Enwereji, P. C., & Ogundele, O. S. (2024). Addressing financial mismanagement in state-owned enterprises and municipalities: An integrative review and call for action. *Edelweiss Applied Science and Technology*, 8(6), 4735-4748. <https://doi.org/10.55214/25768484.v8i6.3025>
- Direktur Jenderal Kekayaan Negara Nomor S-223/KN/KN.2/2023, Pub. L. No. S-223/KN/KN.2/2023, [jdih.kemenkeu.go.id](http://jdih.kemenkeu.go.id) (2023).
- Hill, M., & Varone, F. (2016). *The Public Policy Process* (Vol. 7). Routledge. <https://doi.org/10.4324/9781315693965>
- Ibrahim, S. A. (2022). *Impact of Public Sector Financial Management Reforms on the Performance of Government Entities' in Nigeria* (Doctoral dissertation, Kwara State University (Nigeria)).
- Karoľová, V., & Braverman, G. (2024). Report on Government Finance Statistics for State-Owned Enterprises Mission (January 16-27, 2023).
- Keputusan Menteri Pekerjaan Umum Dan Perumahan Rakyat Nomor 75/KPTS/M/2020 Tahun 2020 Tentang Pelimpahan Kewenangan Dan Tanggung Jawab Dalam Pengelolaan Barang Milik Negara Di Kementerian Pekerjaan Umum Dan Perumahan Rakyat, Pub. L. No. 75, [jdih.pu.go.id](http://jdih.pu.go.id) (2020).
- Khan, A. R., & Khandaker, S. (2016). A Critical Insight into Policy Implementation and Implementation Performance . *Public Policy and Administration*, 15(4), 538–548. <http://dx.doi.org/10.13165/VPA-16-15-4-02>
- Laporan Hasil Pemeriksa No. 7b/LHP/XVII/05/2021 (2021).
- Laporan Hasil Pemeriksaan 10b/LHP/XVII/05/2023 (2023).
- Laporan Hasil Pemeriksaan No. 12.b/LHP/XVII/05/2019 (2019).
- Laporan Hasil Pemeriksaan No. 5b/LHP/XVII/05/2022 (2022).
- Laporan Hasil Pemeriksaan No. 8.B/LHP/XVII/05/2020 (2020).
- Larsen, A. S. A., Volden, G. H., & Andersen, B. (2021). Project governance in state-owned enterprises: The case of major public projects' governance arrangements and quality assurance schemes. *Administrative Sciences*, 11(3), 66. <https://doi.org/10.3390/admsci11030066>
- Lee, J., Park, Y. J., & Gong, X. (2023). How do government grants affect nonprofit financial effectiveness? The mediation role of process accountability. *Administration & Society*, 55(1), 122-157. <http://dx.doi.org/10.1177/00953997221112824>
- Peraturan Menteri Keuangan Nomor 165/PMK.06/2021 Tahun 2021 Tentang Perubahan Atas Peraturan Menteri Keuangann Nomor 111/PMK.06/2016 Tentang Tata Cara Pelaksanaan Pemindahtanganan Barang Milik Negara, Pub. L. No. 165/PMK.06/2021, [peraturan.bpk.go.id](http://peraturan.bpk.go.id) (2021).
- Peraturan Menteri Keuangan Nomor 4/PMK.06/2015 Tahun 2015 Tentang Pendelegasian Kewenangan Dan Tanggung Jawab Tertentu Dari Pengelola Barang Kepada Pengguna Barang, Pub. L. No. 4/PMK.06/2015, [peraturan.bpk.go.id](http://peraturan.bpk.go.id) (2015).

- Peraturan Menteri Pekerjaan Umum Dan Perumahan Rakyat Nomor 5 Tahun 2020 Tentang Pemindahtanganan Barang Milik Negara, Pub. L. No. 5, peraturan.bpk.go.id (2020).
- Peraturan Pemerintah (PP) Nomor 28 Tahun 2020 Tentang Perubahan Atas Peraturan Pemerintah Nomor 27 Tahun 2014 Tentang Pengelolaan Barang Milik Negara/Daerah, Pub. L. No. 28, peraturan.bpk.go.id (2020).
- Putri, L. A., & Sambharkreshna, Y. (2024). Analisis Pemindahtanganan Aset Di BPKAD Kabupaten Nganjuk. *Liquidity: Jurnal Riset Akuntansi dan Manajemen*, 13(1), 28-36. <https://doi.org/10.32546/lq.v13i1.2525>
- Ripley, R. B., & Franklin, G. A. (1986). Policy implementation and bureaucracy. (*No Title*).
- Rospriandana, N., Burke, P. J., Suryani, A., Mubarak, M. H., & Pangestu, M. A. (2023). Over a century of small hydropower projects in Indonesia: a historical review. *Energy, Sustainability and Society*, 13(1), 30. <https://doi.org/10.1186/s13705-023-00408-1>
- Salomo, R. V. (2024). *Bahan Ajar Kebijakan Publik: Teori Faktor-Faktor Yang Mempengaruhi Implementasi Kebijakan Publik*. FIA UI.
- Sharp, J., Hobbs, G., Henrotay, C., Steinlage, M., Debacker, W., De Regel, S., & Sjögren, C. (2019). Framework for policies, regulations and standards. *BAMB-Buildings as Material Banks*.
- Tranggana, T. (2024). *Biro Layanan Pengadaan dan Pengelolaan Barang Milik Negara Sekretariat Jenderal Kementerian Perhubungan (Evaluasi Pengelolaan Barang Milik Negara (BMN) berupa Penggunaan Barang Milik Negara (BMN) pada Biro Layanan Pengadaan dan Pengelolaan Barang Milik Negara Sekretariat Jenderal Kementerian Perhubungan)* (Doctoral dissertation, Universitas Islam Indonesia).
- Walidaini, B. (2023). *Akuntabilitas Sosial Pemanfaatan Dana Desa Di Gampong Meugiet Kayee Panyang Kecamatan Bandar Dua Kabupaten Pidie Jaya* (Doctoral dissertation, UIN Ar-Raniry Fakultas Dakwah dan Komunikasi).
- WANJOGU, S. K. (2024). *The Effect of strategic planning on financial performance of local Non-Governmental Organizations in Nairobi County, Kenya* (Doctoral dissertation, Strathmore University).
- Yustiana, H. (2023). *Analisis Pengelolaan Aset Tetap Pemindahtanganan Dan Penghapusan Barang Milik Negara (Bmn) Studi Pada Balai Besar Wilayah Sungai Pompengan Jeneberang Sulawesi Selatan= Analysis Management Of Fixed Assets Transfer And Disposal Of Government-Owned (A Study At The South Sulawesi Regional Office Of Region River Pompengan Jeneberang)* (Doctoral dissertation, Universitas Hasanuddin).