



OPTIMAL STRATEGIES FOR FIXED ASSET MANAGEMENT TO IMPROVE PUBLIC SERVICES CASE STUDY AT THE DEPARTMENT OF PUBLIC HOUSING, SETTLEMENT AREAS AND LAND (DPRKPP) OF TARAKAN CITY

Amelia Azurra Bhayangkara ¹, Riyans Ardiansyah ²
1,2 Faculty of Economics, University of Borneo Tarakan

ARTICLE INFORMATION

Article History:

Received 28 Juni, 2024
Revised 12 Agustus, 2025
Published 25 Oktober, 2025

Keyword:

Strategy, Optimization,
Management, Fixed Assets,
DPRKPP Tarakan City

ABSTRACT

Fixed asset management is an important aspect in supporting accountability and effectiveness in public services. The DPRKPP of Tarakan City has the responsibility to manage fixed assets in accordance with the provisions of laws and regulations and to ensure that they are utilized optimally. This study aims to analyze the optimization strategy for fixed asset management at the DPRKPP of Tarakan City and identify the strengths and weaknesses in the process. The research method used is qualitative with a case study approach. Data was obtained through interviews with key informants, observation, and documentation study. The analysis was conducted through data reduction, data presentation, and conclusion drawing based on the Miles and Huberman framework. The results of the study show that the management of fixed assets at the DPRKPP of Tarakan City has been carried out in accordance with regulations and is running systematically, although it still faces obstacles in the form of limited real-time data, low user understanding, and weak supervision of assets outside the office. To overcome these obstacles, it is necessary to strengthen an integrated technology-based information system, increase human resource capacity, and implement more structured internal supervision. An optimization strategy that focuses on regulations, human resources, technology, and internal control is expected to improve the effectiveness, efficiency, and accountability of fixed asset management in order to support the quality of public services.

Corresponding Author:

Amelia Azurra Bhayangkara
Accountancy,
Universitas Borneo Tarakan,
No.1, Jl. Amal Lama No.Kel, Pantai Amal, Kec. Tarakan Tim., Kota Tarakan, Kalimantan Utara

1. Introduction

Government Government administration is the practice of decision-making and/or actions carried out by government agencies and officials as regulated in Law of the Republic of Indonesia Number 30 of 2014 Article 1 Paragraph 1. The government has the authority to carry out public affairs and perform governmental functions, both at the national and regional levels. Through the implementation of regional autonomy, regency/city governments have gained independence in managing their affairs without being fully dependent on the central or provincial government. This is in line with the goal of decentralization, which seeks to create a balance between the interests of the central and regional governments (Isfansyah, 2021).

Local governments play a strategic role in the implementation of regional autonomy because they contribute to economic development and the achievement of national goals (Putri, 2023). Regional autonomy also provides space for the community to play an active role in realizing clean, effective, and efficient governance, as well as encouraging economic growth through increased investment (Aziz, 2019). The implementation of regional autonomy in Indonesia has a legal basis as stipulated in Law Number 23 of 2014 Article 1 Paragraph 6, which states the responsibility of local governments in providing public services according to the needs of the community. The effective implementation of regional autonomy cannot be separated from the support of adequate work facilities, including information technology, budget, regulations, communication facilities, and public service facilities. The availability of these facilities enables local governments to operate efficiently, transparently, and accountably (Hazmi & Nugraha, 2021). In the context of improving the quality of public services, the scope of services includes services in the public goods and services sector as well as administrative services as stipulated in Law Number 25 of 2009 Article 5 Paragraph 1. One important factor that supports the effective implementation of public services is the existence and management of fixed assets. Fixed assets have a strategic role because its function is not only as a means of supporting operations, but also as an indicator of the success of local governments in carrying out their responsibilities and separation (Zakaria et al., 2024). Good fixed asset management will improve the performance of local governments in providing optimal services to the community (PP RI No. 27 of 2014 Article 3 Paragraph 1). All regional assets are used to support the implementation of good governance and public services (Government Regulation of the Republic of Indonesia No. 27 of 2014 Article 18 Paragraph 1). Thus, the success of effective and efficient asset management is a key factor in strengthening the capacity of local governments to provide quality public services (Ayu, 2023). In the context of regional government, asset management includes the processes of planning, procurement, utilization, maintenance, and disposal of assets used to support the administration of government and public services. Assets controlled by local governments can include land, buildings, equipment, vehicles, and other resources relevant to supporting government functions (Permendagri No. 19 of 2016 Article 1 Paragraph 28). The asset management process begins with an inventory activity aimed at recording and identifying all assets owned, followed by the planning stage for their use and development so that they can be utilized optimally. Next, the asset procurement process is carried out based on available needs and budgets in accordance with the provisions of laws and regulations (Kemala, 2023). After the assets are acquired, maintenance becomes an important stage to keep the assets in good condition so that they continue to function properly and have a long service life. Local governments need to ensure that each asset is utilized in accordance with its function and conduct periodic evaluations of the effectiveness of its use (Arifin et al., 2023; Pamungkas et al., 2024). Results of empirical shows that proper asset management contributes positively to improving the quality of public services (Sumarno & Rossieta, 2022). However, there are still gaps in practice and literature regarding how government local can Optimizing fixed asset management to support the effective implementation of regional autonomy. Common problems that often arise include low levels of compliance with regulations, the absence of specific regional regulations on asset management, suboptimal asset inventory, lack of human resource competence, weak leadership commitment, and limited resources in the form of budgets and facilities (Rohmah & Husnurrosyidah, 2023).

In the context of governance in the field of housing and organizational areas, the state has the responsibility for integrated regulation, guidance, and management, which includes planning, development, utilization, control, as well as institutional development, funding, and the role of the community (Law No. 1 of 2011 Article 1 Paragraph 1). At the regional level, the Department of Public Housing, Settlement Areas, and Land (DPRKPP) plays an important role in implementing and coordinating regional policies related to the provision of housing and organizational areas. The DPRKPP is also responsible for planning, implementation, supervision, and maintenance of organizational infrastructure, along with public education and facilitation of programs to improve the quality of safe, healthy, and sustainable housing. However, observasi shows that fixed asset management at the DPRKPP of Tarakan City still faces various obstacles that hinder the

effectiveness and efficiency of the organization's performance. The problems that arise include inaccurate asset inventory, slow recording, incomplete asset data, and weak planning and maintenance systems. The lack of competence limitations in the utilization of information systems, such as frequent disruptions to the Regional Management Information System (SIMDA) application, also hinder the monitoring and evaluation process. In addition, budget constraints, complex bureaucracy, and low transparency and accountability limit the management of assets. As a result, the quality of public services provided to the community is less than optimal, and the potential of regional assets has not been maximized. These issues not only affect the performance of the Tarakan City DPRKPP, but also have a direct impact on the quality of public services and community welfare. Therefore, strategic steps are needed to improve the management of fixed assets to be more effective, efficient, and accountable. This study aims to provide a deeper understanding of the actual condition of fixed asset management within the Tarakan City DPRKPP, as well as to develop optimization strategies that can be implemented to improve public service performance. Therefore, this study is important to provide a new perspective on how fixed asset management at the local government level can be optimized in support regional autonomy and sustainable public services. Through a study entitled "Strategies for Optimizing Fixed Asset Management to Improve Public Services (A Case Study of the DPRKPP of Tarakan City)," it is hoped that the results of this study can contribute theoretically to the development of public administration services and practically to local governments, especially the DPRKPP of Tarakan City, in realizing more effective, transparent, and comprehensive fixed asset management to improve community welfare

2.Literatur Review

2.1. Stewardship Theory

The stewardship theory emphasizes the relationship of trust between the manager (steward) and the principal, whereby the steward acts in the interests of the organization, not personally (Donaldson & Davis, 1991). In the context of the public sector, this theory emphasizes responsibility and accountability in managing public assets (Mardiasmo, 2018). The application of stewardship theory in this study shows that the DPRKPP of Tarakan City, as a steward, is responsible for realizing efficient, transparent, and public interest-oriented management of fixed assets (Baihaqi et al., 2023).

2.2 Public Sector Accounting

Public sector accounting is the process of recording and reporting the finances of government organizations with the aim of supporting transparent and accountable governance (Mardiasmo, 2021). Public accounting plays a role in providing financial information, controlling management, and increasing public accountability (Mahmudi, 2019). Through the application of government accounting standards, fixed asset management can be carried out in an orderly and accountable manner (Yusnawati et al., 2024).

2.3 Fixed Assets

Fixed assets are tangible assets with a useful life of more than one year that are used to support government operational activities, such as land, buildings, vehicles, and infrastructure (PP No. 71 of 2010; Siregar, 2018). Fixed assets play an important role in supporting public services and regional development.

2.4. Optimization of Fixed Assets

Fixed asset optimization includes efforts to utilize assets to the maximum extent possible to achieve organizational performance efficiency and effectiveness (Zainuddin et al., 2023). Optimization is influenced by planning, inventory, human resource competencies, and asset maintenance (Nasution & Absah, 2015; Ratmono & Rochmawati, 2018). For the DPRKPP, the optimization of strategic assets such as land and buildings is key to improving the quality of housing and settlement services.

2.5. Public Services

Public services are defined as activities to meet community needs in accordance with laws and regulations (Law No. 25 of 2009). The quality of public services reflects government performance, organizational efficiency, and community satisfaction levels (Bastian, 2020). In the context of the DPRKPP, public services include the provision of decent housing and fair and inclusive area planning. Asset Management Policies and Regulations This is regulated in Permendagri No. 19 of 2016 and PP

No. 71 of 2010, which regulate the stages of management from planning, procurement, utilization, maintenance to disposal of assets. These regulations emphasize efficiency, transparency, and accountability in regional asset management.

2.5. Review of Previous Research

Studies show that fixed asset management in local governments has generally complied with regulations, but still faces obstacles in terms of human resources and inventory.

- Sumarno & Rossieta (2022) found that asset management in Riau Province was in accordance with regulations but not yet professional.
- Yusnawati (2024) showed that asset management at the Bulungan Regional Development Planning Agency (DPRKP) is optimal in accordance with Permendagri 19/2016.
- Musliadi (2024) and Sukma et al. (2023) highlight weaknesses in human resource competencies and information systems.
- Yusni et al. (2025) emphasize the gap between regulations and implementation of the Asset Management System at the Regional Treasury Office (of the Regional Treasury Agency (BPKAD) in Banggai

3. Research Methodology

3.1 Research Design

This study uses a qualitative approach with a case study design, as it is considered capable of describing the phenomenon of fixed asset management in depth and contextually at the DPRKPP of Tarakan City. The research was conducted at Gedung Gadis II, 6th Floor, Jalan Jendral Sudirman No. 76, Tarakan, during January–March 2025, in accordance with the annual financial report preparation cycle. The instruments used included interview guidelines, observation sheets, and documentation, all of which were prepared based on Permendagri Number 19 of 2016 concerning Technical Guidelines for Regional Property Management. Data was collected through interviews, observations, and documentation studies, then analyzed through the stages of data condensation, data presentation, and verification data as stated by Miles and Huberman (2014). Interview were conducted in stages to obtain valid data, while observation was used to record actual conditions in the field, and documentation used to reviewing financial reports financial reports, inventory cards inventory cards, and other supporting documents. Data is collected and then analyzed through the stages of data condensation, data presentation, and verification as described by Miles and Huberman (2014). Condensation was carried out to summarize important data, data presentation used narratives and tables to make it easier to understand, and verification was carried out to draw conclusions based on the relationship between information. The researchers also anticipated obstacles such as delays or resource limitations by adjusting the schedule and utilizing bold interviews. The entire research process was carried out systematically with guidance of the supervising lecturer so that the results can academically accountable.

4. Results and Discussion

4.1. History and Formation of the Tarakan City DPRKPP

The DPRKPP of Tarakan City was formed based on Tarakan Mayor Regulation Number 54 of 2021 as the executor of local government affairs in the fields of housing, residential areas, and land. Its main functions include policy formulation, implementation, evaluation, administration, and additional tasks from the Mayor. The existence of this agency is a strategic part of the implementation of housing and spatial planning in Tarakan City. Vision, Mission, and Performance Achievements of the DPRKPP Tarakan City DPRKPP is guided by the vision of Tarakan City, "Realizing Tarakan as a Developed and Prosperous City through Smart City." The 2024 performance achievements show excellent results (99.05%), including the construction of livable houses (98.17%), reduction of slum areas (98.47%), improvement of PSU, and resolution of land conflicts (100%). All of these reflect the alignment of the department's

programs with the direction of regional development. In terms of human resources, there are 56 employees (41 civil servants and 15 contract workers), with the majority holding higher education degrees (Bachelor's and Master's), serving as a crucial asset in supporting the professionalism and effectiveness of the organization's operations. Organizational Structure and Main Duties The structure of the DPRKPP consists of a Head of Service, Secretariat, General and Personnel Subdivision, Planning and Finance Subdivision, Housing and Settlement Area Division, Land Division, and Functional Position Group. Each unit has a coordinated role in the implementation of policies, administration, and technical functions to support the management of assets, housing, and land in the city of Tarakan.

Research Informant Profiles This study involved three key informants who play important roles in the management of fixed assets at the DPRKPP in Tarakan City. Informant L1, the Secretary of the Agency, has a bachelor's degree in economics and a master's degree in education (S.E., M.Pd.) and has extensive experience in government policy and administration. He is the main source for describing the strategic aspects of asset management. Informant P1, Head of the General and Personnel Subdivision, holds a Bachelor's degree in Economics (S.E.) and plays a central role in inventory and fixed asset administration activities. Informant P2, Property Manager with a Bachelor's degree in Social Sciences (S.Sos.), provides direct information regarding the condition and utilization of fixed assets field. The three informants were selected purposively because of their direct involvement in the planning, management, and supervision of fixed assets, enabling them to provide in-depth and authentic data.

4.2. Asset Management Regulations and Policies

Fixed Assets at the Tarakan City DPRKPP Fixed asset management at the DPRKPP of Tarakan City is based on various national and regional regulations, with Permendagri No. 19 of 2016 as the main reference. This regulation serves as a comprehensive guideline in the asset management cycle, from planning, procurement, utilization to disposal. In addition, Government Regulation No. 27 of 2014, Law No. 1 of 2004, Local Regulation No. 1 of 2019, and Mayor Regulation No. 41 of 2021 also serve as legal bases that strengthen accountability and legal certainty. The DPRKPP also has internal SOPs that regulate operational technicalities, such as financial management, public complaints, and inter-agency coordination. The process of disseminating regulations is carried out through meetings, circular letters, and technical guidance, although at the implementation level, understanding of regulations often still depends on verbal communication or technical instructions.

4.3. Fixed asset management regulations are updated

Periodically every two to three years, or sooner if there are changes to regulations at the central level. The update process is carried out through the identification of needs, collection of input from technical units, drafting, discussion, and approval by the Head of the Agency. The implementation of this regulation not only ensures administrative order, but also strengthens public accountability and supports transparent services. However, its effectiveness still depends on the extent to which the regulations are understood and applied in the field. Overall, the implementation of regulations by the DPRKPP Kota Tarakan reflects the principle of stewardship, where organizations are responsible for managing public assets in a trustworthy manner, in accordance with the law, and for the benefit of the wider community. Planning, Inventory, and Utilization of Fixed Assets of the DPRKPP of Tarakan City The planning, inventory, and utilization of fixed assets at the DPRKPP of Tarakan City are carried out in a structured and collaborative manner involving every work unit. The planning process begins with the submission of asset requirements, which are then validated through coordination meetings to ensure they are in line with the agency's priorities and to avoid waste. Inventory is carried out by the Goods Treasurer through recording, labeling, and periodic

data updates using SIMDA BMD, although obstacles are still encountered in relation to the synchronization of physical data and the system. The utilization of fixed assets includes the distribution, use, maintenance, and disposal of assets that are no longer usable. Each stage is carried out based on applicable procedures and regulations, with the aim of ensuring the effective use of assets to support operations and public services.

DPRKPP also implements The asset transfer mechanism through the Transfer Report (BAST) ensures accountability and responsibility of end users. This procedure is also applied in the process of borrowing assets for activities outside the office, which involves submitting a request, obtaining approval from management, and administrative recording. However, there are still obstacles in the form of low user understanding of asset responsibilities, weak field supervision, and limited human resources for monitoring. These conditions have the potential to reduce the effectiveness of asset management and the quality of public services. Therefore, the Ministry of Home Affairs optimization management assets requires strengthening socialization, fostering user responsibility, and improving the accuracy of the asset information system so that the principles of accountability, transparency, and efficiency in public resource management can be optimally realized.

4.4. Systematics of Management and Supervision

The management and supervision of fixed assets at the Tarakan City DPRKPP is carried out through a well-coordinated structure. The Department Secretary acts as the main controller who ensures that all asset management processes—from planning, procurement, inventory, utilization, to disposal—are carried out in accordance with regulations. He is assisted by the Head of the General and Personnel Subdivision, who is responsible for coordinating data and input into the SIMDA BMD system, and the Goods Manager, who records and updates physical data in the field. Fixed asset reports are the end result of this process and form the basis of accountability to leaders and supervisory agencies. However, there are still obstacles in synchronizing data between manual records and the system, which requires improved validation at every stage. In the 2016 State Audit Report on supervision, the DPRKPP applies multiple layers of internal and external mechanisms. Internal oversight is carried out by management and relevant units through routine monitoring and physical asset checks, while external audits are conducted by the Inspectorate and the Supreme Audit Agency (BPK) to ensure compliance and accountability in asset management. Every audit finding is followed up as a form of continuous improvement. The integration of these two oversight mechanisms strengthens the transparency, efficiency, and credibility of the DPRKPP in managing public assets in accordance with the principles of good governance. Asset Management Optimization Strategy Based on the Challenges and Weaknesses of the DPRKPP of Tarakan City The optimal strategy for managing fixed assets at the DPRKPP in Tarakan City focuses on strengthening regulations, utilizing technology-based information systems, and improving human resource capacity. These steps are taken to ensure that asset management is accurate, transparent, and accountable through regular training, dissemination of regulations, and periodic internal evaluations. Although it is already in accordance with regulations, there are still obstacles such as data accuracy, weak supervision, and low compliance among asset users. Therefore, more systematic supervision, technology-based inventory, and the application of clear performance indicators are needed so that asset management can be more efficient and accountable.

5. Conclusion And Recommendations

5.1. Conclusion

This study concludes that fixed asset management at the DPRKPP of Tarakan City has been carried out in accordance with regulations and systematically from planning to disposal, with a commitment to public accountability through audit readiness and continuous evaluation. The recommended optimization strategies include strengthening technology-based information systems, increasing human resource capacity through training and dissemination of regulations, and scheduled internal evaluations to ensure that data is consistent with the physical condition of assets.

Although it complies with regulations, there are still technical and non-technical obstacles that need to be resolved through the formulation of internal technical regulations, the development of an integrated information system, and ongoing training for employees. These measures are expected to improve the efficiency, effectiveness, and accountability of fixed asset management while strengthening the quality of public services. The findings of this study can also serve as a basis for further research assessing the relationship between regulations, information technology, and human resource capacity in supporting sustainable regional asset management.

5.2. Recommendations

The DPRKPP of Tarakan City needs to take strategic steps to overcome technical and non-technical obstacles in fixed asset management in order to optimize it and align it with the principles of public accountability. First, it is necessary to develop more detailed internal technical regulations as a derivative of Permendagri No. 19 of 2016 in order to strengthen legal compliance and the effectiveness of asset management. Second, the development of an integrated fixed asset information system with important automation features is essential to improve data accuracy, reporting, and continuous internal oversight. Third, increasing human resource capacity through regular training on regulations, information systems, and public accountability must be a priority in order to make asset management more efficient and transparent. The implementation of these three steps will strengthen the effectiveness of fixed asset management while also serving as a practical reference for improving the quality of public services and developing asset management theory in the government sector. Thank You The author expresses gratitude and thanks to God Almighty for the grace and strength given so that this article could be completed well. The author would like to thank himself for his hard work, perseverance, and commitment in going through the entire research process to the writing of this article.

Furthermore, the author would like to express sincere gratitude to the supervisor who has provided guidance, direction, and valuable input throughout the research process. The author would also like to thank the Head of the Tarakan City Regional People's Representative Council for Housing, Settlement, and Land Affairs for the cooperation and assistance in providing data and information that greatly facilitated this research, Settlement Areas, and Land Affairs (DPRKPP) of Tarakan City for their cooperation and assistance in providing data and information that greatly facilitated the smooth progress of this research. The author would also like to extend their appreciation and gratitude to all parties who have helped, either directly or indirectly, and who cannot be mentioned one by one. May all the support and kindness given be rewarded with the best from God Almighty.

References

- Afiah, N. N., Mulyani, S., & Alfian, A. (2020). Local Government Accounting. Accrual-Based Accounting Entities: Concepts and Applications. Jakarta: Kencana.
- Aira, A. (2014). The Role of Asset Management in Regional Development. *Journal of Social and Religious Research*, Vol.17, 21–39.
- Anton, F. (2010). Towards a Stewardship Management Theory. *INFORMATiKA Scientific Journal*, 1(2), 61–80.
- Arifin, A., Perseveranda, M. E., Sia Niha, S., Manafe, H., Paulina Bibiana, R., & Man, S. (2023). The Influence of Asset Management on the Optimization of Regional Asset Management with Supervision and Control as Mediating Variables in the Regional Government of East Nusa Tenggara Province. *Journal of Education Management and Social Sciences*, 4 (1), 359–369.
- Ayu, NP (2023). Fixed asset management in the public sector: Challenges and solutions . Jakarta: Mitra Wacana Media.
- Aziz, N. L. L. (2019). Building National Identity From the Perspective of Decentralization and Regional Autonomy. *Indonesian Society*, 45(1), 47–60. <https://jmi.ipsk.lipi.go.id/index.php/jmiipsk/article/view/884/548>

- Baihaqi, B., Asmawanti-S, D., & Putradana, R. M. (2023). Village Financial Management Through Accountability, Transparency, and Community Participation. *Accounting Perspectives*, 6(1), 15–36.
<https://doi.org/10.24246/persi.v6i1p.15-36>
- Bastian, I. (2006). *Public Sector Accounting: An Introduction*. Jakarta: Salemba Empat.
- Bastian, I. (2020). *Public Service Reform in Indonesia*. Yogyakarta: Andi.
- Banding, M. P. (2024a). *Accounting Research Methods (A Practical Approach for Beginners)* (pp. 2, 32, 80).
- Bastian, I. (2006). *Public Sector Accounting: An Introduction*. Jakarta: Erlangga.
- Donaldson, L., & Davis, J. H. (1991). Stewardship Theory or Agency Theory: CEO Governance and Shareholder Returns. *Australian Journal of Management*, 16(1), 49–64. <https://doi.org/10.1177/031289629101600103>
- Dwiyanto A. (2015). *Reformasi Birokrasi Publik Indonesia*. Gajah Mada University Press, 5.
- Gina, O. (2014). Internal Control as A Potential. Instrument for Corporate Governance. *IOSR Journal of Economics and Finance IOSR-JEF*, 26, 66–70.
- Hafidatul, R. and F. (2025). 781-785. 1, 781–785.
- Haikal Ayasya Isfansyah, A. W. (2021). Sam Ratulangi University Journal of Business Management and Innovation (Jmbi Unsrat) Strategic Management to Improve Services. *Jmbi Unsrat*, 8(1), 32–49. <https://ejournal.unsrat.ac.id/index.php/jmbi/article/view/32638>
- Hazmi, C. R. V. Al, & Nugraha, J. (2021). The Effect of Work Facilities and Non-Physical Work Environment on Employee Performance at PT Kawan Lama Sejahtera Surabaya. *Journal of Office Administration: Education and Practice*, 1(2), 282–297.
<https://doi.org/10.26740/joaep.v1n2.p282-297>
- Husain, Sabir, Majid, Daud, Isbat, E. (2025). *Public Sector Accounting*.
- Isfansyah. (2021). *Decentralization and local government governance in Indonesia*. Yogyakarta: Mendalam Publishing.
- Isbat, M., Rahmawati, D., & Yusuf, R. (2025). *Public sector accounting: Contemporary theory and practice*. Surabaya: Scopindo Media Pustaka.
- Kemala, S. R. C. (2023). Analysis of Fixed Asset Inventory and Its Impact on Asset Management and Use in District X (Vol. 13, No. 1, pp. 28–38).
- Mahmudi. (2011). *Public Sector Accounting*. UII Press.
- Mahmudi. (2019). *Management Performance Management in the Public Sector*. UPP STIM YKPIN.
- Mardiasmo. (2018). *Autonomy & Management Regional Finance*. Andi.
- Mardiasmo. (2021). *Public sector accounting*. Yogyakarta: Andi.
- Matthew B. Miles, A. M. H., and J. S. (2014). *Qualitative Data Analysis (A Methods Sourcebook)*.
- Mabrur, K. &. (2022). *Government Accounting: Practical Concepts in Central and Regional Government*.
- Nasution, E., Nasution, H, & Absah, Y. (2015). The Influence of Asset Management on the Optimization of Assets in Regional Mental Hospitals in North Sumatra Province. *Jurnal Ekonom*, 18(1), 15–35.
- Nugroho, R. (2017). *Public Service Management*, 56. Rajawali Pers.
- Pamungkas, T. S., Helpiastuti, S. B., & Nurqarin, A. S. (2024). Optimization of Fixed Asset Management by the Regional Financial and Asset Management Agency of Jember Regency. *Contemporary Public Administration Review*, 2(1), 16–32.
- Ministry of Home Affairs Regulation No. 19 of 2016, Article 1, Chapter I, Paragraph 28. (2016). Regarding Guidelines for the Management of Regional Property.
- Ministry of Home Affairs Regulation No. 17 of 2007. (2007). on Technical Guidelines for the Management of Regional Property (pp. 1–97).
- Government Regulation of the Republic of Indonesia No. 27 of 2014, Article 3, Chapter I, Paragraph (2014). on the Management of State/Regional Property.

- Government Regulation No. 27 of 2014, Article 18, Chapter V. (2014). concerning Management of State/Regional Property.
- Government Regulation No. 71 of 2010. (2010). concerning Government Accounting Standards, Appendix I, PSAP 01 (pp. 90).
- Government Regulation No. 71 of 2010. (2010). concerning Government Accounting Standards (SAP), Appendix II, PSAP 07.
- Prasetyo, P. (2024). Public service innovation in the digital era . Jakarta: Kencana.
- Pratama, A. P. (2019). Optimization of Land Fixed Asset Utilization in Increasing Local Revenue in Surabaya City, East Java Province. Institute of Domestic Governance, 11(1), 6–10.
- Prayoga, D. (2019). Fixed Asset Management at the Manpower and Transmigration Office of Serang Regency. Thesis. April, 121.
- Putri, F. C. (2023). Interpretation of the 2019-2021 Financial Reports of the Provincial Government of Bali. Jurnal Ekonomika, 14(1), 146.
- Ratmono, D., & Rochmawati, A. (2018). Determinants of the Optimization of Local Government Fixed Asset Use. Multiparadigm Accounting Journal, 9(2). <https://doi.org/10.18202/jamal.2018.04.9014>
- Rohma, S. N. M., & Husnurrosyidah. (2023). Analysis of Regional Fixed Asset Management at the Regional Financial and Asset Management Agency (BPKAD) of Pati Regency. Pelita Bangsa Business Accounting Journal, 7(2), 96–102. <https://doi.org/10.37366/akubis.v7i02.555>
- Rotty, A. T., Kalangi, L., & Lambey, L. (2020). 2020 Rotty, Kalangi, and Lambey, pp. Journal of Accounting and Auditing Research "GOODWILL, 11(1), 28–43.
- Salim, A. (2007). Management of local government fixed assets. Jakarta: Gramedia Widiasarana.
- Sarsiti. (2020). Public Sector Accounting. 7. Simbolon, T., Sihotang, R., & Purba, L. (2023). Public Service Performance in the Local Government Sector. Journal of Public Administration and Service, 9(1), 77–89.
- Siregar, Doli. D. (2018). Strategic Asset Management for Concept oNational Sustainable Development in the Context of Regional Heads as CEOs in the Era of Globalization and Regional Autonomy. PT Gramedia Pustaka Utama.
- Siti Noor Mawaddah Rohmah, & Husnurrosyidah. (2023). Analysis of Regional Fixed Asset Management at the Regional Financial and Asset Management Agency (Bpkad) of Pati Regency. Pelita Bangsa Business Accounting Journal, 7(02), 96–102.
- Sumarno, R. M., & Rossieta, H. (2022). Optimization of Fixed Asset Management in the Riau Provincial Government. JABE (Journal of Applied Business and Economic), 8(3), 252.
- Suriadi, H., Frinaldi, A., Magriasti, L., & Yandri, L. (2024). Decentralization and Efforts to Increase Regional Autonomy: Towards Sustainable Development in Indonesia. Menara Ilmu, 18(1), 27–36.
- Umbora, E. (2018). The Influence of Asset Management on the Optimization of Fixed Asset Utilization by Local Governments (A Study of the Waropen Regency Government). Journal of Accounting, Audit & Assets, 1(November), 5–7.
- Law of the Republic of Indonesia No. 1 of 2011. (2011). on Housing and Residential Areas.
- Law of the Republic of Indonesia No. 25 of 2009, article 4, chapter II, points a-l. (2009). concerning Public Services.
- Law No. 25 of 2009, Article 5, Chapter I, Paragraph 1. (2009). concerning Public Services.
- Law of the Republic of Indonesia No. 30 of 2014, Article 1, Chapter I, Paragraph 1. (2014). concerning Government Administration.
- Law of the Republic of Indonesia No. 23 of 2014, Article 1, Chapter I, Paragraph 6. (2014). on Local Government. West, R., and Zech, C. (1983). Internal Financial Controls in The U.S. Catholic Church. Texas Medicine, 797, 43–44.



- Yusnawati, Y., Fajar Saranani, Intihanah, Ernawati, Rosnawintang, & Mulyati Akib. (2024). Optimization of Asset Management Management Management at Regional Revenue of Konawe Regency. Journal Progress Development Economics (JPEP), 9(2), 216–227. <https://doi.org/10.33772/jpep.v9i2.825>
- Zainuddin, Sari, E. N., & Astuty, W. (2023). The Effect of Asset Inventory, Legal Audit, and Assessment on Fixed Asset Optimization (A Study of PT Pelindo 1 (Persero)). Journal of Accounting and Business Research, 9(1), 50–59.
- Zakaria, S. N., Niswatin, N., & Yusuf, N. (2024). Factors That Influencing Fixed Asset Optimization. Jambura Accounting Review, 5(2) 145–159. <https://doi.org/10.37905/jar.v5i2.128>