

Evaluation of Administration of Regional Property at the Government of Wakatobi Regency

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Abstract

This study aims to evaluate the administration of regional properties in the Wakatobi Regency. This study uses a qualitative descriptive approach. The informants of this study were three (3) employees of the asset sector at the Regional Finance and Asset Agency of Wakatobi Regency. Data collection methods include observation, interviews, and documentation, and researchers use qualitative data analysis techniques, namely, data collection, data reduction, data presentation, and conclusion drawing. The results of this study indicate that the administration of regional milk goods at the Regional Finance and Assets Agency has not been carried out by Permendagri No. 19 of 2016 concerning the Guidelines for the Management of Regional Property and Government Regulation No. 71 of 2010 concerning Government Accounting Standards because the implementation related to inventory still encounters obstacles, namely regional property that is no longer known to exist. As for reporting, there are also frequent delays in reporting carried out by each OPD due to the large number of regional properties managed by these OPDs. There are also land assets that are still worth Rp.00 and do not have certificates. The problems of land fixed asset administration that exist at this time are caused by several factors, namely problems brought about by the division with Buton Regency, grants from the community, and an incomplete census of regional property.

Keywords: *Administration of Regional Property, Bookkeeping, Inventory, Reporting.*

INTRODUCTION

Indonesia is a unitary state that has adopted the principle of decentralization in its government by providing flexibility and opportunities for regions to carry out regional autonomy (Rahardjo, 2014). Law No. 22 of 1999 concerning regional autonomy, which was changed to Law No. 32 of 2004 and then changed again with Law No. 23 of 2014 concerning Regional Government), which contains the definition of decentralization, explains that decentralization is the transfer of authority from the central government to local governments to manage their household affairs based on the initiatives and aspirations of their people within the framework of the unitary Republic of Indonesia. Regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their government affairs and the interests of local communities in accordance with the laws and regulations in force at that time.

According to Rebeca (2020), Regional autonomy has an impact on the authority that was originally controlled by the central government, which has changed to the authority of local governments to manage and regulate their regions widely, realistically, and responsible for development, including regional financial management policies. Local governments must be able to optimize the management of existing

resources in the area. One of the changes that occurred after the enactment of regional autonomy was authority in regional financial management.

The main objective of changes in financial management policies is to realize good and clean governance, result orientation, professionalism, proportionality, and produce transparent and accountable financial reports (Dasmaman et al., 2018). The local government must optimize the resources owned by the region. Regional autonomy brings about changes, especially in regional asset management.

According to Erlina et al. (2015) explain about the meaning of financial accounting local is accounting, where is used to record economic events on economic entities in the environment local government; local property is part of assets of local governments that are tangible.

Government assets are sources of economic resources that are controlled and/or owned by local governments as a result of past events and of future economic benefits and/or social in future expected to be both by government and society and can be measured in units of money, including non financial resources that are acquired for the provision of services to the general public and resources that are maintained for historical reasons and cultural (Mardiasmo, 2002).

The definition of administration of goods belonging to regions according to Regulation of Government No. 19 Year 2016 is a series of activities that includes bookkeeping, inventory, and reporting of goods owned by regions in accordance with the provisions of legislation that applies results of the administration of goods belonging to the region are used in the preparation of the balance sheet of the local government, planning needs, procurement and maintenance of goods belonging to the region that directly will be the material in the preparation of the work plan and the budget of the ministries/agencies work of regional devices and planning goods belonging to the region (Karim, 2016).

Bookkeeping is the process of recording goods belonging to the region to in the list of goods and into the inventory card of goods, and in the list of goods belonging to region. Inventory is an activity or action to perform calculation, management, organization, arrangement, recording data and reporting of goods belonging to region in units of use. reporting is the process of preparing reports of goods semester and annual after carries out inventory and recording.

Currently, assets are one of the accounting problems that still have many obstacles or shortcomings in the application of accounting, this is in accordance with the opinion (Labasido & Darwanis, 2019) which states that "accounting for fixed assets in some ways looks like it has shortcomings compared to accounting for other aspects, given the nature of these assets." This means that fixed assets have an economic life limit so that they can be operated properly. Fixed assets or regional property also require repair, maintenance, and routine maintenance to support sustainable operational activities in local governments. Therefore, the management of fixed assets is not an easy matter, as the government is required to manage its fixed assets as well as possible, in accordance with applicable regulations.

Fixed assets, which are the potential assets owned by the region, must be managed properly and optimally so that they can support the services provided by local governments to the community. Regional asset management in accordance with what is stated in Permendagri No. 19 of 2016 concerning Guidelines for the Management of Regional Property includes planning needs and budgeting, procurement, use, utilization, security and maintenance, valuation, alienation, destruction, elimination, administration,

guidance, and supervisory control what is meant by Administration refers to a series of activities that include bookkeeping, inventory, and reporting of regional properties in accordance with statutory regulations.

The administration is one of the most crucial items. Because the process of administration consists of the process of bookkeeping, inventory, and reporting. Where is useful to support the implementation of the management of goods owned by the region. Because of that, when the administration of goods belonging to the region is carried out well, then decision-making related to the management of other will be achieved optimally Administration as one of the process of managing goods belonging to the region should be the main foundation so that in accountability related to management goods belonging to the region runs with transparent and accountable. For that required affirmation as well as attention that more in-depth over administration goods owned region.

Goods belonging to region where exists under, control of, the user/authorized user of goods must be recorded through the process of recording the List of Goods Authorized User (DBKP) by the authorized user of the goods, List of Goods Users (DBP) by users of goods, and List of Goods Owned by Regional (DBMD) by managers of goods. process of inventorying, both in the form of data collection, recording, and reporting the results of data collection of goods owned by regions is part of the administration results of the process bookkeeping and inventory are needed in carrying out the process of reporting goods belonging to the region, where is carried out by the power of user goods, user goods, and manager goods (Muhammad, 2016).

The results of the administration and management of goods belonging to in region are used in the framework of preparing the balance sheet of the region every year. Planning needs procurement and maintenance of goods belonging to the region every year to be used as material preparation plan budget and security administrative against goods belonging. To safeguard goods belonging to regions that is needed an administration system that can create control over goods belonging to regions. In addition to functioning as a control tool, the administration system should also meet the needs of government management in planning, procurement, maintenance, and disposal. Through inventory and revaluation of assets is expected to be able to improve/enhance administration

management of goods belonging to regions that exist at this time. The step of inventory and valuation of goods owned by the region, projected to the future will be able to realize a database of goods owned region that is accurate, so that can be used for the preparation of plans needs and budgeting for expenditures goods and/or expenditures capital at regional institutions.

The disorganization of administration in the implementation of procedures the administration of assets/goods belonging to regions which includes bookkeeping, inventorying, and reporting, causes the government local difficulties to know for certain assets that are controlled or managed, so that the assets managed by local governments tend to not optimal in their use, and on the other hand local governments will experience difficulties to develop the utilization of assets in the future will come.

Wakatobi Regency as one one region which already autonomous can manage its own region in various aspects, one of them is Goods Owned Region. Based on the thing, especially concerning the administration of goods belonging to the region, researchers took BKAD Wakatobi Regency as the object of research. This is because BKAD is a regional device that carries out functions Supporting affairs of regional government in terms of financial management and assets of the region which is led by a Head of the Agency.

Based on the results of an examination of fixed assets in Wakatobi Regency conducted by BPK conveyed some weaknesses over the administration of fixed assets/goods owned by regions (BPK, 2021) that the administration of assets has not been adequate namely one of them is the existence of Fixed Assets Land still worth Rp00. Based on the results of testing carried out by BPK on the Inventory Card of Goods (KIB) known there are eight (8) land buildings from grants which have not any value. The local government is required to carry out the management of goods belonging to the region with good, especially on the administration of assets or goods belonging to the region. The administration of assets or goods belonging to regions that well is a reflection of the management of a government that is clean where the goal is the transparency and accountability of each unit or working device in implementation.

The purpose of this research is to find out the administration of goods belonging to the region at the

Agency for Management of Finance and Assets of the Region of Wakatobi Regency.

METHODS

In this research, the location of research is the Finance and Assets Agency of the Wakatobi Regency which is located at Jl. Adhyaksa, Village Numana, Sub-district Wangi-wangi South Kab. Wakatobi, Sulawesi Southeast. The Period Time for this research is during 1 month that is month February-March. The object of research that researched in this research is Administration of Goods Owned by Regions. The sources/informants in this research amounted to 3 people, including the Head of BPKAD, Head of Assets, subfield administration and security assets. The type of data used by the author in this research is the type of qualitative data. In this research the primary data is in the form of interviews directly to informants. Secondary data in this research are reports, records, and documents through BPKAD Wakatobi Regency, as well as through study, through literature, regulations laws invitations and books that are relevant other. The data collection technique used by the researcher to be able to obtain complete data namely using the triangulation method which is one of the forms of qualitative data collection. The data analysis method used is the data analysis Model Miles and Huberman in Sugiono (2020), namely data collection, data Reduction, Data display, and conclusion drawing.

RESULTS AND DISCUSSION

1. Bookkeeping

In every agency government local of course must do administration goods belonging to local which exist in their respective agencies. Every agency of course must do bookkeeping or recording that is good for every assets or goods belonging to the region that it has. The recording of goods belonging to the blood must be done with both and honest according to the conditions that occur in the field about the assets owned either in terms of the amount or the status of the existence of the goods.

Recording is the first step that must be done as an effort to detect assets owned. The recording done has been done well, where at when the procurement of goods belonging to the region directly done recording goods belonging to the region. In doing the administration of goods belonging to regions must do inputting data goods belonging to regions in the

SIMDA application which where each OPD has the application. So every OPD that exists in the region of Wakatobi Regency must do the input data of goods belonging to the region for its agency in the SIMDA application. In the process of bookkeeping of goods belonging to the region of course must be done with good and in accordance with the rules that apply. Because of that, every goods that become assets of Wakatobi Regency must be recorded in the list of goods belonging to the region. OPD as user of goods will perform registration and recording of acquired goods belonging to the region that belongs to into list of goods user. From the list of user goods, BKAD as assistant manager of goods belonging to the region will compile it into the List of Goods Owned the Region.

Every item belonging to the region that is owned by the entire Government of the Region that is within the environment of the Government of Wakatobi Regency must compile based on the classification and codification of goods the purpose to ensure that the entire be In the bookkeeping of goods belonging to the region which is based on codification and classification this shows how a data collection and recording in report goods belonging to the region has recorded with good. The data collection and recording of goods belonging to regions will look good and will be very reliable if the data collection and data collection of goods belonging to regions are recorded in accordance with Classification and Codification of Goods Owned Regions, because before doing recording and registration of goods belonging to the region, then first must know the classification and codification of its goods. After carrying out the classification and the codification of the goods belonging to the region the user will carry out the recording of the goods belonging to the region into the Register of Goods Users. Each user of Goods Owned by Regions can directly input Goods Owned by Regions that are assigned their use status at OPD to in the SIMDA MD application. The application has accommodated the coding and classification of Regional Property. In bookkeeping the Government of Wakatobi Regency has done registration and recording of goods owned by regions based on user status, but in registering and recording goods this also still lack of firmness and awareness government to do registration and recording in timely manner.

In administering goods belonging to regions of course must be guided by rules that applies, especially

Regulation of Minister of Home Affairs Number 19 Year 2016 about Guidelines for Management of Goods Owned Regions. By because of that, the rules that have been issued by the government of course must be implemented in the implementation of the management of goods belonging to regions, especially in the Regional Government. Regulation of Minister of Home Number 19 Year 2016 About Guidelines Management of Goods Owned by Regions, the government of Wakatobi has fully implemented but due to the change of administrators and users of goods owned by region, needed more adaptation.

2. Inventory

Inventory of goods belonging to regions must be carried out as an effort to safeguard or secure goods belonging to regions so that not misused or lost. Inventorying goods is a thing that must be done by every agency or department without exception. As is the case in Wakatobi District must do inventory goods with good so that goods that exist in in environment Wakatobi District can recorded with good, especially in terms of the number, location of goods and condition of goods. Inventory is carried out by BKAD Wakatobi District to know the value of goods belonging to the region so that when is done reporting can facilitate for the preparation. Inventory is carried out so that items belonging to regions that exist at each agency can be updated and seen back its condition whether still worth using or should be written off. Inventory activities have not been carried out with good where items were several years ago. Some have lost or not clear whereabouts because often change hands without any notification or permission borrowing or use to caretaker goods so that the goods not recorded. In the implementation of the inventory which is carried out by census, where the census is carried out in the inventory of goods belonging to the region is carried out every year and 5 (five) years once to find out the state of goods belonging to the region both physically, whether still exist or already lost and not known its existence.

The implementation of inventory carried out by the Regional Government of Wakatobi has not been fully implemented well. Even though this inventory activity is very important to be done considering that inventory is used as material to know the number and value of goods belonging to the region at the condition and the current time. BKAD as assistant manager will conduct inventory of goods owned region, after conducted inventory, then will report it to Sekda as

manager goods owned region. In conducting inventory OPD is required to make Card Inventory Goods (KIB), A, B, C, D, F and make Card Inventory Room (KIR) in each room. The inventory card contains data including location, type/brand type, quantity, size, price, year of purchase, origin of goods, state of goods and other so on. The Inventory Card Room which is in the room which where explains the name of the items that are in the room even the number of items, but in reality there are still many OPD which are not there is a list of bars. There are still many OPDs that have not or no inventory card room that available in every room that exists in each OPD.

3. Reporting

In the administration of goods belonging to the region, one of the aspects that are important, is the reporting of goods belonging to the region that exists in each agency periodically. This report is a form of accountability for the use of goods belonging to the region existence of reports of goods owned by region of course will be known about how describes of goods owned regions that exist in each department, agency, UPTD and other so on, both from the number, and condition. The implementation of reporting will continuously be carried out every year, where is carried out every semester and yearly reporting activity is mandatory to be carried out. For, reporting of goods belonging to regions is a thing that is important to be done. The reporting activities carried out by BKAD Wakatobi Regency is starting from reconciliation of goods belonging to regions. The report submitted by administrators of goods users within the scope of the Regional Government of Wakatobi Regency is still there are several agencies that are late in reporting. Delays in reporting goods belonging to regions that occur are caused by the number of goods belonging to regions that are used. The lack of resources human resources that owned in the management of goods belonging to the region is also being one of the causes. However in this matter BKAD as assistant manager of goods belonging to the region always coordinate with administrators goods in the agency by giving extension time in reporting goods belonging to the region. There are still some agencies that have not been on time to submit their reports.

4. Issues In Administration

Fixed assets land, where is worth Rp00.0. Based on the balance sheet of the Government of Wakatobi which is in the Report of Audit Results of BPK, the

Wakatobi Regency has the value of fixed assets amounting to Rp 1,675,526,236. 581,71, the value is a merger of several fixed assets owned which consists of land; equipment and machinery; buildings and structures; roads, irrigation and networks, other fixed assets, construction in progress and accumulated depreciation. Based on, these values fixed assets land has amount of Rp 82,643,864,871,00. The value of the land increased from, where from year 2020 only amounted to Rp 68.243,227,566.00, of course will impact the wealth owned by the government of the region.

The results of the examination of BPK in Wakatobi District in the year 2021 still found several problems fixed assets one of them is fixed assets land. The land located in Wakatobi Regency still there are several parcels of land whose value is still Rp, 00.0. There are still fixed assets land whose value has not been reliable, of course this thing will result in its own loss for the local government. This is caused because the land is a grant from the community which was at the time of the handover did not yet have the certificate and the value of the land. These fixed assets of land are located in several sub-districts which are different namely located in Kecamatan Tomia, Kecamatan Binongko and Kecamatan Togo Binongko. The three sub-districts are located separately from the center of government of Wakatobi Regency. The land assets that are still worth Rp, 00 are also not yet supported by ownership certificates. There are still fixed assets land whose value is not yet reliable, of course this thing will result in its own losses for xml In addition to that still there are fixed assets land that do not yet have certificates, this is caused because the delegation of assets from Buton Regency to Wakatobi Regency which indeed at the time of the delegation the value of assets land is worth Rp00.0.

Discussion

1. Bookkeeping of Regional Property

Based on the results of the research at the Wakatobi Regency BKAD, the regulations used are Permendagri No. 19 of 2016 concerning Guidelines for the Management of Regional Property, Regent Regulation No. 5 of 2016 concerning Procedures for Administration of Regional Property. Bookkeeping of regional property carried out by the Wakatobi Regency government has used the SIMDA BMD Application so that it is easier to carry out the bookkeeping process.

Bookkeeping is carried out by each jOPD together with BKAD starting from registering goods in the Register of Users/Register of Goods of the User's Power of Attorney, then registered in accordance with the codification. After this is done, in this case BKAD will carry out a reconciliation which is then input into the application.

In terms of practice, the bookkeeping of regional property by Wakatobi Regency for each OPD has carried out bookkeeping which is the process of recording regional property into the list of user goods and into inventory cards, namely in the Goods Inventory Card (KIB) A, equipment and machinery loaded in KIB B, buildings and buildings loaded in KIB C, roads, irrigation and networks loaded in KIB D, other fixed assets loaded in KIB E, and construction in progress loaded in KIB F, as well as in the list of regional property. Before recording goods, classification and codification of regional property is carried out. So, in general, it can be concluded that the implementation of bookkeeping limits in the administration of regional property carried out in Wakatobi Regency is in accordance with Permendagri No. 19 of 2016.

2. Inventory of Property of the Region

The inventory activity is to perform calculation, management, organizing, arranging, recording and reporting of goods owned by the region to in the usage unit. In BKAD Wakatobi Regency, the implementation of activities inventory of goods is coordinated by the regional secretariat, the Head of the equipment section starting from the smallest area namely Kelurahan, sub-district and from the smallest Unit/Work Unit i.e. State School, Branch Dinas/UPT/Puskesmas, Unit Work and all which leads to Section Equipment to compiled and processed.

Based on the results of the inventory, can be known fixed assets that are actually owned by the Local Government, then carried out its valuation in accordance with the accounting policy of the Local Government. The result of the valuation of fixed assets constitutes the opening balance in the balance sheet.

Inventory done by way prepare first materials inventory namely list goods which will be done inventory then done check over goods region in field, for example in good condition or damaged, then later made form to know the state of goods belonging to the region.

The implementation of inventory at BKAD Wakatobi District has not been implemented in accordance with the provisions that apply. Although evidence of the implementation of inventory such as the existence of documents recording, for example Book Main Inventory, Book Inventory, KIB, KIR. In addition to that the existence of documents reporting such as List Recapitulation Inventory and List Mutation Goods. However related Card Inventory Room (KIR) has not been fully implemented, this thing is caused because most administrators goods from each OPD only make KIR but not attach it in each room, of course this thing will make goods belonging to the region that exists in each room agency not maintained its existence.

In terms of goods owned by regions in the form of inventory and construction in the works. Inventory of supplies must be carried out every month which at when the implementation must be carried out reconciliation with each OPD, including construction in workmanship when building that has not completed built then will be done inventory and entered in KIB F and when construction in workmanship has been completed then will be in KIB C.

In this inventory there is an inventory that is carried out by census, where the census that officially is carried out 1 time in 5 years. Will but due to the number of assets or goods belonging to local government implementation census which implemented in year 2018 until now still continue implemented with way census is implemented by taking each one OPD per year. However, in the future possibility will be carried out verification of follow-up results census of goods owned by local government of Wakatobi year 2022. So, in general can be concluded that the implementation of inventory in terms of the administration of goods belonging to the region in Wakatobi Regency has not fully in accordance with Permendagri No 19 Year 2016.

3. Reporting Goods Belonging to Regions

Permendagri No 19 Year 2016 mentions that reporting of goods owned by regions where is carried out by users of goods in this case OPD is submitted every semester, and annually to the manager. Users submit reports users of goods semesterly and annually to the head of Region through the manager. While assistant manager collects all reports of users of goods semesterly and annually from each OPD.

The reporting of goods owned by the region at BKAD Wakatobi Regency is carried out in tiered based on information contained in the list of goods users and the list of goods the power of users. The proxy of goods must submit the report of users of goods every semester and annual to users of goods. The head of the OPD as the user of goods shall submit the user report of goods every semester and annually to the head of the region through the manager of goods (i.e. the secretary of the region). The assistant manager namely BKAD collects all user reports of goods semesterly and annually from each OPD, both the amount and the value, and makes the recapitulation. The result of this recapitulation is then made the regional balance sheet. So in general can be concluded that reporting in terms of administration of fixed assets in Wakatobi Regency has been carried out with good in accordance with Permendagri No. 19 Year 2016.

4. Problems In the Administration of Goods Owned by Regions

The implementation of the management of goods belonging to regions experienced obstacles or problems in administration. In general problems that occur are caused by problems past or delegation when there was a split between Buton Regency into Wakatobi Regency. The problems that existed could not be fully resolved due to the support from the budget that was lacking, changes in policy, the change of officials, change of administrators of goods, commitment of leaders and also competence of human resources who do administration of goods belonging to regions fully not yet competent.

From, the results of interview conducted the Head of Assets, Wakatobi District last time carried out the census of goods belonging to the region in the year 2018 and this thing has not been fully completed, so that this problem regarding land assets is still difficult to be resolved with accuracy.

CONCLUSION

Based on the results of the research on the evaluation of the management of local government-owned goods in Wakatobi Regency, the author draws the following conclusions:

1. The management of local government-owned goods in Wakatobi Regency does not comply with the Minister of Home Affairs Regulation No. 19 of 2016 and Government Regulation No. 71 of 2010 on Government Accounting Standards. The

inventory revealed challenges related to the whereabouts of certain local government-owned goods that are no longer traceable.

2. Reporting also faces challenges, with delays in reporting by each Regional Working Unit (OPD) due to the large number of local government-owned goods managed by these OPDs.
3. The issues in the management of assets and land in the current time are caused by several factors, including problems dating back to the division with Buton Regency, donations from the community, and the incomplete inventory of local government-owned goods.

Based on the conclusions and research results above, the author suggests the following recommendations for the evaluation of the management of local government-owned goods in Wakatobi Regency:

1. The Wakatobi Regency government should improve the quality and expertise of its human resources in asset management and increase the number of qualified personnel, both for the Regional Financial and Asset Management Agency (BKAD) and the various Regional Organizations within Wakatobi Regency.
2. BKAD Wakatobi Regency should consider increasing the number of skilled human resources dedicated to asset management activities to ensure compliance with existing regulations.
3. Future researchers should consider studying multiple OPDs within the Wakatobi Regency government environment to obtain more comprehensive results.

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