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## Building the Future: Transforming ASN Offices and Housing

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**Abstract.** *This article discusses the management of state-owned assets (BMN) in Indonesia, focusing on the strategies of the Ministry of Finance in optimizing asset use, managing office and residential areas, and establishing a corporate identity. The COVID-19 pandemic has prompted the Ministry of Finance to optimize the use of BMN by transforming the workspace from a cubicle model to an open space using the Activity Based Workplace (ABW) concept. This program aims to increase the effectiveness and efficiency of BMN management and create a more collaborative and productive work environment. In addition, the Ministry of Finance is also striving to meet the housing needs of Civil Servants (ASN) by building and renovating official houses and collaborating with various parties to provide decent housing. The enforcement of corporate identity through the standardization of BMN artefacts is expected to foster a sense of ownership of the organization, form a positive perception, nurture employee loyalty, foster spirit, and increase work productivity.*

**Keywords:** *Activity-Based Workplace, BMN, Corporate Identity, Standardization, State-Owned Assets*

### 1. INTRODUCTION

The management of state assets (BMN) is not merely an administrative aspect but also a reflection of a nation's civilization. Indrawati, S.M. (2018a) explains that the more civilized a nation is, the higher the quality of its BMN asset management. This also indicates that good management of state assets is a form of appreciation for the contributions of taxpayers to national development.

The importance of BMN management has also become a focal point of attention at both national and global levels. At the global level, Kaganova, O. (2006) explains that the governments of developed countries are very enthusiastic about designing asset management strategies to optimize their use. Meanwhile, at the national level, BMN management began to receive serious attention following the enactment of Law Number 17 of 2003 concerning State Finances, which was then followed by Law Number 1 of 2004 concerning State Treasury. These two laws provide guidelines for managing BMN in a professional, transparent, and accountable manner, intending to create good governance (Adrian Sutedi, S. H., 2022).

The optimization of asset management is a process aimed at enhancing asset performance within an organization. This process is crucial as it can support the competitive advantage of the organization (Attwater, A., et al., 2014). In this context,

asset management not only includes physical management but also integrates assets into the transformation of the work ecosystem. By applying good asset governance, organizations can optimize the use of assets to support their strategic objectives (Lima, E. S., et al., 2021). Therefore, effective asset management becomes key to improving efficiency and competitiveness in an increasingly complex and dynamic environment.

The Ministry of Finance is one of the organizations that pays significant attention to its asset management. Through various policies and programs, this institution uses assets as a means to enhance organizational excellence. Three flagship programs related to assets are the Residential Area Arrangement, Office Area Arrangement, and Office Identity Standardization. These three programs are relevant to asset use strategies, both for optimization purposes (Kaganova, O., 2006) and for organizational transformation (Lima, E. S., et al., 2021).

Through this article, the author will explain the regulations regarding the management of state assets (BMN) and their implementation in supporting organizational transformation within the Ministry of Finance. The regulations to be discussed include the Laws (Government of Indonesia, 2003 and 2004) along with their derivative regulations at the Government Regulation level (Government of Indonesia, 2006, 2014, and 2020) as well as their implementing regulations (Minister of Finance, 2014, 2016, 2019, 2021, and 2024). Meanwhile, the implementation in organizational transformation takes the form of Residential Area Arrangement, Office Area Arrangement, and Office Identity Standardization.

### **History, Regulations, and Transformation of State Asset Management (BMN)**

The historical milestone of state asset management (BMN) in the Republic of Indonesia began with the issuance of Law Number 17 of 2003 concerning State Finances and Law Number 1 of 2004 concerning State Treasury. In the explanation by the Minister of Finance regarding the draft laws, it was stated that regulations concerning state finances and treasury are essential to meet needs and keep pace with the times, which is one of the important prerequisites for the realization of clean and good governance (Praptosuhardjo, P., 2000).

Law Number 17 of 2003 provides the foundation for state financial management, including the regulation of BMN management. This law defines and establishes the scope of state finances, which encompasses planning, implementation, supervision, and accountability. There are principles in financial management that must be adhered to,

namely results-oriented accountability, professionalism, proportionality, transparency, and financial audits by independent bodies (Government of Indonesia, 2003).

Through Law Number 1 of 2004, the state provides a legal framework for the management of state assets (BMN). In Article 49, paragraph 6, the state mandates the preparation of Government Regulations that serve as the foundation for BMN management, which includes the processes of planning needs, usage procedures, utilization, maintenance, administration, valuation, disposal, and transfer of assets (Government of Indonesia, 2004).

As a follow-up to this mandate, the Government formulated Government Regulation Number 6 of 2006 concerning the Management of State/Regional Assets. This regulation subsequently underwent several amendments and was repealed through Government Regulation Number 27 of 2014 and Government Regulation Number 28 of 2020, which comprehensively regulate the management procedures of BMN/D (Government of Indonesia, 2014 and 2020).

Government Regulation Number 27 of 2014 and Number 28 of 2020 aim to enhance efficiency, effectiveness, and accountability in the management of state and regional assets. These regulations establish clear and transparent procedures and mechanisms to ensure that all assets are utilized optimally for the public interest and national development.

To implement the two Government Regulations concerning the management of state/regional assets (BMN/D) mentioned above (Government of Indonesia, 2014 and 2020), the Ministry of Finance has also formulated its implementing regulations. The implementing regulation is Minister of Finance Regulation Number 246/PMK.06/2014 concerning the Procedures for the Use of State Assets, which was subsequently amended and repealed by Minister of Finance Regulations Number 87/PMK.06/2016, Number 76/PMK.06/2019, and Number 40 of 2024 (Minister of Finance, 2014, 2016, 2019, and 2024).

In the execution of BMN management within the Ministry of Finance, the Minister of Finance has also provided guidance through Minister of Finance Decree Number 334/KMK.01/2021 concerning the Management of State Assets within the Ministry of Finance (Minister of Finance, 2021). This Ministerial Decree indicates that the transformation of asset governance within the Ministry of Finance is essential for improving the asset management ecosystem. The leadership of the Ministry of Finance is

fully aware that BMN represents assets that can add value to the organization. In fact, during a public lecture, the Minister of Finance conveyed a profound message that in developed countries, assets are compelled to work hard to provide value for the organization, while in developing countries, it is the people who are forced to work hard while the assets remain dormant (Indrawati, S.M., 2018b).

The Minister of Finance also stated that BMN reflects the civilization of a country in appreciating what has been built; moreover, BMN can indicate the values and character of a nation (Indrawati, S.M., 2018a). This message is very clear and emphatic, highlighting that the assets entrusted to us are one aspect that requires serious attention. Indeed, an organization can maintain and enhance its competitive advantage through its assets (Attwater, A., et al., 2014). The Ministry of Finance is acutely aware of the urgency of these assets and incorporates them as part of efforts to improve the work ecosystem.

### **Realizing the Collaboration Building: Office Area Arrangement Program**

The COVID-19 pandemic has marked a significant turning point for the Ministry of Finance (Kemenkeu) in managing state assets (BMN), particularly regarding the utilization of BMN. The transformation of BMN usage is undertaken to enhance the effectiveness and efficiency of asset management owned and utilized by work units within Kemenkeu.

This effectiveness and efficiency begin with the reorganization of workspace design from a cubicle concept to an open space through the Activity Based Workplace (ABW) approach. This approach results in the optimization of office building usage within Kemenkeu. The outcomes of this optimization are utilized to meet the office building needs of Kemenkeu units that do not have their office buildings or are still renting.

The issuance of Minister of Finance Decree Number 453/KMK.01/2020 concerning the Guidelines for Implementing ABW within Kemenkeu serves as a catalyst for transforming BMN usage towards a more effective and efficient application. The ABW policy is based on Kemenkeu's commitment to improving productivity and the quality of task execution and functions through the optimization of asset use, considering the New Habit Adaptation (Minister of Finance, 2020).

The implementation of the ABW policy, with the spirit of Kemenkeu Satu, changes the mindset regarding asset usage, shifting from a previously fragmented approach among agencies to one based on the Kemenkeu Satu principle. Assets that are

recorded as being assigned to a work unit are considered the property of Kemenkeu and can be utilized by all units within Kemenkeu in carrying out their tasks and functions.

Through the ABW concept, it is expected that a positive and collaborative work environment can be created, eliminating communication and coordination barriers both vertically and horizontally, thus enhancing organizational performance. In the formulation of the office arrangement concept, the design of office spaces is created using ABW principles, including non-dedicated seating, clean desks, mobile working, remote working, as well as collaborative environments and the optimization of information technology usage.

Workspaces are no longer partitioned (open space) but are approached by dividing the area into specific zones, such as primary zones and supporting zones. The primary zone consists of the executive office, main work area, specialized workspaces, secretary's office, front office, special work areas, shared workspaces, and service areas. Meanwhile, the supporting zone includes the hall, main meeting rooms, collaboration spaces, common areas, and supporting rooms such as prayer rooms, restrooms, kitchens, elevators, and so on.

The paradigm shift in the use of state assets (BMN) in the form of office buildings within the Ministry of Finance (Kemenkeu) continues to evolve in accordance with existing needs and dynamics. In 2020, the focus of office building utilization was on optimization through the arrangement of workspaces based on the Activity Based Workplace (ABW) concept, aimed at meeting the needs of work units that do not have their own office buildings or are still renting.

Starting in 2023, the utilization of office buildings is not only focused on optimization but also considers collaboration across all levels as a driver for enhancing the performance of the Ministry of Finance (Kemenkeu) and the development of Micro, Small, and Medium Enterprises (UMKM) through the office area arrangement concept. The arrangement of office areas aims to ensure that organizational functions operate effectively, supported by the availability of suitable office building infrastructure.

The formulation of the office area arrangement concept is based on several principles, namely alignment with governance, standardization of organizational artefacts, green technology, and Activity Based Workplace (ABW). Among these four principles, alignment with governance is the fundamental principle that must be met,

considering that the primary purpose of assets is to support the execution of the organization's tasks and functions.

The standardization of organizational artefacts is carried out to emphasize the uniformity of Kemenkeu Satu's identity through the standardization of Kemenkeu's identity. The green technology principle highlights Kemenkeu's position as one of the organizations supporting the transition to environmentally friendly energy. Meanwhile, the ABW concept in office arrangement represents a transformation of work strategies, organizing workspaces while considering the characteristics of the organization and Kemenkeu employees.

In the scheme of office area arrangement, work units or offices that do not yet have their own office buildings are prioritized for fulfilment. The concept of office area arrangement is developed in several stages, starting from identification, real needs analysis, to office fulfillment strategies.

The asset identification stage utilizes data from the State Asset Management Information System (SIMAN) to assess the number, area, and condition of office buildings in a given region. Subsequently, a real needs analysis for office buildings is conducted to determine the gap between the required standards and the quantity of existing assets. The number of required office buildings and the specifications for each office are calculated based on standards outlined in the BMN management regulations, namely the Standards for Goods and Standards for Needs (SBSK) and the Standards for Specifications and Standards for Quantity (SSSJ).

The mechanism for formulating the office arrangement concept within the Ministry of Finance (Kemenkeu) requires intensive coordination among all elements, from vertical offices in the regions to each echelon I unit at the central level, with the Bureau of State Asset Management (Biomadan) serving as the coordinator. The leadership's commitment to organizing assets needs to be instilled in all echelon I units to foster a Kemenkeu Satu culture. This coordination effort is carried out intensively by Biomadan as the asset manager within Kemenkeu, both at the leadership level and at the technical level.

At the leadership level, the Secretary General of the Ministry of Finance (Kemenkeu) emphasizes that in improving the work ecosystem, the Kemenkeu Satu culture must be concretely manifested in the arrangement of office and residential areas. On the technical side, Biomadan has established a Technical Team divided by region to

continuously coordinate with work units in the areas. Coordination and discussions regarding the asset arrangement concept are conducted regularly and periodically to validate data and reach agreements on the asset arrangement plans in each region.

Optimization serves as the foundational principle of the office area arrangement. Kemenkeu, through the Bureau of State Asset Management and Procurement of the Secretary-General (Biomadan), has developed an asset arrangement concept for each province, and even for districts/cities, known as the office area arrangement program. One strategic step taken in implementing this program is to strengthen the use of office buildings through the Collaboration Building scheme as a manifestation of the Kemenkeu Satu culture.

This strategic step is undertaken with the Kemenkeu Satu principle at the forefront. The Ministry of Finance is committed to fostering collaboration in the shared use of office buildings to achieve effective, efficient, and accountable management of state assets (BMN) and to realize Kemenkeu Satu. The implementation of collaboration buildings represents the optimization of assets to meet the office building needs of the organization.

This strategy involves collaboration between work units (satker) that have excess space and those that lack space, making it an effective and efficient step amidst budget constraints. Work units or offices that were previously renting can gradually be reduced, and the need for office buildings or spaces can be met by utilizing existing assets from other work units or offices in the area that can still be optimized and are suitable for use.

The benefits of implementing collaboration buildings not only promote budget efficiency but also cultivate a sense of togetherness and belonging within the Ministry of Finance (sense of belonging) as well as enhance employee productivity. Furthermore, the concept of office building arrangement can also be applied to schemes for increasing non-tax state revenue (PNBP) from assets, as long as it does not interfere with the execution of the organization's tasks and functions.

The implementation of collaboration buildings, which embraces the Kemenkeu Satu concept, also includes the provision of a single front office service area. Thus, there will no longer be dedicated spaces for treasury services, tax services, or customs services in the front office. There will only be a single service that encompasses all services of the Ministry of Finance, thereby facilitating stakeholders in accessing the Ministry's services.

The concept of the office area arrangement program is designed to be implemented over a five-year period from 2024 to 2028, with a timeline (roadmap) as shown in Figure 1 below:

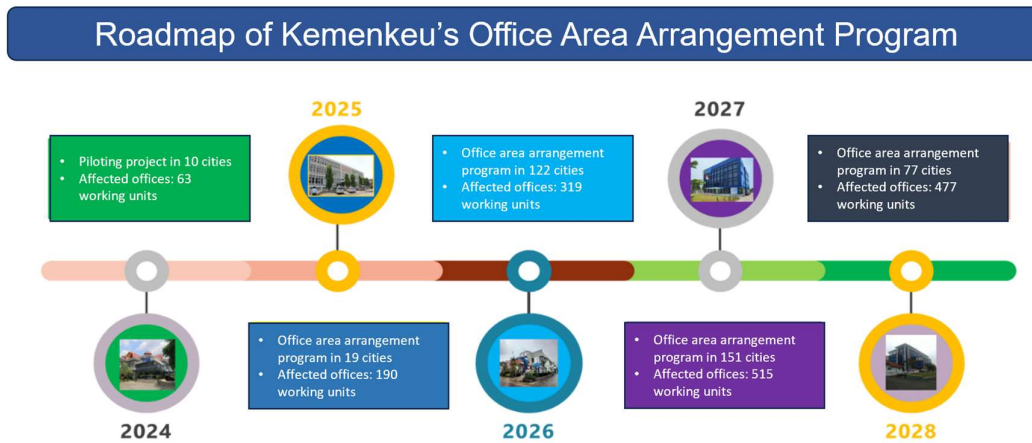


Figure 1. Roadmap of Kemenkeu's Office Area Arrangement Program

The Ministry of Finance needs office buildings for 113 work units (satker) that do not have a workspace in their office buildings, due to the limited office buildings available at Kemenkeu. Based on the timeline (roadmap) illustrated in Figure 1 above, this issue is optimistically expected to be resolved by 2028. It is anticipated that this resolution will lead to various positive impacts, including:

1. A reduction in rental costs for 99 satker, is estimated to reach Rp338,916,203,111.
2. A reduction in temporary use/borrowing for 14 Kemenkeu satker, consisting of 2 satker still operating in the offices of other ministries/agencies and 12 Kemenkeu satker that are still borrowing local government office buildings.
3. The repurposing of office buildings to meet residential needs through the optimization of the use of 207 units of buildings/structures.

Thus, the efforts in arranging office buildings will not only enhance the efficiency of asset usage but also provide a significant contribution to resource management within the Ministry of Finance.

### Addressing the Housing Challenges of Civil Servants: The Residential Area Arrangement Program

The lack of adequate housing for Civil Servants (ASN) can lead to various negative impacts, both individually and institutionally. Inadequate housing conditions can cause stress and anxiety for ASNs and their families. Furthermore, unsuitable housing can affect their mental health and overall well-being. ASNs living in substandard



environments or far from their workplaces are likely to experience decreased productivity. The time and energy spent on long commutes or dealing with housing issues can detract from their focus and performance at work. The quality of life for ASNs and their families can also be adversely affected, as limited access to basic facilities such as clean water, electricity, and sanitation can compromise their comfort and health.

Moreover, the lack of housing close to the workplace can force ASNs to reside in distant locations, thereby increasing travel time and transportation costs. This situation can also reduce the time available for family and personal activities.

The institutional impact is equally significant. The lack of adequate housing can influence employee retention and satisfaction. ASNs who are dissatisfied with their housing conditions may seek employment elsewhere that offers better housing facilities. ASNs living far from their workplaces may frequently arrive late or be absent, which can disrupt the operational efficiency of the institution. Additionally, this can increase operational costs related to transportation and temporary accommodations. Institutions that fail to provide suitable housing for ASNs risk experiencing a decline in image and reputation, which in turn can affect their ability to attract and retain top talent.

The arrangement of residential areas and the fulfilment of housing needs aim not only to provide adequate living spaces but also to create an environment that is comfortable, safe, and supportive of the quality of life for its inhabitants. To achieve these objectives, several important factors must be considered, such as the availability of basic infrastructure, good accessibility, green open spaces, security, and sustainability.

The provision of basic facilities, such as clean water, electricity, and adequate sanitation, is essential to support daily life. Furthermore, residential areas should be easily accessible via public transportation and have good connectivity to activity centres such as workplaces, schools, and healthcare services. The inclusion of parks and green open spaces will also help improve air quality and provide recreational areas for residents. Good arrangement also involves effective security systems to protect inhabitants from various threats, as well as integrating environmentally friendly principles in housing development.

Currently, the Ministry of Finance (Kemenkeu) faces significant challenges in meeting the housing needs of Civil Servants (ASN) within its environment. Kemenkeu requires a total of 45,174 housing units for ASNs. However, the availability of existing official housing is insufficient to meet this demand. As of December 31, 2022, only

10,008 units were usable out of a total of 10,458 units owned by Kemenkeu, resulting in a housing shortage of 35,166 units.

This situation forces many ASNs to seek alternative housing outside of official residences, which often do not offer comparable facilities and security as those provided by official housing. Additionally, the rental costs of housing outside of official residences become an added burden for ASNs, especially for those placed in areas with a high cost of living.

The Ministry of Finance (Kemenkeu) has been striving since 2003 to address this issue through various means, including the construction of new official residences and the renovation of existing ones. In the 2023 budget year, efforts were made to fulfil 344 units, thus reducing the remaining housing shortage as of October 2024 to 34,822 units. However, these efforts are still insufficient to meet the entire demand. Therefore, strategic steps and collaboration with various parties are necessary to ensure that every ASN receives adequate housing that meets established standards.

To address the housing shortage, several strategic plans have been developed and can be implemented, including:

1. The construction of landed housing and dormitories aimed at providing adequate housing in accordance with the existing number compared to the housing needs.
2. Given the high land prices in urban areas, the construction of vertical housing such as state-owned apartments (rusunara) is an effective solution.
3. In addition to building new housing, improving the quality of existing residences through revitalization, rehabilitation, and renovation programs can enhance quality without starting from scratch.
4. Encouraging collaboration in housing provision with other ministries/agencies through the construction of rusunara in partnership with the Ministry of Public Works and Public Housing (KemenPUPR), the transfer of state housing status with other ministries/agencies, grants from local governments, and the transfer of confiscated assets from the Corruption Eradication Commission (KPK) and Bank Indonesia Liquidity Assistance (BLBI) are also important steps.
5. The provision of adequate infrastructure such as roads, clean water, and electricity in new residential areas is also crucial to ensure decent housing.

These strategic plans have been outlined in a timeline (roadmap) expected to be completed by 2028. With these measures, it is hoped that Kemenkeu can effectively and sustainably meet the housing needs of ASNs.

Fulfillment Strategy		2024	2025	2026	2027	2028	Total
Asset Optimization	Conversion (Landed House --> Dormitory)	459	792	669	-	-	1,920
	Conversion (Office Building --> Dormitory)	-	1,092	834	-	-	1,926
	Total Asset Optimization						3,846
Building New Units	Landed House	343	1,030	1,713	991	-	4,077
	Flat/apartment	420	410	1,235	1,016	316	3,397
	Dormitory	-	2,612	6,990	8,947	4,953	23,502
	Total New Units						30,976
<b>TOTAL FULFILLMENT</b>							<b>34,822</b>

Figure 2. Roadmap of Kemenkeu's ASN Housing Arrangement Program

### Standards of Office Identity for Building Corporate Identity

Corporate Identity is the visual and conceptual representation of an organization that reflects its values, vision, mission, and unique characteristics. The enforcement of corporate identity through the artefacts of State-Owned Goods (BMN) is expected to foster a sense of ownership towards the organization, shape positive perceptions, nurture employee loyalty, cultivate enthusiasm, and enhance work productivity. Moreover, BMN artefacts are also anticipated to effectively communicate the organization's values and vision, as well as build brand awareness.

In the Minister of Finance's Decree Number 334/KMK.01/2021 concerning the Management of BMN within the Ministry of Finance, standards for office identity are established, which are attributes attached to BMN in the form of land and/or buildings to display the distinctive features of the Ministry of Finance. The standardized identity in these provisions includes specifications, quantities, and methods of installation of the Ministry's identity, the identity of work units, service office identity, nameplates, and name tags. Through the standardization of BMN artefacts, it is hoped to cultivate a "Kemenkeu Satu" culture and assist in communicating the values, beliefs, and identity of the organization to both internal members and external stakeholders (Minister of Finance, 2021).

The standardization of BMN artefacts is also in line with the concept of Corporate Identity proposed by Van Riel, C. B., & Balmer, J. M. (1997). According to these academics, Corporate Identity aims to build a good reputation in the eyes of stakeholders. With a good reputation, Van Riel, C. B., & Balmer, J. M. (1997) explain that an organization will also gain a competitive advantage, as illustrated in Figure 3 below.

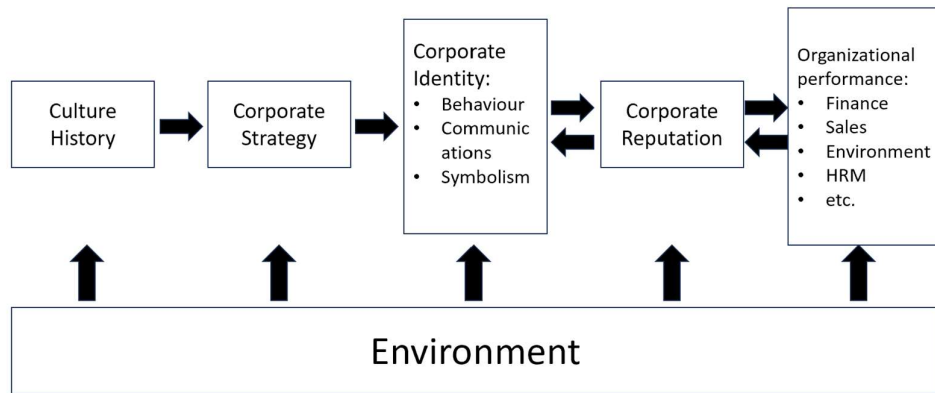


Figure 3. Corporate Identity Concept, Van Riel, C. B., & Balmer, J. M. (1997)

## 2. CONCLUSION AND RECOMMENDATION

The COVID-19 pandemic has prompted the Ministry of Finance (Kemenkeu) to optimize the use of State-Owned Goods (BMN) through the transformation of workspace layouts from a cubicle model to open space by implementing the Activity Based Workplace (ABW) concept. This policy aims to enhance the effectiveness and efficiency in the management of BMN, as well as to create a more collaborative and productive work environment. The Minister of Finance's Decree Number 453/KMK.01/2020 serves as the foundation for the implementation of ABW, which shifts the mindset of asset utilization towards a more integrated approach among work units within Kemenkeu. It is expected that the implementation of ABW will eliminate barriers to communication and coordination, thereby improving organizational performance.

The arrangement of office areas is carried out with the principle of Kemenkeu Satu, which emphasizes collaboration in the use of office building assets to meet the needs of work units that do not have their own buildings or are still renting. This program also considers aspects of environmentally friendly technology and the standardization of organizational identity.

The Collaboration Building strategy is applied to optimize the use of office buildings through collaboration among work units, thus reducing rental costs and increasing budget efficiency. Additionally, this concept is expected to foster a sense of togetherness and enhance employee productivity.

Kemenkeu also faces significant challenges in meeting the housing needs of Civil Servants (ASN). The lack of adequate housing can lead to stress, anxiety, and

decreased productivity among ASNs. To address this issue, Kemenkeu has undertaken various efforts, including the construction and renovation of official residences, as well as collaboration with various parties to provide adequate housing.

Several strategies implemented include the construction of landed housing and dormitories, the development of vertical housing such as state-owned apartments (rusunara), the improvement of existing housing quality, and cooperation with other ministries/agencies and local governments. The provision of adequate infrastructure is also a focus to ensure decent housing for ASNs.

Furthermore, the enforcement of corporate identity through the standardization of BMN artefacts is expected to foster a sense of ownership towards the organization, shape positive perceptions, maintain employee loyalty, cultivate enthusiasm, and enhance work productivity. The Minister of Finance's Decree Number 334/KMK.01/2021 regulates the standardization of office identity, including the specifications, quantities, and methods of installing the identities of the Ministry, Work Units, Service Offices, nameplates, and name tags. This standardization aims to cultivate a "Kemenkeu Satu" culture and assist in communicating the values, beliefs, and identity of the organization to both internal members and external stakeholders.

Overall, the program for the arrangement of office areas and housing aims to ensure the availability of adequate facilities and infrastructure, support the execution of organizational tasks and functions, and realize the effective, efficient, and accountable management of BMN.

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