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Analysis of Regional Asset Management at the Regional Property and Asset Management Bureau of South Sulawesi Province

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Abstract

This study aims to analyze the management of regional assets, especially official vehicles at the Regional Property and Asset Management Bureau of South Sulawesi Province, and to adjust the implementation of regional asset management with applicable regulations. The variables in this study are Regional Asset Management based on Permendagri Number 19 of 2016 concerning Guidelines for Regional Property Management which consists of planning needs and budgeting, procurement, use, utilization, maintenance and security, assessment, transfer, destruction, elimination, administration, and development, control, and supervision. Data collection techniques are carried out using documentation. The data analysis technique used was descriptive qualitative. The results of this study indicate that the management of regional assets applied to the Regional Goods and Assets Management Bureau of South Sulawesi Province is carried out based on Permendagri No. 19 of 2016; out of 11 indicators, some comply with the rules covering five processes, namely use, maintenance and security, assessment, transfer, and administration. Meanwhile, in the planning and budgeting process, procurement, utilization, destruction, elimination, guidance, control, and supervision are still not by Permendagri No.19 of 2016 concerning the Technical Management of Regional Property. This is because several asset management source documents are still not found, and the cycle is not yet complete.



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Introduction

The Republic of Indonesia is a unitary state that adheres to the principle of decentralization in government by providing opportunities and flexibility for regions to carry out regional autonomy (Belo et al., 2018). According to Law No. 32 of 2004, decentralization is defined as the transfer of authority from the central government to local governments to take care of their household affairs based on the initiatives and aspirations of the people within the unitary state framework of the Republic of Indonesia. Meanwhile, regional autonomy is defined as autonomous regions' rights, powers, and obligations to regulate and manage their own government affairs and the local community's interests by applicable laws and regulations (Daulay, 2019).

Mardiasmo, (2021) said that regional autonomy could accelerate economic growth and regional development and reduce disparities between regions. One form of management carried out by local governments in the context of implying regional autonomy is the management of assets owned by local governments. PSAP No.1 of 2010 defines assets; namely, economic resources controlled and owned by the government as a result of past events and from which future economic and social benefits are expected to be obtained, both by the government and the community and can be measured in units of money, including non-financial resources needed to provide services to the general public and resources maintained for historical and cultural reasons (Hidayat & Syaparuddin, 2020).

Fixed assets are one of the elements that must be appropriately managed in order to produce reliable information in regional financial reports. Regional fixed asset management is an effort to improve efficiency and effectiveness and create added value in managing assets, to be the initial capital for local governments to develop their financial capabilities and to support the role and function of local governments as providers of public services to the community (Wartuny, 2020).

One of the assets or supporting tools that are very important for the smooth running of operational tasks outside the office, namely official vehicles. This asset is beneficial to support smooth work. Therefore, the management of official vehicles within the government, both provincial and regional, needs to be carried out. For this reason, it is necessary to remember several determining factors in implementing Regional Government (Agustin & Tarigan, 2022).

Abdul Halim, (2022) asserts that there are 4 (four) determining factors, 1. Human factors (as dynamic factors) in implementing regional autonomy. 2. The second factor is the financial factor which is the backbone for implementing local government activities. 3. The third factor is the equipment factor, a supporting facility for implementing local government activities. 4. The fourth factor is organizational and management factors.

The four existing factors must go together and be interconnected, especially in South Sulawesi Province; they must be able to see and apply the four existing factors. Therefore, in the management of regional assets, the Regional Government must take into account various aspects ranging from planning needs and budgeting, procurement, administration, utilization, maintenance, and security to monitoring so that regional assets can provide optimal contributions to the regional government concerned (Tamsir, 2016). . The government issued Regulation of the Minister of Home Affairs Number 17 of 2007 which was later revised to Permendagri No. 19 of 2016 concerning the management of the regional property as a technical and administrative guideline in the management of the regional property.

Niu (2017) stated that many government agencies still consider physical asset management as just

an asset register management instrument. The reality on the ground shows that the actual case starts with mismanagement and mismanagement of assets, resulting in losses that affect financial statements. Another example of a problem is the use of official vehicles by Civil Servants outside of official activities. Violation practices tend to occur due to the low awareness of individual employees who have been handed over the responsibility for using the official vehicles given to them and the lack of clarity on the issue of supervision and accountability mechanisms. The level of employee needs in utilizing the office facilities is enormous.

Based on the level of employee need for official vehicle facilities, transportation means in the form of official and operational vehicles need special attention. If vehicle facilities do not accompany it to support all office work, it will slow down work effectiveness and reduce the timeliness of achieving the targets. This will be detrimental to the government agency itself. Vehicle asset facilities are needed to support the smooth running of work activities. However, in reality, problems are often encountered, both the lack of provision of vehicle assets and the availability of vehicle assets but are not supported by a good maintenance process. These assets are not used for efficiency, so the value of the damage will get worse if they are not used or if they are not adequately cared for.

Research Method

This research is a qualitative descriptive study; this study seeks to reveal the situation as it is where this study aims to determine the Regional Asset Management in South Sulawesi Province by the rules applied. The focus of this research is on the management of South Sulawesi Province's regional assets in accordance with Permendagri No.19 of 2016. Management of regional assets of official vehicles is part of state assets that must be managed optimally by the Regulation of the Minister of Home Affairs Number 19 of 2016 concerning Technical Guidelines Management of Regional Property Article 1 Paragraph 28, whose management includes planning needs and budgeting, procurement, use, utilization, security and maintenance, assessment, transfer, destruction, elimination, administration and development, supervision and control. The data collection technique uses documentation techniques by collecting and analyzing documents in the form of data related to regional asset management, legislation, and related data that support this research. The types of data analyzed are as follows.:

Table 1. Types of Data Analyzed

Position/Work Area	Asset Management Cycle/Stage	Required Documents
Regional Goods and Asset Management Bureau	Perencanaan kebutuhan dan penganggaran	1. Regional Property Needs Plan (RKBMD) 2. Regional Property Maintenance Needs Plan (RKPBMMD) 3. List of Regional Property Needs (DKBMD) 4. List of Regional Property Maintenance Needs (DKPBMD)
	Procurement	Budget Execution Documents
	Use	Regional Head Decree (Governor)
	Utilization	Borrow-Use Agreement Letter
	Maintenance and security	Item Maintenance Needs List
	Evaluation	SAP
	Transfer	Regional Head Decree
	Extermination	Regional Head Decree
	Removal	Regional Head Decree

	Administration	<ol style="list-style-type: none"> 1. List of Usage Items/List of User Authorized Items (DBP/DBKP) 2. Fixed Asset Class Inventory Card (KIB) 3. Inventory Book and Inventory Master Book 4. Semester and Annual Goods Report (LBS and LBT) 5. Regional Property Report
	Coaching, controlling, and supervising	Coaching: Rules Supervision: SK & Asset Monitoring Report Control: Control Assets Object Report

The data analysis technique used in this research is descriptive qualitative. The steps taken in analyzing the data are 1. It collects and analyzes the data obtained, namely documentation data in the form of data related to managing regional assets, especially official vehicles. 2. Identify and analyze asset management data obtained, especially official vehicles. The data that has been collected will be analyzed using the comparative method by comparing the management of regional assets at the Regional Goods and Assets Management Bureau of South Sulawesi Province with Permendagri No.19 of 2016 concerning Technical Guidelines for the Management of Regional Property. The goal is to determine whether there is conformity between the applicable regulations and the practice that occurs in the field. 3. Draw conclusions from the previously processed data on the management of regional assets of official vehicles and provide suggestions regarding issues of regional asset management at the Regional Goods and Asset Management Bureau of South Sulawesi Province.

Data Analysis and Discussion

Data Analysis

Needs Planning and Budgeting

Based on the Minister of Home Affairs Regulation Number 19 of 2016, it is explained that the procedure for planning needs and budgeting for the regional property is that the manager and users discuss and prepare the Regional Property Needs Plan (RKBMD), the Regional Property Maintenance Needs Plan (RKPBMMD), the Regional Property Needs List. (DKBMD) Moreover, the List of Regional Property Maintenance Needs (DKPBMD) of each SKPD takes into account the data on goods to users and managers. The Regional Goods and Assets Management Bureau of South Sulawesi Province has carried out requirements planning and budgeting procedures for official vehicles; it can be seen from the data explaining that the South Sulawesi Province Regional Goods and Assets Management Bureau has reported the Regional Property Needs Plan (RKBMD) and Needs Plan Maintenance of Regional Property (RKPBMMD) to regional property managers where the Regional Property Needs Plan (RKBMD) is combined with the Regional Property Needs List (DKBMD). The Regional Property Maintenance Needs Plan (RKPBMMD) combined with the Regional Property Maintenance Needs List (DKPBMD)) however, there is still a need for goods that cannot be realized due to budgetary conditions that do not allow it.

Procurement

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016, it is explained that users make a report on the results of the regional government's procurement of goods/services to the Regional Head through the manager. The Regional Goods and Assets Management Bureau of South

Sulawesi Province did not obtain the budget implementation document, so the procurement data on official vehicles was not reported transparently and was not obtained because the data was confidential.

Use

The Minister of Home Affairs Regulation Number 19 of 2016 explains that "users report regional property received to the manager accompanied by a proposal for their use." The Regional Goods and Assets Management Bureau of South Sulawesi Province on the use of official vehicles has made an official report of the handover of official vehicles in the context of transferring the status of users of official vehicle goods or returning goods by statutory provisions to the manager.

Utilization

Based on the Minister of Home Affairs Regulation Number 19 of 2016, it is explained that utilization is a regional property in the form of land and buildings, in addition to land and buildings that are used to support the main tasks and functions of SKPD carried out by users after obtaining approval by the regional head. As for the form of utilization on official vehicles, this is evidenced by not obtaining a loan agreement document for official vehicles; the utilization made at the Regional Goods and Assets Management Bureau of South Sulawesi Province is only used to support the operational activities of the respective Regional Apparatus Organizations each.

Maintenance and Security

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016 Articles 296 to Article 324, it is explained that maintenance must be carried out by assistant managers, users, and authorized users of regional property under their control. Maintenance must be guided by the List of Regional Property Maintenance Needs (DKPBMD), and the regional property's cost is charged to the Regional Revenue and Expenditure Budget. The Regional Goods and Assets Management Bureau of South Sulawesi Province shows that the implementation of the maintenance process on official vehicles has recorded the goods maintained in the Maintenance Card or List of Regional Property Maintenance Needs (DKPBMD), which can be seen from the data, this illustrates the compliance of officials Property Manager, especially the Property Manager against the Legislation. Meanwhile, based on the Regulation of the Minister of Home Affairs Number 19 of 2016, it is explained that the security process, namely the manager, user, and user proxies, is obliged to safeguard regional property under their control. The security of regional property itself includes administrative security in which there are bookkeeping, inventory, reporting, and storage of ownership documents. Physical security is carried out using storage and maintenance to prevent a decrease in the function of goods, a decrease in the number of goods, and a loss of goods. Finally, carry out legal security by completing a proof of ownership status. The Regional Goods and Assets Management Bureau of South Sulawesi Province for administrative security includes the Goods Inventory Card (KIB-B) goods mutation reports, semester reports, and annual reports; physical security includes assistance in withdrawing vehicles that are still used for retirement and coordination with the law/law bureau. Satpol PP related to compensation for lost/unknown vehicles and other claims and legal safeguards, including completeness of BPKB and STNK of official vehicles submitted to BKAD.

Evaluation

The Minister of Home Affairs Regulation Number 19 of 2016 CHAPTER IX, Articles 325 to 328 explains that the assessment cycle is carried out to prepare the regional government balance sheet, utilization, and transfer of regional property. In assessing regional property, the Regional Head has assigned a special team to conduct the assessment and may involve a certified independent appraisal in the asset sector. In determining the value to compile the local government's balance sheet, it must be by the applicable Government Accounting Standards (SAP). In carrying out assessments on official vehicles, the Regional Goods and Asset Management Bureau of South Sulawesi Province has referred to the Government Accounting Standards (SAP), namely PP Number 71 of 2010.

Transfer

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016, it is explained that the transfer can be carried out if the regional property has been damaged and cannot be used and then removed from the inventory list of regional property whose implementation is by the provisions of the legislation. At this stage, there are forms of transfer as a follow-up to eliminating regional property, namely sales, exchange, grants, and local government capital participation. The Regional Goods and Assets Management Bureau of South Sulawesi Province is in the process of transferring the official vehicle with the mutation of the official vehicle goods, which has previously submitted a proposal for destruction to the Property Manager; this is evidenced by the issuance of a Destruction Letter of Destruction and mutation of goods as outlined in the Minutes of Mutation of Goods.

Extermination

Based on the Regulation of the Minister of Home Affairs Number 19 of 2016, Articles 421 to 423 explain that the destruction of regional property is carried out if the regional property cannot be used, cannot be utilized, and cannot be transferred. There are other reasons for the provisions of the legislation invitation. The destruction is carried out by the Property User after obtaining the approval of the Governor/Regent/Mayor and poured into an official report to be reported to the Governor/Regent/Mayor. The Regional Goods and Assets Management Bureau of South Sulawesi Province destroys official vehicles based on issuing a Decision Letter of Destruction from the Governor. However, no information is attached regarding the reasons for the destruction of the goods.

Removal

Based on the Minister of Home Affairs Regulation Number 19 of 2016 explains that the Property User carries out the deletion by first submitting a proposal for deletion to the Property Manager. The asset sector will conduct a study by conducting research or physical checking of the goods to be deleted, whether the goods are damaged and can no longer be used. Based on the approval of the Regent, a Decree on the abolition will be issued. The Regional Goods and Assets Management Bureau of South Sulawesi Province, in carrying out the procedure for deletion on official vehicles, can be seen that a Letter of Elimination Decree has been issued along with a document listing proof of the deletion of goods but does not show information regarding the condition of the goods so that the deletion is held. There are still items that are no longer available. Its whereabouts are known again because if the physical goods are unavailable, then the deletion of goods cannot be carried out, so it is not transparent. There is no SOP for removing goods made by the Regional Goods and Asset Management Bureau of South Sulawesi

Province.

Administration

Based on the Minister of Home Affairs Regulation Number 19 of 2016, Articles 474 to 479 explain that the administration cycle is divided into 3 (three) parts, namely bookkeeping, inventory, and reporting carried out by goods users by making Goods Inventory Cards and compiling semi-annual and semi-annual goods administration reports as materials for compiling work unit balance sheets to be delivered to goods users. The Regional Goods and Assets Management Bureau of South Sulawesi Province in the administrative process can be seen in the bookkeeping section of goods users registering and recording regional property into the User Goods List (DPB) or User Authorized Goods List (DBKP) according to the classification and coding of goods which are then loaded in the Goods Inventory Card. Furthermore, in the inventory section, managers and users have carried out a census of regional property every 5 (five) years to compile an Inventory Book and Inventory Master Book along with a recapitulation of goods belonging to the regional government. In the last part, namely reporting, goods users make semi-annual and annual goods reports to be submitted to the Regional Head.

Coaching, Control and Supervision

Based on the Minister of Home Affairs Regulation Number 19 of 2016 articles 480 to 483, where the Minister of Home Affairs conducts guidance on the management of regional property, the Regional Head controls the management of the regional property. Furthermore, the user of the goods shall monitor and control the use, utilization, transfer, administration, maintenance, and security of regional property under their control. In the implementation of monitoring and control, it is carried out by the User. Users and proxies of users of goods can ask functional supervisory officers to carry out follow-up audits on monitoring and control results. In turn, users and proxies of users of goods can follow up on audit results by statutory provisions. The coaching process has not been implemented effectively because the goods managers involved in the regional asset management training do not follow technical guidance properly. However, the technical guidance activities are only attended for formalities and to fulfill attendance obligations. Likewise, in the supervision process, the perception of local officials as users of goods considers that the goods they control have become their property so that when the use of the goods is assigned to a new place, the user of the goods brings the goods under his control and does not return them to the goods manager.

Discussion

In carrying out the management of regional assets, the Regional Goods and Assets Management Bureau of South Sulawesi Province must have source documents as evidence in the management process as well as the final submission of a reporting result which is reflected in the Minister of Home Affairs Regulation Number 19 of 2016 after the research has been carried out. Obtained the following documents:

Table 2. Appropriateness of Asset Management Implementation based on Completeness of Source Documents

Asset Management	Document List	There	No	Information
Planning and Budgeting	RKBMD	✓		An example of a proposed document
	RKPBMD	✓		An example of a proposed document
	DKBMD		x	From RKBMD, when DPA is generated, it immediately becomes DKB and is no longer processed into DKBMD
	DKPBMD		x	In the form of a proposed document from the RKPBMD
Procurement	Budget Execution Documents		x	No sample documents provided
Use	SK Usage		x	An example of the minutes of the handover of the use of goods is given
Beneficiary	Borrow-Use Agreement Letter		x	No form of utilization is carried out
Evaluation	SAP	✓		PP No. 71 of 2010
Transfer	SK Transfer	✓		Given a report on the inventory item matase
Extermination	Extermination Decree	✓		Given an extermination decree
Removal	SK Removal	✓		Given an extermination decree
Administration	User Goods List/User Authorized Goods List (DBP/DBKP)		x	No sample documents provided
	Inventory Card and Inventory Master Book	✓		Given an example of KIB-B
	Semester and Annual Goods Report (LBS and LBT)	✓		Examples of semiannual and annual reports are given
	Regional Property Report	✓		LBS and LBT recapitulation
Coaching, controlling, and supervising	SK & Asset Monitoring Report		x	Only given supervision format
	Control Asset Object Report		x	Only given control format

Based on table 2, the suitability of the application of regional asset management based on the practice that occurs at the Regional Goods and Asset Management Bureau of South Sulawesi Province, it can be concluded that the management of regional assets, especially official vehicles at the Regional Goods and Assets Management Bureau of South Sulawesi Province has not been implemented optimally because it has not been implemented optimally. Fully comply with Permendagri No.19 of 2016, as there are still several source documents for managing fixed assets that the Regional Goods and Assets Management Bureau of South Sulawesi Province does not have.

Inhibiting factors affecting the management of regional assets in the Regional Goods and Assets Management Bureau of South Sulawesi Province whose implementation has not been in accordance with Permendagri No. 19 of 2016, namely planning and budgeting is not optimal because there is still a need for SKPD goods that cannot be realized due to budgetary conditions that do not allow, procurement is not optimal because the budget is not reported in transparency and is still kept secret, not all forms of

utilization are carried out, only utilization is used to support activities Operations of Regional Apparatus Organizations (OPD), destruction and elimination have not attached a description of the condition of the goods so that the destruction and deletion is carried out in the attachment of the Certificate of Destruction and Deletion issued by the Governor and the guidance, control and supervision is not optimal because the goods management involved in the regional asset management training not following technical guidance properly which is attended only as a formality to fulfill attendance obligations.

The results of this study are in line with research (Wulandari et al., 2017) where the results of the study show that the asset management of the operational service vehicles of the Tangerang Regency Government is not good; this can be seen in the administrative process of the operational service vehicles where there are still many discrepancies between the asset management of the operational service vehicles. Tangerang Regency Government with applicable regulations. This study is not in line with research (Wonggow et al., 2014) where the results of his research show that the management of regional property at the Manado City BPK-BMD has been carried out properly according to the Minister of Home Affairs No.17 of 2007 starting from planning, procurement, receipt and distribution, administration, use, and elimination, it is just that some procedures have not been fully implemented, such as in terms of inefficient time in submitting RKBU and RKPBU, as well as negligence in the Receipt and Distribution of Goods.

Conclusion

Based on the research that has been carried out at the Regional Goods and Assets Management Bureau of South Sulawesi Province, the following conclusions can be drawn:

1. Regional asset management in the Regional Goods and Asset Management Bureau of South Sulawesi Province is carried out based on Permendagri No. 19 of 2016 concerning Technical Management of Regional Property; of the 11 indicators, there are only a few that comply with the rules covering five processes, namely use, maintenance and security, assessment, transfer, and administration as evidenced by the existence of source documents to support operational activities.
2. Inhibiting factors affecting the management of regional assets in the Regional Goods and Assets Management Bureau of South Sulawesi Province whose implementation has not been in accordance with Permendagri No. 19 of 2016, namely planning and budgeting is not optimal because there is still a need for SKPD goods that cannot be realized due to budgetary conditions that do not allow, procurement is not optimal because the budget is not reported in transparency and is still kept secret, not all forms of utilization are carried out, only utilization is used to support activities Operations of Regional Apparatus Organizations (OPD), destruction and elimination have not attached a description of the condition of the goods so that the destruction and deletion is carried out in the attachment of the Certificate of Destruction and Deletion issued by the Governor and the guidance, control and supervision is not optimal because the goods management involved in the regional asset management training not following technical guidance properly which is attended only as a formality to fulfill attendance obligations.
3. So, it can be concluded that not all data from the government can be accessed because some things are sensitive, and only interested parties can access them. Then the rules remain a reference for presenting the data, but sometimes different formats will be adjusted based on needs as long as the standards in the rules remain run.

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