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INTERNAL CONTROL FOR EFFECTIVE AND EFFICIENT BMN UTILIZATION AT BBWS SUMATERA II MEDAN

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Abstract: *This study aims to analyze the implementation of the Government Internal Control System (SPIP) regarding the use of State-Owned Assets (BMN) at the Sumatra II River Basin Organization (BBWS Sumatera II) in Medan, based on the five components of the Internal Control System as stipulated in Government Regulation Number 60 of 2008. The research seeks to determine the extent to which the Internal Control System contributes to enhancing the effectiveness and efficiency of the use of State-Owned Assets. Assessing the implementation of this Internal Control System is crucial, as it provides insight into a government agency's capacity to manage state assets in an orderly, effective, and efficient manner. A descriptive qualitative research method was employed, analyzing the alignment between the implemented SPIP components and the provisions set forth in Government Regulation Number 60 of 2008. Data were collected through interviews, observations, and an examination of documentation obtained from BBWS Sumatera II in Medan.*

Keyword: *Internal Control, Effectiveness, Efficiency, State-Owned Property.*

Abstrak: Penelitian ini bertujuan untuk menganalisis penerapan Sistem Pengendalian Intern Pemerintah (SPIP) terkait penggunaan Barang Milik Negara (BMN) di Balai Besar Wilayah Sungai (BBWS) Sumatera II di Medan, berdasarkan lima komponen Sistem Pengendalian Intern sebagaimana diatur dalam Peraturan Pemerintah Nomor 60 Tahun 2008. Penelitian ini berupaya untuk mengetahui sejauh mana Sistem Pengendalian Intern berkontribusi dalam meningkatkan efektivitas dan efisiensi penggunaan Barang Milik Negara. Penilaian terhadap penerapan Sistem Pengendalian Intern ini sangat penting karena memberikan gambaran mengenai kapasitas suatu instansi pemerintah dalam mengelola aset negara secara tertib, efektif, dan efisien. Metode penelitian kualitatif deskriptif digunakan untuk menganalisis keselarasan antara komponen SPIP yang diterapkan dengan ketentuan yang tercantum dalam Peraturan Pemerintah Nomor 60 Tahun 2008. Data dikumpulkan melalui wawancara, observasi, dan pemeriksaan dokumentasi yang diperoleh dari BBWS Sumatera II di Medan.

Kata kunci: Pengendalian Intern, Efektivitas, Efisiensi, Barang Milik Negara.

INTRODUCTION

Good and authoritative governance is essential for delivering high-quality public services. The concept of "good governance" emphasizes transparency, accountability, effectiveness, and efficiency; it upholds the rule of law and fosters public participation, thereby ensuring the smooth, harmonious, and integrated execution of the duties and functions of government administration and development (Syahrul Ibad, 2021).

According to the Semester Audit Result Summaries (IHPS) for the first semesters of 2024 and 2025, published by the Audit Board of the Republic of Indonesia (BPK RI), weaknesses in internal control systems persist. In the IHPS for the first semester of 2024, the BPK identified 7,055 instances of internal control system weaknesses (42.7%).

While this figure decreased to 6,314 cases (39.0%) in the IHPS for the first semester of 2025, it remains a dominant issue in the management of state finances and assets. Furthermore, findings regarding non-compliance with laws and regulations increased from 9,364 cases (56.7%) in 2024 to 9,596 cases (60.0%) in 2025.

This phenomenon is also observed in the management of state-owned assets (BMN) at the Sumatra II River Basin Organization (BBWS) in Medan. The number of uncertified land parcels decreased from 856 in 2022 to 391 in 2023, further declining to 47 in 2024, and remaining at 47 in 2025. Conversely, the number of certified land parcels increased from 286 in 2022 to 1,095 in 2024, remaining at that level in 2025.

Beyond administrative safeguards, the physical security of State-Owned Assets (BMN) also faces ongoing challenges. While the number of land parcels lacking boundary markers decreased from 825 in 2022 to 531 in 2024, this figure remained unchanged through 2025. Furthermore, 77 land parcels remained unfenced throughout the 2022–2025 period. These conditions indicate that some state assets lack optimal physical security, creating risks related to boundary disputes, unauthorized occupation by third parties, and difficulties in monitoring and inventorying assets.

Previous research has examined the implementation of internal control systems in the management of State-Owned Assets across various government agencies. Febi Ansari Mayang (2024) found that the elements of the Government Internal Control System (SPIP) were well-implemented at the Regional Office of the Ministry of Law and Human Rights; however, the oversight of State-Owned Assets still requires strengthening. Amanda et al. (2025) highlighted weaknesses in the "control activities" component specifically regarding information systems and the control of physical assets within the planning of State-Owned Asset requirements at the Directorate General of Customs and Excise. Meanwhile, Lubis (2024) and Sulila (2024) place greater emphasis on the technological aspects and the effectiveness of managing state-owned assets (BMN) specifically those without clear legal status by explicitly incorporating the components of the Government Internal Control System (SPIP) as stipulated in Government Regulation (PP) Number 60 of 2008.

Given these points, the existence of internal control system weaknesses as identified in BPK (Audit Board of the Republic of Indonesia) audits alongside deficiencies in the physical security of state-owned assets at BBWS Sumatera II Medan, indicates that the management of such assets requires improvements that warrant further investigation.

METHODS

Types of Research

The data collection approach employed in this study utilizes qualitative data. Qualitative data refers to information obtained from a natural setting presented in the form of descriptions, observations, interviews, documentation, or field notes used to gain an in depth understanding of a phenomenon (Riyadi et al., 2025).

Data Types and Sources

This study utilizes both primary and secondary data. Primary data were obtained directly from the source through interviews and observations conducted at the Sumatra II River Basin Organization in Medan. Secondary data were collected from various documents held by the organization.

Data Collection Techniques

Data were collected through interviews, observations, and documentation. Primary data were obtained via direct interviews with informants responsible for the implementation of the Government

Internal Control System (SPIP) and the management of State-Owned Assets (BMN) at the Sumatra II River Basin Organization in Medan. Direct observation within the organization assisted the researcher in conducting interviews and gathering the necessary data. Furthermore, documentation including the organizational profile and other relevant records was used to provide information pertinent to the study.

RESULTS AND DISCUSSION

The following are the results of interviews, observations, and documentation collected from the Sumatra II River Region Center in Medan based on the five components of Government Regulation number 60 of 2008.

Control Environment

BBWS Sumatra II Medan already has a clear organizational structure and a BMN Management Decree that is updated every year. The organizational structure places the BMN management function in the Administration Subdivision so that the division of tasks and responsibilities for asset management becomes clearer. This condition shows that the elements of organizational structure formation and delegation of authority as contained in the control environment have been well implemented. Organizational structure that meets needs and the division of authority are important factors in building an effective control environment (Kebumen, 2023).

BBWS Sumatra II Medan establishes a BMN Management Decree every year for the organizational structure. The renewal of the Decree guarantees that in the event of a mutation of officials, the responsibility for managing BMN will continue to run without any vacancies. This formal determination of responsibility strengthens accountability because each manager knows their respective duties, functions, and authorities. The right delegation of authority is one of the subelements of the control environment that contributes to the successful implementation of SPIP (Kebumen, 2023). The control environment at BBWS Sumatra II Medan is in accordance with SPIP criteria.

Risk Assessment

Risk Assessment The risk assessment of BBWS Sumatra II Medan in BMN management has been implemented through the use of damaged asset data that is recorded periodically. The data is used to identify the types of assets that are most often damaged due to service life and high intensity of use. The information is then used as a basis for determining maintenance priorities and preparing procurement proposals in the next period. Although it has not been prepared in the form of a formal risk register, the mechanism shows that BBWS Sumatra II Medan has identified risks as part of the BMN management process.

BMN management needs to be identified for risks such as asset recording errors, inventory has not been carried out, and BMN data has not been updated. After the risk is identified, the agency carries out control through updating BMN data, inventory, and follow-up on assets that are no longer suitable for use. This shows that risk identification is the basis for determining control steps for BMN management (Perikanan, 2021).

Based on the results of the interview, it can be concluded that the risk assessment component at BBWS Sumatra II Medan is in accordance with the provisions of Government Regulation Number 60 of 2008. This is evidenced by the identification of risks through asset damage data, evaluation of the gap between RKBMN and procurement realization, and follow-up through the preparation of maintenance and procurement needs of BMN.

Control Activities

Control activities at BBWS Sumatra II Medan have been implemented through the preparation of Standard Operating Procedures for BMN Management. However, in some work units that have a limited number of employees, task traps are still found. This condition causes the supervision function to not run optimally because the recording and storage process is carried out by the same party so that the risk of recording errors and asset misuse is greater. Control activities in BMN management require a clear division of tasks, improvement of BMN management competencies, and continuous supervision. Limited human resources can reduce the effectiveness of control activities because several asset management functions cannot be optimally separated (Ansari Mayang & Kamila K, 2024).

Control activities at BBWS Sumatra II Medan are also implemented through a transaction authorization mechanism using Loan Forms and Handover Minutes for official vehicles and heavy equipment. The procedure shows that the use of BMN has obtained the approval of the authorized officials so that any asset transfer can be accounted for administratively. The procedure has not been consistently applied to small-sized assets used in daily operational activities. As a result, the goods are not fully documented. This condition shows that administrative control activities still need to be strengthened so that all BMN mutations can be properly traced.

The components of control activities at BBWS Sumatra II Medan are partially compliant and most are not fully compliant. This can be seen from the existence of SOPs for BMN management, authorization mechanisms, periodic inventories, and asset security in the office environment. However, there are still weaknesses in the aspect of separation of functions due to limited personnel, inconsistent documentation of small asset loans, asset security at project sites that are not optimal, and slow follow-up on inventory results. These conditions show that control activities are still the components of SPIP that need the most strengthening to increase the effectiveness and efficiency of the use of BMN at BBWS Sumatra II Medan.

Information And Communication

The information and communication component at BBWS Sumatra II Medan has been implemented through the preparation of the Semester BMN report which is sourced from data on the SIMAK BMN application. The report is prepared periodically and submitted on time to the authorities so that it can be the basis for the preparation of financial reports and evaluation of BMN management. The timeliness of the submission of the report shows that the information system used has been able to support the reporting process periodically.

The information and communication component is also realized through the implementation of BMN reconciliation minutes. Reconciliation is carried out to ensure the compatibility of BMN data contained in SIMAK BMN with data recorded in the Ministry of Finance system. The information system has a positive effect on the quality of BMN management and the influence is stronger if supported by the implementation of adequate SPIP. Accurate information and effective communication will improve the quality of state asset management and support the organizational decision-making process (Dewabrata, 2024). The information and communication components at BBWS Sumatra II Medan are appropriate. This is evidenced by the implementation of regular BMN reporting.

Internal Control Monitoring

The monitoring component is a process that is carried out continuously to assess whether the internal control system has run effectively and ensure that any weaknesses found are immediately followed up. In the management of State Property (BMN), monitoring is a means to evaluate the suitability between the

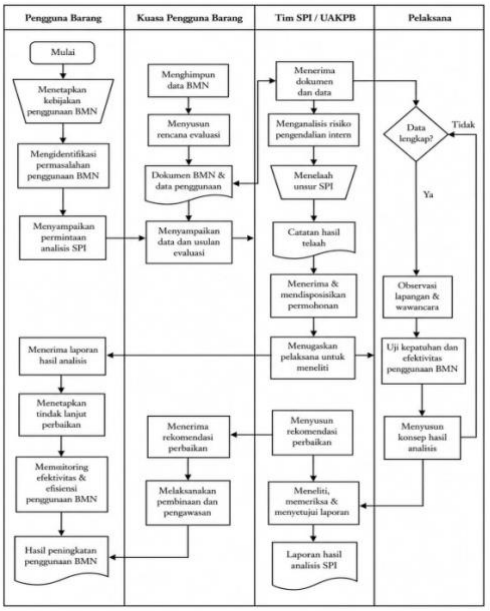
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implementation of asset management and applicable regulations, so that any deviations can be corrected immediately. Continuous monitoring through evaluation, supervision, and follow-up of audit results is one of the factors that supports the successful implementation of the internal control system in BMN management (Ansari Mayang & Kamila K, 2024).

The monitoring component at BBWS Sumatra II Medan has been implemented through the discussion of the Semester BMN Report and the Reconciliation Minutes in the leadership evaluation meeting. The report is used as material to assess the development of BMN management, find out changes in asset conditions, and identify obstacles that still occur in the management process. With periodic evaluations, the leadership obtains information about the condition of BMN so that they can provide direction and determine corrective steps if problems are found. This mechanism shows that monitoring has become part of the BMN management cycle at BBWS Sumatra II Medan.

Periodic evaluation of the internal control process is needed to determine the effectiveness of the implementation of BMN management and become the basis for improving asset management policies in the next period (Amanda, Tri Hesti, 2025). The use of the SIMAN information system simplifies the monitoring process because asset data can be updated and monitored more quickly, thereby supporting transparency, accountability, and effectiveness of decision-making in BMN management. The success of monitoring is still influenced by the competence of human resources and consistency in following up on evaluation results (Firmansyah, 2024). The monitoring component at BBWS Sumatra II Medan is in accordance with the SPIP criteria.

The following is a *flowchart* related to the internal control system in the use of State Property at the Sumatra II River Area Center in Medan.



Gambar 1 Flowchart BBWS SII Medan

describe the flow of analysis of the internal control system in an effort to increase the effectiveness and efficiency of the use of State Property in BBWS. This process involves four parties, namely the Goods User, the Goods User Proxie, the Internal Control System Team or UAKPB, and the Implementer. Each party has interrelated duties and responsibilities ranging from policy determination, data collection, analysis implementation, recommendation preparation, to monitoring follow-up improvements.

The process begins with the Goods User setting the BMN use policy and identifying various problems in the use of assets. These problems can be in the form of goods that have not been utilized optimally, use that is not in accordance with their intended purpose, weak security, non-conformity of records, or high maintenance costs. Based on the results of the identification, the Goods User submits a request for an analysis of the internal control system to the Goods User Proxie.

The Goods User Power of Attorney then collects BMN data and prepares an evaluation plan. The data collected includes asset registration documents, the condition of the goods, the location of use, ownership status, maintenance costs,

and other supporting information. After the data and evaluation proposals are prepared, all documents are submitted to the SPI or UAKPB Team for analysis. The SPI or UAKPB Team then receives and examines the documents, analyzes internal control risks, and examines the control elements applied in the use of BMN.

At the inspection stage, the completeness of the data is first assessed. If the data is incomplete, the document is returned to the Goods User Power of Attorney to be completed. However, if the data is complete, the SPI or UAKPB Team assigns the Implementer to conduct field observations and interviews with related parties. The Implementer then conducts tests on the compliance, effectiveness, and efficiency of the use of BMN. The test aims to find out whether the goods have been used according to their duties and functions, provide optimal benefits, and are managed at a reasonable cost.

Based on the results of observation and testing, the Implementer prepares the concept of the analysis results which are then submitted to the SPI or UAKPB Team to be researched, examined, and approved. The results of the audit are the basis for the preparation of analysis reports and improvement recommendations. Recommendations can be in the form of increased supervision, recording control, optimization of the use of goods, security improvements, asset maintenance, transfer, or elimination of goods that can no longer be used.

The report on the results of the analysis is then submitted to the Goods User to determine the follow-up of improvements. The Goods User's Power of Attorney carries out guidance and supervision of the implementation of the recommendations. Furthermore, periodic monitoring is carried out to assess the success of the improvement actions. Through this process, the use of BMN is expected to be more targeted, safe, orderly, cost-effective, and able to support the implementation of BBWS tasks and functions effectively and efficiently.

CONCLUSIONS

Based on the five components of SPIP, four components have been in accordance with Government Regulation Number 60 of 2008, namely Control Environment, Risk Assessment, Information and Communication, and Monitoring. However, the Control Activities component is still not optimal, especially in the separation of functions, transaction authorization, asset legality, inventory follow-up, asset security, and settlement of damaged assets. In general, the implementation of SPIP at BBWS Sumatra II Medan is quite good, but there is still a need for improvement in control activities.

The Internal Control System plays a role in supporting the effectiveness and efficiency of the use of State Property through the division of responsibilities, risk management, communication, and continuous evaluation.

However, its role is not optimal because there are still weaknesses in Control Activities, such as the lack of separation of functions, transaction authorization, legality updates, and asset security. These conditions increase the risk of recording errors, loss, damage, and budget waste.

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