

ANALYSIS OF REGIONAL FIXED ASSET MANAGEMENT AT THE REGIONAL FINANCE AND ASSET AGENCY (BKAD) OF SOUTH SULAWESI PROVINCE

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Abstract

This study aims to analyze the compliance of regional fixed asset management at the Regional Finance and Asset Agency of South Sulawesi Province with the provisions of Minister of Home Affairs Regulation No. 19 of 2016, with a focus on motorized two-wheeled vehicles. The research method used is qualitative descriptive, with data collection techniques involving interviews and documentation. The data used consists of primary data from the interviews as well as secondary data in the form of asset management documents and related reports. The results of the study indicate that asset management has generally been carried out in accordance with applicable regulations and covers all stages of management. However, there are still challenges regarding supervision, reporting, and asset user compliance, as well as relatively complex administrative procedures. Therefore, it is necessary to optimize controls and streamline procedures to improve accountability in asset management.

Keywords: *Management of Fixed Assets, Regional Government Assets, BKAD of South Sulawesi Province*

1. INTRODUCTION

Assets or regional property are economic resources owned by local governments that have the potential to provide financial and economic benefits in the future, as well as support the delivery of public services (Yadisar, 2023). Therefore, regional asset management must be carried out optimally through the entire management cycle, starting from planning, procurement, utilization, maintenance, safeguarding, to supervision, in order to provide real contributions to development and community welfare (Yusni et al., 2025).

Among various types of assets, fixed assets are one of the main components in local government financial statements because they have significant value. Information on fixed assets is important because it reflects regional wealth and economic potential that can be utilized. In addition, the quality of fixed asset management also affects the quality of local

government financial reporting; thus, errors in its management can reduce the reliability of financial statements (Muhlasiana & Yendrawati, 2024).

Furthermore, fixed asset management, which includes inventory, valuation, and control, plays an important role in optimizing asset utilization and improving local government accountability (Ardiani, 2019). This shows that fixed asset management is not only related to administrative aspects but also serves as an important indicator in achieving good governance, particularly in terms of transparency and accountability.

Legally, regional fixed asset management is regulated under Government Regulation Number 38 of 2008 and Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for Regional Property Management, 2016, which serve as the main reference in managing regional assets. These regulations emphasize that asset management must be efficient, effective, transparent, and accountable. In its implementation, local governments through the Regional Finance and Asset Agency (BKAD) play a strategic role in managing assets, including in South Sulawesi Province.

However, fixed asset management in South Sulawesi Province still faces various challenges. Data shows an increase in the value of fixed assets in recent years, which has led to greater complexity in management. Audit findings also indicate weaknesses in asset administration, safeguarding, and supervision.

In addition, interview results show low compliance among asset users and obstacles in the process of asset withdrawal and disposal due to complex administrative procedures. These problems are more evident in the management of official vehicles, especially two-wheeled motor vehicles, which have high mobility and a relatively high risk of misuse.

This condition indicates that although regulations already exist, the implementation of asset management is not yet fully optimal. Therefore, further analysis is needed on the Management of Regional Fixed Assets at the Regional Finance and Asset Agency (BKAD) of South Sulawesi Province.

2. RESEARCH METHOD

This study uses a descriptive qualitative approach with data sources consisting of primary and secondary data. Primary data were obtained through interviews with employees of the Regional Finance and Asset Agency (BKAD) of South Sulawesi Province who are involved in the management of fixed assets. Meanwhile, secondary data were obtained from official documents such as financial statements (balance sheets), Asset Inventory Cards (KIB B), Regional Property Inventory Lists (DBMD), asset mutation reports, handover reports (BAST), procurement documents, and related regulations.

Data collection was conducted through structured interviews and documentation studies to obtain comprehensive information regarding regional fixed asset management. Data analysis was carried out using a descriptive qualitative method through the stages of data reduction, data presentation, and conclusion drawing. The analysis was conducted by

comparing the practice of fixed asset management at BKAD of South Sulawesi Province with the provisions of Minister of Home Affairs Regulation Number 19 of 2016 to assess its level of compliance.

3. RESULTS AND DISCUSSION

The Regional Finance and Asset Agency (BKAD) of South Sulawesi Province is a regional apparatus responsible for managing regional finances and assets, including coordinating fixed assets across various Regional Apparatus Organizations (OPD). Based on the 2024 Audited Local Government Financial Report (LKPD), there are 53 OPDs whose assets are managed. This study focuses on fixed assets in the form of two-wheeled official vehicles, totaling 2,087 units distributed across these OPDs. The distribution of these vehicles shows that the service departments account for the largest share with 1,284 units (61.52%), followed by hospitals with 412 units (19.74%), agencies with 231 units (11.07%), technical implementation units (UPT/UPTD) with 96 units (4.60%), and bureaus and secretariats with 64 units (3.07%). This indicates that two-wheeled official vehicles are predominantly used by OPDs with high field operational intensity.

The results of the study show that the planning of two-wheeled official vehicle needs begins from each OPD by referring to asset standards, needs standards, and price standards, while also considering operational needs and job positions. The procurement of official vehicles is carried out based on the principle of necessity rather than preference, thereby supporting the efficient and targeted implementation of OPD duties and functions. The use of official vehicles is implemented after the determination of usage status and is accompanied by a Handover Report (BAST), and is adjusted to the user's position as a form of administrative accountability.

Furthermore, the utilization of two-wheeled official vehicles is conducted in the form of inter-agency borrowing, while other forms of utilization are more commonly applied to land and building assets. Asset safeguarding is carried out through the assignment of responsibility to users as stated in administrative documents, while maintenance is conducted based on budget availability in the Activity Implementation Document (DPA). The valuation of two-wheeled official vehicles is only carried out when the assets are to be

transferred through sale, involving authorized appraisers to determine the fair value of the assets.

Moreover, asset transfer is more frequently conducted through sale and grant mechanisms with the approval of the regional head, while destruction is not carried out because the vehicles still have economic value. Asset write-off is conducted through stages of inventory, assessment, proposal, and issuance of a Decree of Write-off as a legal basis. Asset administration is carried out through recording, inventory, and reporting using KIB B and the SIMBAKDA system, as well as reconciliation at the end of the year to ensure data consistency.

The discussion shows that, in general, all stages of two-wheeled official vehicle management at BKAD of South Sulawesi Province are in accordance with Minister of Home Affairs Regulation Number 19 of 2016. Planning needs reflect the actual requirements of OPDs and serve as the basis for preparing the Regional Asset Needs Plan (RKBMD), while procurement is carried out based on efficiency, transparency, and accountability principles. Asset usage is supported by clear administrative documentation, although supervision tends to be administrative and not yet fully preventive.

In addition, asset utilization is in accordance with regulations but is still more oriented toward service functions rather than maximizing economic value. Safeguarding and maintenance have been implemented according to procedures, but their effectiveness still depends on user awareness and budget availability. Valuation is carried out objectively to determine fair asset value, although there are technical constraints in its implementation.

In the next stage, asset transfer reflects principles of transparency and accountability, while destruction is carried out selectively based on asset conditions. Write-off procedures are systematic and well documented, but still require improvements in processing efficiency. Asset administration has been conducted in accordance with regulations, although there is still potential for recording errors and delays in data updates. Guidance, supervision, and control have been carried out in an integrated manner, but challenges remain in follow-up actions and control effectiveness.

Thus, although normatively all stages of asset management comply with applicable regulations, there are still several aspects of implementation that are not yet optimal,

particularly in supervision, administration, and procedural efficiency. This indicates the need for improvements to enhance the effectiveness, accountability, and overall quality of regional asset management.

4. CONCLUSION

Based on the research results, it can be concluded that the management of two-wheeled official vehicles at the Regional Finance and Asset Agency (BKAD) of South Sulawesi Province is generally in accordance with Minister of Home Affairs Regulation Number 19 of 2016. The planning of needs and procurement has been carried out systematically and based on actual needs through the Regional Asset Needs Plan (RKBMD) document. However, in the stages of usage, utilization, safeguarding and maintenance, as well as asset administration, several constraints were still found, such as suboptimal control, delays in data updating, and heavy reliance on administrative processes. In addition, in the stages of asset disposal as well as guidance, supervision, and control, there are still obstacles in the form of lengthy administrative procedures and suboptimal coordination and follow-up on audit findings. This indicates that the main problem lies in implementation effectiveness rather than regulations.

Based on these conclusions, BKAD of South Sulawesi Province is advised to improve the effectiveness of supervision and control through more scheduled monitoring and faster follow-up on audit findings. In addition, strengthening coordination between asset managers and users within OPDs is necessary, along with improving guidance and socialization to ensure more orderly and accountable asset management. For future researchers, it is recommended to expand the research scope and use more diverse methods to obtain more comprehensive and in-depth results.

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