

Implementation of the State Property Use Policy Based on Goods Standards and Needs Standards at KPKNL Lhokseumawe

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ABSTRACT

This study analyzes the implementation of the State Property (Barang Milik Negara/BMN) use policy for office land and buildings within the jurisdiction of KPKNL Lhokseumawe following the enactment of Minister of Finance Regulations No. 40 and No. 138 of 2024. Using a qualitative descriptive case-study approach, data were collected through interviews, observation, documentation, SBSK reports, and SIMAN V.2, and analyzed using the six variables of Van Meter and Van Horn. The findings show that policy implementation is relatively adaptive and accountable, supported by digital systems, implementer commitment, and internal coordination. However, significant discrepancies remain between actual assets and Goods Standards and Needs Standards: office land exceeds the standard by 24.6%, while office buildings exceed it by 84.2%. Implementation is further constrained by limited personnel and supervisory budgets, uneven connectivity, and perceptions concerning asset-transfer risks. The study distinguishes structural gaps arising from historical assets from operational implementation gaps related to resources, communication, technology, and implementer disposition, highlighting the need for transitional strategies, risk-based supervision, and stronger data governance.



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INTRODUCTION

State Property (Barang Milik Negara/BMN) constitutes a public resource that not only represents economic value but also supports the government's capacity to deliver public services, perform administrative functions, and sustain organizational operations. Accordingly, the quality of BMN management is directly associated with the principles of effectiveness, efficiency, transparency, and accountability in the public sector. Government Regulation No. 28 of 2020 emphasizes the improvement of governance concerning the use, utilization, and transfer of State/Regional Property in order to optimize its management. At the level of asset use, Minister of Finance Regulation (PMK) No. 40 of 2024 subsequently updated the procedures for the use of BMN, while PMK No. 138 of 2024 established Goods Standards and Needs Standards (Standar Barang dan Standar Kebutuhan/SBSK) as a reference for asset planning and use. This regulatory framework indicates that the use of government assets must not only be administratively lawful but must also be accountable in terms of necessity, functional suitability, and the proportionality of assets to organizational needs (Pemerintah Republik Indonesia, 2020; Kementerian Keuangan Republik Indonesia, 2024a, 2024b).

Efforts to improve the quality of BMN governance have also progressed alongside the digitalization of asset administration. PMK No. 118 of 2023 positions the State Asset Management Information System (Sistem Informasi Manajemen Aset Negara/SIMAN) as an electronic BMN management instrument designed to support integrated, orderly, effective, efficient, transparent, and accountable governance (Kementerian Keuangan Republik Indonesia, 2023). A number of Indonesian studies indicate that information systems play an important role in asset recording, reconciliation, inventory, and control, although their effectiveness continues to be influenced by user competence, data quality, organizational support, and technological infrastructure. Ardyanti and Ariyanto (2020) demonstrate the relationship between system, information, and service quality, system use, and user satisfaction and performance within KPKNL. Firmansyah and Hollyson (2021) similarly identify information systems, employee competence, and organizational commitment as important determinants of BMN management quality. These findings are reinforced by Firmansyah (2024), who argues that

SIMAN and SIMAK-BMN improve transparency and efficiency but continue to face disparities in infrastructure and users' technical capabilities.

Other studies demonstrate that BMN-related problems are not limited to technological issues. Puspitarini et al. (2017) highlight the importance of human resource competence in state asset management practices. Majampoh et al. (2017), Karambut et al. (2019), Rumiari et al. (2019), Ramdany and Setiawati (2021), and Razak and Nasution (2022) find that the quality of asset administration and the use of asset-management applications are influenced by orderly recordkeeping, consistency between physical and administrative data, operator competence, and data updating. Anugrah et al. (2022) specifically identify limited human resources, heavy inventory workloads, the responsibilities of asset users, and discrepancies between asset records and actual field conditions. Aryani et al. (2023) further show that the digitalization of inventory processes can improve the efficiency of asset data collection. A recent study by Mandayuni et al. (2026) likewise emphasizes that the adoption of BMN management technology is an organizational process that cannot be separated from institutional readiness and environmental conditions.

From a policy implementation perspective, BMN management exhibits a similar pattern. Hartanto (2018) finds that the effectiveness of State/Regional Property management depends on the consistent implementation of the entire management cycle in accordance with applicable regulations. Kemala (2021) shows that the implementation of BMN management policies can be constrained by implementation-related factors even when the regulatory framework is already in place. Ainiyah et al. (2022) likewise identify shortcomings in resources, communication, implementer disposition, and bureaucratic structure in BMN administration. At Jember State Polytechnic, Tarmizi and Sugiartono (2022) apply the Van Meter and Van Horn model, with its six variables, to examine the implementation of BMN management. In the context of regional assets, Rahayu (2021), Tirayoh et al. (2021), Wartuny (2020), and Lestariningsih (2024) show that regulatory compliance, administrative order, organizational capacity, supervision, and field conditions remain central issues in optimizing government assets.

The legal dimension is also important because BMN constitutes state property whose use is governed by a public-law regime. Sibarani (2023) demonstrates that the utilization of BMN in contractual relationships remains constrained by statutory regulations; therefore, the parties' freedom cannot be understood as absolute private autonomy. Through a study of the utilization of State/Regional Property land for public housing, Rubiati (2023) shows that the legal status of assets may itself create constraints in policy implementation. Meanwhile, Firdaus (2022) demonstrates that the use and utilization of BMN can generate economic and social benefits when designed in accordance with public functions. BMN management, therefore, must be understood simultaneously as an issue of public administration, legal compliance, asset efficiency, and public value creation.

The context of KPKNL Lhokseumawe illustrates this complexity across a broad geographical area. According to the research data, KPKNL Lhokseumawe supervises 252 work units (*satuan kerja/satker*) across 10 regencies/municipalities in Aceh Province. With regard to KPKNL Lhokseumawe's internal assets, the office land area is recorded at 1,024 m², whereas the needs standard is 822 m². The office building area is recorded at 2,048 m², compared with a needs standard of 1,112 m². When calculated against the standard, the land exceeds the standard by 202 m², or approximately 24.6%, while the building exceeds it by 936 m², or approximately 84.2%. These data are important because they formally indicate non-conformity with the standards; however, the research also shows that the assets resulted from decisions and construction undertaken before the current standards came into force. In other words, numerical non-conformity cannot automatically be treated as evidence that current policy implementation has failed.

This issue creates an analytical space that has not been sufficiently emphasized in previous research. BMN studies in Indonesia have largely focused on administration, inventory, application use, management effectiveness, or compliance with the asset-management cycle in general (Majampoh et al., 2017; Karambut et al., 2019; Kemala, 2021; Ramdany & Setiawati, 2021; Tarmizi & Sugiartono, 2022). Studies on digitalization tend to focus on system quality, user competence, or application development (Ardyanti & Ariyanto, 2020; Firmansyah & Hollyson, 2021; Aryani et al., 2023; Firmansyah, 2024; Mandayuni et al., 2026). Legal and asset-utilization studies, meanwhile, more often discuss the consequences of an asset's legal status or the mechanisms for utilizing BMN (Firdaus, 2022; Rubiati, 2023; Sibarani, 2023). Studies examining the implementation of BMN use policy following the enactment of PMK No. 40 of 2024 and PMK No. 138 of 2024 remain limited, particularly those that

conceptualize the discrepancy between new normative standards and historically accumulated assets as part of the implementation problem.

The novelty of this study lies in conceptualizing the implementation of BMN use policy as the intersection of three layers of issues: compliance with Goods Standards and Needs Standards, the implementation capacity of an increasingly digitalized organization, and the characteristics of historical assets that cannot always be immediately adjusted to new standards. The study also examines perceptions at the work-unit level regarding the risk of asset transfer, which may influence data disclosure and communication with asset managers. This perspective makes it possible to distinguish SBSK non-conformity arising from operational non-compliance due to implementation weaknesses from structural non-conformity originating in the legacy of older assets. This distinction is important so that policy evaluation does not stop at formal indicators but also considers causes, context, utilization, and organizational adaptive capacity.

Based on this gap, the research questions are as follows: How has the policy governing the use of BMN in the form of office land and buildings been implemented within the jurisdiction of KPKNL Lhokseumawe following the enactment of PMK No. 40 of 2024 and PMK No. 138 of 2024? What factors support and constrain its implementation? And how should deviations between the physical condition of historical assets and SBSK be interpreted in evaluating policy implementation?

Against this background, this study aims to analyze the implementation of the policy governing the use of BMN in the form of office land and buildings within the jurisdiction of KPKNL Lhokseumawe, identify its supporting and constraining factors, and explain the implications of discrepancies between the physical condition of assets and the Goods Standards and Needs Standards. Theoretically, the study applies the policy implementation model developed by Van Meter and Van Horn (1975), which comprises six variables: policy standards and objectives, resources, characteristics of implementing organizations, implementer disposition, interorganizational communication and enforcement activities, and economic, social, and political conditions. Practically, the findings are expected to provide a basis for more proportionate supervision, stronger data quality, improved work-unit capacity, and the formulation of transition strategies for assets established before the new standards came into effect.

RESEARCH METHOD

This study employs a qualitative descriptive approach with a case-study orientation focused on KPKNL Lhokseumawe. This approach was selected because the study does not seek to statistically measure relationships among variables; rather, it seeks to understand the process of implementing the policy governing the use of BMN, the reasons underlying conformity or non-conformity between practice and applicable standards, and the interaction among regulations, resources, implementers, technology, and environmental conditions. The unit of analysis is the implementation of the use of BMN in the form of office land and buildings within the supervisory scope of KPKNL Lhokseumawe, particularly in relation to procedures for BMN use and the application of Goods Standards and Needs Standards.

Informants were purposively selected on the basis of their involvement, authority, and knowledge concerning BMN management. Key informants comprised three officials—the Head of KPKNL Lhokseumawe, the Head of the State Asset Management Section, and the Head of the General Affairs Subdivision—as well as technical personnel responsible for BMN. This selection was intended to capture perspectives from decision-making, managerial, administrative, and technical implementation levels. Information adequacy was assessed through the recurrence of patterns across data sources and the consistency of information when informants' accounts were compared with administrative records, SBSK reports, observational findings, and SIMAN V.2 data. Thus, informant selection was based not on statistical representativeness but on positional relevance and the depth of information regarding the policy implementation process.

The study draws on both primary and secondary data. Primary data were obtained through in-depth interviews with officials and personnel involved in BMN management and through non-participant observation of management and supervisory processes. The interviews focused on understanding the regulations, the implementation of SBSK, the use of SIMAN V.2, coordination patterns, supervisory constraints, and organizational responses to asset deviations. Secondary data included BMN administration documents, Goods Standards and Needs Standards reports, regulatory

documents, and data available in SIMAN V.2. The use of multiple data sources was intended to ensure that the findings were not merely perceptual but could be examined against administrative evidence and the physical condition of assets. Interview accounts were therefore interpreted together with documentary evidence and observational findings to maintain consistency in the analysis.

The analytical process was conducted interactively through data organization and reduction, data presentation, and the drawing and verification of conclusions. Operationally, the analysis involved two stages of coding. In the first stage, interview notes, observational findings, and documents were examined to identify initial codes based on recurring issues, including SBSK conformity, resource capacity, use of SIMAN V.2, coordination patterns, implementer attitudes, connectivity, and work-unit responses. In the second stage, these codes were grouped into the six analytical categories of the Van Meter and Van Horn (1975) model: policy standards and objectives, resources, characteristics of implementing organizations, implementer disposition, interorganizational communication and enforcement activities, and economic, social, and political conditions. This mapping enabled the empirical findings to be traced back to their data sources while also facilitating comparison across implementation dimensions.

The reliability of interpretation was maintained through source triangulation and methodological triangulation. Source triangulation involved comparing information across informants and checking it against administrative documents, SBSK reports, and SIMAN V.2 data. Methodological triangulation was conducted by comparing interviews, non-participant observations, and documentation concerning the same issues. Where discrepancies arose, interpretation was directed toward the evidence most consistent with administrative documents and observable physical conditions. The analysis was then conducted in two further stages: first, by assessing how each implementation variable operated at KPKNL Lhokseumawe; and second, by synthesizing the findings to distinguish non-conformity originating in the physical legacy of assets from implementation constraints arising from resource capacity, communication, technology, and organizational behavior. This strategy was employed to prevent numerical SBSK deviations from being treated as the sole measure of successful or unsuccessful policy implementation.

RESULTS AND DISCUSSION

The findings indicate that the implementation of the BMN use policy at KPKNL Lhokseumawe is supported by procedural instruments, technological resources, and coordination mechanisms that function relatively well. Nevertheless, implementation continues to face gaps between normative standards and the actual condition of assets, limitations in supervisory capacity, and communication barriers with work units. To ensure interpretive accuracy, the discussion begins with the physical condition of the assets that constitute the primary objects of the Goods Standards and Needs Standards.

Table 1. Conformity of the Physical Condition of BMN with Needs Standards

Type of BMN	Actual condition	Standard	Deviation	Deviation from standard
Office land	1,024 m ²	822 m ²	+202 m ²	+24.6%
Office building	2,048 m ²	1,112 m ²	+936 m ²	+84.2%

Source: research data, processed by the authors. The percentage deviation was calculated using the formula (actual - standard) / standard × 100%.

Policy Standards and Objectives

Policy implementation in this dimension is facilitated by the availability of regulations and technical guidelines that serve as operational references. The objectives of BMN use are translated into performance targets, technical guidance, and supervisory worksheets in the form of verification checklists. Within the current regulatory framework, PMK No. 40 of 2024 provides procedures governing the use of BMN, while PMK No. 138 of 2024 establishes Goods Standards and Needs Standards as normative parameters. Clear standards make it easier for implementers to assess asset status and conformity; however, their application creates transition problems when assets were established long before the current needs parameters came into effect. At KPKNL Lhokseumawe, office land is approximately 24.6% above the standard, while the building area is approximately 84.2% above the standard. The research data indicate that these deviations are primarily associated with historical

factors because the building was constructed before the current standards became applicable. Accordingly, formal deviations should first be interpreted as signals requiring evaluation rather than automatically categorized as asset misuse.

This interpretation is consistent with the legal character of BMN, which requires its use to comply with public-law provisions. Hartanto (2018) emphasizes the importance of consistently implementing the asset-management cycle in accordance with regulations, while Kermite et al. (2021) show that irregularities at one stage of management may affect subsequent stages. Sibarani (2023) likewise demonstrates that actions involving BMN are constrained by the regulatory regime; therefore, practical discretion cannot be separated from the legal framework. Legal compliance, however, should not be equated with a mechanical interpretation of numerical indicators. In the case of historical assets, evaluation should consider when the asset was acquired or constructed, its current function, intensity of use, service requirements, and legally available restructuring options. SBSK therefore functions both as an instrument for controlling needs and as a trigger for rational evaluation of assets that do not yet conform to the standards.

Resources

The availability of SIMAN V.2 constitutes a highly important technological resource in the processes of recording, reconciliation, monitoring, and supervision of asset compliance. The findings indicate that internal personnel at KPKNL Lhokseumawe are generally capable of operating the system. This represents a positive institutional asset because PMK No. 118 of 2023 directs BMN management toward greater integration through SIMAN. Ardyanti and Ariyanto (2020) show that system and information quality are associated with system use and user satisfaction, while Firmansyah and Hollyson (2021) emphasize the importance of combining information systems, employee competence, and organizational commitment. Firmansyah (2024) adds that BMN digitalization can improve transparency and efficiency, although infrastructure disparities and technical-skill gaps remain challenges. The findings from KPKNL Lhokseumawe reveal a similar pattern: technology is available, but its effectiveness depends on user capabilities and network conditions across the work units' locations.

More substantial resource constraints arise from the imbalance between the supervisory workload and available budgetary support. The State Asset Management Section is responsible for 252 work units across 10 regencies/municipalities, while technical personnel and official-travel budgets are limited. This condition constrains in-depth physical verification, particularly for work units located far away or in areas with more difficult access. Anugrah et al. (2022) likewise find that limited personnel and large asset volumes can hinder inventory processes, while Ainiyah et al. (2022) show that inadequate resources can reduce the effectiveness of BMN administration. Puspitarini et al. (2017) emphasize the importance of human resource competence in state asset management. Consequently, a supervisory strategy cannot rely merely on adding administrative obligations; risk mapping is needed so that physical visits and assistance can be prioritized for work units with substantial deviations, outdated data, or a history of non-compliance.

Characteristics of the Implementing Organization

KPKNL Lhokseumawe has a relatively orderly organizational structure supported by a cohesive work culture. The research data show that coordination between the State Asset Management Section and the General Affairs Subdivision is flexible, allowing internal technical issues to be resolved through both formal channels and direct coordination. This characteristic enables a faster response to issues concerning the use of office assets. However, operational flexibility has not yet been fully matched by an institutionalized policy-evaluation mechanism. The study found that no dedicated forum at the regional level routinely reviews recurring patterns of constraints in SBSK implementation and formulates medium-term follow-up agendas. As a result, the organization risks operating in a technocratic-reactive manner: problems are addressed as they arise, but the accumulation of findings is not always transformed into systematic policy learning.

Kemala (2021) demonstrates that the structure and characteristics of implementers constitute an important component of successful BMN policy implementation, while Lestariningsih (2024) identifies a relationship between organizational capacity and asset-policy implementation in local government. Rahayu (2021) and Wartuny (2020) similarly show that asset optimization requires organizational consistency in recordkeeping, supervision, and follow-up. At KPKNL Lhokseumawe,

the principal need for strengthening is not primarily the addition of new bureaucratic layers but rather the institutionalization of periodic evaluation forums based on SIMAN data and field-supervision results. Such forums could classify work units according to risk level, map recurring regulatory issues, and identify historical assets requiring transitional treatment or further restructuring.

Implementer Disposition

The disposition dimension should be analytically distinguished from organizational characteristics. Based on accounts from KPKNL officials and internal personnel, interpreted together with reporting practices and system use, implementers display an adaptive attitude toward physical asset non-conformity: data continue to be reported transparently while public services and the office's primary functions are maintained. Leadership and staff commitment also support system use and internal coordination. These findings indicate that implementation is determined not only by the availability of regulations but also by implementers' willingness to accept policy objectives, acknowledge deviations, and make administrative adjustments. Tarmizi and Sugiartono (2022) demonstrate the relevance of the six Van Meter and Van Horn variables in examining BMN implementation, while Ainiyah et al. (2022) identify disposition as one factor that may influence the effectiveness of asset administration.

According to KPKNL informants' accounts of their interactions with external work units, variations exist in leadership commitment and in perceptions that disclosure of surplus assets may lead to withdrawal or reassignment of asset use. In the supervisory experiences reported by the informants, such perceptions may cause some asset managers to respond slowly, hesitate, or become defensive when asked to provide information concerning SBSK conformity. This finding should be understood as a perception reported by KPKNL's internal informants rather than as a direct representation of all work units. Nevertheless, it illustrates that implementation barriers arise not only from insufficient knowledge of regulations but also from how actors interpret the consequences of those regulations for their organizational interests. Firmansyah and Hollyson (2021) show that organizational commitment is associated with BMN management quality; in this case, such commitment needs to be accompanied by clear communication regarding follow-up procedures for deviations so that data reporting is not perceived as an immediate threat to the continued possession of assets.

Interorganizational Communication and Enforcement Activities

Based on internal informants' accounts and a review of BMN management documents, communication within KPKNL functions relatively well because implementing actors have close access to coordination channels and relatively uniform technical understanding. Greater challenges are reported in relations with work units that use BMN. Differences in regulatory understanding, variation in operator capacity, and perceptions of asset-transfer risk mean that responses to data requests are not always timely. These findings are consistent with Anugrah et al. (2022) regarding the responsibilities of asset users and discrepancies between recorded data and physical conditions. Ramdany and Setiawati (2021) and Razak and Nasution (2022) likewise show that data updating and the effectiveness of administrative systems depend on the consistency of implementers in entering and following up asset information. Communication in SBSK implementation should therefore be understood as a two-way process that connects regulatory clarity, data quality, and work-unit responses.

Policy dissemination, therefore, cannot be limited to the one-way communication of normative provisions. KPKNL requires persuasive communication that explains the purpose of SBSK, follow-up criteria, restructuring options, and the procedures applied before an asset is transferred or placed under another management arrangement. A transparent communication strategy can reduce information gaps while improving data quality. This approach is consistent with Karambut et al. (2019) and Majampoh et al. (2017), who demonstrate the importance of asset-administration applications while also emphasizing that such systems are effective only when administrative processes are conducted in an orderly manner. Digitalization should thus be regarded as a means of strengthening communication and administrative evidence rather than as a substitute for interorganizational coordination.

Economic, Social, and Political Conditions

The jurisdiction of KPKNL Lhokseumawe covers 10 regencies/municipalities characterized by uneven geographical conditions and infrastructure quality. The study notes that unstable internet

connectivity in some areas can delay document uploads and data entry into SIMAN V.2. This condition interacts with limited official-travel budgets; when digital data are incomplete and physical verification is difficult, the completion of supervisory activities is slowed. Firmansyah (2024) identifies disparities in technological infrastructure as one of the constraints on the adoption of BMN management systems, while Mandayuni et al. (2026) show that technological, organizational, and environmental factors interact in the adoption of asset-management systems. Aryani et al. (2023) also demonstrate the value of digitalized inventory processes, although the benefits of technology remain dependent on process and user readiness.

The organizational environment of the work units also reflects variation in leadership commitment. Work units whose leaders prioritize BMN administration tend to be more cooperative, whereas units that devote less attention to asset management require more intensive encouragement and assistance. This phenomenon confirms that the same policy can produce different levels of compliance because the contexts of policy recipients are not homogeneous. Rumiari et al. (2019) show that application-based management of facilities and infrastructure remains dependent on the roles of managers and stakeholders. Tirayoh et al. (2021) likewise emphasize the importance of public-sector asset management in supporting service quality. Therefore, implementation strategies across a broad jurisdiction should be differentiated: work units with strong digital capacity can be encouraged to adopt system-based monitoring, while those with limited connectivity require more systematically planned assistance and physical verification.

Synthesis: Structural Gaps and Operational Implementation Gaps

Across the six dimensions discussed above, the study identifies two forms of gap that need to be distinguished. First, a structural gap refers to the discrepancy between the size or condition of assets inherited from the past and the SBSK currently in force. This gap is evident in the office land and buildings of KPKNL Lhokseumawe. Second, an operational implementation gap refers to constraints that arise in the process of achieving policy objectives due to limited human resources, supervisory budgets, connectivity, communication quality, and variation in the attitudes and commitment of work units. This distinction prevents policy evaluation from producing overly simplistic conclusions. Assets that exceed the standard in size do not necessarily indicate current non-compliant behavior, while data that appear administratively compliant do not necessarily guarantee effective supervision when the data are outdated or physical verification is limited.

This distinction also strengthens the position of SBSK as a governance instrument. SBSK should be used to identify restructuring needs rather than merely to produce a binary classification of compliant versus non-compliant assets. From a legal-administrative perspective, responses to deviations must continue to follow the mechanisms governing the use and management of BMN as prescribed by regulation. From a public-management perspective, follow-up options should consider the value of the assets in supporting service delivery. Firdaus (2022) demonstrates that BMN can generate economic and social benefits when its utilization is appropriately designed, while Rubiati (2023) highlights the importance of considering the legal character of assets when developing use or utilization arrangements. Consequently, follow-up measures concerning surplus assets should be based on assessments of function, condition, need, risk, and legality rather than solely on differences in area.

Table 2. Synthesis of the Implementation of the BMN Use Policy at KPKNL Lhokseumawe

Dimension	Main findings	Implications for improvement
Standards and objectives	SBSK is clear, but historical assets result in substantial physical deviations.	Evaluation of deviations should consider asset history, function, utilization, and lawful restructuring options.
Resources	SIMAN V.2 supports supervision; human resources and field-verification budgets are limited for 252 work units.	Apply risk-based supervision and prioritize work units/assets with substantial deviations or problematic data quality.
Organizational characteristics	Internal coordination is flexible, but periodic strategic evaluation has not yet been strongly institutionalized.	Establish periodic, data-driven evaluation forums and cross-functional follow-up mechanisms.
Disposition	Internal implementers are adaptive; some work units are perceived as concerned about the possibility of asset transfer.	Strengthen understanding of regulatory consequences, leadership commitment, and persuasive communication.

Dimension	Main findings	Implications for improvement
Communication	Internal communication is relatively smooth; external communication is affected by differences in regulatory understanding and work-unit responses.	Standardize assistance materials, follow-up procedures, and feedback on SBSK data.
Environment	Distance, connectivity, and variation in work-unit leadership commitment influence the pace of implementation.	Use differentiated strategies combining digital monitoring with assistance and field verification.

Source: research analysis based on the six variables of Van Meter and Van Horn.

Theoretically, the findings demonstrate that the six variables proposed by Van Meter and Van Horn (1975) remain relevant, although relationships among the dimensions must be interpreted contextually. Clear standards do not automatically produce physical conformity when the policy objects are long-lived assets constructed before the standards came into force. Digital resources likewise do not automatically solve problems when work-unit data are submitted late, networks are unstable, or actors develop defensive behavior. Under such conditions, disposition and communication become the links between normative standards and organizational action. The conceptual contribution of this study lies in demonstrating that the implementation of SBSK for historical assets involves a policy-transition problem: organizations must achieve compliance with current standards while managing an asset stock shaped by decisions made in the past.

Practically, improvement strategies can be directed toward three interrelated priorities. First, KPKNL needs to strengthen data quality by updating SIMAN V.2 and reconciling system records with physical conditions. Research on SIMAK-BMN and inventory systems shows that record quality and process integration constitute the foundations of asset control (Karambut et al., 2019; Ramdany & Setiawati, 2021; Razak & Nasution, 2022; Aryani et al., 2023). Second, field supervision should be risk-based so that budgetary and staffing constraints do not lead to an even distribution of supervisory activities that is ultimately ineffective. Third, communication with work units should reduce the perception that data transparency automatically results in asset loss. Information regarding evaluation stages, decision-making grounds, and alternative restructuring arrangements should be communicated consistently so that data compliance is understood as part of accountability rather than as an organizational threat.

The findings also demonstrate the importance of linking asset governance with public-service objectives. Excess building area should not be treated merely as a numerical issue; rather, it is necessary to assess whether the space is productive, required for service delivery, capable of being optimized for other lawful functions, or instead generates disproportionate maintenance costs. This orientation is consistent with public-sector asset management, which positions assets as instruments of service delivery (Tirayoh et al., 2021), and with research on BMN utilization showing its potential to create both economic and social value (Firdaus, 2022). At the same time, optimization options must remain subject to the legal provisions governing the use and utilization of BMN (Sibarani, 2023). The effectiveness of the BMN use policy should therefore be assessed through a combination of compliance, data quality, supervisory efficiency, the legality of actions, and the capacity of assets to support organizational functions.

Based on the overall analysis, policy implementation at KPKNL Lhokseumawe can be characterized as adaptive and relatively accountable, although it is not yet fully optimal. Its strengths lie in the use of information systems, internal technical capacity, and flexible internal communication. Its vulnerabilities arise from the extensive supervisory workload, limited budgets and personnel, unequal connectivity, the absence of an institutionalized strategic evaluation forum, and variations in work-unit attitudes toward asset-data transparency. This pattern explains why regulatory reform needs to be accompanied by an implementation design that differentiates among the characteristics of work units and assets. Strengthening regulations without a transition strategy for historical assets risks producing formal compliance that does not substantively resolve problems of utilization and efficiency.

CONCLUSION

The implementation of the policy governing the use of BMN in the form of office land and buildings within the jurisdiction of KPKNL Lhokseumawe has been adaptive and relatively accountable, although it is not yet fully optimal. Regulatory clarity, the use of SIMAN V.2, the

competence of internal implementers, organizational commitment, and flexible communication constitute supporting factors. Conversely, the supervisory coverage of 252 work units across 10 regencies/municipalities, limited personnel and field-verification budgets, uneven connectivity, variations in work-unit commitment, and perceptions of asset-transfer risk constitute constraining factors. The physical non-conformity of land and buildings with the needs standards must be situated within its historical context: land measuring 1,024 m² compared with a standard of 822 m², and a building measuring 2,048 m² compared with a standard of 1,112 m², represent deviations that require evaluation but do not automatically demonstrate failure of current implementation because the assets were established before the standards currently in force. The novelty of this study lies in distinguishing structural gaps resulting from the legacy of historical assets from operational implementation gaps arising from resources, communication, technology, and implementer disposition.

The Ministry of Finance and the Directorate General of State Assets (DJKN) should promote risk-based supervision, budgetary support that is more proportionate to the geographical scope and complexity of work units, and transitional guidelines that provide clear direction for historical assets exceeding current standards. KPKNL Lhokseumawe should strengthen data updating and physical reconciliation, establish periodic evaluation forums, and apply persuasive communication explaining that the reporting of deviations constitutes an evaluation stage and does not automatically result in asset withdrawal. Work units should improve regulatory and digital literacy and ensure that physical asset data remain up to date. A limitation of this study is that the informants were primarily KPKNL officials and personnel; therefore, perceptions regarding the responses of external work units were derived mainly from KPKNL's supervisory experience and do not directly or proportionately represent the voices of the work units themselves. Future research should involve diverse BMN-user work units, compare several KPKNL jurisdictions, and examine the relationships among the degree of SBSK deviation, asset utilization, maintenance costs, and public-service quality so that asset-restructuring strategies can be developed on the basis of more comprehensive evidence.

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