

Analysis of Fixed Asset Management in The Cooperative and Manpower Department of Kerinci Regency

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Abstract

Fixed assets are elements that must be properly managed to produce reliable information in regional financial statements. The management of regional fixed assets aims to enhance efficiency and effectiveness while creating added value. Optimal asset management is essential for local governments to develop their capacity. This research focuses on Fixed Asset Management at the Cooperatives and Manpower Office of Kerinci Regency. The research method used is qualitative, involving direct observation and in-depth data analysis in the field, which is then presented in a descriptive form. The study results indicate that fixed asset management is closely linked to supervision and control in monitoring its progress. Evaluation is conducted by assessing task compliance based on regulations and the 3E principles (Effective, Efficient, and Economical). Additionally, inspection recommendations are provided by referring to SA-AIPI (Standar Audit-Auditor Intern Pemerintah Indonesia). The ownership of fixed assets may result from disposal, utilization, or use of goods. However, most existing assets, especially older ones, are poorly documented. Regarding suboptimal asset procurement, the data at the Cooperatives and Manpower Office of Kerinci Regency needs to be updated to clarify ownership. Recording receipts, expenditures, and asset conditions in the Goods Inventory Card is a recommended solution, accompanied by targets, strategies, and asset optimization programs.

Keywords: Fixed Asset Management, Manpower Development, Kerinci Regency

Abstrak

Aset tetap adalah elemen yang harus dikelola dengan baik untuk menghasilkan informasi yang andal dalam laporan keuangan daerah. Pengelolaan aset tetap daerah bertujuan untuk meningkatkan efisiensi dan efektivitas serta menciptakan nilai tambah. Manajemen aset yang optimal sangat penting bagi pemerintah daerah dalam mengembangkan kapasitasnya. Penelitian ini berfokus pada Pengelolaan Aset Tetap di Dinas Koperasi dan Tenaga Kerja Kabupaten Kerinci. Metode penelitian yang digunakan adalah kualitatif, dengan observasi langsung dan analisis data mendalam di lapangan yang kemudian disajikan dalam bentuk deskriptif. Hasil penelitian menunjukkan bahwa pengelolaan aset tetap sangat berkaitan dengan pengawasan dan kontrol dalam memantau perkembangannya. Evaluasi dilakukan dengan menilai kepatuhan terhadap tugas berdasarkan peraturan serta prinsip 3E (Efektif, Efisien, dan Ekonomis). Selain itu, rekomendasi pemeriksaan diberikan dengan merujuk pada SA-AIPI (Standar Audit-Auditor Intern Pemerintah Indonesia). Kepemilikan aset tetap dapat berasal dari penghapusan, pemanfaatan, atau penggunaan barang, namun sebagian besar aset yang ada, terutama yang lama, masih terdokumentasi dengan buruk. Terkait dengan pengadaan aset yang belum optimal, data di Dinas Koperasi dan Tenaga Kerja Kabupaten Kerinci perlu diperbarui untuk memperjelas kepemilikan. Pencatatan penerimaan, pengeluaran, dan kondisi aset dalam Kartu Inventaris Barang menjadi solusi yang direkomendasikan, disertai dengan target, strategi, serta program optimalisasi aset.

Kata Kunci: Manajemen Aset Tetap, Dinas Koperasi dan Tenaga Kerja, Kabupaten Kerinci

Introduction

In a government organisation, fixed assets are assets whose value dominates in the financial position/balance sheet report (Purnomo, 2017). One of the factors that determines the fairness of the presentation of fixed assets is the quality of management of state/regional property, especially fixed assets (Baso et al., 2020). As a public entity, the Kerinci Regency Government uses regional property (Barang Milik Daerah) and manages BMD in carrying out government activities (Bellinda & Sambharakreshna, 2018). Fixed assets are investments made by a long-term organisation and not for resale, so proper asset management is needed (Tompodung et al., 2021). Effective asset management enables agencies to maintain a comprehensive inventory of assets, including details on purchases, costs, usage, and utilisation. Additionally, it helps prevent asset loss or theft and is crucial in ensuring accountability, particularly for agencies responsible for regional oversight (Kolinug et al., 2015).

If assets are not managed effectively, they can become a liability. Therefore, proper maintenance is essential to preserve their value (Meo & Made, 2021). Proper asset management ensures accurate financial reporting and relies on complete documentation as the foundation for the regional asset management cycle, in compliance with applicable regulations (Yustiana, 2023). Office equipment is an object that is an office asset, larger in size and requires long-term maintenance, its existence is also important for the sustainability of an office organisation's operations. Machines are another tangible fixed asset owned by the office (Agustina & Rani, 2020).

However, machines are tangible fixed assets that can experience depreciation due to continuous use (Akbar & Nasution, 2022). The office uses These fixed assets in operations to carry out work activities. Fixed assets are tangible assets with a useful life of more than 12 months, intended for use in local government activities or for public benefit (Fathonah et al., 2024). Fixed assets include furniture, forklifts, tables, chairs, filing cabinets, office equipment, and electronic devices, including computers, laptops, printers, air conditioners, and fans. Vehicles, particularly cars, play a crucial role in office operations. Other examples of fixed assets include buildings, production machinery, and motorcycles (Sumardi & Muchlis, 2017).

Non-fixed assets are also called intangible assets. This type of asset can also be called an intangible fixed asset, which can still be identified but has no physical form (Azuwandri & Putra, 2022). This type of asset is typically owned for administrative purposes. Financial assets hold value due to legal claims on future cash flow benefits. On the other hand, intangible assets are fixed assets without a physical form, acquired for producing goods or services or for other uses, including intellectual property rights (Rohmah, 2022). Examples of intangible assets include patents, copyrights, trademarks, and research and development costs. These assets can be acquired through purchases or developed independently by the government. Therefore, effective fixed asset management is essential for the Cooperative and Manpower Development of Kerinci Regency and the State Civil Apparatus (Fauziah et al., 2023).

An asset is a resource controlled by an economy and/or owned by the government

due to past events. It is expected to generate economic benefits or social advantages for both the government and the public in the future. These assets can be measured in monetary terms and include all wealth owned by the government, whether in tangible or intangible forms, that can be valued in monetary units and utilised for government operations (Triani, 2024). According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards Statement No. 7, an asset is a resource controlled by the economy or owned by the government due to past events. It is expected to provide economic or social benefits for both the government and society in the future. These assets can be measured in monetary units and include non-financial resources that are used to provide services for the public and those maintained for reasons of history and culture (Khaniyasti & Sudarma, 2024).

According to Constitution No.1, 2004, goods owned by the area are all goods purchased or obtained on the burden of the regional budget or originate from other valid acquisitions. Assets, in a way, are goods or something goods that have a mark between Value Economy, Values Commercial, Exchange rates owned by the agency organization, business entity, or individual (Arifin et al., 2019).

An asset can be recognized as a fixed asset if it meets several criteria: it must be tangible, have a useful life of more than 12 months, and its acquisition cost must be reliably measurable. Additionally, it should not be intended for sale during the entity's operations and must be acquired or constructed for use.

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 19 of 2016 on the Management of Regional Property refers to all activities involved, including planning needs and budgeting, procurement, use, utilisation, security and maintenance, assessment, handling transfers, destruction, elimination, management and development, as well as supervision and control. The management of regional property is a part of regional financial management. According to Mahmudi (2009:151), the regional asset management cycle consists of several stages. Planning is budgeted based on standard goods, needs, and prices, while procurement must comply with government regulations on goods and services acquisition. The usage or utilization of assets requires clarity regarding status, such as leasing or borrowing. Security and maintenance are carried out administratively, legally, and physically to ensure asset preservation. Lastly, asset disposal or transfer can be done through destruction, sale, exchange, grant, or capital participation (Azuwandri & Putra, 2022).

Management assets are good assets (wealth), tangible and intangible, that mark economic, commercial, and value exchange or push achievement objectives from individuals and organizations. Through planning, organizing, leading, and controlling, we aim to make a profit and reduce costs efficiently and effectively.

Assets are an important element that must be managed properly, as they are essential for the success of operational activities in local government organisations. According to Government Regulation No. 71 of 2010 concerning Government Accounting Standards, the term "goods" is specifically referred to as "fixed assets" (Nurafifah et al., 2022). Government Regulation No. 27 of 2014 concerning the Management of State/Regional Property regulates the management of assets for both the Central Government and Regional Governments. In this regulation, the term "assets" refers to goods as defined by Government Regulation of the Republic of Indonesia No. 27 of 2014.

Management assets or sources, whatever the area or company owns, have principles or the same principles. The main goal thing is how the asset management process is. It is by applicable provisions, and results must be real and feel beneficial for the life and progress of people (Handayani et al., 2019). Therefore, for management or management-rich areas to reach the expected result, principles must be applied to modern management, which requires careful planning, proper implementation, and strict supervision (Maulina et al., 2021). Careful planning requires condition existence, ability, and precision to see what happened in the past and what was needed at the time. This, as well as future changes and developments, will happen in the future (Kurnia & Arza, 2019). Ideally, the management rich area must have data validation, knowledge, and skills for measuring what and how much potential wealth is owned and how planning is used by the need moment, this time, and the future. With careful planning, the community will avoid waste and not harm the coming generation (Nurhadianto & Khamisah, 2019).

Fixed assets are assets used for operational activities and not for sale (Trio Mandala Putra et al. 2013). These assets are categorized based on their nature and function in operations (Pamungkas & Jakfar, 2022), including land, which supports government activities and is in a ready-to-use condition; equipment and machinery, such as motor vehicles and office electronics with long-term economic value; buildings and structures acquired for government use; roads, irrigation, and networks owned and maintained by the government; other assets, as defined in Minister of Home Affairs Regulation Number 17 of 2007, including library materials, cultural items, animals, and plants; and construction in progress, where expenses are recorded until the project is completed within the relevant year.

In PSAP (Government Accounting Standards Statement) No 07, assets remain on the balance sheet classified as six accounts, as detailed in the following explanation: Land is a vital asset for government operations and public services but is challenging to manage. Buildings and structures, including buildings, monuments, and towers, are acquired for government operational activities. Equipment and machinery, such as vehicles and electronic devices, are owned or controlled by the government for operational or public use. Roads, irrigation, and networks consist of infrastructure built and owned by the government and are in ready-to-use condition. Other fixed assets include assets not classified in the previous categories but utilized for government operations. Construction in progress refers to assets still under development and not yet completed at the time of financial reporting.

Procurement is the process of fulfilling the needs of regional goods and services. Regional goods can be procured through methods such as contracting work, self-management (producing it internally), or receiving grants or donations. The procurement of fixed assets involves the efforts of the asset user, in this case, the Kerinci Regency Manpower Office, to obtain or realize the desired goods through specific methods and processes, reaching agreements on price, time, and other terms. Procurement decisions are made within an integrated service and financial planning framework. Asset procurement requires decisions to align with service needs, organizational objectives, financial and budgetary limitations, and the allocation of government resources. Options for asset

procurement include design and construction, purchasing, or leasing (Restianto and Bawono, 2015:229).

This study focuses on the Fixed Asset Management process at the Cooperative and Manpower Development of Kerinci Regency, where asset planning is budgeted within the work plan. It follows standards for goods, needs, and pricing as a fixed asset record. Asset procurement planning is systematically programmed one year in advance. The management of fixed assets also involves supervision and control to ensure the process runs effectively. Based on this, the author intends to conduct a study titled: "Management of Fixed Assets at the Cooperative and Manpower Development of Kerinci Regency."

Research Method

Research Approach

This study employs a qualitative approach to analyze Fixed Asset Management at the Cooperative and Manpower Office of Kerinci Regency. According to Sugiyono (2019:18), the qualitative research method is based on post-positivism philosophy and is used to study objects' natural conditions. The research approach aims to provide a systematic and accurate description, depiction, or representation of the facts observed in the field, supported by relevant theories and concepts from the literature.

Research Location

This research was conducted at the Office of the Cooperative and Manpower Service of Kerinci Regency. The office is willing to provide researchers with data because it matches the phenomena that occur at the location. Research with theory Supporter in review library a.

Data Types and Sources

To facilitate the data collection carried out by the author in this research, the author used the following types of primary and secondary data:

1. Primary data is data collected by the researcher directly from the object being studied for the purposes of the relevant case study, where the data is collected specifically to answer research questions in accordance with the researcher's wishes. The source of this primary data is interviews and observations conducted by researchers directly in the field.
2. Secondary data is data that functions as a complement. This study's secondary data source is data obtained from various sources, such as data, archives of letters, and available documents.

Informant Selection Techniques

In qualitative research, the most commonly used sampling technique is purposive sampling. Purposive sampling is a method of selecting data sources based on specific considerations, such as choosing individuals who are believed to have the most relevant knowledge about the subject being studied (Sugiyono, 2014: 300). According to Burhan Bungin (2012: 53), the key to the sampling procedure is identifying key informants or specific social situations that provide rich information. When selecting key informants or social situations, purposive sampling is the most suitable approach, as it is done intentionally or with a specific purpose in mind.

According to Sugiono (2014:145), to select informants, they should meet the following characteristic criteria:

1. A subject who masters or understands something through the process of enculturation so that something is not only known but also experienced.
2. Subjects who are still involved or engaged in the activity being researched.
3. Subjects who have sufficient time to ask for information.
4. Subjects who are not inclined to convey information about their own packaging results.

Data Collection Techniques and Tools

1. Observation
Observation is an activity that involves directly observing a research object to get a clear picture of it.
2. Documentation
Documentation is a way of obtaining data or information about research-related matters by looking back at previous written reports in the form of numbers or information.
3. Interview
An interview is a conversation with a specific purpose. It is conducted by two parties: the interviewer, who asks questions, and the interviewee, who provides answers to those questions.

Data Analysis Techniques

Data analysis is a research activity that is a process of compiling and managing data to interpret the data obtained. The stages of data analysis in this study are in accordance with the qualitative data analysis model of Miles and Huberman in Sugiyono (2014:91), as follows:

1. Data collection
Data collection is the activity of collecting data in the field, either through observation, interviews, or documentation. The data is obtained from selected sources.
2. Data Reduction
Reducing data means summarizing; this activity aims to emphasize, shorten, focus, and remove important things that emerge from the notes and data collection. This process continues until the final research report is completed.
3. Data Presentation
The presentation of data in qualitative research is intended to find meaning in the words obtained. The data is then arranged systematically and logically from complex information forms to simple but selective ones so that they can be more easily understood.
4. Drawing Conclusions
Drawing conclusions is an analysis step after data processing.

Data Validity Techniques

To maintain the validity or legality of this research data, triangulation will be carried out on the data, sources and methods, namely:

1. Source Triangulation is checking data and comparing facts with other sources. The sources are different information. Source triangulation is used to check its validity, comparing interview results with the contents of a document by considering various sources of information data.

2. Data Triangulation is the process of exploring the truth of certain information using various data sources, such as documents, archives, interview results, observation results, or interviews with more than one subject who is considered to have a different point of view.
3. The Triangulation Method involves collecting data using other methods. In this study, several methods were used, namely in-depth interviews, observations, and reviewing secondary data.

The unit of analysis in this study is Fixed Asset Management at the Cooperative and Manpower Office of Kerinci Regency. Data analysis in qualitative research is carried out before entering/going into the field, while in the field, and after finishing in the field. Analysis has been carried out since formulating and explaining the problem before going into the field and continues until the writing of the research results. However, data analysis is more focused during the process in the field along with data collection (Djam'an Satori 2009:200).

Results And Discussion

Description of Research Results

Fixed asset management is a management process that includes all activities related to assets owned by an organization or company in the long term. Fixed assets are items used in company operations and have a useful life of more than one year, such as land, buildings, machinery, vehicles, equipment, and other infrastructure. Fixed asset management must be based on careful planning, well-planned maintenance, and regular evaluation to ensure that each fixed asset is used efficiently and positively contributes to achieving organizational goals. Fixed asset management is a series of decisions that include identifying, acquiring, maintaining, using, and disposing of fixed assets to support sustainability and operational efficiency in office organizations. This process ensures that fixed assets function properly and can be utilized optimally in the long term.

Procurement

Fixed assets in procurement refer to goods or property purchased by an organization or company for long-term use in its operational activities. These assets are not intended to be sold but are used to support long-term production or operational processes, such as machinery, buildings, vehicles, or equipment. Based on the results of interviews conducted by researchers with employee informants. Mr Amir Syafruddin, the Secretary of the Office, say:

"The process is that goods come in, shopping for goods, not from the procurement process, then the goods are handed over to me. As an asset manager, the goods must be accompanied by a news event. Then I reported to the leaders, and each of them OPD is given a Letter of Order for Distribution of Goods". Monday, January 19, 2024, at 9.45 WIB).

Interview with Mr Pitria Hendra as Head of General Affairs & Personnel Sub-Division stated:

"In the procedure manager asset, data procurement, data Ownership must exist first in order to continue the process ownership legality If No Have Data Supporter like Which mentioned earlier will difficult when the process". (Monday, January 19, 2024, at 10.35 WIB).

Results of the interview with Mr Dartaska as The Head of the Department said:

"Start from process procurement, then existence reconciliation; after that, survey the location and record it in ATISISBADA (Standard Operating Procedure)".

(Monday, January 19, 2024, at 14.30 WIB).

The results of the interview with Mr Kafrizal, Head of BLK, said:

"The ownership process for fixed assets varies from... procurement results, and most of them come from previous ones before I became an asset manager, and the documents were incomplete for assets in very past years, in the case of asset procurement still Which We have That Not yet maximum for data Which there is". (Monday, January 19, 2024, at 16.10 WIB).

Based on the interview above, it can be concluded that in the asset inventory dimension, it can be concluded that referring to the interview results above. The process of asset inventory activities The Cooperatives and Manpower Service of Kerinci Regency is recorded in two activities, namely first recorded on the Inventory Card Goods and secondly recorded in ATISISBADA (Information Technology Application) Regional Property Cycle) and recording land assets is carried out and coordinated from asset users to asset managers. The procurement process is based on applications and submissions from each Organization Devices Area (OPD) Plan Budget Activities (RKA) and procurement activities for all goods E-Purchasing applications.

Use/utilization

Based on the results of interviews conducted by researchers with a number of informants, Use/Utilization Service Cooperatives and Labor Regency Kerinci. According to Kafrizal, as the Head of the BLK Division says:

"If for Do checking physique his assets minimum activity checking This done two Sunday very, for process checking in progress, usually, it's a building, yes, it's seen how many per cent of the work is being done, for example, 25% and what has been done then the work value appears as big as 25% or so." (Tuesday, January 20, 2024, at 8.40 WIB).

Something similar was conveyed by Mr Syamsul Bahri, as the staff stated:

"Physical measurements for fixed assets, then we do a census by documenting one by one we bring in assets still Which There is, Then We make report results census Which has provided, evaluation and validation, repair recording to in application "ATISISBADA". (Tuesday, January 20, 2024, at 10.15 WIB).

Results of the interview with Mr. Amir Syafruddin, as Head of BLK said:

"In accordance with the initial allocation and synchronization of needs, then when it is held with the procedure mechanism obtained from the RKA to become DPA, in accordance with the stages of cash flow after the asset exists, it is then utilized according to observations and facts that utilization is very maximal. " (Tuesday, January 20, 2024, at 10.55 WIB).

The results of the interview with Mr Dartaska as Head of the Office said:

"Start from process procurement, then existence reconciliation, and all noted for make it easier monitoring and process This recording starts from each OPD then coordination and matched with existing data". (Tuesday, January 20, 2024, at 15.20 WIB).

Based on the opinion above, the interview results can be concluded that in recording assets We have, we do recording starting from the land area, then for buildings, structures, assets, and other things like goods that are in our office are also recorded and for What, everything noted For make it easier monitoring And process This recording starts from each OPD then coordination and matched

with existing data. Ownership of the fixed assets varies from the results of procurement, use and utilization of goods at the Cooperatives and Manpower Service of Kerinci Regency.

Security and Maintenance

Based on the results of interviews conducted by researchers with a number of informants in Service Cooperatives and Labor Regency Kerinci. According to Kafrizal, as the Head of BLK Division says:

"Take notes in way orderly and regular reception goods, the release of goods and stock status of goods into the Card Inventory of Goods, which according to type there are five; there is a book inventory; book goods use finished, book results procurement, card goods, goods inventory card". (Wednesday, January 21, 2024, at 8.00 WIB).

The same thing was conveyed by Mrs. Rita Sartika, as a staff member, stating: "Usually there is recording, and then there is also a survey if I'm not mistaken, every 5 years". (Wednesday, January 21, 2024, at 8.30 WIB).

Results of an interview with Mrs Nila Kusama, Head of Cooperatives and UMKM, say: "I personally supervise and directly oversee the assets that are still present here. I am familiar with the entire asset management process, including those currently in progress" (Wednesday, January 21, 2024, at 9.20 WIB).

Interview with Mr. Dartaska, as Head of the Department, stated:

"Because when I announced at the end of the year to every head field for give report asset to me. Implementing the task is appropriate with regulation legislation to fulfil the 3E principle, namely Effectively, Efficient and Economical,". (Wednesday, January 21, 2024, at 10.00 WIB).

The same thing was conveyed by Mr. Amir Syafruddin, the Secretary of the Office, stating: "When manager asset request report asset still per quarter, each field always does not provide the results of the report, there is who is lazy, or whatever, in the end, it's the asset manager himself who has to check and make the report yourself, it takes time and labour shortages too". (Wednesday, January 21, 2024, at 11.10 WIB).

Results of the interview with Mr Syamsul Bahri, as the staff said "That's right. There is absolutely no monitoring here, even though each field should have its own report, which should be submitted to the asset manager". (Wednesday, January 21, 2024, at 11.40 WIB).

Thus, in carrying out fixed asset management activities, it is certainly inseparable from supervision and control to monitor the course of a management process asset remains. Supervision and control by assessing whether the implementation of the task is appropriate with regulation legislation with fulfil 3E principles, namely Effective, Efficient and Economical, then we provide recommendation inspection and referring to on SA- AIPI (Standard Audit of the Indonesian Government Internal Auditor) and will later be accounted for answer.

Deletion/ Transfer

Based on the interview results of researchers with several informants from the Cooperatives and Manpower Office of Kerinci Regency. According to Mr Pitria Hendra, Head of General Affairs & Personnel said:

"We are only allowed to keep assets in the office for a specific period each year and should not store them in our own rooms to ensure proper asset management. However, this also hinders the optimal use of existing assets, as

many items go missing without knowing how or where they were lost. As a result, asset utilization here is far from optimal". (Thursday, January 22, 2024, at 9.00 WIB).

A staff member said the same thing: "Because it might not be needed here, so all the assets that... It's safe and secure here." (Thursday, January 22, 2024, at 10.20 WIB). The same thing was conveyed by Mr Kafrizal, as the Head of BLK stated: "Inventory is carried out by recording all assets that are owned by this service, every asset that we procure then "The assets were also recorded." (Thursday, January 22, 2024, at 14.15 WIB).

The results of the interview with Mr Dartaska, Head of the Manpower Office of Kerinci Regency said: "All asset The Cooperatives and Manpower Service of Kerinci Regency We Have grouped in accordance with types and benefits. Employees use office assets that have been recorded, and when they retire, the use of assets can be transferred to other employees". (Thursday, January 22, 2024, at 14.45 WIB).

The results of the interview with Mr Amir Syafruddin as Secretary of the Office said: "Assets of the Cooperatives and Manpower Service of Kerinci Regency, deletion and transfer are carried out in accordance with applicable procedures in the office". (Thursday, January 22, 2024, at 15.15 WIB).

Results of an interview with Nila Kusama, Head of Cooperatives and UMKM said: "To note in a way orderly And regular reception goods, release of goods and stock status of goods into the Card Inventory of Goods". (Thursday, January 22, 2024 at 15.40 WIB).

Based on the interview results above, it can be concluded that the ownership process for fixed assets varies from... the results of the elimination, use and utilization of goods and most of them come from those that existed in the past before I became an asset manager, and the documents were incomplete for assets in very past years, in the case of asset procurement still Which We have That Not yet maximum For data Which is in the Cooperatives and Manpower Service of Kerinci Regency, ownership can be deleted and recorded in a way orderly And regular reception goods, the release of goods and stock status of goods into the Card Inventory of Goods. Results The end of this stage is a recommendation in the form of targets and strategies. And a program to optimize assets controlled by Goods at the Cooperatives and Manpower Service of Kerinci Regency.

Conclusion

The research concludes that fixed asset management at the Cooperatives and Manpower Service of Kerinci Regency follows a structured planning process, where asset needs are budgeted in the work plan based on established standards. Procurement planning is integrated into the Budget Activity Plan (RKA), aligned with the Strategic Plan, and formalized in the budget implementation document (DPA). Asset inventory is recorded through the Inventory Card Goods and Information Technology Application for Regional Property Cycle, ensuring systematic documentation, including land assets. The procurement process relies on budget applications from each Organizational Device Area (OPD) and utilizes the E-Purchasing system. Asset recording encompasses land, buildings, structures, and office equipment, coordinated across departments for accuracy. Supervision and control play a crucial role in ensuring compliance with regulations by adhering to the 3E principles (Effective, Efficient, and Economical), with recommendations referring to SA-AIPI (Standard

Audit of the Indonesian Government Internal Auditor). Ownership of fixed assets results from procurement, utilization, and elimination processes, though documentation for older assets remains incomplete. To enhance asset management, ownership records should be systematically updated, including orderly documentation of goods received, issued, and inventoried in the Goods Inventory Card. The final recommendation includes targets, strategies, and programs to optimize asset control and management at the Cooperatives and Manpower Development of Kerinci Regency.

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