
Evaluation of Regional Asset Management at the Financial and Asset Management Agency of Sikka Regency

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ABSTRACT

This research aims to evaluate the implementation of regional asset administration (Barang Milik Daerah/BMD) at the Regional Financial and Asset Management Agency (BPKAD) of Sikka Regency. The study assesses the conformity of asset administration practices, including bookkeeping, inventory, and reporting, with applicable regulations, particularly the Regulation of the Minister of Home Affairs Number 19 of 2016 and Number 47 of 2021. This Research employs a qualitative descriptive method with a case study approach. Data were collected through direct observation, interviews with asset management officers, and analysis of documentation during the internship program. The results indicate that the implementation of BMD administration at BPKAD Sikka Regency generally follows established regulations, but its execution has not been optimal. Several obstacles were identified, including limited human resources, low mastery of information technology, and inadequate supporting facilities and infrastructure. These constraints have caused delays and inaccuracies in asset recording, inventory, and reporting processes. Therefore, efforts are needed to improve human resource capacity through continuous technical training, strengthen asset management information systems, and provide adequate facilities.

Keywords: Regional Assets, Asset Administration, Accountability, Transparency, Regional Financial and Asset Management Agency.

1. INTRODUCTION

Management of Regional Property (BMD) is a fundamental aspect of regional government administration because it provides the primary support for carrying out government duties, development, and public services. Regional property is understood not only as the physical wealth owned by the regional government, but also as a strategic resource that must be managed in an orderly, efficient, transparent, and accountable manner. Good asset management will have a direct impact on the quality of public services, the effectiveness of budget use, and the reliability of regional government financial reports.

Within the regional government structure, the Regional Financial and Asset Management Agency (BPKAD) plays a strategic role as a regional apparatus that assists the regional head in carrying out support functions for government affairs in the fields of finance and assets. BPKAD is responsible for formulating policies and technical guidelines, and for providing guidance and

supervision over the management of regional finances and assets to ensure compliance with the provisions of laws and regulations. This role positions BPKAD as a key institution in ensuring the realisation of the principles of good governance, particularly in aspects of transparency and accountability in regional financial management (Government Regulation of the Republic of Indonesia Number 28 of 2020).

One of the important units within the BPKAD structure is the Regional Asset Division, which manages all Regional-Owned Goods. The Asset Division serves as the primary manager of regional assets, including fixed assets, movable assets, and other assets under the local government's control. The responsibilities of the Asset Division are not limited to administrative recording but cover the entire asset lifecycle, from planning needs and procurement to recording, inventory, utilisation, maintenance, and the disposal of assets that no longer hold value. Thus, the Asset Division plays a central role in ensuring that regional assets are optimally utilised to support the implementation of government administration and public services.

The Administration of Regional Government-Owned Assets is an important part of the regional asset management cycle because it ensures that all assets owned or controlled by the regional government are recorded accurately and completely, and can be accounted for. The administration of regional government-owned assets includes bookkeeping, inventory, and asset reporting activities that must be carried out systematically in accordance with the provisions of the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for the Management of Regional Government-Owned Assets. The proper administration of assets is a key prerequisite for the preparation of reliable and accurate Regional Government Financial Reports (LKPD).

The accuracy of asset data greatly affects the quality of regional financial reports and the results of audits by the Audit Board of Indonesia (BPK). Disorganised and outdated asset data can lead to audit findings, lower the quality of BPK opinions, and reflect weak regional financial governance. Therefore, the administration of regional government assets (BMD) should not be seen merely as an administrative activity, but as a strategic instrument in maintaining public accountability and public trust in local governments.

However, in practice, the administration of Regional-Owned Assets in Sikka Regency still faces quite complex problems. These issues include outdated asset records. These asset values do not reflect the actual acquisition cost, the use of assets by other parties that do not follow procedures, or irregularities in asset reporting. This situation indicates a gap between the normative provisions set out in law and the reality of implementation at the regional level.

One of the main factors affecting the suboptimal management of BMD in Sikka Regency is the limited capacity of human resources. Asset managers across several regions still have a limited understanding of the procedures and mechanisms for asset management in accordance with applicable regulations. The lack of understanding of duties and responsibilities in recording, inventorying, and reporting assets leads to administrative errors and delays in submitting asset reports to BPKAD.

This human resource issue is exacerbated by low proficiency in information technology, particularly in the use of office applications such as Microsoft Office, which are basic tools for asset data management and reporting. Differences in technical abilities among employees result in inconsistent implementation of asset administration across regional agencies. Asset managers who are proficient in technology tend to work faster and more accurately, while those who are not require more time and are prone to errors, thus hindering the overall asset data reconciliation process.

Apart from human resource factors, the limited work facilities and infrastructure also pose a serious challenge in managing Regional-Owned Goods in Sikka Regency. Some regional offices still have a limited number of computers with low specifications, which prevents them from supporting the optimal operation of asset management applications. Unstable internet networks,

limited data storage devices, and inadequate archiving facilities also slow down the process of recording, verification, and reporting of assets.

This condition directly affects the discrepancy between the administratively recorded asset data and the physical condition of assets in the field. As a result, the asset data submitted to BPKAD is often inaccurate and requires additional time to be corrected. This issue indicates that problems in the management of regional assets are not only technical but also reflect weak institutional support and inadequate infrastructure within the regional asset management system.

Various previous studies have shown that the management of Regional Government-Owned Goods remains a widely faced issue for local governments in Indonesia. Poedjiyanto (2019) found that the level of compliance in the management of fixed assets in Aceh Singkil Regency was only in the “adequately compliant” category under the Ministry of Home Affairs Regulation Number 19 of 2016. Utami (2020) indicated that although asset management in Musi Banyuasin Regency has generally complied with government accounting standards, there are still serious issues regarding the legality and utilisation of assets. Meanwhile, Renata (2022) emphasised that implementing the e-BMD application can improve the accuracy, transparency, and timeliness of regional asset reporting by digitalising the asset management system.

Nevertheless, these studies have not specifically examined the relationship between human resource capacity, availability of supporting facilities, and the effectiveness of managing Regional Property in the context of Sikka Regency. In fact, regional characteristics, officials’ capabilities, and infrastructure conditions greatly influence the success of implementing regional asset management policies. Therefore, Research that specifically evaluates the implementation of Regional Property management at the Financial and Asset Management Agency of Sikka Regency is required.

Based on these conditions, this Research is important to conduct to evaluate the administration process of Regional-Owned Assets at the BPKAD of Sikka Regency, identify the obstacles faced in terms of human resources and supporting facilities, and formulate relevant improvement recommendations. The results of this Research are expected to provide practical contributions to local governments in improving asset administration systems, while also making academic contributions to the development of studies on regional asset management aimed at enhancing accountability, transparency, and the effectiveness of local government governance.

2. LITERATURE REVIEW

Good Governance

Good governance is a concept of government management that emphasises transparency, accountability, participation, effectiveness, and the rule of law in the administration of government. The implementation of good governance principles aims to prevent abuse of authority, improve the quality of public services, and strengthen public trust in local governments. In the context of managing regional finances and assets, good governance serves as a main foundation to ensure that every public asset is managed responsibly, efficiently, and in accordance with applicable legal regulations.

Regional-Owned Goods (BMD)

Regional Property refers to all goods that are purchased or acquired at the expense of the Regional Revenue and Expenditure Budget (APBD) or originating from other legitimate acquisitions. Regional Property includes current assets, fixed assets, and other assets used to support the administration of government and public services. Regional Property has economic, administrative, and social value, so it must be managed in an orderly, transparent, and accountable manner. Proper management of Regional Property will enhance local government performance and serve as the basis for preparing reliable regional financial reports.

Management of Regional-Owned Goods

Management of Regional-Owned Goods is a series of activities that include bookkeeping, inventory, and reporting of regional assets in accordance with applicable laws and regulations. Management aims to ensure clarity regarding the legal status, value, quantity, and condition of regional-owned goods so that they can be accounted for administratively and legally. Proper management plays an important role in supporting public accountability, increasing transparency in asset management, and facilitating the supervision and audit processes.

Management and Administration of Regional-Owned Goods

Management of Regional-Owned Goods encompasses all activities, including planning needs, budgeting, procurement, usage, utilisation, security, maintenance, appraisal, transfer, disposal, as well as administration and supervision of regional assets. Administration is a crucial part of managing Regional-Owned Goods because it provides accurate, integrated asset data. Good management and administration will help local governments optimise asset utilisation, prevent loss or misuse, and support the preparation of transparent and accountable financial reports.

Principles of Accountability and Transparency in the Management of State-Owned Assets

Accountability and transparency are the main principles in the management of Regional Owned Assets. Accountability requires every party involved in asset management to take responsibility for the use and recording of assets in accordance with applicable regulations. Transparency emphasises the openness of information about the condition, value, and status of regional assets, so that interested parties can access it. Implementing these two principles will strengthen local government governance, reduce the risk of asset misuse, and increase public trust in government performance.

Regulations on the Management of Regional Property

The Administration of Regional-Owned Assets is regulated in various regulations, including Law Number 1 of 2004 concerning State Treasury, Government Regulation Number 27 of 2014 concerning the Management of State/Regional-Owned Assets, Ministry of Home Affairs Regulation Number 19 of 2016, which has been refined by Ministry of Home Affairs Regulation Number 7 of 2024, as well as Ministry of Home Affairs Regulation Number 47 of 2021. These regulations serve as the legal basis for the implementation of bookkeeping, inventory, and reporting of Regional-Owned Assets, ensuring the orderly, efficient management of regional assets in accordance with the principles of good governance.

Evaluation Indicators for the Management of Regional Government Assets

The evaluation of the administration of Regional-Owned Goods is conducted to assess the effectiveness and compliance of asset management with applicable regulations. The main indicators for evaluating the administration of Regional-Owned Goods include the completeness of asset administration, the consistency between physical and administrative data, the use of asset management information systems, and compliance with regulations. Evaluation based on these indicators aims to ensure the accuracy of asset data, enhance transparency and accountability, and support sustainable regional asset management oriented towards public service.

3. RESEARCH METHOD

This study uses a qualitative, descriptive approach to evaluate the implementation of the management of Regional Owned Goods (BMD) at the Regional Financial and Asset Management Agency (BPKAD) of Sikka Regency. This approach was chosen because it can thoroughly examine the alignment between the normative provisions of BMD management and its field implementation practices, as well as explain the factors that affect its effectiveness. The study was conducted at

BPKAD of Sikka Regency during the internship period, from August 4, 2025, to December 19, 2025. This time frame allowed the researcher to directly observe the processes of recording, inventory, reporting, as well as the coordination dynamics between BPKAD and the relevant regional device organizations (OPD).

The research informants totaled 4 people, selected using operational purposive sampling, namely the deliberate selection of informants based on direct involvement, substantive understanding, and functional authority in the asset management process. The criteria for selecting informants included: (1) directly involved in bookkeeping, inventory, or reporting of regional property (BMD); (2) understanding the use flow of the e-BMD and/or SIPD applications; (3) having work experience relevant to asset management; and (4) able to provide factual information regarding obstacles and improvement strategies. Based on these criteria, the informants consisted of the Head of the Asset Division of BPKAD Sikka Regency, the Head of the Asset Management and Reporting Subdivision, an Office Administrator, and a Data and Information Manager.

Data Collection Techniques

Data collection was carried out using three techniques: interviews, observations, and documentation. Interviews were conducted semi-structuredly to obtain in-depth data while remaining focused on the research objectives. Observations were conducted directly on the processes of recording, inventory, reconciliation, and asset reporting. Documentation studies were conducted by examining supporting documents, including the Goods Inventory Card (KIB), the main goods book, asset reports, minutes, and regulations that serve as the basis for BMD management.

To enhance the credibility of the findings, this study applies data validation through source triangulation, technique triangulation, and member checking. Source triangulation is carried out by comparing information from informants with different positions in the record-keeping process. Technique triangulation is conducted by matching the results of interviews, observations, and documentation. Member checking is done by reconfirming the summary of interview results or the researcher's interpretation to the main informants so that the meaning of the data remains consistent with the reality they intended.

Data Analysis Techniques

Data analysis was conducted simultaneously from the beginning of data collection to the final stage of writing. The first stage was transcription and organization of data, which involved arranging interview results, field notes, and documents into relevant units of information. The second stage was initial coding (open coding) to identify key themes, including regulatory compliance, record-keeping accuracy, human resource constraints, information system utilization, and infrastructure constraints.

The third stage is thematic categorization (axial coding), which involves grouping related codes into larger categories, such as bookkeeping, inventory, reporting, implementation constraints, and strategies for improving accountability. The fourth stage is drawing relational patterns (selective coding), which involves interpreting the relationships between field findings and the theoretical framework and regulations, so that the analysis does not stop at merely describing facts, but produces an interpretative understanding of why the management implementation has not yet been fully optimal.

The fifth stage is the presentation of data in the form of analytical narratives, summary tables of findings, and a matrix of gaps between regulatory provisions and field practices. The final stage is to conclude and repeatedly verify them to ensure consistency, sufficient evidence, and the connection between empirical data, theoretical interpretation, and the practical implications of the research.

4. RESULTS AND ANALYSIS

a. Implementation of Regional Asset Management at BPKAD Sikka Regency

The Research results indicate that, normatively, the management of Regional Property (BMD) in Sikka Regency has been carried out in accordance with the applicable regulations, particularly the Minister of Home Affairs Regulation Number 47 of 2021. Compliance with these regulations is reflected in the implementation of the three main stages of BMD management, namely recording, inventory, and reporting, which have been carried out in a phased and structured manner between Regional Apparatus Organisations (OPD) as the users of the goods and BPKAD as the managers of the goods. This finding aligns with the theory of regulatory compliance in public administration, which holds that the existence of formal rules is a prerequisite for the establishment of orderly and accountable governance (Dwiyanto, 2015).

Nevertheless, this discussion emphasises that regulatory compliance is not entirely identical to implementation effectiveness. From the perspective of policy implementation theory (Mazmanian & Sabatier), successful implementation is determined not only by the clarity of regulations but also by the capacity of implementers, the availability of resources, and the conducive environmental conditions. In the context of BPKAD in Sikka Regency, regulations have served as the main guidelines. However, their implementation still heavily relies on personnel's technical capabilities and the readiness of supporting systems.

At the recording stage, the BMD bookkeeping process has been carried out from the acquisition of goods through their use to final reporting. Recording is based on valid source documents, such as the Handover Report (BAST), Inventory Card (KIB), and the main asset ledger, and is entered into the asset management information system. This indicates that the asset administration function has been carried out in accordance with the principles of legality and administrative order as stipulated in Minister of Home Affairs Regulation Number 19 of 2016 and Minister of Home Affairs Regulation Number 47 of 2021.

As stated by the Research informant:

“The bookkeeping or recording of all Regional Property transactions at the BPKAD of Sikka Regency is carried out in a tiered and structured manner. The recording process starts from the goods-using units or SKPD that make the initial entry after the expenditure, then it is recapitulated and verified at the BPKAD and recorded in the regional asset management application system.” (Interview with the Head of the Asset Division and the Head of the Administration and Reporting Subdivision)

Theoretically, asset recording serves as the foundation of the regional asset management system, providing the basis for inventory and reporting (Mardiasmo, 2018). Research findings indicate that this function has been implemented. However, it remains administrative in nature and has not been fully utilised as a managerial tool for strategic decision-making regarding the use and optimisation of regional assets.

At the inventory stage, the implementation of the Regional Property Census (Sensus BMD) every five years shows the regional government's efforts to ensure consistency between administrative data and the physical condition of assets in the field. This inventory serves as an internal control mechanism, as emphasised in Government Regulation No. 27 of 2014, and also safeguards regional assets.

This is reinforced by the informant's statement as follows:

“Regional Government-Owned Goods inventory is conducted periodically and systematically through the BMD Census every five years, where all items are

*directly checked in the field and matched with existing administrative data.”
(Interview with the Head of the Asset Division)*

This finding confirms the public sector internal control theory, which states that physical inventory is an important tool for preventing asset loss, misuse, and data discrepancies (COSO, 2013). However, the effectiveness of the inventory is still largely determined by the quality of the initial recording data and the capacity of field officers.

At the reporting stage, the process of preparing BMD reports has been carried out periodically by each regional apparatus organisation (OPD) and reconciled by the BPKAD before being used as the basis for preparing the regional balance sheet. Conceptually, asset reporting serves as a means of public accountability and an instrument of regional financial transparency. This finding aligns with the principle of public accountability, which emphasises the government’s obligation to provide reliable information to stakeholders (Bovens, 2007).

Table 1. Summary of Research Findings

Aspect	Empirical findings	Theoretical interpretation	Practical implications
Bookkeeping	The recording has used source documents and the asset system, but the data currency has not always been consistent.	Administrative order has been established, but the managerial function of asset data is not yet optimal.	Periodic reconciliation, document verification, and more disciplined data updates are needed.
Inventory	BMD census is conducted periodically to match administrative data with the physical condition of the assets.	Inventory serves as internal control, but its effectiveness depends on the quality of the initial data and the readiness of the officers.	Follow-up on census results, asset marking, and quick correction of data discrepancies are needed.
Reporting	BMD reports are prepared periodically, but their quality and timeliness are not yet uniform across OPDs.	Formal accountability has been established, but institutional discipline is not yet uniform.	There is a need for stricter standards for the timing, format, and quality control of reports.

Based on the table above, it can be seen that, in theory, regulatory compliance is a prerequisite for asset governance, but it does not automatically guarantee the quality of implementation. The capacity of the apparatus influences the success of administration, the quality of coordination between units, and the readiness of supporting systems. Therefore, the implementation of administration in Sikka Regency is assessed to be procedurally adequate, but still requires strengthening in operational aspects. The practical implication of this finding is the need to shift the administration’s orientation from merely fulfilling administrative obligations to a managerial function. Asset data should not only be recorded but also utilized as a basis for internal control, periodic reconciliation, and decision-making related to the maintenance and optimization of regional assets.

In terms of bookkeeping, BMD has been recorded based on valid source documents, such as handover reports, Inventory Cards, and main item registers, and entered into the asset management system. These findings indicate that the asset administration function has been operational and serves as a basis for inventory and reporting. However, field results show that administrative tasks still dominate recording and do not yet produce up-to-date data ready for asset management analysis. Interpretatively, this situation indicates a gap between document regularity and the quality of data utilization. In practice, BPKAD needs to strengthen data update standards, source document

verification, and periodic reconciliation to ensure bookkeeping is not only formally complete but also substantively reliable.

In terms of inventory, BPKAD has conducted periodic BMD Census to match administrative data with the physical condition of assets in the field. These findings indicate an effort at internal control to ensure the existence, condition, and legality of assets. However, the effectiveness of inventory is still highly dependent on the quality of initial data, the readiness of personnel, and the support of field verification facilities. Theoretically, physical inventory serves as a control mechanism to prevent asset loss, data discrepancies, and poor accountability. In practical terms, inventory needs to be followed up with data updates, asset tagging, and quick correction mechanisms for any discrepancies found so that the census results do not merely become a periodic activity.

In terms of reporting, each OPD prepares BMD reports periodically, and BPKAD conducts reconciliation before the data are used as a basis for preparing the regional balance sheet. These findings indicate that reporting has become an instrument of formal accountability. However, delays and differences in report quality between OPDs often require additional corrections during consolidation. Interpretatively, this situation shows that reporting accountability is not yet fully supported by uniform institutional discipline. In practice, BPKAD needs to establish stricter standards for timing, format, and report control mechanisms to ensure asset information is more timely and consistent.

b. Challenges in the Implementation of Regional Government Asset Management

Although normatively, the management of regional government assets (BMD) in Sikka Regency has complied with regulations, the Research results show that the main obstacles lie in technical implementation issues, particularly human resource capacity, reporting discipline, and dependence on technological support facilities. These findings reinforce the view that problems in managing regional assets are not solely caused by regulatory weaknesses, but by limitations in institutional capacity to implement the rules consistently.

The most prominent obstacle is the uneven mastery of the e-BMD and SIPD applications at the OPD level. Although employees have mastered basic applications such as Microsoft Word and Excel, managing regional assets requires more specialised technical skills. This aligns with the theory of institutional capacity, which states that the quality of public policy is largely determined by the competence of the implementing personnel (Grindle, 1997).

As expressed by the informants:

“For Word and Excel, basically the staff are already capable, but problems arise when inputting data into the e-BMD application and synchronizing it with SIPD, because not all goods administrators in the OPD immediately understand the flow.”

(Interview with the Head of the Subdivision for Administration and Reporting)

This limitation in technical competence delays data entry, particularly for Registration Serial Numbers (NUP/NUSP) and the recording of goods procurement. As a result, the process of recapitulating and consolidating asset data in BPKAD is often delayed. This condition indicates that the readiness of human resources has not fully aligned with the digitalisation of asset management, as Renata (2022) also found.

In addition to the HR factor, another significant obstacle is the low reporting discipline from some OPDs. Delays in submitting semi-annual and annual reports have systemic impacts on the preparation of asset reports at the district level. From the perspective of inter-organisational coordination theory, the weak compliance of work units with reporting schedules reflects still-weak control mechanisms and administrative sanctions (Robbins, 2016).

Supporting factors such as internet network disruptions and dependence on PLN electricity supply are also external obstacles that cannot be ignored. Dependence on technological

infrastructure indicates that BMD administration is increasingly vulnerable to technical disruptions, requiring more robust risk mitigation strategies.

Table 2. Gap Matrix between Provisions and Practice

Indicator	Normative provisions	Field practice	Gap	Direction of improvement
Bookkeeping	Asset data is recorded in an orderly, accurate, and up-to-date manner based on source documents.	Recording has been taking place, but data updates have not always been fast and consistent.	There is a gap between the responsibility to update data and operational capacity in the field.	Standardization of data updates and periodic verification.
Inventory	Inventory ensures the conformity of administrative data and the physical condition of goods.	The BMD census was conducted, but the follow-up on data corrections has not always been prompt.	There is a verification process, but post-inventory updating is not yet optimal.	Follow-up on the results of the census and asset tagging.
Reporting	Reports are submitted periodically and serve as the basis for asset accountability.	Some OPDs are still late in submitting their semi-annual/annual reports.	Punctuality and report quality are not uniform.	Strengthening supervision, deadlines, and evaluation of OPD compliance.
Information system	The use of applications supports data accuracy and integration.	Mastery of e-BMD and SIPD is not yet widespread; it is hindered by network and device issues.	Digitalization has not been matched by human resource capacity and infrastructure.	Routine technical guidance, device support, and network/power backup.

c. Strategy for Improving Accountability and Transparency in the Management of State-Owned Assets

Based on field findings, strategies to improve accountability and transparency should focus on three main areas. First, strengthening human resource capacity through routine technical guidance tailored to operational needs, especially in the use of e-BMD, SIPD, goods classification, and data reconciliation, and second, strengthening coordination and supervision of regional apparatus organizations to ensure discipline in semi-annual and annual reporting and third, strengthening supporting facilities by providing adequate work equipment, stable internet connectivity, and effective data backup mechanisms.

The strategy indicates that improving the management of Regional Owned Goods (BMD) must be carried out systematically, not piecemeal. Compliance with regulations will only result in effective governance if supported by competent personnel, consistent procedures, and reliable systems. Therefore, accountability and transparency should be understood not only as reporting obligations but also as the outcome of the integration between human resources, processes, and technology.

The strategy undertaken by BPKAD of Sikka Regency to improve the accountability and transparency of state asset management demonstrates an institutional awareness that improvements should not only address regulatory aspects but also enhance executive capacity and supporting systems. The main focus of the strategy is strengthening human resources, coordinating among regional government agencies (OPD), and optimising the use of information technology.

Enhancing HR capacity through training and technical guidance is a strategy aligned with the theory of capacity building in public administration, which emphasises the importance of investing in personnel's competence to improve public organisation performance (UNDP, 2009). Technical guidance focused on the use of e-BMD and SIPD aims to ensure that asset data is recorded and reported accurately and consistently.

As conveyed by the informant:

“Should regularly conduct development and technical guidance, especially related to the use of e-BMD and SIPD, so that asset managers in the OPD can understand the input process correctly.” (Interview with the Head of the Asset Division)

In addition to technical development, strengthening the coordination and supervision of OPDs is an important strategy to improve transparency. Emphasis on reporting discipline demonstrates BPKAD's efforts to build an integrated and real-time asset management system. This aligns with the principle of transparency, which requires the availability of timely information accessible to relevant stakeholders (OECD, 2015).

Although not yet a major constraint within BPKAD, the optimisation of facilities and infrastructure remains part of the medium-term strategy. From the perspective of public management information systems, the success of digitalisation is highly dependent on alignment among technology, people, and work processes (Laudon & Laudon, 2020).

The practical implications for the Regional Financial and Asset Management Agency (BPKAD) of Sikka Regency include preparing a continuous development agenda, establishing cross-agency reporting compliance indicators, and mapping priorities for improving facilities and information systems. This approach will enhance orderliness, adaptability, and the management capability of regional property to support the quality of regional financial reports sustainably.

Thus, this discussion emphasises that improving accountability and transparency in the management of Regional Property in Sikka Regency cannot be achieved solely through compliance with regulations, but requires strengthening human resource capacity, institutional discipline, and the integration of sustainable information systems. The strategies implemented by BPKAD are in the right direction. However, they need to be supported by cross-departmental commitment to ensure that regional asset management truly functions as an instrument of good governance.

5. CONCLUSION

Based on the Research results and discussions that have been outlined, it can be concluded that the implementation of the management of Regional Property (BMD) at the Regional Financial and Asset Management Agency (BPKAD) of Sikka Regency has, in a normative sense, referred to the provisions of the applicable laws and regulations, particularly Minister of Home Affairs Regulation Number 47 of 2021 and Minister of Home Affairs Regulation Number 19 of 2016. This is reflected in the implementation of the main stages of BMD management, which include recording, inventory, and reporting in a tiered manner between Regional Apparatus Organisations (OPD), as the users of the goods, and BPKAD, as the goods manager.

The recording of regional assets has been carried out from the acquisition stage of goods to reporting, using legitimate source documents and supported by a regional asset management information system. The inventory process has also been conducted periodically through a Regional Property Census every five years, aimed at reconciling administrative data with the physical condition of assets in the field. Meanwhile, the Regional Property report has been prepared periodically and has become an integral part of local government financial reporting. Administratively, this situation demonstrates the regional government's efforts to achieve orderly asset management and regional financial accountability.

However, this study found that compliance with regulations is not entirely proportional to the effectiveness of asset management administration. The main problems actually lie in

implementation, particularly limitations in human resource capacity, uneven mastery of asset management applications, and low reporting discipline at the OPD level. This condition indicates that the issues in asset management administration are not merely administrative technicalities but also reflect institutional and organisational capacity challenges in translating regulations into consistent work practices.

The limited ability of asset managers to operate the e-BMD and SIPD applications has led to delays in data entry and inaccuracies in asset data, ultimately hindering data reconciliation and consolidation at the BPKAD level. Moreover, external factors such as internet network disruptions and reliance on electricity supply indicate that the regional asset management system is increasingly vulnerable to technology infrastructure issues. These findings confirm that the digitisation of regional asset management, if not supported by adequate human resources and infrastructure readiness, can create new problems in asset governance.

The strategies implemented by BPKAD Sikka Regency, such as training and technical guidance for OPD asset managers and strengthening coordination in asset reporting, demonstrate institutional awareness aimed at improving the management system for Regional-Owned Goods. However, these strategies remain reactive and have not been fully institutionalised as sustainable capacity development policies. Therefore, improving the accountability and transparency of Regional-Owned Goods management cannot rely solely on regulatory compliance, but requires strengthening human resource capacity, institutional discipline, and consistent and continuous integration of information systems.

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