



OPTIMIZATION OF LIMIT VALUE DETERMINATION IN THE CONTEXT OF DISPOSAL OF STATE PROPERTY THROUGH AUCTION AT THE INDONESIAN AUDIT BOARD (BPK RI) REPRESENTATIVE OFFICE IN JAMBI PROVINCE

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Abstract

State Property (BMN) plays a vital role in supporting government functions. Still, over time, many assets experience a decrease in economic and functional value, so they require elimination through an auction mechanism. The elimination of BMN through auction at BPK RI Representative of Jambi Province has been carried out per the regulations, as stipulated in PMK Number 50/PMK.06/2014. This study aims to evaluate the process of determining the limit value in BMN write-off, especially at the BPK RI Representative of Jambi Province, focusing on the effectiveness of procedures and identifying obstacles. Data was obtained through observation and interviews with BMN managers. The results showed that 138 assets with an acquisition value of Rp 197,444,050 experienced an average physical depreciation of 81% and an average functional and economic depreciation of 95.1%, resulting in a limit value of Rp 8,154,608. Although the write-off implementation complies with regulations, obstacles remain regarding officer competence, document completeness, and internal regulation flexibility. This research provides practical contributions in the form of recommendations for optimizing the limit value determination process to support more efficient, transparent, and accountable governance of state assets.

Keywords: Auction; Limit value; State Property (BMN)

INTRODUCTION

State Property (BMN) is an integral part of supporting the implementation of government tasks and functions. Per PMK Number 118 of 2023, BMN includes all items obtained through the state budget or other legitimate sources. BMN consists of various types of assets, such as land, buildings, vehicles, equipment, and machinery that support the efficiency and effectiveness of government operational activities. Therefore, good BMN management is one of the main pillars in maintaining transparent and accountable state financial management (Purba et al., 2023).

However, in the management process, not all BMN can continue to provide optimal benefits over time. Some assets experience a decline in function due to age, depreciation, or no longer meeting the organization's needs (Mairuhu & Tinangon, 2014). Due to high maintenance costs, these assets become inefficient to utilize and burden the state budget. In this context, the disposal of BMN is an important step to ensure that state resources are managed efficiently. The disposal process is carried out through a strict mechanism, one of which is the transfer of ownership through auction, as stipulated in PMK Number 50/PMK.06/2014 concerning Procedures for the Disposal of BMN.

Auctions as a mechanism for disposing of state-owned assets play a strategic role in ensuring that no longer productive assets continue to provide added value to state finances. One important stage in this process is determining the limit value, the minimum price used to conduct the auction (Sofian et al., 2015). This limit value is determined through an assessment considering various factors, such as net replacement cost, physical depreciation, and functional or economic depreciation. Determining an accurate and fair limit value is very important to maintain transparency, efficiency, and accountability in the management of BMN.

As one of the state financial supervisory agencies, the Indonesian Audit Board Representative Office in Jambi Province has significant responsibilities in managing state-owned assets. As a vertical unit of the Indonesian Audit Board, this institution not only performs



financial and performance audits, but also has the responsibility of ensuring that the management of state-owned assets, including the determination of value limits in the process of disposal through auction, is carried out in accordance with regulations. The General and Information Technology Subdivision at BPK RI Jambi is tasked with managing BMN, from inventory and recording to disposal through auction. However, in practice, several obstacles, such as limited staff skills, incomplete documentation, and inflexible internal regulations, affect the smooth running of this process.

Previous studies have shown that BMN management faces various obstacles, especially when determining the limit value in the auction process. A study by Rosdiana & Anggraita (2024) found that limited asset documentation is often a significant obstacle in disposing of BMN in government agencies. Meanwhile, Fatoni (2019) highlights the importance of developing a limit value assessment model that is adaptive to asset conditions, such as physical and economic depreciation. Another DW (2016) study states that transparent auction implementation can increase public accountability for BMN management. This previous research provides a relevant theoretical basis, but not many have specifically examined the implementation of the BMN disposal auction process at the BPK RI representative level.

This study analyzes the determination of limit values in the context of BMN disposal through auction, using a case study at the BPK RI Representative Office in Jambi Province. It aims to evaluate the process of determining the limit value, identify obstacles encountered, and provide recommendations to improve efficiency and accountability in implementing auctions. By systematically reviewing the existing processes and obstacles, this study is expected to provide practical contributions to BPK RI and related agencies in optimizing state asset management, thereby supporting more transparent and accountable financial management.

LITERATURE REVIEW

Auction of State-Owned Assets (BMN)

Auctions of State-Owned Assets (BMN) are part of the state asset management cycle and are important in ensuring fiscal efficiency and public accountability. From the perspective of government asset management, auctions are not only an instrument for transferring ownership of unused assets but also a mechanism for optimizing the residual economic value of these assets. This process is regulated in various regulations, including Minister of Finance Regulation (PMK) Number 50/PMK.06/2014 concerning Procedures for the Implementation of BMN Disposal and PMK Number 122/PMK.06/2023 concerning Guidelines for the Implementation of Auctions. These provisions underscore the importance of efficiency, transparency, and accountability principles in every stage of the BMN auction, from inventory to removal from the list of state-owned assets (Fatoni, 2019).

In general, the implementation of BMN auctions consists of several stages: asset identification and inventory, limit value assessment, submission for disposal, auction announcement, auction implementation, and determination of auction results as the basis for disposal. The limit value in this context refers to the minimum base price used as a reference in the auction process, which aims to ensure that assets are not sold below fair market value. The limit value is determined using the Net Replacement Cost (NRC) approach, and the net replacement value is adjusted for physical and functional depreciation. Fatoni's (2019) research emphasizes the importance of using the lowest market data in NRC calculations to maintain fair value and minimize potential losses to the state.

The auction of state-owned assets is not merely an administrative procedure, but a concrete manifestation of the principle of good governance in the management of public assets. This process's proper and standardized implementation will support the optimization of state assets and form part of sustainable state financial management reform.



Limit Value Assessment

Limit value assessment is crucial in disposing of State Property (BMN) through auction mechanisms. The limit value is the lowest base price used as a reference in the auction process. The minimum threshold ensures that assets are not sold below their economically feasible and fiscally accountable value (Al Azis et al., 2022). Determining the limit value refers to the principle of market value fairness by considering the overall condition of the asset, both physically and functionally. Therefore, the assessment must be carried out carefully and objectively to reflect the fair value of an asset to be auctioned.

In practice, limit value assessment is carried out using the Net Replacement Cost (NRC) approach, which estimates the cost of replacing an asset with a new similar item minus depreciation due to age, use, damage, and functional obsolescence (Fatoni, 2019). This method is the preferred choice because it provides a realistic estimate of the economic value of an item in its current condition.

Factors considered in calculating the limit value include the physical condition of the asset, its economic age, usage history, and the availability of supporting components. Assessments that do not consider these aspects risk producing limit values that are too high or too low, which could ultimately hinder the auction process or cause losses to the state. Research by Fatoni (2019) emphasizes that adapting to the specific characteristics of assets and local market dynamics is important for producing accurate and relevant limit value estimates.

In addition to serving as the basis for transactions, the limit value also functions as a control tool to prevent price deviations in state asset auctions. This process is critical in supporting the principles of transparency and public accountability. Therefore, the accuracy of the limit value must be supported by complete documentation, such as asset inspection reports, photos of the condition of the goods, and other relevant supporting evidence. Without valid data and adequate appraisal expertise, the disposal process through auctions can potentially cause legal problems or negative perceptions from the public regarding the management of state assets (Rosdiana & Anggraita, 2024). This process is a strategic step that should be developed.

Thus, assessing limit values is an administrative process in the auction stage and an integral part of a sustainable state asset optimization strategy. The accuracy and fairness of the limit value have direct implications for the auction's success, state revenue, and public perception of the integrity of BMN management. In this context, every government agency needs to continue to improve the competence of appraisers, strengthen the asset documentation system, and ensure that every step of the assessment is carried out professionally and in accordance with the principle of fair value.

METHODS

This study uses a qualitative approach with the participatory action research (PAR) method to gain an in-depth understanding of the management practices of State Property (BMN), particularly in the implementation of disposal through auctions, within the Indonesian Audit Board (BPK RI) Representative Office in Jambi Province. According to Felani, E., et al. (2025), the PAR method integrates three main elements, namely participation, action, and research. This principle was applied in this study through the active involvement of researchers in the BMN management process, especially at the stage of determining the limit value for BMN disposal. This approach was chosen so that the authors could comprehensively explore the phenomena occurring in the field, including administrative dynamics, technical constraints, and solutions implemented by those directly carrying out the tasks.

The data collection process used two main techniques: direct observation and in-depth interviews. The observation was conducted for two months, from October 7, 2024, to November 29, 2024, with the author's active involvement in various activities related to the BMN



management cycle. The primary focus of the observation was on the asset identification stage, the administrative process of disposal proposals, and the auction implementation stage per the provisions of PMK Number 50/PMK.06/2014 and PMK Number 122/PMK.06/2023. Through continuous observation, the author obtained a complete picture of the technical and strategic processes in BMN management.

In addition to observation, interview techniques were used to reinforce primary data and explore the perspectives of technical implementers in the field. Interviews were conducted directly and in a structured manner with two BMN managers, namely Mr. MY and Mr. CT, who are functional officials responsible for asset management and documentation at the Jambi BPK RI work unit. Both were selected as sources because of their active involvement in the entire process, from planning and submission to the execution of asset disposal through auction mechanisms.

An interpretive paradigm was adopted in the research framework, allowing the author to understand social reality holistically, dynamically, and meaningfully in the context of government agencies. Thus, the data is descriptive and analytical, reflecting the relationship between formal policies and field practices. All data is analyzed thematically with an emphasis on the relationship between normative procedures and operational challenges that occur, to draw conclusions that are not only academically valid but also practically relevant.

RESULTS AND DISCUSSION

Overview of the BMN Disposal Process at the BPK RI Representative Office in Jambi Province

The management of state-owned assets is a series of activities that include planning, procurement, use, utilization, and transfer, which are carried out in accordance with the principles of functionality, transparency, efficiency, accountability, and certainty of value, as stipulated in Government Regulation No. 27 of 2014. One of the important stages in BMN management is disposal, which aims to remove state assets from the inventory list that no longer have economic or functional benefits (Setiabudhi, 2019). This process is carried out per regulations, including through an auction mechanism to ensure that unused items continue to provide value to state finances.

Disposing of and transferring state-owned assets is carried out through a structured mechanism. Assets that are no longer usable or obsolete are removed from the state inventory through auction or other means in accordance with legal provisions. In addition, state-owned assets that are deemed no longer efficient or profitable can be utilized or transferred to generate added value, as long as the process does not change their ownership status.

Effective BMN management reduces the financial burden on the state from the maintenance costs of unproductive assets and increases transparency and accountability in the use of state resources (Maharani et al., 2020). This is very important to ensure integrity in public financial management and support the government's efforts to realize clean and efficient governance. The process of BMN management includes:

1. Administration

The administration process covers all administrative activities such as bookkeeping, inventory, and asset reporting in accordance with applicable regulations. This process aims to document all government assets and monitor their condition accurately.

2. Utilization

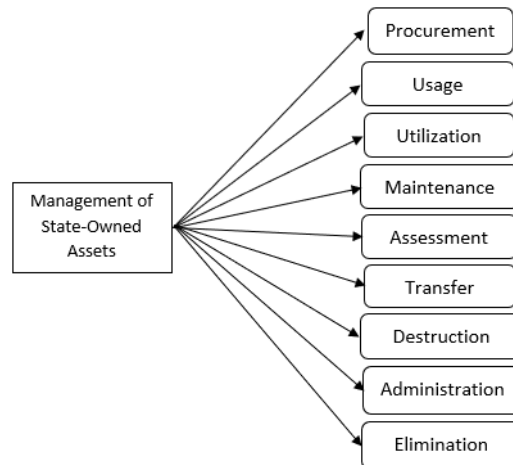
The utilization process is intended for BMN, which is no longer used for the institution's main tasks, to generate added value without changing ownership status. This may include leasing or using assets in projects that generate additional income.

3. Transfer and Disposal



The process of transferring ownership or disposing of BMN from the asset list is carried out in accordance with applicable regulations. Ineffective or damaged assets can be removed from the inventory after obtaining approval from the authorized official and in accordance with legal procedures.

Image 1: BMN Management Process



Source: compiled by the author from Government Regulation No. 27 of 2014

The disposal of BMN at the BPK RI Representative Office in Jambi Province is carried out per PMK Number 50/PMK.06/2014 concerning Procedures for the Disposal of BMN. This process includes an initial evaluation of assets to determine their suitability for disposal, asset appraisal by an appraiser, and approval of disposal by the authorized official. The objective is to optimize government assets and eliminate assets that are no longer productive or could cause losses if retained. This process helps in managing government assets efficiently and effectively. The BMN disposal procedure also ensures that all assets are fairly valued before disposal. This process involves steps such as valuation, proper documentation, and destruction or transfer of assets in accordance with applicable regulations.

Implementing BMN disposal involves several parties, including the Asset Manager (Director General of State Assets or designated official), Asset User, and Proxy Asset User (Fadhilah & Mulyani, 2024). Each party has a clear role in the disposal process, from submitting a disposal request to its implementation.

The disposal of BMN is an important component of government asset management. The following are some of the objectives of BMN disposal, including:

1. Reducing Financial Burden

Timely disposal of BMN can improve efficiency in asset management by reducing unnecessary maintenance and repair costs for assets that are no longer efficient or damaged.

2. Improving Efficiency

By disposing of no longer needed assets, government agencies can focus more on assets that add value and support their governmental functions.

3. Transparency and Accountability

A disposal process governed by clear regulations openly enhances transparency and accountability in public asset management. This approach prevents asset misuse and ensures integrity in state financial management.

The disposal of BMN at BPK RI Jambi is carried out on various grounds, such as transfer due to sale, auction, exchange, grant, or government capital participation. In addition, disposal is also carried out due to a final and binding court decision, destruction because the goods cannot be utilized, and other causes such as severe damage, loss, or force majeure. This



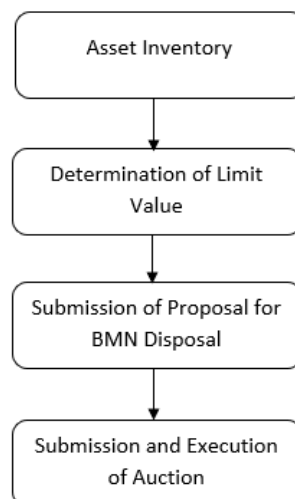
destruction is carried out by burning, crushing, burying, sinking in the sea, or in accordance with the provisions of laws and regulations. An example of destruction at BPK RI Jambi is the destruction of intangible assets, namely, computer software.

Overall, the process of disposing of state assets at the Jambi Regional Audit Board has been carried out per applicable regulations, namely PMK Number 50/PMK.06/2014. Each stage, from asset identification to disposal through auction or destruction, was carried out based on clear criteria, involving authorized officials, and supported by adequate documentation. This ensures that only assets that are eligible for disposal are processed, thereby supporting budget management efficiency and maintaining the integrity of state financial management.

Auction Process for the Disposal of BMN

In accordance with PMK Number 50/PMK.06/2014 concerning procedures for the disposal of state-owned assets, the Jambi Regional Audit Board, as the user of the assets, has the authority and responsibility to submit requests for the disposal of state-owned assets to the asset manager and to carry out the disposal of these assets once the asset manager has approved them. The disposal of BMN is due to a transfer of ownership, either due to a transfer of title or due to a court decision, destruction, or other reasons. An auction is one of the transfer methods that can lead to the disposal of BMN. The auction process for the disposal of BMN at the BPK RI Representative Office in Jambi Province follows the provisions stipulated in PMK Number 122/PMK.06/2023 concerning Auction Implementation Guidelines. In summary, the auction process for the disposal of BMN begins with auction preparation, BMN assessment, limit value determination, auction announcement, auction implementation, and finally, after the auction is conducted, BMN disposal. Based on the author's observations, the auction process for the disposal of BMN at BPK RI Jambi can be explained in several steps as follows:

Image 2. Auction process for the disposal of BMN at BPK RI Jambi



Source: compiled by the author from PMK 122/PMK.06/2023

1. Asset inventory

The first step is to conduct an asset inventory to determine which assets are no longer optimal to maintain or can no longer be utilized according to their function so that they can be proposed for removal from the BMN. This asset identification will group assets according to their physical condition as described in Table 1. Assets categorized as severely damaged will be removed. Asset inventory must be conducted once every five years; however, at the BPK RI Jambi, in order to improve asset management, asset inventory is conducted once every semester or at least once a year. In November 2024, the BPK RI Jambi identified 138 assets in severely damaged condition that will be disposed of through auction.



1 Table BMN condition category table

Condition	Description
Good	Used and repaired, but still in excellent condition
Slightly Damaged	Used and has undergone repairs, but still requires some repairs and minor part replacements, such as seals, bearings, and so on
Severe Damage	Repairs have been made, and important parts, such as the drive motor and other components, have been replaced.

Source: compiled by the author from PMK Number 50/PMK.06/2014

2. Determination of limit value

After compiling a list of BMN to be disposed of through auction, the next step is to set a limit value. This limit value is the minimum price that will be set as the basis for the auction process, to ensure that the sale of BMN is not conducted below a reasonable value (Al Azis et al., 2022). Determining the limit value involves a detailed analysis of factors such as the asset's physical condition, economic life, depreciation, and current market price for similar assets. The determination of the limit value for BMN other than land and/or buildings with an acquisition value of less than 100 million per unit/unit can be carried out by an appraiser from the user of the goods, in this case, BPK RI Jambi.

3. Submission of proposals for the removal of BMN

After identifying the assets and categorizing them according to their physical condition, the next step is determining the status of assets in severely damaged condition in the Agency-Level Financial Application System (SAKTI). After that, the Jambi BPK can submit a proposal for the disposal of BMN to the Secretary General of the BPK through a BMN disposal proposal, accompanied by the following documents:

1. Committee decision;
2. Inspection/valuation report of BMN;
3. Statement letter declaring the reasonableness of the limit;
4. A statement letter stating that the asset is not in use and does not interfere with the tasks and functions of the organization.
5. A statement letter of full formal and material responsibility for the sale of BMN;
6. BMN documentation;
7. Decision on the determination of the status of BMN use;
8. Report on the condition of severely damaged goods;
9. Certificate of Discontinuation of Use;
10. Register of daily transactions of BMN whose use has been terminated; and
11. Report on the authority to use intra-accountable and extra-accountable combined goods.

4. Submission and implementation of auctions

After obtaining approval for disposal through auction from the Secretary General, the Jambi BPK RI will then submit a request for the transfer of BMN to be disposed of to the Jambi KPKNL. The Jambi KPKNL will then process the request and conduct the auction. The auction process begins with the announcement of the auction. Details of the auction are announced to the public, including information about the assets, the limit value, the date, and the place of the auction. This announcement aims to gather as much interest as possible from potential buyers (Simanjuntak & SH, 2023). The auction is conducted openly. The auction procedure includes bidding, which can increase or decrease depending on the method chosen. Auction officials oversee this process to ensure fairness and transparency.



The Process of Determining the Limit Value

In the disposal of BMN through auction, one of the crucial steps is determining the limit value. The process of determining the limit value for BMN to be auctioned at BPK RI Jambi is carried out through a series of systematic steps. The process is intended to ensure that the value determined reflects the asset's fair and accurate market value (Fatoni, 2019b). Determining the limit value aims to obtain a limit value that will be used as the basis in the auction process. The following are several steps taken in determining the limit value:

1. Identification of BMN

BMN identification is a series of activities that begin with data collection, recording, and reporting. This stage involves reviewing the physical condition of assets and related documentation, such as the history of purchase, use, maintenance, and utilization of assets. At the BPK RI Jambi, the BMN inventory is conducted at least once a year. BMN identification is a preliminary step to identify which BMNs are still suitable for use or are no longer efficient and must be disposed of.

In November 2024, the Jambi Regional Audit Board identified 138 assets in severely damaged condition that will be submitted for disposal through an auction mechanism. These assets include various items such as wooden cabinets, document shelves, fingerprint machines, air conditioners, and podiums. Most of these assets have exceeded their economic life span of approximately 12 to 15 years, with a residual value that is no longer significant. Based on the inventory results, severe damage and functional incompatibility are the main reasons for proposing these assets for removal from the state inventory list to support efficiency in managing state-owned assets. The list of types of state-owned assets to be disposed of through the auction mechanism is attached in Table 2.

2 Table Types of BMN to be auctioned

ITEM NAME
Electronic Calculator
Wooden Cabinet
Wooden Shelves
Wooden Filing Cabinet
Attendance Machine
Focusing Screen/LCD Projector Screen
Wooden Work Desk
Metal Chair
Sice
Wooden Dining Table
Washing Machine
Split Air Conditioner
Gas Stove (Kitchen Appliance)
Television
Dispenser
Podium
Uninterruptible Power Supply (UPS)
Voice Recorder
Telephone
PC Unit
Notebook
Printer (Personal Computer Equipment)



Server
Switch Rack
Jet Pump

Source: compiled by the author from a working paper on limit value assessment

2. Determination of Net Replacement Cost (NRC)

After conducting an inventory of BMN and identifying the physical condition of the assets to obtain a list of BMN to be disposed of through auction, the next step is to determine the Net Replacement Cost (NRC). Net Replacement Cost (NRC) is calculated to provide an overview of the costs required to replace the asset with a new or equivalent one (Suharsih et al., 2020). This calculation is done by collecting market data for comparison. In calculating the Net Replacement Cost (NRC) as the limit value, the market data used for comparison is the lowest value (Suharsih et al., 2020).

138 BMN assets are to be submitted for disposal through auction at the BPK RI, and they have a total acquisition value of Rp 1,295,948,816 with a Net Replacement Cost (NRC) of Rp 197,444,050. Physical and functional depreciation factors will reduce this NRC value to obtain the fair value of the BMN to be auctioned. Attached in Table 3 is an example of the NRC of BMN to be auctioned.

3 Table List of BMN NRC to be auctioned

ITEM NAME	<i>Net Replacement Cost (NRC)</i>
Electronic Calculator	390.000
Wooden Cabinet	998.480
Wooden Shelves	379.000
<i>Wooden Filing Cabinet</i>	650.000
Attendance Machine	1.099.000
<i>Focusing Screen/LCD Projector Screen</i>	395.000
Wooden Work Desk	550.000
Metal Chair	325.000
Wooden Chair	430.000
<i>Sice</i>	250.000
Wooden Dining Table	450.000
Washing Machine	450.000
Split Air Conditioner	850.000
Gas Stove (Kitchen Appliance)	390.000
Television	100.000
Dispenser	250.000
Podium	1.285.000
<i>Uninterruptible Power Supply (UPS)</i>	12.200.000
<i>Voice Recorder</i>	475.000
Telephone	75.000
PC Unit	750.000
<i>Note Book</i>	3.000.000
Printer (Personal Computer Equipment)	500.000
<i>External/ Portable Hardisk</i>	180.000
<i>Server</i>	6.750.000
<i>Switch Rak</i>	1.190.000
<i>Jet Pump</i>	10.000.000



Source: compiled by the author from a working paper on limit value assessment

3. Depreciation Coefficient Calculation

Determining the limit value for auctions is carried out by considering asset depreciation. Calculating this depreciation coefficient considers the economic life, useful life, and physical condition of the BMN. Depreciation calculations are performed to ensure that the determination of fair value reflects the actual condition of the BMN being assessed (Simanjuntak & SH, 2023). In determining the limit value, the BPK RI Jambi calculates two depreciation coefficients, namely:

a. Physical Depreciation

Depreciation of state-owned assets is calculated based on the assets' physical condition and economic life (Kamayanti et al., 2019). This depreciation is calculated systematically, referring to the specified useful life and the identified level of damage. The depreciation coefficient is adjusted based on the asset's physical condition, which is divided into several categories: excellent condition, good condition, minor damage, and severe damage.

b. Functional and Economic Depreciation

Functional and economic depreciation describe the decline in value of an asset over time due to use, age, technological obsolescence, and other external factors that affect the asset's ability to operate effectively and generate economic value. Functional depreciation is a decline in an asset's operational capacity or productivity. In contrast, economic depreciation is a decline in an asset's market or sale value (Kamayanti et al., 2019).

4. Determination of Limit Value

The limit value is determined based on the results of the assessment and analysis that have been carried out. The fair value that will become the limit value in the auction is obtained by subtracting the Net Replacement Cost (NRC) from the physical, functional, and economic depreciation calculated in the previous step. This value must reflect the asset's condition to ensure that it is not sold below its fair market value, but is also realistic enough to attract potential buyers.

Based on the assessment of 138 assets to be auctioned, the total limit value reached IDR 8,154,608. This assessment was carried out by considering the level of asset depreciation in terms of physical, functional, and economic aspects. The average physical depreciation of these assets reached 81%, reflecting a significant decline in material condition due to the age of the assets, most of which are over 10 years old. Meanwhile, the average functional and economic depreciation reached 95.1%, reflecting a decline in the assets' ability to function optimally.

CONCLUSION

The determination of limit values in the disposal of BMN through auction at the BPK RI Representative Office in Jambi Province was carried out per applicable regulations, namely PMK Number 50/PMK.06/2014. This process included asset inventory, limit values based on Net Replacement Cost (NRC) calculation, and depreciation calculation. Based on the assessment results, the limit value determined for 138 BMN assets with a total acquisition value of Rp 197,444,050 is Rp 8,154,608, after considering an average physical depreciation of 81% and an average functional and economic depreciation of 95.1%.

Several measures can be taken to improve the BMN disposal process at the BPK RI Representative Office in Jambi Province. First, special training should be provided for BMN management officers to improve their competence, particularly in setting limit values and understanding the overall asset management cycle. Second, implementing a digital-based asset management system and creating a Standard Operating Procedure manual for BMN management can solve the problem of incomplete documentation by ensuring that asset data is



continuously integrated and updated regularly. Third, an evaluation of internal policies that cause obstacles, such as time restrictions on determining the status of severe damage, needs to be carried out so as not to interfere with the smooth running of the disposal process. Finally, increasing incentives and career paths for BMN officers is crucial to reducing staff turnover, ensuring that the asset management process runs more consistently and sustainably. With these steps, the disposal of BMN at the BPK RI Jambi can be carried out more optimally and provide maximum benefits for state financial management.

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