

The Nature of Utilizing Unused State-Owned Property in the Form of Leasing

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ABSTRACT

The utilization of unused State-Owned Property (BMN) through leasing represents a strategic effort to optimize state assets and increase Non-Tax State Revenue (PNBP). This study explores the nature, objectives, and challenges of leasing idle BMN as a legal and administrative mechanism to transform non-productive assets into productive resources that contribute to public welfare. Using a combined normative and socio-legal approach with qualitative methods, the research examines the regulatory framework, including Law No. 1 of 2004, Government Regulation No. 27 of 2014 in conjunction with Government Regulation No. 28 of 2020, and Minister of Finance Regulation No. 115/PMK.06/2020, as well as their implementation in practice. The findings reveal a significant gap between *das sollen* (the legal expectations) and *das sein* (the actual practice), where many assets remain underutilized due to administrative complexity, limited promotion, and weak oversight mechanisms. Strengthening supervision systems, streamlining procedures, and implementing digital platforms are recommended to enhance transparency, accountability, and efficiency. This study contributes to the discourse on public asset management by emphasizing the importance of aligning regulatory frameworks with practical implementation to maximize state asset productivity and fiscal benefits.

Keywords: State-Owned Property (BMN), Idle Assets, Leasing, Public Asset Management, Non-Tax State Revenue (PNBP), Legal Framework, Governance, Transparency, Accountability, Efficiency.

INTRODUCTION

Idle State Property (BMN) is defined as BMN in the form of land and/or buildings that are not used for the purposes of carrying out the duties and functions of Ministries/Institutions (K/L). BMN that is not used for its intended purpose has the potential to lead to misuse, waste, and loss to the state. Therefore, a good management system is needed so that idle state assets can be optimized for use. Based on Minister of Finance Regulation (PMK) Number 115/PMK.06/2020 concerning the Utilization of State Property, Article 8 stipulates that the forms of BMN utilization can be in the form of Lease, Borrow for Use, Utilization Cooperation (KSP), Build-Transfer-Operate (BSG), Infrastructure Provision Cooperation, and Limited Cooperation for Infrastructure Financing. Specifically, Article 1 point 12 defines leasing as the utilization of BMN by another party for a certain period of time in exchange for cash.

However, in practice, there are still many idle BMNs that have not been utilized through rental schemes. One of the reasons for this is the lack of information available to partners or prospective tenants regarding BMNs that can be rented. In fact, Article 12 of the PMK provides space for Asset Managers and Users to market rental objects through marketing media. This situation highlights the need for a dedicated BMN Rental application that serves as

a platform for Asset Managers and Users to promote and market idle assets to potential partners. Through this application, partners can directly submit rental requests, make payments, and obtain approval in an integrated manner. The presence of this application is expected to create a more transparent, efficient, accountable, and easily accessible BMN utilization business process through smartphones, tablets, or desktops with an attractive display.

The Directorate General of State Assets (DJKN) conducted a Revaluation of State Assets (BMN) in 2017 and 2018 as a follow-up to the agreement between Commission XI of the Indonesian House of Representatives and the Ministry of Finance. The Revaluation aimed, among other things, to identify idle BMN. The results of the revaluation, which have been presented in the 2019 Central Government Financial Report (LKPP), show that the fair value of BMN reached IDR 5,728 trillion, an increase of 272.42% from the previous inventory book value. This revaluation data forms the basis for the creation of a BMN database that enables more accurate asset management decisions, including the determination of idle assets that require optimization. The optimization of BMN, particularly through utilization schemes, is important so that idle assets can contribute to increasing Non-Tax State Revenue (PNBP). This is in line with the DJKN's vision of making state assets a revenue center. The government has also affirmed its commitment through Government Regulation No. 27 of 2014 concerning the Management of State/Regional Property, which emphasizes the importance of utilizing BMN without changing the ownership status.

Conceptually, the state's right of control requires the government to manage state assets in order to create prosperity for the people, as mandated by Article 33 of the 1945 Constitution of the Republic of Indonesia. Public services provided by the government, including the utilization of state-owned assets, must be carried out in accordance with the principles of good governance, with clear planning, control, supervision, and reporting. However, in reality, problems such as suboptimal inventory, inefficient asset utilization, weak coordination, and unclear management that cause potential losses to the state are still encountered. In addition to human resources who must have adequate competence, the management of BMN utilization is also key to success.

The management of state-owned assets must take into account the three main pillars of asset management, namely: (1) decision-making based on cost, benefit, and risk evaluation; (2) certainty of ownership, supervision, and transparent reporting; and (3) integrated asset management policies. The government has supported these pillars through regulations such as Law No. 1 of 2004 concerning State Treasury, Government Regulation No. 6 of 2006 which has been refined into Government

Regulation No. 27 of 2014, and Minister of Finance Regulation No. 115/PMK.06/2020. However, to date, the DJKN does not yet have specific tools to promote idle BMN assets widely. Therefore, the development of the BMN Rental Application is a strategic step to maximize asset utilization, increase transparency, accelerate the utilization process, and support the achievement of PNBP targets. This application is expected to be an innovative solution that can address the problem of BMN underutilization and encourage more professional management of state assets. Based on the above description, it is clear that there is a phenomenon of suboptimal utilization of BMN. Therefore, it is necessary to formulate the problem accurately so that there are no differences in interpretation in the form of supervision of the utilization of idle BMN, especially in the rental scheme.

THEORETICAL FRAMEWORK

This study uses a combined approach of normative and empirical-sociological research with qualitative methods to obtain comprehensive and in-depth results. The normative approach focuses on reviewing legislation, legal principles, legal theory, doctrine, and relevant court decisions as the conceptual basis for the study. This approach is important to ensure that the analysis conducted has a strong legal basis and is in accordance with applicable provisions. Meanwhile, the empirical-sociological approach is used to explore field data and analyze the legal reality that occurs in society, so that it can be clearly seen to what extent existing legal norms can be applied and complied with. This approach also allows researchers to identify the gap between *das sollen* (the law that should apply) and *das sein* (the law that is applied in practice), resulting in a more comprehensive understanding of the effectiveness of the law. By combining these two approaches, this study not only produces a theoretical normative analysis but also provides an empirical picture of the implementation of the law in the field. The qualitative method was chosen because it allows for a more in-depth interpretation of phenomena and provides researchers with the opportunity to explore the social, cultural, and institutional contexts that influence the application of law. Thus, the results of this study are expected to make a real contribution to the development of legal science, particularly in formulating recommendations that are solution-oriented, applicable, and can be used as a reference for policymakers, legal practitioners, and academics in their efforts to improve and optimize law enforcement in Indonesia.

RESULT AND DISCUSSION

The Nature of Utilizing Unused State Property in the Form of Leasing

The essence of utilizing unutilized or idle State-Owned Assets (BMN) through a leasing mechanism represents a strategic effort by the government to ensure that state property does not remain stagnant or become a financial liability but instead generates economic value and contributes to national development. Idle BMN refers to assets that are no longer used for the primary tasks and functions of government agencies, are not currently under a cooperative utilization scheme with third parties, and have no designated plan for near-future use. These assets may include parcels of land, office buildings, warehouses, residential units, transportation fleets, and various types of equipment which, if left unused, are prone to deterioration, devaluation, and higher maintenance costs, ultimately burdening the state budget. Transforming these dormant assets into productive resources through leasing creates a dual benefit: it preserves the value and physical condition of the assets while simultaneously generating Non-Tax State Revenue (PNBP) to strengthen the State Budget (APBN) and reduce fiscal pressure.

From a legal standpoint, this utilization is firmly grounded in a comprehensive regulatory framework designed to ensure transparency, accountability, and legal certainty. The primary legal foundation includes Law No. 1 of 2004 on State Treasury, which mandates effective and efficient management of state assets; Government Regulation No. 27 of 2014 as amended by Government Regulation No. 28 of 2020 concerning the Management of State/Regional Property, which outlines procedures for BMN utilization including leasing; and the Minister of Finance Regulation No. 115/PMK.06/2020, which provides technical guidance on leasing mechanisms. These regulations collectively provide a legal umbrella that safeguards state interests while enabling fair participation of the private sector and society in accessing and utilizing state assets.

The Directorate General of State Assets (DJKN) under the Ministry of Finance plays a central role in managing this process. DJKN has carried out a national revaluation program for BMN to identify assets that are idle, underutilized, or potentially leasable, and has compiled a centralized database that serves as a decision-making tool for policymakers. However, despite these advances, several challenges persist. Administrative processes are often time-consuming, digitalization and integration of asset data are still developing, and some assets are located in remote areas or are in suboptimal physical condition, which reduces their attractiveness to potential lessees. Moreover, limited public awareness and promotion of available BMN for lease hinder broader participation from the business sector and community.

To overcome these challenges, innovation and process improvements are essential. The development of a dedicated BMN Leasing Application would allow a fully digital and integrated process encompassing asset offering, lease application submission, appraisal, contract approval, and payment monitoring. This approach would enhance transparency, minimize human error, reduce opportunities for maladministration, and increase public trust. Furthermore, regular publication of available BMN, combined with collaboration with local governments and chambers of commerce, could boost awareness and demand, thus preventing assets from falling back into disuse.

Beyond its economic dimension, leasing idle BMN embodies deeper philosophical and policy values. The principle of justice is realized by ensuring equitable distribution of state-owned resources so that the benefits can be accessed by wider stakeholders, including small and medium enterprises, thereby supporting inclusive development. The principle of utility is fulfilled by preventing state assets from becoming wasted resources and by transforming them into drivers of economic activity that create multiplier effects such as job creation, business expansion, and local revenue growth. Lastly, the principle of legal certainty ensures that all parties—both the government and lessees—are protected by clear, consistent, and enforceable regulations, reducing the risk of disputes and misuse.

Consequently, the leasing of idle BMN is more than a technical administrative procedure; it is an integral part of modern state asset management that aligns with the paradigm shift of DJKN from a mere record-keeper of government assets to an active manager that pursues value creation and zero idle assets as a national target. When implemented effectively, this policy contributes to achieving good governance, fiscal

sustainability, and ultimately the broader objective of national welfare by turning dormant resources into productive assets that serve present and future generations.

Forms of Supervision Over the Utilization of State-Owned Goods (BMN) That Are Idle Through Leasing

Based on interviews conducted by the author with key informants at the Directorate General of Treasury, Provincial Office of South Sulawesi, it was stated that:

“Supervision of the utilization of idle BMN is intended to ensure that the leasing process runs in accordance with the principles of transparency, accountability, efficiency, and compliance with prevailing laws and regulations.”

In general, this supervision is carried out through the following mechanisms:

Internal Supervision

Implemented by:

The Internal Supervisory Unit (SPI) within each Ministry/Agency/Work Unit, which serves as the first line of control.

- a. The Inspectorate General or Regional Inspectorate, which functions as the technical supervisor over asset and state financial management.
- b. The Agreement Signing Officer (PPSP) and the Goods User (PB), who are directly responsible for the use and direct monitoring of the assets.

External Supervision

Implemented by:

- a. The Audit Board of Indonesia (BPK), which audits the management and utilization of BMN, including leasing activities.
- b. The Financial and Development Supervisory Agency (BPKP), acting as the government's internal auditor.
- c. The Ministry of Finance, through the Directorate General of State Assets (DJKN), which acts as the manager of BMN, sets policies, grants leasing approvals, and evaluates the utilization of BMN.

Public and Media Supervision

Public reporting through whistleblowing systems, involvement of NGOs, the media, and the disclosure of public information serve as essential participatory control mechanisms to prevent abuse of authority in the utilization of state assets.

Although the supervision system has been well designed, its implementation often falls short of expectations. The following key challenges were identified:

Lack of Accurate and Integrated Data

Interviews revealed that:

“Supervision still relies on manual or semi-digital reports, which are not real-time. Idle BMN are scattered across various regions, and their records are sometimes inaccurate, making it difficult for supervisors to monitor their status and utilization comprehensively.”

“Many assets are not properly recorded in the SIMAK-BMN system. Sometimes, the physical location differs from what is stated in the system, making it difficult to determine whether the asset is truly idle or already utilized.”

“Some BMN are not updated in the asset management system, making them hard to detect and monitor.”

Respondent Data:

| No. | Answer Category | Frequency | Percentage |
|--------------|-----------------|-----------|-------------|
| 1. | Effective | 6 | 24% |
| 2. | Less Effective | 14 | 56% |
| 3. | Ineffective | 5 | 20% |
| Total | | 25 | 100% |

(Source: Primary Data, 2025)

Analysis: The data show that most respondents believe supervision is **less effective** due to inaccurate and non-integrated data. A majority (56%) considered the current supervision system less effective, 20% viewed it as ineffective, and only 24% considered it effective.

The author interprets this finding as evidence that the current asset information systems, such as SIMAK-BMN, fail to provide a complete and real-time overview of the condition, location, legal status, and potential utilization of state assets. Inaccurate data leads to poor identification of idle assets, causing potentially productive assets to remain unused, while utilized assets may still be recorded as idle, resulting in misleading performance evaluations.

Furthermore, the lack of system integration between central and regional levels worsens the issue. Work units do not always have access to updated data, leading to misaligned planning, supervision, and reporting processes.

Limited Capacity and Resources for Supervision

Interviews indicated that:

“Internal supervisors often lack sufficient human resources or skills to audit assets and their utilization. Monitoring thousands of assets across Indonesia comprehensively is difficult.”

“The number of employees responsible for supervision at work-unit level is very limited compared to the volume of assets under management, leading to slow and ad-hoc supervision.”

“In our work unit, only one or two people handle BMN, and they also hold other responsibilities. Field verification and monitoring are thus very limited.”

Respondent Data:

| No. | Answer Category | Frequency | Percentage |
|--------------|-----------------|-----------|-------------|
| 1. | Effective | 8 | 32% |
| 2. | Less Effective | 12 | 48% |
| 3. | Ineffective | 5 | 20% |
| Total | | 25 | 100% |

Analysis:

Nearly half of respondents (48%) stated that supervision was less effective due to limited resources, with another 20% saying it was ineffective. This highlights a significant resource gap.

The author concludes that effective supervision requires skilled personnel with technical competence, integrity, and strong regulatory understanding. Many work units lack sufficient staff, making routine monitoring, field verification, and tenant compliance checks difficult.

Recommendations:

- a. Recruit and distribute BMN management personnel more evenly across regions.
- b. Provide regular technical training on asset supervision and information systems.
- c. Strengthen the role of internal inspectorates as strategic partners in oversight.

Complicated and Slow Administrative Processes

Interviews highlighted that:

“Delays in lease approval and reporting make supervision non-real-time. Manual systems used in some regions worsen supervision effectiveness.”

“Lease approvals must go through multiple stages, from the user’s proposal to KPKNL’s valuation and DJKN’s approval, often taking months. This delays supervision and keeps assets idle for too long.”

Respondent Data:

| No. | Answer Category | Frequency | Percentage |
|--------------|-----------------|-----------|-------------|
| 1. | Effective | 6 | 24% |
| 2. | Less Effective | 14 | 56% |
| 3. | Ineffective | 5 | 20% |
| No. | Answer Category | Frequency | Percentage |
| Total | | 25 | 100% |

Analysis & Recommendations:

Administrative complexity leads to delays in monitoring and reduces leasing efficiency. The author recommends:

1. Simplifying procedures through revised regulations and concise SOPs.
2. Fully digitizing administrative and supervisory processes via a real-time, integrated national system.
3. Providing training to asset managers to ensure proper compliance.

Weak Sanction Enforcement

Interviews revealed that:

“When violations occur, administrative or legal sanctions are often not imposed strictly, leading to a lack of deterrent effect.”

| No. | Answer Category | Frequency | Percentage |
|--------------|-----------------|-----------|-------------|
| 1. | Effective | 6 | 24% |
| 2. | Less Effective | 14 | 56% |
| 3. | Ineffective | 5 | 20% |
| Total | | 25 | 100% |

The author argues that without firm sanction mechanisms, compliance culture remains weak. It is necessary to:

- Develop structured sanction guidelines.
- Involve APIP (Government Internal Supervisory Apparatus) in regular violation monitoring.
- Implement a warning and tiered sanction system.
- Educate BMN managers about legal consequences for non-compliance.

Lack of Public Transparency

Respondents and informants agreed that low transparency hinders public participation in oversight. Data on idle assets, leasing partners, and rental values are rarely disclosed.

| No. | Answer Category | Frequency | Percentage |
|--------------|-----------------|-----------|-------------|
| 1. | Effective | 4 | 16% |
| 2. | Less Effective | 19 | 76% |
| 3. | Ineffective | 2 | 8% |
| Total | | 25 | 100% |

CONCLUSION

In essence, the current policy of granting users the opportunity to utilize idle State- Owned Assets (BMN) within three years of their identification as unutilized has not yet achieved the level of effectiveness, efficiency, and optimality expected by the government. As a result, these assets have not been able to make a significant contribution to Non-Tax State Revenue (PNBP) and continue to pose a risk of deterioration, misuse, or even illegal occupation. This condition reflects a gap between the normative framework, which aims to ensure that all state assets are productive and generate value, and the practical implementation in the field, where many assets remain underutilized due to administrative bottlenecks, lack of promotion, and limited stakeholder awareness. Furthermore, the oversight mechanisms that should ensure the proper implementation of leasing schemes for idle BMN have not yet been functioning effectively. Weak monitoring and control lead to delayed decision-making, lack of transparency, and potential inefficiencies in asset management. Therefore, there is an urgent need to strengthen the supervision system, streamline procedures, and develop integrated mechanisms—possibly supported by digital platforms—to ensure that the utilization of idle BMN through leasing can run in a more transparent, accountable, and result-oriented manner, ultimately increasing their contribution to state revenue and reducing the fiscal burden of maintaining unproductive assets.

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