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District Financial And Regional Assets Agency**

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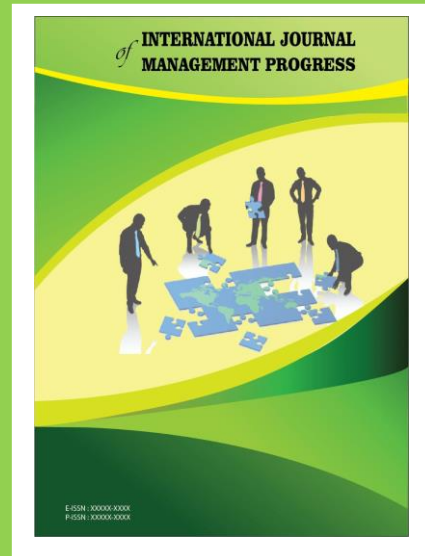
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Analysis Of Regional Fixed Assets Management In Buton District Financial And Regional Assets Agency

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Abstract: This research was conducted at the Regional Finance and Assets Agency (BKAD) of South Buton Regency. This study aims to determine and provide an overview of the Analysis of Regional Fixed Asset Management at the Regional Finance and Agency (BKAD) of South Buton Regency. This type of research is comparative, the type of data used is qualitative data with data sources, namely primary data and secondary data. Data collection methods include field research (fieldnote research) and library research (library research). The data obtained is then analyzed using the comparative method, which is a method or procedure in the form of numbers that compares the budget data with the realization data. The results of the research and discussion show that Permendagri No. 19 of 2016 concerning Technical Guidelines for the Management of Regional Finance and Assets Agency (BKAD) of South Buton Regency.

Keywords: *Asset Management, Regional, Owned Property.*

1. Introduction

The reforms that have started in Indonesia have penetrated almost all aspects of life. The development of reform in the government sector continues with the issuance of Law Number 23 of 2014 (Amendment and improvement of Law Number 32 of 2004 concerning Regional Government) which requires the government to regulate and manage local government and local affairs, including the management of regional finances and assets. With the birth of Permendagri Number 13 of 2006 which was later refined by Permendagri Number 59 of 2007, reforms for transparent regional financial management for 2007 and beyond have taken place.

Government Regulation Number 8 of 2006 Concerning Financial Reporting and Performance of Government Agencies Article 3 Paragraph (1) states that each reporting entity consisting of the Central Government, Regional Government, Ministries/Institutions and the State General Treasurer is required to prepare and present financial reports. The reliability of the information in the financial statements is defined as free from misleading notions and material errors, presents every fact honestly, and can be verified.

Assets are resources owned and or controlled by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained by both the government and the community which can be measured in units of money or non-financial resources needed to provide services to the general public and resources that are conserved for historical and cultural reasons (Halim, 2012).

Asset management is actually an integral part of financial management/management and is generally related to the administration of regional development, especially with regard to asset values, asset utilization, recording asset values in the balance sheet and in setting priorities in development. Meanwhile, asset management in the future is more aimed at guaranteeing sustainable capacity building from local governments, it is required that they be able to develop

or optimize the use of regional assets to increase or boost regional revenues, which are used to finance activities in order to achieve optimal requirements for service tasks and agency functions for public (Alamsyah, 2019).

The variety of asset recording data, the problem of recording or administering asset bookkeeping is a job that really requires the concentration of the local government because the required class of assets must comply with government accounting standards, not all of the data is complete or properly owned, such as data on waterways, irrigation, networks, roads, bridges, equipment and machinery such as laboratory equipment, medical equipment, art equipment, animals and plants as well as various forms of land and buildings for recording are not yet integrated in one asset management information forum.

Regional asset management is one of the keys to successful regional economic management. It is hoped that the importance of managing assets in an appropriate and efficient manner, based on the principles of efficient and effective management, is expected to strengthen the ability of the regional government of South Buton Regency to finance regional development which is reflected in Regional Original Income (PAD) (Alamsyah, 2019).

One important element for effective and efficient local government financial management is regional asset management. Assets that are under the management of the regional government are not only owned by the regional government, but also include the assets of other parties controlled by the regional government in the context of service or implementation of the duties and functions of the regional government. Management of regional assets must be handled properly so that these assets can become initial capital for local governments to develop their financial capabilities. However, if not properly managed, assets will actually become a cost burden because some of the assets require maintenance or maintenance costs and also decrease (depreciate) over time (Rudi Abdullah, 2020).

The challenges for managing each type of asset will be different, depending on the character of the asset. And the management system that is implemented must be a mutually agreed upon procedure, between the central government and regional governments, as well as other related parties. Therefore the management of regional assets must be based on policies and regulations that completely cover important aspects of wise management, but still provide opportunities for regions to be creative in finding patterns that best suit local cultural conditions so as to provide benefits to the community.

Fixed assets have a very important role because they have a significant value when compared to other balance sheet components. Asset information in the balance sheet describes the condition of wealth and economic potential owned by the local government, so that from this information the public can judge various things, for example how attractive it is to invest in the region related to investment security and the potential benefits that can be obtained, how much financial independence the local government has. etc (Mulalinda and Steven, 2014).

The Government of Buton Selatan Regency won its first Unqualified Opinion in 2019, the title was given by the Audit Board of the Republic of Indonesia representative of Southeast Sulawesi on the results of the 2018 Regional Government Financial Statements, even though it received the WTP title, the Regional Finance and Assets of Buton Selatan Regency received minor records, including the value of fixed assets presented on the balance sheet that had not been supported by adequate inventory, such as a physical inspection of official vehicles whose documents were incomplete, and there were 600 plots of land that had not been certified the process is a little more than being completed which is being examined by the BPK in all OPDs of the South Buton Regency Government (<https://sultra.bpk.go.id>).

Proper management of fixed assets in order to produce information in the preparation of financial reports is ultimately inseparable from the completeness of the documents which are

the basis/source in the implementation of each cycle of Regional Property Management in accordance with applicable regulations, in this case Permendagri No. 19 of 2016 concerning Technical Guidelines for Regional Property Management. To find out how to manage fixed assets in the South Buton Regency government based on the things described above, this study tries to understand more deeply about the management of regional fixed assets at the BKAD Office of South Buton Regency.

2. Literature Review

Regional Fixed Asset Management

Management is a form of working with people individually and in groups to achieve organizational goals of the institution (Siama, 2013). Fixed assets are one of the items in the balance sheet apart from current assets, long-term investments, reserve funds and other assets. Fixed assets have a very important role because they have a significant value when compared to other balance sheet components (Halim and Kusufi, 2014).

Regional asset management can be interpreted as the process of organizing by mobilizing all existing efforts and resources to achieve certain goals or carry out certain activities. In this case to carry out certain activities, namely in terms of the use or utilization of regional assets for the purposes that have been set.

Regional Fixed Asset Classification

Statement of Government Accounting Standards (PSAP) Number 07, fixed assets on the balance sheet are classified into six (6) accounts as detailed in the following explanation: 1) Land, 2) Equipment and Machinery, 3) Buildings and Buildings, 4) Roads, Idani Network Irrigation, 5) Other iPerseveral Assets, and 6) Construction in progress

Regional Fixed Assets Management Principles

Guaranteeing the implementation of orderly administration and orderly management of assets or assets owned by the region is necessary, there is a common perception and integrated and thorough actions of the elements involved in the management of regional assets/owned goods. Management of regional property as regulated in Article 4 Paragraph 1 of Permendagri No. 19 of 2016, implementation is based on the principles of: 1) Functional Principles, 2) Legal Certainty Principles, 3) Transparency Principles, 4) Efficiency Principles, 5) Accountability Principles, and 6) Value Assurance Principles.

Regional Fixed Asset Management Cycle

The asset management cycle is the stages that must be passed in asset management. In Permendagri No. 19 of 2016, it is stated that what is meant by management of regionally owned goods is a series of activities and actions for the region which include planning needs and budgeting, procurement, receipt of storage and distribution, use, administration, utilization, security and maintenance, assessment, deletion, transfer, training and supervision and control, financing, it demands compensation (Eka Fitriyani, 2019).

3. Methodology

The types of data used in this research are: 1) Quantitative data, namely data in the form of numbers, which are used to support this research in the form of Requirements Plans and Inventory Cards (KIB) for Fiscal Year 2018-2021, 2) Qualitative data, namely data that are not in the form of numbers -The figures used to support this research are in the form of an overview and organizational structure and job descriptions at the Regional Finance and Asset Agency (BKAD) of Butoniselatan Regency.

The data sources used in this research are: 1) Primary data is data that is directly obtained from the source and given to data collectors or researchers. Sugiyono (2016: 12). The primary data in this study is the result of direct interviews with the Head of Sub-Division for Planning and Goods Management of the Regional Finance and Assets Agency (BKAD) of South Buton Regency, 2) Secondary data, obtained by collecting supporting data from various agencies or offices and related print media with a research problem. (Sugiyono: 2014). Secondary data in this study are books on asset management that can support the research that the author is doing.

Data collection for analysis materials is carried out in a manner: Libraries, namely in the form of data collection by reading books that are related to the issues discussed and Field Studies, namely this research is carried out on the activities of all research objects which include: 1) Observation or observation methods, 2) Interviews, and 3) Documentation.

Data analysis in qualitative research has three stages, i.e. data reduction, data presentation and conclusions drawn, each of which can be explained as follows: 1) Data reduction is the first component in the analysis which is the process of selecting, focusing, simplifying and abstracting data from field notes, 2) Presentation of data, the second activity in data analysis activities is the presentation of data, usually in research, researchers will get a lot of data. It is not possible to describe the data as a whole. For this reason, in presenting data, it can be analyzed by researchers to be arranged systematically, or simultaneously so that the data obtained can explain or answer the problems studied, and 3) Drawing conclusions and verification is the third analysis activity. Drawing conclusions is an advanced analysis of data reduction and data display so that data can be concluded.

4. Results and Discussion

Based on the results of research conducted at the Regional Financial and Asset Agency (BKAD) of South Buton Regency, it can be described as follows:

4.1 Results

Types of Regional Financial Institutions and Assets of South Buton Regency

The types of assets contained in the Regional Finance and Asset Agency (BKAD) of South Buton Regency are as follows:

1. Land

Land is a fixed asset owned by the Regional Finance and Asset Agency for South Buton Regency, which was acquired using the Revenue and Expenditure Budget for the Financial Agency and Regional Assets for South Buton Regency. For the recording of land assets, the management of goods/store of goods, the Financial Agency and Regional Assets of South Buton Regency, records them in the Goods Inventory Card A.

2. Equipment and Machinery

Equipment and machinery are types of goods owned by the Financial Agency and Regional Assets of South Buton Regency, which are procured using the Revenue and Expenditure Budget of the Financial Agency and Regional Assets of South Buton Regency in the form of cars, motorcycles, air conditioners, computers, laptops, scanners, servers, printers and others. For the recording of equipment and machines for managing goods/store of goods, the Financial Agency and Regional Assets of South Buton Regency record them in the Goods Inventory Card B.

3. Buildings and Buildings

Buildings and buildings are property of the South Buton Regency Regional Finance and Asset Agency which uses the Revenue and Expenditure Budget of the South Buton Regency Regional Financial and Asset Agency in its construction and procurement, such as IT Network

Poles and Installations. For the recording of buildings and structures, the management of goods/store of goods, the Financial Agency and Regional Assets of South Buton Regency, records them in the Goods Inventory Card C.

4. Irrigation and Networks

Irrigation and networks are regional property contained in the South Buton Regency Regional Financial and Asset Agency, the acquisition of which uses the Regional Revenue and Expenditure Budget contained in the South Buton Regency Regional Finance and Asset Agency such as networks, electrical installations and so on. For the registration of regional property belonging to the Regional Finance and Asset Agency of South Buton Regency, the goods manager/storekeeper records it in the Goods Inventory Card D.

5. Other Fixed Assets

Other fixed assets are regional property contained in the Regional Finance Agency and Regional Assets of South Buton Regency, the acquisition of which uses the Regional Revenue and Expenditure Budget contained in the Regional Finance Agency and Regional Assets of South Buton Regency such as PAI and study documents on increasing regional income and expenditure. For the recording of regional property belonging to the Regional Finance and Assets Agency of South Buton Regency, the goods manager/storekeeper records it in the Goods Inventory Card E.

6. Construction In Progress

Construction in progress are regional property contained in the South Buton Regency Regional Finance and Asset Agency whose acquisition uses the Regional Revenue and Expenditure Budget contained in the South Buton Regency Regional Finance and Asset Agency. For the registration of regional property in the South Buton Regency Regional Finance and Assets Agency, the goods manager/storekeeper records it in the Goods Inventory Card F.

Total Fixed Assets of Financial Institutions and Regional Assets of South Buton Regency

To find out more details regarding the amount of regional fixed assets in the Regional Finance Agency and Regional Assets of South Buton Regency, the author will describe the number of fixed assets in the form of a table below:

Table 1. List of Total Fixed Assets

No.	Fixed Asset Name	Year 2018-2021		Information
		The amount of goods	Price/Value (RP)	
1	Equipment & Machinery	123 Unit	1.537.775.299,93	Acquisition cost -2018
2	Buildings & Buildings	1 Unit	115.538.500,00	Acquisition cost
3	Irrigation & Networks	1 Unit	41.900.000,00	Acquisition cost
4	Other fixed assets	1 Unit	150.000.000,00	Acquisition cost
Amount		126 Unit	1.845.213.799,93	

Source: Processed Data for 2021

4.2 Discussion

Needs Planning and Budgeting

This stage is the first step in the management of regional fixed assets at the Regional Finance and Asset Agency of South Buton Regency. This needs planning process is prepared by the Regional Apparatus Organization with of course taking into account the needs of the implementation of functional tasks and also looking at the availability of existing regional assets in the management of goods or users of goods. Planning for these needs will later become the

basis for compiling a Plan for Requirements for Regional Property, this document will be made annually. Needs planning is usually carried out after the OPD Work Plan has been determined. So the OPD Work Plan is a reference in the needs planning stage. After planning for needs, this then becomes the basis for OPD in proposing its budget. In preparing this RKBMD, changes can also be made by the user of the goods. But the condition is that it is carried out before the preparation of changes to the Regional Revenue and Expenditure Budget.

To carry out its main tasks and functions, the Regional Finance and Assets Agency of South Buton Regency requires assets to be used to support the implementation of its duties and powers. Therefore, it is necessary to plan the asset requirements to be used/owned both in terms of the technical specifications, quantity and costs required. Planning for the needs and budgeting of the fixed assets of the Regional Finance and Assets Agency of South Buton Regency from 2018-2021 was designed based on an analysis of the needs and capital expenditures contained in the Work Plan for the Budget of the Regional Financial and Assets Agency of South Buton Regency.

From the results of the analysis of the table above, it is concluded that the Regional Financial and Asset Agency of South Buton Regency carries out the planning of goods budgeting in the Equipment and Machinery category. In 2018-2021 with a total of 123 units of goods with a total of IDR 1,567,337,299.97 the Regional Financial and Asset Agency of Buton Selatan Regency has planned the needs for fixed assets in accordance with the data on goods that are in use as stated in the document (RKA -SKPD). From the description above, it can be concluded that the Regional Financial and Asset Agency of South Buton Regency has carried out Needs Planning and Budgeting in accordance with Permendagri No. 19 of 2016 in Chapter IV Concerning Fixed Asset Management.

Procurement

Procurement of regional property is carried out based on the principles of efficiency, effectiveness, transparency and openness, competition, fairness/non-discrimination and accountability. Procurement of local government goods or services is carried out in accordance with statutory regulations.

The South Buton Regency Regional Financial and Asset Agency at this procurement stage is more on activities to fulfill the needs of regional goods and services. This procurement must at least have transparent, accountable, efficient and fair principles, because this stage is prone to problems, and as a way to commit acts of corruption in the management of regional fixed assets. At the stage of procuring goods users here, namely Regional Apparatus Organizations, are required to report the results of procurement of regional assets to regional asset managers, which will later determine the status of their use. At the procurement stage, the main task and function of the South Buton Regency Regional Financial and Asset Agency is to coordinate reports on the results of the procurement carried out.

The South Buton Regency Regional Finance and Assets Agency procured goods in the Equipment and Machinery category with a total of 123 units with a total of 1,567,337,299.97. From the description above, the South Buton Regency Regional Financial and Asset Agency has conducted procurement in accordance with Permendagri No. 19 of 2016 Chapter V concerning Management of Regional Fixed Assets.

Reception, Storage and Distribution

Receipt of fixed assets as a follow-up to the results of the procurement and/or from a third party must be accompanied by procurement documents and minutes of events. All moving goods are received by the goods handler where the receipt of goods by the goods manager is

carried out in the storage warehouse accompanied by clear documents stating the type or type, quantity, price and specifications of the goods and receipt of the goods is declared valid if the minutes of inspection of the goods have been signed by the goods manager and goods/services provider.

From the results of the analysis of the Receipt, Storage and Distribution of fixed assets at the Regional Finance and Assets Agency of South Buton Regency carried out by the goods depository and administration of receipt was made, the assets/goods received were not stored in the warehouse this is because the Regional Financial and Assets Agency of Buton Selatan Regency did not have warehouse.

Use

If regional property has been assigned the status of use, the fixed assets are used to carry out the main tasks and functions of the Regional Apparatus Organization (OPD) and can also be operated by other parties in order to support public services in accordance with the main tasks and functions of the relevant OPD. If the OPD uses these fixed assets not in accordance with the main tasks and functions of the OPD, the status of use will be revoked and can be transferred to other OPD. In this usage cycle, the responsibility for managing fixed assets is the authority of each OPD. The following table shows the use of agency goods. In 2018-2021, around 18 assets/goods have been used by officials and staff consisting of hard drives, laptops, IPAD, notebooks. From the results of the analysis above, the Regional Financial and Asset Agency (BKAD) of South Buton Regency has used it in accordance with Permendagri No. 19 of 2016 Chapter VI Concerning Fixed Asset Management.

Guidance, Supervision and Control

Efforts or actions in fostering the management of fixed assets at the Office of the Financial Agency and Regional Assets of South Buton Regency are carried out in the form of providing guidelines, guidance, as well as education and training. The guidelines given are the provision of guidelines regarding the process of compiling the Goods Requirements List and the Needs for Authorization for the Use of Goods, guidelines for the administration of warehousing or warehouse goods administration, starting from receipt, storage to distribution of goods, guidelines for inventorying goods, work guidelines for securing, maintaining and maintenance of fixed assets, as well as guidelines for inspecting goods in warehouses providing guidance is carried out by holding periodic meetings related to fixed asset management

Supervision and control of fixed assets at the South Buton Regency Regional Financial Agency is carried out through monitoring of the use, utilization, transfer, administration of maintenance and security of fixed assets under their assignment. In addition, regular audits of fixed asset management are also carried out by the financial audit agency.

Financing

Based on an interview with the manager of the goods on behalf of Adi Karim Saputra, S.E, located at the Regional Finance and Assets Agency (BKAD) Office of South Buton Regency, on Wednesday 27 July 2022, he said that for financing administrative activities the management of assets/goods already has a proper budget. annually planned and submitted through the APBD.

5. Conclusion

Regional Financial and Asset Agency South Buton Regency is one area/region that has fixed assets, for example in the form of land, buildings, buildings, motorized vehicles and so on. The management of regional fixed assets in the Regional Financial and Asset Management Agency of South Buton Regency consists of thirteen interconnected and integrated stages. Of the thirteen stages, the Regional Financial and Asset Agency for South Buton Regency has only carried out 7 stages, namely needs planning and budgeting, procurement, use, security and maintenance, transfer, fostering supervision and control, and compensation. The management of its fixed assets is in accordance with Permendagri No. 19 of 2016 concerning Technical Guidelines for Regional Fixed Asset Management. The stages of receiving, storing and distributing have not been fully implemented. This is because the Regional Financial and Asset Agency for South Buton Regency does not yet have a storage warehouse. While the other 5 stages, namely the administration, utilization, appraisal, write-off and financing stages were not carried out because most of the assets/goods in the Financial Agency and Regional Assets of South Buton Regency will still be used to carry out their main tasks and functions

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Pernyataan Standar Akuntansi Pemerintah Nomor 7 Tentang Akuntansi Aset Tetap

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