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Analysis of The Management of State-Owned Assets Using The Governance, Risk Management, and Compliance (GRMC) Approach and Soft Systems Methodology: A Case Study of The Secretariat General of The House of Representatives of The Republic of Indonesia

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Abstract

State Property Administration (BMN) is a crucial process in managing state assets to support accountability, transparency, and organizational decision-making. Despite various regulations, the Audit Board (BPK) findings reveal recurring BMN administration problems within the Secretariat General of the House of Representatives of the Republic of Indonesia, including unlabeled assets, missing assets, and disorganized updates of the Room Goods Inventory (DBR). This study aims to identify the root causes of suboptimal BMN administration and formulate implementable improvement recommendations. The research used a qualitative approach with case study methods and Governance, Risk Management, and Compliance (GRC) analysis frameworks integrated with Soft Systems Methodology (SSM). Data was obtained through documentation studies of audit reports, regulations, and internal documents, as well as semi-structured interviews with parties involved in BMN management. The results of the study show that the problems of BMN administration are systemic and are influenced by interrelated aspects of governance, risk management, and compliance. Key findings include suboptimal supervision and coordination between units, limited resources in the implementation of asset inventory and labeling, and suboptimal use of control mechanisms in the administration process. Based on the results of the analysis, the study recommends strengthening governance, improving internal control, developing BMN management competencies, optimizing information systems, and implementing risk management in a more structured manner to increase the effectiveness of BMN administration within the Secretariat General of the House of Representatives of the Republic of Indonesia.

INTRODUCTION

State Property (BMN) is a state asset used to support the administration of government and public services, with a very significant value in the central government's asset structure. In 2021, the value of BMN reached IDR 11,454 trillion or 58.03% of the total assets of the central government, and based on the State Property Report of the Directorate General of State Assets (LBMN DJKN), its value continued to increase consistently from 2016 to 2023. The large value of assets, the variety of types of BMN, and the wide distribution throughout Indonesia cause BMN management to become increasingly complex and vulnerable to various problems, such as inaccurate recording, weak control, and lack of optimal supervision. Therefore, the orderly, accountable, and transparent management of BMN is an important need in realizing good governance, as mandated in Article 44 of Law Number 1 of 2004 concerning the State Treasury which requires every user of goods to manage and administer BMN optimally.

Administration is one of the important cycles in BMN management which includes periodic recording, inventory, and reporting activities (Government Regulation No. 28 of 2020). Through this process, the organization produces information about the condition and value of assets that are the basis for decision-making related to the cycle of use, utilization, security, removal, and supervision of BMN (Ramdany & Setiawaty, 2021; Setyaningsih, 2023) . Therefore, administration is the foundation for the entire BMN management cycle. Reliable asset information serves as an important control tool to minimize the risk of loss, damage or misuse of assets (Adikara, 2025). In addition, the quality of administration can affect the accountability of financial statements (Martini dkk., 2020). This accountability will have an impact on the audit opinion provided by BPK RI (Anisykurlillah & Oktaviana, 2020; Fajri & Fuadi, 2021). Thus, BMN administration requires effective governance, adequate risk management, and compliance with applicable regulations in order to be able to produce reliable asset information and support the management of BMN in an accountable manner.

Although the BMN management framework has been regulated in Government Regulation Number 28 of 2020, until now the Audit Board of the Republic of Indonesia (BPK RI) still finds various problems that occur from year to year such as unrecorded, lost, damaged, changed hands, abandoned, or unutilized assets (Indonesian Cabinet Secretariat, 2022). The findings show that the existence of regulations does not automatically guarantee the effectiveness of implementation in the field.

Problems related to BMN were also found at the Secretariat General (Setjen) of the House of Representatives of the Republic of Indonesia as one of the BMN users. As a supporting system for parliamentary institutions, the Secretary General of the House of Representatives of the Republic of Indonesia manages assets used to support the representation and operational functions of members of the House of Representatives of the Republic of Indonesia. The characteristics of BMN users in the Secretary General of the House of Representatives of the Republic of Indonesia are quite diverse from elements of government employees (ASN) and non-ASN, namely members of the House of Representatives of the Republic of Indonesia and their supporting staff. Based on , weaknesses were found in the recording and inventory of fixed assets that showed that the implementation of BMN administration was not optimal. The problems found are related to the irregularity in the recording of the Room Goods List (DBR), which is a list used as a tool for controlling and supervising BMN in each room. Audit Results Report (LHP) for the 2023 fiscal year The results of the sampling test at the House of Representatives of the Republic of Indonesia stated that a number of equipment and mebeulair did not have inventory sticker labels, one item had a double sticker label, a number of items had a different label from the physical of the goods and a number of items that were not found to exist.

A similar problem was found again in the 2024 examination. BPK found that a number of fixed assets in the management of the office houses of members of the House of Representatives of the Republic of Indonesia were not found. In addition, there are thousands of BMN in the official house which is the result of procurement in 2024 found not to be labeled with stickers. It is known that the BMN Administration Section, which is the BMN management unit within the Secretary General of the House of Representatives of the Republic of Indonesia, has not done labeling. Based on PMK RI Number 181/PMK.06/2016 , the User of the Goods must register and record BMN in the list of goods to minimize the risk of loss and damage. Meanwhile, in its routine management, every time there is a change or transfer of the goods in charge of the room, namely the manager of the guesthouse and the manager of the official house, they are required to report to the BMN administration officer so that the DBR can be updated immediately.

The characteristics of findings that appear repeatedly in different periods reflect the existence of more fundamental weaknesses in the implementation of BMN administration. In addition, this condition indicates that the improvement recommendations that have been given by the auditor have not been able to eliminate the root of the problem. When viewed through the perspective of Governance, Risk Management, and Compliance (GRC), each finding can be attributed to different but interconnected dimensions. Assets that have not been labeled with stickers can indicate that the implementation of the asset administration and control process that has been regulated in the applicable provisions (governance) has not been optimal. Assets that are not found to exist have the potential to reflect the risk of loss or transfer of assets that have not been identified and adequately controlled (risk management). Meanwhile, the irregularity in updating the Inventory of Goods (DBR) can indicate that compliance with administrative procedures has not been optimal and the monitoring mechanism implemented (compliance) has not been effective. Thus, further analysis is needed so that the main cause of the problem can be found so that appropriate and effective remedial efforts can be formulated immediately.

Several studies related to BMN management have been conducted from various perspectives. which analyzes the governance of local government assets thoroughly from the planning stage to supervision. Meanwhile, looking for the source of problems in five asset management cycles using the Niswaty & Rahman (2023) Sumarno & Rossieta (2022) Asset Life Cycle Management approach and the Regulation of the Minister of Home Affairs Number 19 of 2016. evaluate the implementation of BMN management policies in regional agencies from the aspects of communication, resources, disposition and bureaucratic structure. Meanwhile, analyzing the suitability of asset management with the applicable administrative regulations at the Ministry level. Nursifa (2023) Ramdany & Setiawaty (2021)

Although various studies examining BMN management have been conducted, the gaps that have not been met and the novelty of this research include. First, previous research still looked at the problem from the perspective of compliance and evaluation of policy implementation. This research specifically identifies the root cause of the problem. Second, there is still little research that focuses only on the administration cycle. Third, there has been no research that examines the problem of BMN administration in parliamentary supporting institutions using the integration of the GRC framework and the SSM method.

This study uses the Governance, Risk Management and Compliance (GRC) model framework which emphasizes the importance of synergy between governance, risk management and compliance as a whole to support the achievement of organizational goals. The GRC model is built on the integration of three main components, namely process, people and tools (GRC Forum Indonesia, 2020). Governance is needed to ensure clarity of roles, responsibilities, and supervisory mechanisms in the management of state assets. Risk management is needed to identify and control various risks that have the potential to cause state losses, such as inaccurate asset data, asset loss, and incompatibility of physical conditions with records. Meanwhile, compliance aspects are needed to ensure that the entire BMN management process is carried out in accordance with applicable regulations. These three components are considered relevant as a reference in identifying the root causes of BMN administration problems within the Secretary General of the House of Representatives of the Republic of Indonesia, which reflects the complexity between the administrative process (process), coordination with various parties (people), and the use of technology (tools) in large-scale asset data management. However, GRC is only a normative framework that lacks a mechanism to explore why such weaknesses persist from the perspectives of diverse actors.

For this reason, this study integrates GRC with Soft Systems Methodology (SSM) developed by . SSM is designed to map problematic situations involving diverse stakeholders with different perspectives, then formulate ways to improve them through a discussion process. The (Checkland & Poulter, 2010) process, people and tools components in the GRC framework are used as an analysis lens to assist the process of problem exploration and the preparation of root definitions which are then formulated through CATWOE analysis in the SSM stage, so that the resulting conceptual model is rooted in the dimensions of governance, risk, and compliance. This integration of GRC and SSM allows for a more comprehensive analysis than conventional approaches, as it simultaneously maps what is happening and why it should be happening in practice. In addition, similar findings in the two years of the audit indicate that partial technical-administrative solutions have proven inadequate, requiring a methodological approach that is able to accommodate the diversity of perspectives of actors and map the dynamics of the system holistically.

The problem solving research using GRC has been conducted by those who analyze the root of the problem in the process of utilizing BMN as an I. T. N. Sari (2021) underlying asset in the issuance of State Sharia Securities (SBSN). Meanwhile, Wibowo & Siswantoro (2025) examining the root of the problem of the implementation of ineffective cash management at the Treasurer of Revenue. Both studies confirm that the integration of GRC and SSM is capable of producing an appropriate and applicable root cause analysis and recommendations. Ideally, BMN that goes through a management process in accordance with applicable provisions is able to realize administrative, physical and legal order.

By considering the background of the problems, research gaps, and novelties that have been identified, this research is important to be conducted to find the root causes of the non-optimal implementation of State Property Administration (BMN) within the Secretariat General of the House of Representatives of the Republic of Indonesia and formulate effective improvement recommendations so that similar problems do not recur in the future. This research focuses on identifying the factors that cause the non-optimal management of BMN and the preparation of recommendations to improve the effectiveness of its management. The scope of the research is limited to the BMN administration process within the House of Representatives of the Republic of Indonesia, especially fixed assets in the form of equipment and machinery, by referring to the provisions of PMK Number 181/PMK.06/2016 concerning BMN Administration and considering the findings of the Audit Board (BPK) on the financial statements of the House of Representatives of the Republic of Indonesia for 2023 and 2024. The results of the research are expected to provide practical benefits for the Secretariat General of the House of Representatives of the Republic of Indonesia through providing a comprehensive overview of various obstacles in BMN administration and alternative solutions for improvement, as well as providing academic contributions by enriching references on the application of the Governance, Risk Management, and Compliance (GRC) framework and Soft Systems Methodology (SSM) in identifying problems and formulating business process improvements. as well as a reference for further research related to BMN administration.

METHOD

Types of Research

This research was a qualitative research with a case study method conducted in a government institution. The qualitative approach was chosen because it allows researchers to understand and explore in depth the social phenomena or problems that occur in individuals and groups in a certain context. One of the right ways to conduct qualitative research is with case studies. Case studies are appropriate to be used in this study because they are explanatory so that they are able to explain the 'what' and 'why' of a phenomenon that can occur while providing an understanding of the impact of the situation and the actions taken.(Creswell, 2014) (Creswell & Creswell, 2018) (Saunders dkk., 2023)

Ellet (2018) stated that one type of case study is problem solving. Problem solving is a research approach that aims to identify the main causes of an entity's problems. The output of this type of research is in the form of determining the root of the problem along with the formulation of the necessary corrective steps to overcome the problem. The purpose of this study is to identify the main causes of BMN administration problems that occur repeatedly in the Secretary General of the House of Representatives of the Republic of Indonesia.

This research uses the modified Soft System Methodology (SSM) approach as a framework in analyzing research problems. This SSM was chosen because the problem situation in the process of managing fixed assets at the Secretary General of the House of Representatives of the Republic of Indonesia is complex and there is no single definition of the problem agreed upon by all actors. The management of BMN in the Secretary General of the House of Representatives of the Republic of Indonesia involves parties with different interests, authorities and understandings so that each actor will define the problem differently. This is in accordance with SSM which views that each actor has a different view of the problem situation faced due to differences in interests, positions and worldviews. In addition, SSM encourages to map out who the actors are and what roles they have in BMN administration.

Modified SSM has four stages in solving problems, namely finding out, designing several models of relevant objective activities (modelling), debating the existing situation (using model to structure debate) and taking action for improvement.

1. Tahap Finding Out
   In this study, document analysis was carried out through the review of various documents related to administrative procedures including BPK LHP, BMN reports, SOPs, application system data, and other supporting documents. The list of problems that occurred was obtained from the analysis of documents. After that, the first stage of interviews was conducted with related parties to deepen understanding of the problems found and identify other issues that had not been revealed from the document. The results of document analysis and interviews were used as the basis for the preparation of the rich picture and the formulation of root definitions, accompanied by interventional, social, and political analysis. Problem mapping refers to the components of the GRC Excellence Model, namely process, people, and tools.

2. Tahap modelling
After the cause of the problem is known based on the components of the process, people, and tools, then the root definition is compiled with the PQR formula, namely "working on P with Q to realize R, where PQR can answer the question what, why and how". Then a CATWOE analysis of the chosen root definition is carried out so that the steps in making the conceptual model are relevant to the situation at hand. The conceptual model is then used to formulate appropriate improvement measures to overcome problems that are not optimal.
3. Tahap using model to structure debate
The third stage in SSM is to discuss the conceptual model that has been prepared with the problem owners. Discussions were conducted through interviews with problem owners to compare the conceptual model with real conditions and assess the feasibility and feasibility of implementing the proposed improvement measures.
4. Tahap defining/taking action
The final stage in SSM is to formulate corrective actions to address the root of the problem that has been identified. The determination of these steps is based on the results of discussions with problem owners at the previous stage, to ensure that the resulting recommendations are relevant and can be implemented.

Data Collection Techniques

The data collection technique in this study uses triangulation or combined techniques from interviews and documentation studies. This study uses the triangulation technique because according to triangulation it is a technique that aims to test the validity and credibility of data using more than one data source. Nugrahani (2014)

1. Documentation Studies

This research began with a documentation study to get an initial overview of risk management practices in the Secretariat General of the House of Representatives of the Republic of Indonesia. The results of the documentation study will then be used as a basis for the preparation of interview questions. The collected data can be obtained from public documents such as news, official reports, meeting minutes as well as private documents such as letters, journals, emails and personal notes (Creswell & Creswell, 2018) . Examples of documents used in this study are presented in Table 1.

Table 1. List of Documents

No.	Documents
1	Organizational Structure of the House of Representatives of the Republic of Indonesia in 2024
2	Work Plan of the House of Representatives of the Republic of Indonesia for 2022-2024
3	BMN Management Business Process
4	Regulations related to BMN Management that apply within the House of Representatives of the Republic of Indonesia
5	Report on the Results of the Audit of BPK RI on the House of Representatives of the Republic of Indonesia for 2022-2024
6	State Property Report for 2022-2024
7	Regulation of the Minister of Finance of the Republic of Indonesia Number 181/PMK.06/2016 of 2016

Source: Processed Author (2026)

2. Interview

In case studies, interviews are an important source of evidence because they are able to provide explanations of events that occurred and understanding of the perspective of the source. One of the techniques in conducting interviews is a semi-structured interview, which is a question that is asked in the form of a guide based on the results of document analysis but still provides space for the resource person to put forward ideas to enrich information in identifying problems and formulating solutions. The primary data collection in this study was obtained from semi-structured interviews conducted with four people which can be seen in Table 1. The interviews conducted in this study are intended to confirm the findings of the document analysis and delve deeper into the practice of BMN administration in the (Yin, 2018) (Y. Sari, 2022) House of Representatives of the Republic of Indonesia.

Table 2. List of Research Resource Persons

No.	Code	Resource Persons	Reasons for Selection
1	N1	Head of BMN Administration Section	The selection of these resource persons is based on their responsibility in leading BMN management activities in the House of Representatives of the Republic of Indonesia. In addition, employees are also tasked with supervising and ensuring the smooth administration process of BMN.
2	N2	Head of the BMN Inventory and Disposal Subdivision	The selection of these resource persons is due to their duties and functions in carrying out activities of use, inventory, transfer, destruction, and elimination of BMN. This resource person is also tasked with ensuring that the implementation of administration is carried out in accordance with regulations and operational standards in the House of Representatives.
3	N3	Head of BMN Bookkeeping and Reporting Subdivision	The selection of this resource person is due to their duties and functions in carrying out bookkeeping and reporting on BMN.
4	N4	Goods User in Work Unit	The selection of this resource person is due to their right to use, control, and manage BMN in their work units.
5	N4	Representative from the Directorate General of State Finance (DJKN)	The selection of these resource persons is based on their duties and authorities related to the formulation of policies in the field of BMN management which is a guideline for implementation in all ministries and institutions throughout Indonesia.

Source: Author (2026)

In SSM, there are two stages of interviews. The first stage was carried out to dig up information and understand the situation that occurred, while the second stage of interviews was carried out to discuss the conceptual model that had been created to provide solutions to problematic situations. The question framework in the first stage will focus on the components of the GRC excellence model which is then adapted to this research. The list of questions can be seen in Table 3.

Table 0. List of Interview Questions

Question Aspect	Questions	Resource Persons
Aspek Process	1. How is the BMN administration process carried out in the work unit? 2. What is the mechanism for recording BMN? 3. What is the process of reconciling BMN data between work units and head offices/KPKNL? 4. What are the stages of inventory and stock taking of BMN? Are there any obstacles in its implementation? 5. Are there standard procedures (SOPs) in BMN administration and have they been implemented consistently? 6. How is the division of duties and responsibilities in BMN management? 7. Are there any stages in the BMN administration process that can still be simplified or optimized? 8. How is the implementation of internal control in the BMN administration process? 9. What are the main problems in the current BMN administration process?	N1, N2, N3, N4
People Aspect	1. Who are the parties involved in the BMN administration process and what is the role of each? 2. Have BMN managers met the required competency standards? 3. Is there any special training or certification (internal/external) to develop the competencies of parties related to BMN management? 4. Is there socialization to all individuals to provide knowledge and understanding of the use and management of BMN? 5. What is the level of employee understanding of regulations related to BMN? 6. What are the main obstacles related to human resources in BMN administration? 7. How is the coordination between units in BMN management? Has it been effective?	N1, N2, N3, N4
Aspect Tools	1. Has the BMN administration process used the help of an information system? 2. How effective is the use of information systems in BMN recording and inventory? 3. Is the BMN information system used integrated with other financial systems? 4. Does the information system already have an automation feature that helps the BMN reconciliation process? 5. What are the main obstacles in the use of information systems related to BMN management? 6. Is there a risk of data errors due to system limitations or human error in the use of the system?	N1, N2, N3, N4

Source: Processed Author (2026)

After the conceptual model is formulated, the next stage is the implementation of the second stage of interviews. This interview was conducted with the problem owner based on the root definition that had been identified. The purpose of the interview was to obtain information regarding whether the proposed remedial activities in the conceptual model had been implemented before. The comparison process is carried out to achieve an understanding between the problem owner and the researcher on the relevance and feasibility of the proposed improvement.

In addition, in the second phase of interviews, interviews will be conducted with DJKN representatives which aim to gain an understanding of the best practices for BMN management and administration that have been implemented. The interview is also intended to obtain institutional input and views that can be considered in the preparation of alternative BMN administration solutions within the House of Representatives of the Republic of Indonesia.

Data Analysis Techniques

Data Analysis is the process of processing raw data such as field notes, actions and written documents to obtain information relevant to the research focus. According to Miles and Huberman (1992) in (Afrizal, 2019) Afrizal (2019) , data analysis in qualitative research consists of three stages. The three stages were carried out continuously and repeatedly until the research ended. The three stages include.

1. Data Codification
   The researcher provides naming and grouping of themes based on the results of the research obtained. After the interview process is completed, the researcher transcribes the results of the interview recordings and then sorts and marks the relevant and unrelevant information to the focus of the research. Thus, researchers can focus on information related to the research so that the resulting analysis becomes more in-depth and directed.
2. Data Presentation
   This stage is the process of presenting research findings in the form of certain categories or groupings. Research findings are recommended to be presented in the form of a matrix or diagram. The goal is to make the information obtained easier to understand and systematic and to be able to help researchers formulate research findings.
3. Conclusion
   The process of interpreting the findings obtained from the information and data of the research results. After drawing conclusions, the researcher rechecked the two stages that were carried out previously to ensure that the analysis process had been carried out correctly and avoided errors.

RESULTS AND DISCUSSION

This chapter discusses the analysis carried out by following the four stages of modified SSM, namely finding out, modelling, using model to structure to debate and defining/taking action. In the finding out stage, components in the Governance, Risk Management and Compliance excellence model will be used to classify the root cause of the problem and recommend improvements.

Identification of BMN Administration Problems

The initial stage of SSM modification is to identify problems that have a significant influence on the BMN administration process. This stage begins with a review of documents and the implementation of interviews with the parties involved in the process. To gain a deeper understanding, intervention analysis, social analysis and political analysis were carried out.

The results of the analysis will later be used to identify problematic situations, compile a rich picture and determine problems by referring to the GRC excellence model.

The problems that occurred to the Secretary General of the House of Representatives of the Republic of Indonesia are shown by the report on the results of the audit of the financial statements that have been issued by the BPK. Problems related to BMN administration that arise in more detail are caused by, among others.

1. The BMN Administration Section has not been optimal in supervising and controlling the use of BMN.
2. The inventory process has not been carried out for a number of BMN NUPs.
3. Limited human resources and budgets hinder the labeling process.
4. Labeling activities are more focused on BMN which is the result of procurement in 2024 and 2025.
5. There are a number of items that have two different labels on one physical item.
6. It has not coordinated with parties related to the recording of the Room Goods List (DBR).
7. BMN registration has not been carried out because the handover documents for the grant have not been included.
8. The value of the grant has not been listed at the time of grant submission.
9. The work unit submitted for the grant has not reported to the BMN Administration Section.

In addition to the problems expressed in the BPK LHP, further deepening of the problem will be carried out through interviews to obtain a more comprehensive understanding.

Analysis of the Application of GRC in BMN Administration

1. Governance

   In terms of BMN administration, the Secretary General of the House of Representatives of the Republic of Indonesia has issued Regulation of the Secretary General of the House of Representatives of the Republic of Indonesia Number 04/SEKJEN/2014 concerning guidelines for the implementation of BMN administration within the Secretariat General of the House of Representatives of the Republic of Indonesia and standard operating procedures related to BMN administration, BMN labeling and BMN reporting. It is known from the document review that in 2022 provisions were issued for the revocation of several internal regulations, including regulations related to the guidelines for the implementation of this administration.

2. Risk Management

   ISO 31000:2018 Define risk management as a coordinated activity to direct and control the organization in responding to risks. The Secretary General of the House of Representatives of the Republic of Indonesia has issued Regulation of the Secretary General of the House of Representatives of the Republic of Indonesia Number 10 of 2021 which contains technical instructions for the implementation of risk management within the Secretary General of the House of Representatives of the Republic of Indonesia. The implementation of risk management is carried out by establishing a risk management structure, risk management process, policies in terms of risk appetite and administration.

3. Compliance

Compliance is a way to ensure that the organization meets the requirements that are enforced (OCEG, 2023) . It has been explained related to the procedures in carrying out administration which include recording, inventory and reporting activities. In addition, the parties responsible for the implementation of this regulation were also explained. PMK RI Number 181/PMK.06/2016

CONCLUSION

The problem of BMN administration in the Secretary General of the House of Representatives of the Republic of Indonesia is not solely caused by administrative non-compliance, but is a systemic problem that involves interrelated aspects of governance, risk management, and compliance. Repeated findings related to unlabeled assets, unlabeled assets, and the disorder of updating the Inventory of Room Goods (DBR) show that there are problems that have not been resolved thoroughly. When viewed from the aspect of governance in the GRC framework, the Secretary General of the House of Representatives of the Republic of Indonesia has not adjusted and re-established internal guidelines for the implementation of BMN administration within its scope of work. In the aspect of risk management, the Secretary General of the House of Representatives of the Republic of Indonesia already has a risk register and internal risk management guidelines that can be a tool for supervision and control of the organization in carrying out administration. Meanwhile, in the aspect of compliance, it has complied PMK RI Number 181/PMK.06/2016 as a reference in carrying out its administration. In order to be more optimal in administering BMN and to prevent the recurrence of similar findings, the Secretary General of the House of Representatives of the Republic of Indonesia needs to strengthen BMN governance through affirmation of roles, responsibilities, and coordination mechanisms between the BMN Administration Section and other work units, while also improving internal control through regular DBR updates, monitoring compliance with BMN labeling, and implementing more intensive inventories of high-risk assets. Furthermore, it is necessary to develop a competency improvement program and continuous socialization to all parties involved in BMN management, including non-ASN goods users, so that understanding of administrative obligations is more evenly distributed, alongside the development and optimization of BMN administration information systems that support real-time asset monitoring, reporting changes in asset location, and data integration between work units. Additionally, a more structured risk management approach should be implemented in the BMN administration process by identifying key risks, establishing adequate controls, and conducting periodic risk evaluations.

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