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Implementation of State-Owned Assets Management Policy: An Analysis of Asset Management, Disposal, and Write-Off Based on the Edward III Model at the Palembang Religious Training Center

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ABSTRACT

This study aims to examine the implementation of Government Regulation of the Republic of Indonesia No. 28 of 2020 regarding the management of State-Owned Assets (BMN), specifically in terms of the administration, destruction, and write-off of state-owned assets at the Palembang Religious Training Center. A qualitative approach with a case study design was employed. Data were collected through interviews, observations, and documentation, and were analyzed using the Miles, Huberman, and Saldaña interactive model within the framework of George Edward III's policy implementation theory. The results indicate that the implementation of the BMN management policy has not yet reached an optimal state. The primary issues lie in weak organizational communication, limited resource capacity, low commitment among implementers, and the lack of integration within the bureaucratic structure. These conditions result in discrepancies in BMN data, delays in administrative processes, and the ineffective execution of BMN disposal and write-off procedures. This study contributes to strengthening the application of Edward III's theory within the context of state-owned asset management at the work unit level, while also expanding the analysis to include aspects of BMN disposal and write-off. The research implications emphasize the need to strengthen internal coordination, enhance human resource capacity, provide proportional incentives, and improve the bureaucratic system to make it more integrated.

Keywords : Public Policy Implementation; State-Owned Asset Management; Public Administration; Asset Disposal and Write-Off; Edward III Implementation Model

INTRODUCTION

The management of State-Owned Assets (BMN) in Indonesia is a strategic aspect in realizing accountable, transparent, and efficient governance, particularly at the work unit level as the direct implementers of policies. BMN serves not only as administrative assets but also as the primary means of supporting public services and the performance of government organizations. However, the implementation of BMN management policies at the operational level still faces various challenges, particularly regarding coordination, asset recording, and policy understanding among implementers (Firmansyah, 2024; Nursifa, 2023) .

The government has issued Government Regulation of the Republic of Indonesia No. 28 of 2020 as a revision of Government Regulation No. 27 of 2014 to strengthen the governance of State-Owned Assets (BMN) (Goverment of the Republic of Indonesia, 2020). This regulation comprehensively governs the administration, disposal, and write-off of BMN to ensure legal certainty and accountability in the management of state assets. However, from a policy implementation perspective, the existence of comprehensive regulations does not automatically guarantee successful implementation at the field level (Hill & Hupe, 2021; Sabatier, 2014). In practice, various inconsistencies between normative provisions and the reality of implementation within work units are still found.

Several studies indicate that the implementation of BMN management still faces obstacles in terms of human resource competencies, inter-unit coordination, and the utilization of asset information systems. (Monica S., M.Alif F., Shella F. (2023) found that limitations in the competencies of implementers and a lack of training result in the suboptimal use of the BMN management system. Rania et al. (2023) emphasize the importance of strengthening internal controls and inter-unit collaboration in improving asset reporting compliance. Similar findings were also reported by Nursifa (2023), indicating that weak coordination and limited organizational capacity are the main factors hindering the optimal implementation of BMN policies.

Furthermore, the management of state-owned assets is not merely a technical administrative issue, but also involves social dimensions and institutional capacity. The success of policy implementation is greatly influenced by interactions among actors, organizational capacity, and the institutional context in which the policy is implemented (Edwards, 1980; Hill & Hupe, 2021; Peters, 2019). In practice, BMN managers at the work unit level often face a gap between regulations and implementation, which results in disorderly asset recording and an increased risk of audit findings (Firmansyah, 2024; BPK RI, 2024).

From an academic perspective, studies on the implementation of BMN policies are still dominated by administrative and technical evaluation approaches, and have not yet delved deeply into the dynamics of practitioners' experiences and organizational contexts (Bagoes Wijaya Kusuma Tarmizi & Sugiartono, 2022; Nursifa, 2023; Siregar et al., 2024). Furthermore, most studies still focus on asset management aspects, while research that comprehensively integrates management, disposal, and write-off of BMN within a single policy implementation framework remains limited (Lutfia Fatan, 2024; Juanda & Sudrajat, 2025). This situation indicates a research gap, particularly in understanding the implementation of BMN policy as a social process occurring at the work unit level.

In the context of the Palembang Religious Training Center, BMN management plays a strategic role in supporting the education and training functions of government officials. However, empirical evidence indicates that BMN management still faces various challenges, such as disorganized asset recording, delays in data updates, and discrepancies between physical conditions and administrative data (BPK RI, 2024). Furthermore, the implementation of BMN disposal and write-off has not been optimal due to limited understanding of procedures, incomplete documentation, and weak coordination among work units.

These issues indicate that the implementation of Government Regulation No. 28 of 2020 cannot be understood merely as an administrative matter, but rather as a complex organizational and social process. Therefore, this study employs a qualitative case study approach to deeply explore the dynamics of BMN management policy implementation at the Palembang Religious Training Center, particularly regarding the administration, destruction, and write-off of BMN.

This study is expected to contribute to the development of public policy literature, particularly in the study of the implementation of state-owned asset management policies. Theoretically, this study contributes to enriching the understanding of the dynamics of public policy implementation through an analysis of policy communication, resource availability, the disposition of implementers, and the bureaucratic structure in state-owned asset management. Meanwhile, practically, this study is expected to provide recommendations for government agencies to improve the effectiveness of BMN management through strengthening human resource capacity, improving organizational coordination mechanisms, and enhancing policy understanding at the work unit level.

The novelty of this study lies in the comprehensive integration of the analysis of BMN management policy implementation, which not only focuses on administrative aspects but also simultaneously examines the aspects of BMN disposal and write-off within a single analytical framework based on the George Edward III model. Unlike previous studies that tended to emphasize administrative aspects, this study highlights the systemic interrelationships among policy implementation variables within the context of BMN management at the work unit level. Furthermore, this study provides empirical contributions by specifically revealing how communication gaps, resource constraints, low implementation capacity, and bureaucratic fragmentation simultaneously contribute to delays and inefficiencies in the BMN disposal and write-off processes, thereby not only reinforcing the relevance of Edward III's theory but also expanding its application within the context of BMN management an area that has historically received relatively little attention in studies of public policy implementation.

Method

This study employs a qualitative approach using an instrumental single-case study design. This approach was chosen because the research aims to deeply understand the implementation process of State-Owned Assets (BMN) management policies within a specific organizational context and to uncover the accompanying social and administrative dynamics. In qualitative research, an instrumental case study is employed when a specific case is examined to provide a broader understanding of a particular issue or phenomenon in this instance, the implementation of BMN management policies (Creswell & Poth, 2016; Stake & Visse, 1995; Robert K. Yin et al., 2023). Thus, the case studied is not only understood as a standalone phenomenon but also as a means to explain the dynamics of public policy implementation at the organizational level (Robert K. Yin et al., 2023).

This study was conducted at the Palembang Religious Training Center. The selection of the research location was based on several academic considerations. First, the Palembang Religious Training Center is a government agency responsible for managing various types of state-owned assets used to support education and training activities for civil servants. Second, based on administrative reports and audit findings regarding BMN management, several issues were still identified in the administration, disposal, and write off of BMN, such as irregularities in BMN record-keeping, delays in updating inventory data, and administrative obstacles in the BMN write-off process (BPK RI, 2024; Firmansyah, 2024). Third, the characteristics of this organization are considered representative for examining the implementation of BMN management policies at the government agency level, as it involves various bureaucratic actors, organizational coordination mechanisms, and complex administrative procedures (Hill & Hupe, 2021; Peters, 2019). Therefore, this case is considered relevant for providing an empirical overview of the dynamics of the implementation of Government Regulation of the Republic of Indonesia No. 28 of 2020 on the Management of State/Regional Assets in organizational practice.

The research subjects were determined using purposive sampling, which involves the deliberate selection of informants based on specific criteria related to the relevance of their knowledge and their involvement in the BMN management process (Patton, 2015; Creswell & Poth, 2016). The research informants consisted of structural officials, BMN managers, and staff directly involved in the processes of administration, disposal, and write-off of BMN within the Palembang Religious Training Center. Overall, this study involved 8 through 10 key informants, consisting of the head of the Palembang Religious Training Center, the head of the administrative sub-division, BMN operators, commitment-making officials, BMN storage staff, and officials involved in the BMN write-off and disposal processes. Informants were selected based on their level of involvement, work experience, and understanding of the implementation of BMN management policies in accordance with the provisions of Government Regulation No. 28 of 2020 (Robert K. Yin et al., 2023).

Data collection was conducted through semi-structured interviews, non-participant observation, and document analysis. Semi-structured interviews were used to explore the experiences, perceptions, and interpretations of policy implementers regarding the BMN management implementation process (Kvale & Brinkmann, 2009; Creswell & Poth, 2016).These interviews also allow researchers to obtain information regarding the organization's adaptation strategies in addressing various challenges in the implementation of state BMN management policies. The observation method used in this study is non-participant observation, meaning the researcher does not directly participate in organizational activities but observes BMN management practices within the context of daily work (Spradley, 1980; Angrosino, 2007). The observation activities focused on several key activities, including the administrative processes for BMN management, the use of the BMN management information system, coordination among work units in BMN management, as well as procedures for the disposal and write-off of items that no longer have any useful value. Additionally, a documentary study was conducted by reviewing various official organizational documents, such as BMN management reports, BMN inventory documents, minutes of the disposal and destruction of items, as well as policy and regulatory documents related to BMN managementv (Bowen, 2009).

To ensure data validity, this study applied several validation strategies commonly used in qualitative research. First, source triangulation was conducted by comparing information obtained from various informants who held different positions and perspectives within the organization (Denzin, 2017; Patton, 2015). Second, method triangulation was conducted by comparing data from interviews, observations, and documentation to ensure the consistency of research findings. Third, this study also employed member checking, a process of reconfirming data interpretations with key informants to ensure that the research findings accurately reflect their experiences and perspectives (Nowell et al., 2017; Creswell & Poth, 2016).

Data analysis was conducted using the interactive analysis model developed by Miles, Huberman, and Saldaña, which comprises three main stages: data condensation, data presentation, and drawing and verifying conclusions (Miles et al., 2014). The analysis process begins at the data collection stage and proceeds iteratively until the research is completed (Miles et al., 2014; johhny saldana, 2013). During the data condensation stage, the researcher conducts the process of selecting, simplifying, and organizing the raw data obtained from interviews, observations, and documentation. The data was then analyzed through an open coding process to identify key concepts related to the implementation of BMN management policies (johhny saldana, 2013). Subsequently, these codes were grouped into broader categories through a process of categorization and thematic coding, thereby enabling the researcher to identify patterns emerging in the research data.

The next stage is data presentation, which is the process of organizing and presenting condensed data in the form of analytical narratives, thematic matrices, or categorization tables (Miles et al., 2014). Data presentation aims to help researchers understand the relationships between categories, identify patterns of interaction among actors, and observe the dynamics of policy implementation within an organizational context. In the final stage, the researcher draws conclusions and conducts verification, which is the process of interpreting research findings to identify the broader meaning of the analyzed data. The verification process is conducted continuously by comparing findings with field data and engaging in critical reflection on the resulting interpretations (Miles et al., 2014; Creswell & Poth, 2016).

Through this analytical approach, the research is able to uncover the dynamics of BMN management policy implementation as a social and organizational process involving interactions between policy actors, bureaucratic structures, and the institutional context in which the policy is implemented. This approach also enables the study to generate a deeper understanding of the practices of BMN administration, disposal, and write-off at the government work unit level (Robert K. Yin et al., 2023; Stake & Visse, 1995).

RESULTS AND DISCUSSION

Results and Discussion

This study examines the implementation of Government Regulation of the Republic of Indonesia No. 28 of 2020 on the Management of State-Owned Assets (BMN) at the Palembang Religious Training Center. The analysis was conducted using the public policy implementation model proposed by George Edward III (1980), which emphasizes four key variables: communication, resources, disposition, and bureaucratic structure. This model illustrates that the success of policy implementation is not solely determined by the content of the policy but is highly dependent on how the policy is communicated, supported by resources, understood and accepted by implementers, and executed within an effective bureaucratic structure.

The relationship between these four variables in influencing the success of policy implementation can be illustrated in the following Edward III policy implementation model:

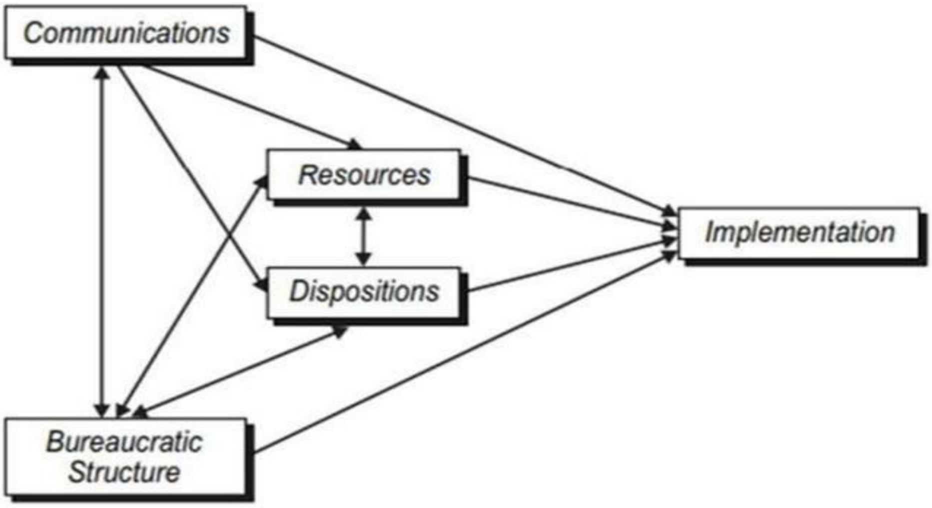

Figure 1

Policy Implementation Theory Model according to George Edwards III

Source: George Edwards III, 1980. at (Fauzan, 2024)

The figure illustrates that communication, resources, disposition, and bureaucratic structure are interrelated and collectively determine the success of policy implementation. This means that a weakness in any one variable can lead to the overall failure of policy implementation. This model demonstrates that the four variables are interrelated and simultaneously influence the success of policy implementation. In the context of BMN management, these four variables serve as an analytical framework for understanding the dynamics of BMN administration, disposal, and write-off at the work unit level.

1. Communication

Communication is one of the key variables in George Edward III's policy implementation model, playing a role in ensuring that policies are understood, accepted, and consistently implemented by all stakeholders. From a modern policy implementation perspective, communication is not merely understood as the process of conveying information but also as a mechanism for fostering *shared meaning*, which determines the success of coordination among actors within public organizations (Howlett et al., 2021; Weible & Sabatier, 2023). In the context of managing State-Owned Assets (BMN), communication serves as a crucial instrument in integrating the processes of asset management, disposal, and write-off, which involve numerous work units and complex administrative procedures (Hasibuan, 2023).

Research findings indicate that policy communication at the Palembang Religious Training Center has not been functioning effectively. This is marked by the absence of regular coordination forums, weak communication between the Authorized User of Goods, BMN managers, and goods users, as well as the suboptimal dissemination of BMN management procedures. Empirically, this situation is reflected in delays in reporting goods procurement, discrepancies between inventory data and physical conditions on-site, and the failure of users to report goods damage in a timely manner. This phenomenon indicates a gap between the formal administrative system and operational practices on the ground, which in public administration studies is often associated with weak organizational communication and cross-functional coordination (Ansell & Torfing, 2021; Moynihan & Pandey, 2022).

Analytically, these findings indicate a failure in *policy transmission* the process of conveying policies from policymakers to implementers at the operational level. This failure not only leads to information distortion but also causes fragmentation in policy understanding, where each actor holds a different interpretation of BMN management procedures. From the perspective of contemporary implementation theory, this condition indicates a failure in building *policy coherence* that is, the alignment of understanding and actions among policy implementers (Howlett et al., 2021; Peters, 2021). Consequently, policy implementation becomes inconsistent and tends to be uncoordinated.

These findings are consistent with the research (Nursifa, 2023), which confirms that weak communication between work units is a major factor hindering the implementation of BMN management in accordance with regulations. Additionally, (Lutfia Fatan, 2024) the study also found that the lack of communication between work units and external agencies, such as the KPKNL, is one of the main factors hindering the BMN disposal process. This indicates that communication is not only crucial within the organization's internal scope but also in external coordination directly related to the administrative and legal processes of BMN management.

Furthermore, this study provides an important finding that communication failures not only impact administrative aspects but also significantly hinder the processes of BMN destruction and write-off. Both processes require cross-unit coordination, complete documentation, and strict adherence to procedures. When communication is ineffective, the processes of identification, proposal, and implementation of destruction and disposal become hindered, potentially leading to administrative irregularities and audit findings. From a public governance perspective, this situation indicates weak *policy integration*, which should be a prerequisite for the accountable management of state assets (Ansell & Torfing, 2021; Hatimah et al., 2023).

Thus, it can be concluded that ineffective policy communication at the Palembang Religious Training Center has led to data inconsistencies, process delays, , and weak coordination among work units. These conditions indicate fundamental weaknesses in policy transmission and clarity, and underscore that ineffective communication is a major barrier to policy implementation. These findings not only support Edward III's theory but also reinforce contemporary policy implementation approaches that emphasize the importance of communication as a process of shared meaning-making and adaptive coordination within public organizations.

2. Resources

Resources are a crucial variable in George Edward III's policy implementation model, determining the extent to which policies can be effectively implemented. In the context of State-Owned Assets (BMN) management, resources include the quality and quantity of human resources, the availability of information, clear authority, and adequate infrastructure and facilities to support the processes of inventory management, disposal, and deregistration of state-owned assets (Fauzan, 2024) .

Research findings indicate that resources for BMN management at the Palembang Religious Training Center remain inadequate. Regarding human resources, it was found that BMN managers lack appropriate competency backgrounds, frequently change positions, and juggle other duties outside of BMN management. This situation results in poor management quality, such as disorganized inventory processes and suboptimal updates to BMN data. These findings align with research at the Jember State Polytechnic, which indicates that the low competence of BMN managers is a primary factor hindering the implementation of state asset management policies (Bagoes Wijaya Kusuma Tarmizi & Sugiartono, 2022). Additionally, a study at the Medan Religious Training Center also indicates that limited training and a lack of understanding of information systems result in ineffective BMN management (Monica S., M.Alif F., Shella F., 2023).

From an information perspective, it was found that government asset data was incomplete, outdated, and inconsistent between administrative records and the physical conditions on-site. This is evident from the fact that damaged items are still recorded as active government assets, as well as the absence of periodic condition reports. This situation not only impacts asset management processes but also hinders the disposal and write-off of government assets due to the lack of valid data to support such proposals. These findings are consistent with the research by Aristyarani & Prayana (2025) which indicates that discrepancies between administrative data and the physical condition of assets are one of the primary issues in BMN management. Additionally, the research by Firmansyah (2024) also confirms that limited information system integration and low data quality act as barriers to improving accountability in BMN management.

Meanwhile, regarding infrastructure, facility limitations pose significant obstacles, such as the lack of storage warehouses for damaged goods, the absence of standard-compliant disposal equipment, and insufficient support for stable technological devices and networks. Furthermore, the absence of a dedicated budget allocation for BMN disposal and write-off activities often results in these processes being delayed or not carried out optimally. These findings are supported by the research by Juanda & Sudrajat (2025), which states that limitations in facilities and budgets lead to the accumulation of damaged BMN and delays in disposal. Other studies also indicate that budget constraints and low organizational support are the primary barriers to the implementation of local government asset management policies (Septia & Yusran, 2024).

Analytically, this situation indicates a *capacity gap* a mismatch between the complexity of BMN management policies and the capacity of implementing organizations. BMN management, particularly regarding disposal and write-off, requires technical and administrative competencies, as well as robust system support; however, in reality, these are not yet supported by adequate resources. This is further supported by the research by (Nursifa, 2023) which indicates that limitations in human resources, budget, and facilities are the primary causes of suboptimal implementation of BMN policies. Additionally, Juanda & Sudrajat (2025) found that limitations in infrastructure lead to the accumulation of damaged BMN due to the failure to promptly carry out write-offs. This underscores that the availability of resources is a key factor in ensuring the effectiveness of state BMN management.

Furthermore, this study provides an important finding that resource constraints not only impact administrative aspects but also result in inaccuracies in the government's financial statements. Discrepancies between BMN data and physical conditions cause balance sheet reports to fail to reflect actual conditions, potentially leading to audit findings and reducing accountability in BMN management. This aligns with the research Sumardi & Muchlis (2017) which states that human resources, leadership commitment, and asset valuation quality are critical factors in the success of government asset management.

Thus, it can be concluded that resource constraints at the Palembang Religious Training Center have led to suboptimal asset management, delays in the disposal and write-off of government assets, and discrepancies in government asset data. These conditions indicate fundamental weaknesses in organizational capacity and underscore that resources are a determining factor in policy implementation. This finding strongly supports Edward III's theory, which states that without adequate resource support, policies cannot be effectively implemented (Fauzan, 2024).

3. Disposition (Implementer's Attitude)

Implementer disposition or attitude is a key variable in George Edward III's policy implementation model, reflecting the implementer's level of commitment, understanding, and willingness to carry out the policy. In the context of State-Owned Assets (BMN) management, implementer disposition determines the extent to which policies are not only administratively complied with but also substantively and responsibly implemented (Fauzan, 2024).

Research findings indicate that the disposition of policy implementers at the Palembang Religious Training Center remains suboptimal. This is characterized by low motivation and commitment in BMN management, as well as the perception that BMN management tasks are merely additional duties rather than primary responsibilities. This situation results in the management of BMN tending to be purely administrative in nature, such as merely conducting routine recording and reporting, without being followed by efforts to re-inventory or take follow-up actions regarding damaged items for the disposal and write-off process. Additionally, the lack of incentives, insufficient recognition, and the absence of ongoing training further contribute to the low disposition of the implementers. State-owned asset managers lack sufficient motivation to improve the quality of asset management, resulting in many processes being delayed or not carried out optimally, particularly regarding the submission of requests for the disposal and write-off of state-owned assets.

Analytically, this situation indicates a deficit in policy internalization, where policies are not yet understood as an integral part of organizational governance but merely as administrative obligations. This results in low *policy ownership* a sense of ownership toward policies that should motivate implementers to execute them optimally. These findings are consistent with the research by Fathonah et al. (2024) which shows that government asset management is significantly influenced by implementers' commitment and the quality of oversight, where low commitment leads to suboptimal asset utilization and weak policy implementation. Additionally, the research by Nenobais et al. (2024) confirms that BMN management is often not a priority for organizations due to a lack of attention to the human resources managing them, thereby impacting low performance and the quality of asset reports. Furthermore, the study by Azim et al. (2025) indicates that the implementation of BMN management policies requires adjustments to standard operating procedures (SOPs) and capacity building for implementers to ensure effectiveness, underscoring the importance of implementers' understanding and commitment in policy

Meanwhile, research by Achmad Chodiq (2025) reveals that weak administrative compliance and a lack of accountability among implementers have resulted in the management of state-owned assets including transfers and disposals not yet being conducted in accordance with the principles of good governance. Furthermore, this study contributes to the understanding that low disposition is not solely caused by individual factors but is also influenced by an unsupportive organizational system, such as the absence of a proportional incentive system, a lack of capacity building, and the absence of consistent supervision from leadership. This reinforces the finding that implementers' disposition is the result of an interaction between individual factors and the organizational system.Furthermore, this study contributes to the understanding that low implementation is not solely caused by individual factors but is also influenced by an unsupportive organizational system, such as the absence of a proportional incentive system, a lack of capacity building, and the absence of consistent supervision from leadership. This reinforces the finding that implementers' performance is the result of an interaction between individual factors and the organizational system.

Thus, it can be concluded that the low disposition of implementers at the Palembang Religious Training Center causes the implementation of BMN management policies to be suboptimal and tends to be merely a formality. This condition indicates weak policy internalization within the organization and underscores that implementers' attitudes are a key factor in the success of policy implementation. This finding strongly supports Edward III's theory, which states that implementers' dispositions are crucial to the success of policy implementation (Fauzan, 2024).

4. Bureaucratic Structure

Bureaucratic structure is a variable in the Edward III model related to organizational mechanisms, including task distribution, coordination between units, and the existence of and understanding regarding standard operating procedures (SOPs). An effective bureaucratic structure supports efficient and coordinated policy implementation (Tachjan, 2006). Furthermore, from a public administration perspective, the organizational structure also reflects institutional capacity in translating policies into integrated operational actions.

Research findings indicate that the bureaucratic structure in the management of state-owned assets (BMN) at the Palembang Religious Training Center still faces challenges, particularly regarding fragmentation and understanding of SOPs. Fragmentation is evident in the distribution of tasks across various work units such as procurement units, BMN managers, and asset users which lacks support from effective coordination mechanisms. Consequently, each unit tends to operate in isolation without adequate integration. Furthermore, SOPs for BMN management, particularly regarding inventory management, disposal, and write-off, are not fully understood by implementers. Rapid regulatory changes and a lack of outreach have caused confusion in policy implementation. This has led to delays in BMN recording, data inconsistencies, and slow BMN disposal and write-off processes.

Analytically, this situation indicates institutional fragmentation, where organizational structures fail to support effective cross-unit coordination. This fragmentation leads to duplication of work, data inconsistencies, and delays in policy implementation. These findings align with the research by Nursifa (2023) which demonstrates that a lack of understanding of SOPs and weak coordination between units result in ineffective BMN policy implementation. Furthermore, research by Azim et al. (2025) emphasizes the need for evaluation and adjustment of SOPs so that the implementation of BMN policies can proceed more effectively and in accordance with applicable regulations.

Further support is provided by the study by Slamet Soesanto et. al. (2023) which found that the BMN disposal process often faces delays due to lengthy bureaucratic procedures and the involvement of many parties, thereby reinforcing the indication that a complex bureaucratic structure can hinder the effectiveness of policy implementation. Additionally, the study by Hasri et al. (2023) indicates that the BMN disposal process requires inter-agency coordination and adherence to strict formal procedures; thus, without proper integration, policy implementation will proceed slowly and inefficiently.

Furthermore, this study indicates that bureaucratic fragmentation not only leads to inefficiency but also increases the risk of administrative errors and audit findings due to unsynchronized data across work units. This aligns with the findings of the study Achmad Chodiq (2025) which indicates that a lack of integration in BMN management leads to low accountability and transparency in the management of state assets. Thus, a complex bureaucratic structure without integration actually becomes an obstacle to policy implementation.

Thus, it can be concluded that the fragmented bureaucratic structure at the Palembang Religious Training Center results in weak coordination, inefficient processes, and delays in the implementation of BMN management policies. This situation highlights fundamental weaknesses in organizational design and coordination mechanisms, and underscores that a non-integrated bureaucratic structure is the primary obstacle to policy implementation. This finding strongly supports Edward III's theory, which states that the effectiveness of an organizational structure is crucial to the success of policy implementation.

CONCLUSION

This study concludes that the implementation of Government Regulation of the Republic of Indonesia No. 28 of 2020 on the Management of State-Owned Assets at the Palembang Religious Training Center has not been optimal, particularly regarding the administration, disposal, and write-off of State-Owned Assets. The research findings indicate administrative irregularities IN BMN management, delays in data updates, and discrepancies between the physical condition and recorded data of BMN, as corroborated by internal and external audit findings. Additionally, the processes of BMN disposal and write-off still face procedural, institutional, and inter-unit coordination challenges.

From a theoretical perspective, this study affirms the relevance of Edward III's policy implementation theory in explaining BMN management issues at the work unit level. Factors such as ineffective communication, limitations in human resources and supporting facilities, variations in implementers' dispositions, and a bureaucratic structure that does not fully support policy implementation are the primary determinants influencing the success of BMN management. Using a qualitative approach, this study contributes to enriching the literature on policy implementation by framing BMN management as a social and organizational process, rather than merely an administrative activity.

From a practical and policy perspective, the findings of this study imply the need to strengthen the capacity of BMN management officials, enforce the application of standard operating procedures, improve internal communication and coordination systems, and utilize audit findings as a basis for continuous improvement. Further research is recommended to expand the scope of the study to other work units or to use a comparative approach to obtain a more comprehensive picture of the implementation of BMN management policies within the government bureaucracy.

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