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Implementation Of The Policy On Transfer And Disposal Of State Property In The Central Java Regional Police From The Perspective Of State Administrative Law

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Abstract. *State Property (BMN) has a strategic role in supporting the implementation of the duties of the Republic of Indonesia National Police as mandated by Article 30 paragraph (4) of the 1945 Constitution. However, in practice, not all BMN can continue to be utilized due to damage, incompatibility with needs, or decreased utility value, so that a transfer and grant mechanism is needed to maintain the optimization of state assets. The Central Java Provincial Government provides grants in the form of land and buildings to several Polsek in the Central Java Regional Police area as a form of strengthening police facilities and infrastructure. The main problem in this research is how the legal basis, process, and implications of the asset grant in improving police performance. This research uses a normative juridical method supported by a sociological approach to describe the actual conditions in the field. Data were collected through a literature review of laws and regulations related to the management of state-owned assets and regional grants, as well as interviews and document reviews at the police units receiving the grants. Qualitative analysis was conducted by examining the alignment between legal provisions and grant implementation within the Central Java Regional Police. The results of the study indicate that the grant of regional assets in the form of land and buildings to Polsek in the Central Java Regional Police area has been implemented based on a clear legal basis and follows the principles of transparency and accountability. The grant has had a positive impact on increasing the capacity of public services, operational effectiveness and professionalism of police work units. Sociologically, the availability of adequate facilities helps improve the quality of police services and strengthens public trust, so that the grant of regional assets becomes a strategic step in supporting the creation of security and public order.*

Keywords: *Policy; State Administrative Law; State Property.*

1. Introduction

State Property (BMN) is an asset owned and managed by the government to support the implementation of the duties and functions of state institutions. In the context of the Republic of Indonesia National Police (Polri), BMN has a vital role in supporting the implementation of the task of maintaining public security and order, enforcing the law, and providing protection and services to the community as mandated in Article 30 paragraph (4) of the 1945 Constitution of the Republic of Indonesia.[1]To ensure that BMN functions optimally, its management must be carried out in an orderly, effective, efficient and accountable manner in accordance with statutory regulations.

State asset management encompasses all stages, from planning and procurement to use, utilization, maintenance, and transfer and disposal. These provisions are regulated by Law Number 1 of 2004 concerning State Treasury.[2]Government Regulation Number 27 of 2014 concerning Management of State/Regional Property,[3]as well as various technical regulations such as the Minister of Finance Regulation Number 83/PMK.06/2016 concerning the Administration of BMN,[4]and Regulation of the Minister of Finance Number 83/PMK.06/2016 concerning the Transfer of BMN.[5]With this legal framework, every Polri work unit is required to be able to carry out BMN management in a structured, transparent and accountable manner.

However, in practice, the implementation of the BMN transfer and disposal policy still faces several challenges. One common challenge is the relatively lengthy administrative process, which can take four to twelve months, due to the multi-level verification and approval processes involved. This often does not align with the operational needs of work units, which require accelerated asset management to support police service activities.

Furthermore, data alignment between administrative reports and the physical condition of assets in the field remains a challenge that requires special attention. Data accuracy is crucial in the transfer and disposal of state-owned assets (BMN) because it directly relates to the principle of accountability in government administration. Furthermore, staff understanding of the latest regulations regarding BMN management, including transfers and disposals, still needs to be improved to ensure uniform policy implementation across all work units.

2. Research Methods

This research uses an empirical legal approach, often referred to as a sociological legal approach. This approach is used because the research not only

[1]The 1945 Constitution of the Republic of Indonesia, Article 30 paragraph (4).

analyzes normative provisions regarding the management of State Property (BMN), but also examines how these provisions are implemented in practice by the Central Java Regional Police apparatus. According to Peter Mahmud Marzuki, empirical legal research studies law as law in action, namely how the law works through the behavior of officials, administrative policies, and social interactions between government institutions and the community.[6]The approach is in accordance with the research objectives that want to understand in depth how the principles of Good Governance such as transparency, accountability, effectiveness, efficiency, and legal compliance are applied in the BMN management process, including planning, utilization, transfer, deletion, and receipt of grants. Through an empirical juridical approach, researchers can describe the phenomenon comprehensively based on factual information from implementers in the field, so that the research results are not only normative but also reflect the real conditions in the Central Java Regional Police Logistics Bureau, while providing a contextual understanding of the suitability between regulations and practices in the field.

3. Results and Discussion

3.1. Implementation of the Policy on the Transfer and Disposal of State Property (BMN) within the Central Java Regional Police.

The implementation of land and building grants from the Central Java Provincial Government to the Central Java Regional Police is part of a strategic policy in the management of public assets which normatively aims to ensure the optimization of the use of state and regional assets for the benefit of governance and public services, particularly in the field of public security and order. The grant was implemented for three regional units, namely Tegal City Police, Jepara Police, and Kendal Police, based on the asset transfer mechanism that has been comprehensively regulated in laws and regulations, including Government Regulation Number 27 of 2014 concerning Management of State/Regional Property as amended by Government Regulation Number 28 of 2020, Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property, Regulation of the Minister of Finance Number 99/PMK.05/2017 concerning Administration of Grant Management, and Regulation of the Chief of the Republic of Indonesia National Police Number 17 of 2017 concerning Management of State Property within the National Police, which

[2]Law Number 1 of 2004 concerning State Treasury.
[3]Government Regulation Number 27 of 2014 concerning Management of State/Regional Property.
[4]Regulation of the Minister of Finance of the Republic of Indonesia Number 181/PMK.06/2016 concerning the Administration of State-Owned Assets.
[5]Regulation of the Minister of Finance of the Republic of Indonesia Number 83/PMK.06/2016 concerning the Transfer of State Property.
[6]Peter Mahmud Marzuki, Legal Research, Kencana Prenada Media, Jakarta, 2010.

as a whole forms an integrated legal system to ensure legal certainty, orderly administration, and accountability in the management of public assets.[7]

From the perspective of state administrative law, the grant of land and buildings cannot be viewed as an ordinary administrative act, but rather as a public legal act that gives rise to legal consequences in the form of a transfer of control and management status of assets from Regional Property of the Central Java Provincial Government to State Property under the authority of the Republic of Indonesia National Police. This transfer of status has legal consequences in the form of a change in the asset management regime, where after the grant is made, the assets are subject to the provisions of BMN management which are within the state financial system and supervised by the Ministry of Finance. Therefore, each stage of the grant must be carried out carefully, hierarchically, and well-documented to avoid potential asset disputes, overlapping authorities, or audit findings by internal and external supervisory officials in the future.[8]

In the 2023 Fiscal Year, the Central Java Regional Police Logistics Bureau as a work unit that has the task and function of managing State Property officially received a grant in the form of land and buildings from the Central Java Provincial Government with a total value of Rp38,530,763,298.41 (thirty-eight billion five hundred thirty million seven hundred sixty-three thousand two hundred ninety-eight rupiah and forty-one cents). The grant is stated in the Regional Grant Agreement Manuscript Number 030/0015665/XI/2023 and HIBAH/4/XI/LOG.1.4./2023 dated November 10, 2023 as well as Minutes of Grant Handover Number 030/0015666/XI/2023 and BA/103/XI/LOG.1.4./2023 dated November 10, 2023, which was then officially recorded in the Grant Register Number 2636DNLA. This registration is the legal basis for recognizing assets as BMN and also serves as an instrument for controlling and supervising state finances.[9]

The recording of land and building grants is carried out systematically through grant agreement documents, handover minutes, grant registers, and the State Property Management and Accounting Information System (SIMAK-BMN), which reflects the application of the principles of transparency and accountability as emphasized in the concept of Good Governance. Transparency is reflected in the openness of the administrative process and the clarity of the legal status of assets that can be traced through official documents, while accountability is reflected in the existence of a formal accountability mechanism for the assets received to the

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[7]Government Regulation Number 27 of 2014 concerning Management of State/Regional Property as amended by Government Regulation Number 28 of 2020.
[8]Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Guidelines for Management of Regional Property.
[9]Regulation of the Minister of Finance Number 99/PMK.05/2017 concerning Grant Management Administration.

Ministry of Finance as the state fiscal manager and to the National Police institution internally. Thus, the management of the BMN grants not only meets formal legal aspects, but also meets good governance standards that emphasize integrity and public oversight.[10]

From an effectiveness and efficiency perspective, the land and building grant can also be assessed by the extent to which the assets received are able to support the implementation of the main duties and functions of the police in real terms. Based on the results of interviews with officials from the State Asset Management Sub-Division of the Logistics Bureau of the Central Java Regional Police on November 15, 2025, it was discovered that the grant assets were directly utilized for the construction, development, and maintenance of office facilities, public service spaces, and other supporting facilities directly related to police operational duties. This utilization demonstrates that the grant policy does not stop at the administrative level, but makes a real contribution to increasing the effectiveness of police services to the public and supporting security stability within the jurisdiction of the Central Java Regional Police.[11]

However, this study also identified obstacles in grant implementation, particularly related to lengthy administrative procedures and the involvement of numerous agencies in the asset transfer process, from local governments and technical ministries to the Ministry of Finance. This situation impacts the lengthy completion time of the grant process and has the potential to reduce the efficiency of policy implementation. However, these lengthy procedures can also be understood as a form of caution by officials in managing state assets, given that land and buildings have strategic value and are prone to legal issues if not managed in accordance with applicable regulations.[12]

Further analysis using the theory of legal effectiveness proposed by Soerjono Soekanto shows that from the aspect of legal substance, the laws and regulations governing the grant and management of State Assets have been formulated clearly, systematically, and provide legal certainty for policy implementers. From the aspect of legal structure, the Sub-Division of State Asset Management of the Logistics Bureau of the Central Java Regional Police has carried out the operational function of BMN management well, although it still relies on coordination and tiered approval from other agencies. From the aspect of facilities and infrastructure, the use of SIMAK-BMN supports effective asset recording and supervision, while from the aspect of legal culture, the apparatus shows a high

[10]UNDP, Good Governance and Sustainable Human Development, New York: UNDP, 1997.
[11]Results of an interview with the Official of the PBMN Sub-Division of the Logistics Bureau of the Central Java Regional Police, November 15, 2025.
[12]Philipus M. Hadjon, Introduction to Indonesian Administrative Law, Yogyakarta: Gadjah Mada University Press, 2011.

level of compliance with applicable legal procedures, although it has an impact on a relatively long and less flexible bureaucracy.[13]

Based on the overall description, it can be concluded that the implementation of the land and building grant from the Central Java Provincial Government to the Central Java Regional Police has been carried out in accordance with applicable legal provisions and meets the principles of Good Governance, especially in the aspects of transparency, accountability, and compliance with the law. However, the effectiveness and efficiency of policy implementation can still be improved through simplification of administrative flows, strengthening inter-agency coordination, and optimizing the use of information technology, so that the management of State Property within the Police environment can be more responsive, efficient, and still uphold the principles of prudence and legal certainty.[14]

3.2. Factors that support and hinder the implementation of the transfer and elimination of BMN in the Central Java Regional Police

1. Supporting Factors

First, the existence of a comprehensive regulatory framework is a key supporting factor in implementing the policy on the transfer and disposal of state assets. Government Regulations 27/2014, 28/2020, Minister of Finance Regulation 99/2017, and Chief of Police Regulation 17/2017 provide clear technical and procedural guidelines for asset managers within the Indonesian National Police (Polri). Strong regulations ensure that every administrative step has a clear legal basis, thus minimizing the risk of maladministration.

Second, the Central Java Regional Police (Polda) has competent human resources in managing state assets (BMN). SIMAK-BMN and SAKTI operators have received official training from the National Police and the Ministry of Finance, enabling them to operate the applications and understand the grant administration process. This HR competency accelerates the process of data verification, recording, and reporting.

Third, the Central Java Provincial Government has committed to supporting the National Police through land and building donations. The provincial government is actively preparing the basic documents for the grant, including the NPHD (National Land Use Plan) and BAST (National Land Use Plan), although asset certification has

[13]Soerjono Soekanto, Factors Influencing Law Enforcement, Jakarta: Rajawali Pers, 2014.
[14]Ridwan HR, State Administrative Law, Jakarta: RajaGrafindo Persada, 2016.

not yet been fully completed. Political and administrative support from the Provincial Government helped expedite the asset transfer process.

2. Inhibiting Factors

The biggest obstacle identified in the research was the lack of synchronization between physical and legal asset data. Many donated assets lacked certificates, and were transferred to the Indonesian government, namely the Indonesian National Police. This creates legal uncertainty and hinders the recording of state assets. According to Kuntjoro Purbopranoto, such uncertainty constitutes a violation of the principle of the rule of law in state administration.

The second obstacle is the difference in asset values during the appraisal. The Central Java Provincial Government, the National Police, and independent appraisers often produce different asset values. This difference has serious consequences for the recording of BMN values because financial reports must reflect fair values in accordance with government accounting regulations. This value discrepancy has the potential to result in audit findings by the BPK.

The third obstacle is the slow process of issuing grant registers by the DJPb. The grant register serves as the basis for grant approval by the KPPN and official recording in SIMAK-BMN. This delay resulted in incomplete Polri asset reports when preparing semester or annual financial reports.

The fourth obstacle is the lack of coordination between agencies, such as the provincial government, the Regional Development Planning Agency (BPKAD), the police, and the National Land Agency (BPN). Cross-agency coordination is crucial because the transfer of state assets involves numerous institutions. Luhmann, in his systems theory, asserts that disharmony between government sub-systems can lead to administrative dysfunction, as occurred in the management of this grant.

The fifth obstacle is the suboptimal utilization of grant assets. Some grant assets have not been utilized by recipient work units, creating effectiveness issues. This contradicts the concept of doelmatigheid (benefit) in state administration, as explained by Indroharto.

3.3. The implementation of this policy is reviewed from the perspective of State Administrative Law, particularly regarding the General Principles of Good Governance (AUPB), Administrative Authority, and Accountability of State Property Management.

The management of State Assets (BMN) within the Central Java Regional Police is an integral part of the national financial management system. BMN is viewed not only as a collection of physical assets, but also as a strategic instrument of the state in supporting the implementation of government functions, including maintaining security and public order, the primary duty of the Indonesian National Police.[15]Therefore, the management of BMN must be carried out in an orderly, accountable, transparent manner and in accordance with the principles of good governance.[16]so that the existence of state assets truly provides optimal benefits for the public interest and does not cause potential state losses in the future.[17]

In the context of the Central Java Regional Police, state assets (BMN) include land, buildings, official vehicles, operational equipment, weapons, communications equipment, and various other supporting facilities used by work units at the regional, district, and police station levels. Each type of BMN has distinct characteristics and management risks, necessitating a careful administrative and legal approach.[18]Unorganized management has the potential to give rise to legal problems, whether in the form of audit findings, asset disputes, or inaccuracies in government financial reports.[19]Therefore, the management of BMN is not only a matter of technical logistics, but is also closely related to the legal aspects of state administration and public accountability.[20]

Normatively, the legal framework for BMN management in Indonesia has been comprehensively regulated through Government Regulation Number 27 of 2014 concerning Management of State/Regional Property, which was later updated through Government Regulation Number 28 of 2020. Both regulations emphasize that every stage of BMN management starting from planning needs, procurement, use, utilization, transfer, disposal, to administration must be carried out based on the principles of functionality, legal certainty, transparency, efficiency, accountability, and certainty of value.[21]Thus, the policy of transferring and eliminating BMN within the Central Java Regional Police is an integral part of the implementation of this normative order.

In addition to government regulations, the management of State Assets (BMN) is further regulated through Ministerial Regulations, including Ministerial Regulation No. 99/PMK.05/2017 concerning Grant Management Administration and Ministerial Regulation No. 111/PMK.06/2016 concerning Procedures for Disposing of BMN. These regulations provide technical and administrative guidelines that

[15]Adrian Sutedi, State Financial Law, Jakarta: Sinar Grafika, 2012, p. 67.
[16]Jimly Asshiddiqie, Good Governance and the Rule of Law, Jakarta: Konstitusi Press, 2016, p. 45.
[17]UNDP, Good Governance and Sustainable Human Development, New York, 1997.
[18]Ridwan HR, State Administrative Law, Jakarta: RajaGrafindo Persada, 2018, p. 203.
[19]Mardiasmo, Public Sector Accounting, Yogyakarta: Andi Offset, 2018, p. 156.
[20]Philipus M. Hadjon, Introduction to Indonesian Administrative Law, Gadjah Mada University Press, Yogyakarta, 2015.
[21]Article 3 of Government Regulation No. 27 of 2014 in conjunction with Government Regulation No. 28 of 2020 concerning the Management of State-Owned Enterprises.

must be adhered to by every ministry/institution, including the National Police, in implementing the transfer and disposal of state assets.[22]With these detailed regulations, theoretically, there is no legal vacuum in the management of state-owned assets. However, the effectiveness of their implementation depends heavily on the capacity of the apparatus, coordination between agencies, and administrative order at the work unit level.[23]

The implementation of the State Asset Transfer policy at the Central Java Regional Police, particularly through the grant mechanism, demonstrates an effort to align police operational needs with the dynamics of state asset management. The land and building grant from the Central Java Provincial Government to the Central Java Regional Police represents a form of synergy between the regional government and vertical agencies to support the implementation of police duties.[24]From the perspective of state administrative law, the grant is not only a transfer of asset ownership, but also a transfer of legal and administrative responsibility for the management of the assets in question.[25]

In practice, recording grants and write-offs of state-owned assets (BMN) in the SIMAK-BMN and SAKTI systems has direct implications for the quality of government financial reports. Inaccurate or delayed recording has the potential to distort asset values on the balance sheet and affect the audit opinion of the Supreme Audit Agency (BPK).[26]Therefore, orderly administration of BMN is an important requirement for realizing fiscal accountability and the credibility of the Indonesian National Police institution as a reporting entity.[27]

The State Property (BMN) grant process begins with the preparation and signing of the Regional Grant Agreement (NPHD), which serves as the legal basis for the asset transfer. The NPHD serves as a legally binding instrument for the parties and ensures legal certainty regarding the grant. After the NPHD is signed, a Handover Report (BAST) is issued as formal proof that the assets have been transferred from the regional government to the Central Java Regional Police. This stage implements the principles of legal certainty and accountability, as every asset

[22]Abdul Halim and Muhammad Syam Kusufi, Theory, Concepts, and Applications of Public Sector Accounting, Jakarta: Salemba Empat, 2016, p. 221.
[23]SF Marbun, State Administrative Law I, FH UII Press, Yogyakarta, 2018.
[24]Sony Yuwono et al., Regional Financial Management, Jakarta: Salemba Empat, 2015, p. 178.
[25]Ridwan HR, State Administrative Law, RajaGrafindo Persada, Jakarta, 2020.
[26]Siti Rahayu and Nugroho, "Accountability for State Asset Management in Government Financial Reports," Government Accounting Journal, Vol. 14 No. 2, 2019, p. 89.
[27]Suharyanto, "Management of State Assets from a Good Governance Perspective," Journal of Law and Development, Vol. 47 No. 3, 2017, p. 312.

transfer must be proven in writing and can be accounted for administratively and legally.[28]

After the BAST is issued, the Central Java Regional Police Logistics Bureau is required to submit a grant registration application to the Regional Office of the Directorate General of Treasury. The grant registration plays a strategic role as it is the primary requirement for assets to be recorded as Polri BMN in the government accounting system. Without the grant registration, asset recording in the SIMAK-BMN and SAKTI applications cannot be performed, thus legally recognizing the assets as BMN. This demonstrates that the grant registration is not merely an administrative formality but a crucial instrument in ensuring orderly administration and accountability in the management of state assets.[29]

The implementation of the SIMAK-BMN and SAKTI applications for grant recording demonstrates efforts to modernize and digitize BMN governance. This system is designed to ensure that every BMN-related transaction is recorded in real time, integrated, and auditable. From a good governance perspective, the use of this electronic system reflects the principles of transparency and accountability, as asset data can be traced and verified by internal and external supervisory authorities. However, field research indicates that the utilization of this system is not yet fully optimal, especially at the work unit level, due to limited operator capabilities and data asymmetry between the physical condition of assets and administrative records.[30]

Administrative obstacles frequently encountered in the implementation of state-owned property grants at the Central Java Regional Police include delays in the issuance of grant registers by the Directorate General of Taxes (DGT), incomplete legal land documents, and discrepancies between the area or location of assets and the field conditions. These obstacles indicate that, despite formal procedures having been followed, substantive aspects of administrative order have not been fully met. From an administrative law perspective, this situation has the potential to lead to maladministration if not promptly addressed through document improvement and inter-agency coordination.[31]

In practice, the transfer of state assets through a grant mechanism within the Central Java Regional Police is not only administrative but also has significant state financial implications. Every donated asset must be fairly valued and recorded in the government's financial statements to reflect the true state financial condition.

[28]PMK No. 99/PMK.05/2017 concerning Grant Management Administration.
[29]Directorate General of Treasury, Grant Administration Guidelines, Ministry of Finance of the Republic of Indonesia.
[30]BPK RI, Summary of Semester Audit Results, various years.
[31]Soerjono Soekanto, Factors Influencing Law Enforcement, Rajawali Pers, Jakarta, 2019.

The acquisition value of the donated asset becomes part of the grant income, which must be validated through the Direct Goods/Services Grant Income Approval Statement Letter and the Grant Income Approval Order (SP3HL-BJS). This process demonstrates that state assets grants should not be viewed as merely non-financial transactions, but rather as an integral part of the government accounting system.[32]

From a fiscal accountability perspective, recording state-owned assets (BMN) grants plays a crucial role in maintaining the fairness of the Indonesian National Police (Polri)'s financial statements as a reporting entity. If grants are not recorded timely and accurately, asset values will be distorted in the balance sheet, which can ultimately affect the audit opinion issued by the Supreme Audit Agency (BPK). In several audit reports, the BPK has highlighted the issue of late grant recording and inconsistencies in BMN data as factors that undermine the quality of state financial management. Therefore, proper grant administration is not only a legal obligation but also a strategic necessity for maintaining the credibility of the Indonesian National Police (Polri).[33]

4. Conclusion

Implementation of the policy on the transfer and disposal of State Property within the Central Java Regional Police is The transfer process through grants has complied with the provisions of Government Regulation No. 27 of 2014 in conjunction with Government Regulation No. 28 of 2020, Minister of Finance Regulation No. 99/2017, and Chief of Staff Regulation No. 17 of 2017. Likewise, the elimination of BMN has been carried out in accordance with Minister of Finance Regulation No. 83/2016. Administratively, stages such as the preparation of NPHD, BAST, submission of grant registers to the Directorate General of Taxes (DGT), and recording in SIMAK-BMN and SAKTI have been carried out properly. However, the effectiveness of the implementation is still delayed due to the lack of synchronization of physical and legal data, delays in issuing grant registers, and inadequate completeness of supporting documents. Supporting and inhibiting factors in the implementation of the transfer and disposal of Regional Property at the Central Java Regional Police are. The provision of donated assets is underway. Inhibiting factors include incomplete land certificates, discrepancies in asset valuation results, suboptimal cross-agency coordination, delays in issuing grant registers, and suboptimal utilization of donated assets. These conditions indicate that policy implementation has been procedural, but they do not fully reflect orderly state asset administration. Supporting factors include a comprehensive regulatory framework, human resource competence in BMN management, and support from the West Java Provincial Government. The implementation of this

[32]PMK No. 99/PMK.05/2017 concerning Grant Management Administration.
[33]Indonesian Audit Board, Summary of Semester Audit Results, various years.

policy is reviewed from the perspective of State Administrative Law, particularly regarding the general principles of good governance (AUPB), administrative authority, and accountability for the management of BMN. The principles of transparency and accountability are reflected through official documentation and asset recording in the State Property (BMN) administration system. The principles of effectiveness and efficiency have been pursued through the utilization of donated assets for police operational activities. However, the principles of legal certainty and responsiveness have not been fully met due to persistent administrative and technical obstacles. Based on Soerjono Soekanto's theory of Legal Effectiveness, the legal structure and supporting facilities are in place, but sound legal substance has not been matched by a legal culture within the apparatus and adequate inter-institutional coordination.

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