



**FIXED ASSET MANAGEMENT ACCOUNTABILITY OF BATU  
CITY GOVERNMENT:  
A Case Study of the Theory Stewardship**

Rosari Luhlike Wijayanti  
Eko Ganis Sukoharsono  
Bambang Hari  
University of Brawijaya

**ABSTRACT**

The aim of this study is to describe and to analyze the accountability of *Batu City Government's* fixed asset management. The objects of this study are concerned with the activities of *Batu City Government's* fixed asset management centralized in BPKAD (regional institution of finance and asset management). Fixed asset management accountability in this study is concerned with legal and regulatory accountability, process accountability, program accountability, and policy accountability. It is a case study with Stewardship Theory as its analytical instrument. On the Stewardship theory, there are two values: a value of intrinsic and extrinsic. At the *Batu City Government*, the regional asset management scheme favors to the intrinsic value that are motivated to self-actualization and awards as it is compared with extrinsic values that is motivated to the monetary value. Nevertheless, Stewardship behavior has not underlined that all behaviors and activities are undertaken by the regional government so that the accountability that is achieved has not maximized yet. The results of this study on legal accountability show that 71% of the land assets have not possessed evidences of legal ownership yet. The process accountability, of the majority of the 13 asset management activities, has not possessed a SOP or groove established procedure as regional regulations so that the activities have only been carried out based the existing regulations. On the program and policy accountability that the government produced, *Batu City Government* has not consistently run the activities in accordance with the program set on RPJMP (government's mid-term development plan), strategic plan and implementation of policies, and working plan. It has not been conducted maximally in accordance with the existing regulations.

*Key words: regional fixed asset management, regulation and legal accountability, process accountability, program accountability, policy accountability, the theory of Stewardship.*

## INTRODUCTION

Theoretically, decentralization policy will encourage the behavior of the regional government to manage their resources based on their own interest. The regional authority and resource constraints lead to the use of the resources to the proper allocation (Lapsley, 2010). This condition demands the regional government to produce high accountability in the implementation of each activity. Some critics highlight the accountability occurred in non-profit organizations. Fikri *et al.* (2010 ) stated that the lack of the accountability occurred in non –profit organizations (NGO ) is due to the lack of the information publication to the public because it only focuses on the donors ( the interested parties directly ) and the lack of the control associated with the fund distribution. The lack of information, given by Gibelman and Gelman (2001 ) in Fikri (2010 ), is a sign of abuse, unequal distribution of funds, and fraud that leads to the NGO that does not report the accountability of its activities .

The use of public funds activities are undertaken by the regional government, one of which materialized in fixed assets. Rosyindia *et al.* (2014) stated that the public's funds must be returned to the community to develop the infrastructure including roads, bridges, house of worship that can improve peoples' welfare.

Fixed assets are the resources and wealth of the country used by the government as a tool in the implementation of operational activities. The audit result from the representative BPK (supreme audit board) showed that in the East Java for last five years, from 39 cities every year on average, only 24% who obtained WTP opinion (unqualified). From 358 LKPD (regional government financial reports) throughout Indonesia there are 3,397 cases of which the majority related to fixed assets (Novianto, 2013). This illustrates that the regional government's fixed asset management is not optimal. An activity can be said to have high accountability if it can be justified legally and morally (Robert, 1991; Sinclair, 1995; Parker and Gould, 2000; and Shearer, 2002 in Augustine 2014). Accountability related to the disclosure of information about the activities is undertaken by the managers to stakeholders. Mardiasmo (2004) described four forms of accountability of fixed asset management, namely laws and regulations accountability, process accountability, program accountability, and policy accountability. Law and regulatory accountability is defined as the accountability or compliance with laws and regulations (Sadjiarto, 2000). Process accountability is a form of accountability that, the procedures used in fixed asset management, has been carried out in accordance with the process (sequence) which is true according to the regulations involving measures in implementation. Next are program accountability and policy accountability. Sadjiarto (2000) stated to the determination of program accountability and achievement of set objectives, the consistency between activities and programs to achieve the organization's goals, while accountability for the selected policy refers to the value of the policy that is applied or not. Perfection essence of the

accountability in fixed asset management has not been matched with the real accountability that is implemented.

Management activities are associated with Stewardship Theory. Stewardship Theory stated that managers will behave in accordance with the interests of the principal. In this case, there are different interests the managers will try to continue to act in accordance with the wishes of the principal since the efforts used should achieve the organizational goals (Raharjo, 2006). In this theory a man is seen as a creature that is able to act responsibly, with high integrity, trustworthy, and honest in carrying out the mandate given to him (Kaihatu, 2006). Although humans, in Theory Stewardship, act in accordance with the organization's interest, they do not the mean to have a personal interest. The success of the organization is considered as the person reaches his personal interests (Aurelie and Petri, 2014). The factor that encourages the behavioral steward conducted by managers is the granting of the autonomy or responsibility to do a job given by the owner. With the autonomy or the responsibilities, the managers are more flexible to maximize their potentials for the advancement of the organization. This goes along with the psychology of ownership, it is a condition where individuals feel within and become one with organizations that act for the betterment of the organization (Pierce et al., 2001; Pierce and Jussila 2010 in Hanssen et al., 2014). Aurelie and Petri (2014) stated that Stewardship relationship is formed because:

- a. The structure supports that stimulates the organizational empowerment and autonomy to all members. Donaldson (1985) cited in Donaldson and Davis (1991) stated that the situation of the structure, the action of managers so that the managers can act effectively, is a factor that supports to achieve the objectives and one of the driving behaviors of Stewardship.
- b. Psychological profile that is associated with the expectation owned and is associated with situational factors. Situational factors, such as management philosophy, are related to the organization's choice as the organization is oriented towards involvement, employee empowerment, and self-control. Then, the Steward behavior tends to be formed. This thought is based on the long-term certain cooperation with the trust foundation. The cooperation will foster a sense of belonging, and the sense of belonging itself will be followed by giving time and energy in order to protect and promote the organization. The act of giving time, energy, and promoting the organization is an action because of the trust placed from owner to manager. A form of accountability for this belief is regarded as the attitude of Stewardship (services) for the betterment of the organization (Henssen et al., 2014). The second situational factor is the organization's culture. Stewardship behavior appears to the condition where the cooperation is more dominant than the attitude of individualism. In Stewardship owner's involvement is not seen as the supervision of the activities of manager but rather than as a form of cooperation for the betterment of the organization. This is due to the actions taken by the managers who seek to advance their business instead of act of

submission to the owner, but rather to the results to be obtained (Arthurs and Busenitz, 2003).

Based on the explanation above the Theory of Stewardship is used as a tool to analyze the fixed asset management for the regional government. It is the view that the managers' regional fix assets will run the fixed asset management along with the laws, regulations and policy set by the government as the provider of trust management in which all managing action is used to achieve the regional government's goals. In Stewardship behavior, the background of intrinsic value is greater to conduct the organizational management actions than the extrinsic value. The Intrinsic value is a self-actualization that award cannot be or are difficult to measure, while the extrinsic value is the value that can be measured monetarily. It can be concluded that the relationship of Stewardship built in the regional government's fixed asset management will promote the establishment of the accountability in the fixed asset management that ultimately can achieve the regional government's goal.

The aim of the study is to describe and to analyze the accountability of *Batu City* Government's fixed asset management since for the last five years the result of BPK (supreme audit board)'s opinion showed that *Batu City* is one of the two cities in East Java that has never got disclaimer opinion and until 2014 reached a WTP (qualified opinion). The researcher wants to look into the fixed asset management conducted by *Batu City* Government so that the accountability of fixed asset management conducted can be clearly seen.

## **RESEARCH METHOD**

This study uses a qualitative case study method. The qualitative method is used to achieve the purpose of obtaining an overview of the research related to the accountability of the regional government's fixed asset management, the disclosure of reality and phenomena carried out through direct interaction between the researcher and informants as well as the evidences and other relevant documents. This case study is used since the focus of this research is related to the phenomena that occur in real life, the boundaries between the phenomena and their context are not stated explicitly, and a lot of evidence sources used in the study (Yin, 2014). The Regional government's fixed asset management is one of the phenomena that occur in government activities. In addition, there is a contradiction in the government between the essence of accountability and the real implementation. Therefore, the accountability of asset management among the regional governments is very influenced by the circumstances that occurred in the regional government. To collect the data and to get a comprehensive research, the study uses multiple informants. The informants are based on their job duties and responsibilities with their experience in fixed asset management. This study uses primary data and secondary data. The primary data were obtained directly from the informants by interviews, observation, and documents. The documents obtained from the informants directly are the documents related to the policy and regional

regulations, and the documents related to the regional fixed asset management. The secondary data used by researcher are the policy and rules issued by the ministerial regulation of home affairs and the government's other regulations, for example the ministerial regulation of home affairs number 17 of 2007, number 64 of 2014, and others. The data are collected through three ways: a. Interviews making protocol interview or an interview guide, b. observation performed at BPKAD room, c. documents used in this study were 1).certificate documents of asset ownership, 2).asset procurement documents, 3).asset utilization documents, 4).deletion documents, 5).regulations related to the regional asset management, 6).DPA (budget implementation document) of 2014, 7).RPJMP (government's mid-term development plan), strategic plan and working plan in 2013, 8).and other documents related to the study. *Batu* Regional Government and some SKPDs (regional government units) are determined as a place for the research.

### **Aspect of Legal Accountability of Fixed Asset Management**

The first finding of the study is by analyzing the aspect of legal accountability. It can be interpreted that assets must have a clear legal status so that certain parties cannot do abuse or claim to these assets (Mardiasmo, 2004). The importance of the legal status of the assets related to the economic rights and obligations arising from the ownership status. By having right of ownership, fixed assets can be used and utilized in accordance with the purpose owned. Based on the results of the study, it showed that *Batu* City Government's land assets had not possessed legal status clearly and were not equipped with certificates of ownership. Only 82 fields (29%) of the total 280 land fields that have already been equipped with the certificates of ownership in the name of *Batu* City Government, and it is relatively small amount of the total land area. In addition, the value of land fixed asset cannot be ascertained, it can be seen from some records of land fixed asset values that are still fused with either building fixed assets or road fixed assets, and irrigation networks. Some land has not been registered in accordance with the ministerial regulation of home affairs no. 17 of 2007, article 6 paragraph 4 where the records and inventory of assets must be conducted by the agencies that use the fixed assets.

The causes of the minimum legal accountability on *Batu* City's land fixed asset management are: a) lack of ownership evidences (only Malang regent' SK in 2003) that are not equipped with the proper data; b) the lack of mayor's supporting policies related to the efforts of securing land assets and budgets in controlling activities of land assets; c) land data and inventory that have not been varied out optimally causes the difficulty of providing security on the land fixed assets. Some solutions that can be conducted to address and to improve the law accountability on the land fixed assets are: a) conducting coordination between *Batu* City Government and *Malang* Government as the grantor, in order to obtain the copies of documents or the donated land ownership; b)

cooperating with prosecutors and BPN to solve the case of land and its legality;  
c) issuing policies related to the security and administration of land assets.

### **Aspects of the Regulation Accountability and Process Accountability of Fixed Asset Management**

The second finding of the study is by analyzing the aspect of process accountability. One of the state's financial responsibilities is to carry out financial management that obeys the laws and regulations. This means that the asset management may not be separated from the rule as the guideline of the implementation of management activities. In addition, it must be executed in accordance with the applicable regulations and the asset management activities must also be carried out in accordance with the established procedures. Mardiasmo (2004: 226) stated that the process accountability is related to whether the fixed asset management activities have been carried out in accordance with the procedures and are adequate; so that the public service can maximally be given. Here are thirteen (13) fixed asset management activities in terms of the regulation accountability and process accountability:

#### **a. The Need Planning and Budgeting**

The need of the regional government toward the activities and the infrastructure of fixed asset must be a lot. Because of the diversity and a lot of needs, therefore it will require a good planning so that the fixed assets provided will not become goods that can be misused (Joseph, 2010). The data availability related to the condition of the asset will result in planning decision and budgeting that is very optimum. Hasbi et al (2011) stated that the unavailable data associated with the assets will affect the decisions or activities conducted by the government. The need planning and budgeting conducted by *Batu City* Government showed that the regulatory standards have not been used optimally where the standard of goods, standard of needs, and standard of price as required in the PP number 27 of 2014, have been owned by *Batu City* Government. However, they are not optimally implemented, as expressed by the informants (Erna and Ariani):

*"Buying assets are based DPA (budget implementation document) on the running year. I usually arrange the budget for BMD without viewing SSH, I just estimate it (because I often did it so I know the estimated price range of goods), as long as there is no verification from the head or the budget division about the suitability between the price and SSH. It is generally not much different from SSH. The need planning of both the purchase and maintenance of BMD has never been made "*

Other additional information was delivered by Edi *"City Government has a standard infrastructure for the guidance of BMD purchases made by the division of the organization that has been determined to become a mayor*

***regulation. Here there is also a requirement standard of BMD for each SKPD (regional government unit) in Simakoba, so the purchase of assets is adjusted to the standards of need, if ideal conditions (demand) is still greater than the existing condition (the assets already owned), the asset purchase plan could be carried out. However, if it is equal or more than the ideal, we must not buy it. "***

The minimum socialization of the regulations related to the regional asset management has caused that not all asset staffs knew or had seen the mayor regulation or the standard regulation used. As a result, the regulation was not optimally implemented. Another thing that also occurred in *Batu City Government's* fixed asset management was the asset division has not been functioned as the verifier in planning and budgeting of fixed assets in efforts to control and to evaluate the implementation of the regional asset management. For example, the minimum planning and budgeting occurred in the vehicle purchase. The distribution of vehicles was carried out without regarding the standard requirements of goods. Therefore, there are the divisions that have fixed assets exceeding their needs, while the other divisions are experiencing shortage assets.

On the other hand, the process accountability in the need planning and budgeting has been revealed by Sub Division Head of the Distribution and Procurement, that there has been no verification on the activities carried out, related to the verification whether SKPD (regional government unit) has complied it with the requirements of existing standards in carrying out the activities. The functions of the asset division, as the helping hand of the regional asset managers, have not been executed in verifying the needs of goods. There was also no maintenance plan assets, *Batu City Government* did not have a list of planned maintenance needs, there was a maintenance budget in the DPA (budget implementation document), but the budget did not specify which assets should be maintained, and the maintenance activities were not recorded, except for the vehicles maintenance. The absence of the record data maintenance and the unclear BMD (fixed asset) maintenance is one of the reasons that cause the minimum asset management, because the expenditures incurred for the maintenance of assets cannot be used as a comparison to the benefits that should be paid when assets are used or exploited. The factors that cause the need planning and budgeting procedures did not run is the lack of the standard operating procedure (SOP). It should be used as the reference for the implementation of planning and budgeting, the lack of supervision and control over the activities undertaken, the increase of the supervision function and control by superiors either directly or internally as the solution that can be taken.

## **b. Procurement**

Procurement is the process of asset purchases by a regional government. According Edquist et al (2000) in Happy (2011) stated that public procurement as a process of acquisition by the government to get the goods, buildings and services transparently, effectively and efficiently in accordance with the needs and desires of the user. The foundation used as the reference in the procurement process of government's fixed assets is the presidential regulation no. 172 of 2014 concerned with the third amendment of the presidential regulation number 54 of 2010 concerned with the procurement of goods/services that was previously using the presidential regulation no. 70 of 2012. The purposes of this procurement process of the fixed assets are: 1). in order for the orderly administration of procurement, 2). orderly administration management, 3). maximum leverage regional assets, and 4). orderly execution of administration of the regional assets. Accountability aspects of the regulations implemented by the *Batu City Government* showed that the administration of the documentation activities was incomplete as it appeared on the absence of KAK that was made as the requirements of administrative activities. In addition, there were ULP members who did not have a procurement certificate in accordance with the requirement of the presidential regulation no. 70 of 2012 which aims to ensure a reliable procurement process. While the process accountability found in the government procurement activities indicates that *Batu City Government* has owned and runs the groove and procurement procedures in accordance with the rules and regulations.

## **c. Acceptance, Storage, and Distribution**

Acceptance, storage, and distribution of a series of activities were carried out before the regional fixed assets are ready to use. Accountability happening in the activities of the *Batu City Government's* acceptance was not yet running fully to the presidential regulation no. 70 of 2012 article (18) where the official's work recipient must have appropriate technical qualifications needed since there are many PPHPs appointed without special skills and specifications. After the goods receipt activity, if the goods have not been or are not directly distributed to users, it must be on the storage. Happy (2011) stated that the storage must be accompanied by the record on the cardstock. This functions are to record the additional goods and status procurement that have been done. In the storage activity *Batu City Government* did not keep records on the warehouse card. The record was only carried out for vehicle inventory of BMD while others did not do the record. The direct record was carried out in Simakoba if it has been distributed. On the other hand, there is no inventory taking, as revealed by the informant, Anton:

*“Goods inventory taking in the warehouse was never carried out. For goods that are still used for the operations were also never carried out, inventory taking is only carried out for supplies in each semester. ”*

It shows that the control and monitoring of fixed assets was still very weak. The third activity was the process of delivering to the user, the goods of the procurement must be distributed. Many problems associated with the process of handing over the use of assets were not supported by the status of the use of the asset. With the use of a clear status of the assets, it is one form of controls performed on the assets to avoid actions that violate the provisions and the applicable rules (Joseph, 2010). *Batu City Government* has been running the portfolio of assets in accordance with the applicable rules and procedures, but in the process that occurred in writing channeling injunction, it still needs evidences that the distribution of goods has been carried out by the authorities because during this time the distribution was performed based on verbal commands.

#### **d. Use**

As mentioned in the previous section, that the fixed assets must have a clear status to use. This is run in order the fixed assets are not easily switched to the functionality and usability that are not in accordance with the intended purposes. Yusuf (2010) stated that with the use of a clear status, the authorized officer using the fixed assets, he has an obligation to carry out the management of the use the assets in accordance with the applicable rules. Some problems that often occur toward the use of government's fixed assets are the misused of personal interest. Majid, Mohamed, Haron, Omar and Jomitin (2014) stated that the misused of government assets to private interests, even though the impact is not great, if not treated it can be the disease that cannot be cured in government activities. *Batu City Government* in the activities of using fixed assets, either BMD is used both for operating in the government or operating by third parties, was not accompanied by the determination of the use status. Here are the quote from Ariani:

***"The determination of the use status of the land and buildings by SKPD (regional government unit) is never available, including other assets. During this time when SKPD (regional government unit) procuring, it is automatically and directly recorded in SKPD (regional government unit)'s goods inventory, whereas in case of mutation or change in the assets, the official report is just issued."***

In addition, the assets used by some third parties were not supported by the use status determination and the legal agreement documents between *Batu City Government* and the third party so that it is contradicted to the ministerial regulation of home affairs no 17 of 2007. Furthermore, *Batu City Government* does not have a standard procedure used in the use of fixed assets so that the third party has not shown the right and obligation rules in using fixed assets.

#### **e. Administration**

Yusuf (2010) stated that the administration of regional fixed assets needs to be carried out so that there is no opportunity for the user to remove the assets. The administration of fixed assets is divided into three activities, namely accounting, inventory, and reporting. Good administration, in accordance with applicable legislation, will give direct impacts on the value presented in the regional balance. The documentation results toward KIB D over the road which was recorded by the Department of Irrigation and Highways *Batu* illustrate that the implementation of asset bookkeeping undertaken by the *Batu* City has not been in accordance with the government regulation no. 71 of 2010. Based on the recording documents, it is difficult to know each exact value of the existing road assets in *Batu* City Government, this is because any additional cost for the roads, that would be new recording (without adding the value of the previous roads). The costs, that occurred though having no benefits or economic life, is also still recorded as an asset after the confirmation of the rules and policy accounting. The regional *Batu* City Government in 2014 is still using the policy accounting number 09 of 2011, in which it does not clearly provide the technical guidance costs that can be capitalized into fixed assets. Therefore, the impact arising is the staff administrators' difficulties to determine the costs that can be capitalized or cannot be capitalized into fixed assets. The second administration is inventory. The inventory is related to whether all assets or BMD has been recorded and recognized as regional assets in accordance with existing conditions. The Inventory held by *Batu* City Government on road assets and, irrigation networks were limited to the administration, and the field observation to determine the physical condition of the assets has not been made. Even more the goods administrators admitted that the inventory taking of the assets had never been carried out in which it is under the responsibility of the Department of Irrigation and Highways, so that the recorded assets were not known whether it was appropriate to the real assets or not. Besides, the updating data in KIR was not carried out so that it could not be used as a mean of controlling whether the assets were in the proper place or moving. The third part of the administration is reporting. Hilmah (2013) stated that the results of the administration of the regional fixed assets are used for the preparation of the regional financial balance as well as the material consideration of procurement planning and maintenance needs, in which it can be used as a budget planning and administration secure of regional fixed asset. The forms of reporting carried out by *Batu* Government are in accordance with the data inputted in Simakoba (information system about fixed asset). The documentation, carried out in the forms reporting presented in Simakoba, has been in accordance with the ministerial regulation of home affairs no. 17 of 2007, but for the data has still been incomplete. The verification of the reporting was only limited to the value suitability that underlay the document values, but the data completeness has not been verified. The reporting period was limited to the demand, there were no

standard rules set by the assets division for reporting period of each SKPD (regional government unit).

#### **f. Utilization**

Siregar (2004:561) stated that as a result of the disorder data of fixed asset management, the regional government is not to be optimum in the use that causes difficulties of asset utilization in the future. The maximum utilization of fixed assets does not lead to the economic inefficiency. It is because of the utilization of assets related to the principle of non-profit. Hasbi, Trigunarsyah, and Susilawati (2011) stated that the public assets are not perceived to generate the revenue so that the regional government does not often recognize the revenue since the generated revenue is often perceived indirectly, for example, the road constructions that lead to the number of investors increasing, which is followed by the increase of revenue, the increase of revenue itself is never seen as the consequences from the arising road construction and repair of fixed assets conducted by regional government. The asset utilization has been in accordance with PP no. 6 of 2006 that can be run in the form of 1).leasing, 2).rental, 3) cooperation utilization, 4).BGS/BSG without changing the ownership status. Nahdi (2014) stated that the regional government mostly runs the regulation only limited to the rental utilization, while other forms of the utilization has not been optimized. The utilization of fixed assets held by *Batu City Government* was not optimally implemented in accordance with the ministerial regulation of home affairs no. 17 of 2007. The followings are the interview quotes of Dino and Dewi:

*"Much Land is still 'officially' untapped , mostly the untapped land was originally a village treasury land , utilization carried out by local people for agriculture by paying some money to the village, but the payment was not included in the regional treasury ..... ( Dewi ) .... " For the buildings, there is a building, categorized as KIB C Koperindag, rented to another party and the other party pays in a form of retribution ( without any agreement of asset utilization) "*

The use of assets by the third party mostly did not contribute to the regional treasury because of the absence of the binding agreement. This will result, if there was no action against those assets utilized in the absence of a written agreement, *Batu City Government* would have the potential loss since it did not obtain the revenues as the regional treasury. Besides, the absence of the regional regulations related to the utilization of fixed assets did not support the optimal secure of the regional assets. It is known, from the observation and documentation, that the regional regulations on the utilization of assets (leasing) to the third parties was just made recently in the end of 2013, but the actual implementation just runs in 2015. In terms of the process accountability, the procedure of the regional asset utilization by the third parties was still absent.

The building utilization was carried on based on the request of other party to use it. Some utilization forms that have not been appropriate is such as, ex-crooked land utilization by the villagers. It is known that during this period the public deposited the cash to the village treasury as the cost of land used. The cash deposit did not flow to the regional government, so that there was no income to add to PAD of *Batu* City Government due to the utilization of the land fixed assets. A lot of land and building assets were utilized by a third party that contrasted to the fact that some departments and offices such as, the Department of Agriculture, Department of Regional Revenue, Office of Food Secure, local Internal auditors and the Office of the Library do not have a place to conduct their operations so that they must rent to other parties for use as an office building. It is contrasted to the PMK number 78 of 2014 about the general principle on the asset utilization that it does not interference the duties and functions of the government, as well as the income due to utilization which shall be paid to the State Treasury.

#### **g. Security and Maintenance**

Securing is the control and enforcement activities focused on the physical and administrative fixed assets. But other than the two to be observed, there are legal safeguards that become important factors in the fixed asset management. The legal safeguards complementary activities include the ownership evidences, such as conducting a certification on behalf of the regional government for owned fixed assets (PP no. 27 of 2014 as the replacement for PP No. 6 of 2006). At *Batu* City Government the legal safeguards based on previous data have not maximized in securing the assets, especially land assets. There is still a lot of land that has not been furnished with the ownership evidences in the form of a certificate on behalf of *Batu* City Government. While the physical secure toward the accomplishment of asset constructions (office block) that until this time still in progress showed that it has been in accordance with the ministerial regulations of home affairs no. 17 of 2007, but the secure was not continuously monitored. The next management activities are the maintenance. Arnadi and Echendu (2004) stated that the maintenance is an activity to maintain or to restore the physical assets into a condition that can provide the necessary services during the period of the asset utilization. The restoration of the assets causes costs that should be incurred by the government. It is often an organization considers maintenance as a "cost center" and "subordinate to operations" or "necessary evil" (Alyouf (2006) Muchiri and Pintelon (2008) rewritten by Akruti, Dwight and Zhang (2013)). It happens because there is no connection between the input of maintenance and the results that should be obtained by the organization. Since there is a disconnection between the maintenance process and the results obtained, so the data maintenance is not managed optimally. If the data maintenance process is managed well, it can be used to monitor the condition and prevent the asset damage (Marriott, Mellett and MacNiven, 2011) so that it can avoid the regional government from the

larger loss, but it often happens that the regional government still performs repairs and maintenance on the current condition of the damage property or runs the guideline of "do not fix it is not broken" (Younis and Knight, 2012). Maintenance activities undertaken by the *Batu City Government* indicate that it is not performed routinely and at the time the asset or BMD maintenance was performed after it that has been error or damaged. This indicates that the function of the list maintenance needs did not run, because it was never made and never available. Furthermore, this research has found that the documentation of the maintenance budget in the DPA (budget implementation document) did not specify which assets or BMD that will be planned to be maintained, so that the maintenance budget could not predict the amount of the maintenance. The aspect of the process accountability showed that there was no standard procedure applied for small maintenance. The maintenance occurred when there was asset damage then it was immediately repaired without any agreement or handover documents of the goods. The memorandum of payment was used as the evidence of maintenance. It is different from costly big maintenance, such as observation of the documentation that has been carried out. It was found that the maintenance with great cost was mostly in accordance with the enforcement procedure and the ministerial regulation of home affairs no. 17 of 2007. But the procedure has not been supported by the SOP (the same standard) where everyone can see and know it.

#### **h. Appraisal**

Asset appraisal is conducted based on the acquisition price, but if the acquisition price is not owned it can be estimated in fair value of fixed assets. The appraisal conducted on the regional fixed assets is shown in the framework of the balance preparation, the fixed asset utilization, and the alienation of the regional fixed asset. In order to ensure that the appraisal has been done properly then it is carried out based on the principles of the generally accepted appraisal. To get an accurate value on the appraisal process, it would require the qualified appraisal team that possesses high competence. The appraisal conducted by *Batu City Government* toward its assets has been in accordance with prescribed standards based on historical cost or fair value. However, from the tracking document, it is noted that the standard used by SKPD (regional government unit) in determining the purchase price was not the same. This inconsistency was due to the use of standards of the regional regulation of *Batu City Government* no. 9 of 2011 that has not explained the detail components of the costs that could be capitalized to increase the price of the acquisition. Besides, this regulation has not covered the detailed rules regarding the capitalization after the acquisition, so that the goods administrators were often confused when they wanted to admit the expenditure. Other observations related to the appraisal was that for the goods that have been deleted, but still has a sale value was also assessed to determine the re-sale value of the goods. Or BMD asset appraisal was conducted by a team of assessors. *Batu City* has 3 asset staffs of

BPKAD (regional institution of finance and asset management) that has been certified as assessors on general concentration appraisal. In addition, the appraisal toward value of assets and a correction toward the value of fixed assets were also carried out by the *Batu City Government*. The activities of the correction to the value of assets were carried out when there was evidence on asset values errors, one of the ways of *Batu City Government* in controlling the correction was by making the responsibility form of corrections, in which each correction value must be accompanied by "Official Report of Correction Record" known by the authority agencies. This was consistent, as expressed by the informant, Dewi:

***"The goods administrators have conducted correction or the provision of the fixed asset values that has been their responsibilities, but it's all based on documents and is completed with the official report"***

While the aspect of process accountability showed that the *Batu City Government* has the unwritten procedures in carrying out the asset appraisal, but there is no SOP officially defined as the guideline in conducting the asset appraisal, so that in case of problems related to the asset appraisal, the goods management of SKPD (regional government unit) must find a solution by coming the asset division of BPKAD (regional institution of finance and asset management) as a part of the regional asset management center.

#### **i. Deletion**

The asset elimination is applied to the assets that are heavily damaged, the lost assets, and the assets that cannot provide optimal benefits for the government. Hasbi, Trigunarsyah and Susilawati (2011) in their research found that the regional governments are difficult to make the abolition of the fixed assets that does not provide optimal benefits for government activities, due to the asset elimination may not provide financial advantages. On the other hand, by deleting the asset, the value recorded in the financial statements better reflects the actual conditions. The elimination activities run by the *Batu City Government* are in accordance with regulatory requirements. The deletion procedure has been carried out in accordance with the ministerial regulation of home affairs no. 17 of 2007 which refers to the assets that meet to the deletion criteria. However, based on further investigation, the payment period of sold BMD was not equipped with rules relating to time limits of repayment, the repayment was only based on the agreement between the asset division and the buyers as a part of asset management. This led to the payment delay since it was waiting for the elimination process from the balance sheet list by the regional government treasury. Broadly speaking, it can be concluded that for the deletion activity, *Batu City Government* has run the rule and process accountability in accordance with applicable regulations, but it should be supported by additional rules for the technical guidelines that can be used in the deletion activities.

#### **j. Alienation**

One of the continuing activities after the abolition is the alienation of fixed assets. Alienation occurs on the assets written off but still has economic values. Alienation by the *Batu* Government based on information obtained was related to the sale of the operation vehicles and office vehicles as well as the alienation of fixed assets to other parties (Grant). *Batu* City Government has been engaged the alienation process in accordance with the prescribed rules and procedures. However, it should be re-examined since the information indicates that the SK abolition was issued prior before the repayment by the asset purchaser, it is not in accordance with the government regulation no. 46 of 1971 on the State's vehicle sales of the individual departments and the mayor regulation number 22 of 2011 on the sale of official vehicles which states that "vehicle abolition will be made after the payment of the vehicle purchase happens". The effect of the difference between the regulation and implementation is that the assets are eliminated but the payment has not occurred in the regional government treasury, so that the supervision toward these assets will not be optimal because according to the law it is not the regional assets anymore and the records maintained on Simakoba is absent. From the process accountability, *Batu* City Government has run it in accordance with the process mandated on the ministerial regulation of home affairs no. 17 in 2007, but the procedure has not been followed by SOP that can be recognized by all parties. So the activities are often carried out in accordance with the administrative requirements but the sequence of the activities has not been carried out correctly, such as physical delivery of grants BMD before the its SK is made.

#### **k. Guidance, Monitoring and Control**

Pangaribuan and Sumini (2010) stated that the guidance for the asset management is made by the Minister of Home Affairs, and the implementation is carried out by the Regional Head who controls all regional asset management. Some guidance carried out is by conducting training, supervision, manufacture guidance related to the fixed asset management. In order to maximize the regional fixed asset management to be in accordance with the regulations, it required supervision and implementation control. The difference between surveillance and control are more related to the supervision and the monitoring carried out by parties outside the executive, while the internal controls related to the control under the executive control. The developing activities have been carried out sufficiently by the assets division, namely through technical assistance aimed to achieve the ability of SKPD (regional government unit) asset manager in managing assets, as well as the socialization of the regulations related to the asset management so that the activities had always adapted to the latest regulations in force. However, the supervision and control has not been done maximally. The supervision and asset control were carried out through reporting activities by the management and goods storage for 3 months, but it

was not accompanied by the process review or asset condition observations periodically in each SKPD (regional government unit). The absence of the direct and periodic asset monitoring has caused the asset condition cannot be known quickly and accurately.

### **l. Financing**

All activities related to the regional fixed asset management require funding and costs. The need for funding and costs related to the management of fixed assets is facilitated in the financing activities planned and proposed in APBD (regional budget of revenue and expenditure) and that is in accordance with the statutory provisions. Some financing activities in the fixed asset management include incentives for officials or employees who carry out the regional fixed asset management and the provision of special allowances for the storage management of the regional fixed assets. The purpose of the additional revenue to officials or employees of regional fixed asset management is that the management performance of fixed assets can be optimized. Mustika (2013) in a study conducted stated that one of the causes the minimum administration in the regional fixed assets is the lack of adequate compensation for the welfare of employees and the asset manager. This is one of the factors that affect the employee performance lack of respect. This studies show that the *Batu City* Government has run activities related to the financing of fixed asset management. The additional financing is in the form of income given to staffs who manage regional goods. Based on research documentation, it is known that the extra income provided by each board or goods storage of each SKPD (regional government unit) are different, it depends on the asset size under the management. However, there has been no rules relating to sanctions of the delayed reports, so that if the administrators, or goods operator of goods are not timely reporting, they are not penalized, but only reminded via e-mail or telephone call to the parties to immediately fulfill the reporting of asset obligation. This causes inaccurate reporting of time with the specified time. It can be concluded that the regulatory accountability that has been made in financing activities are in forms of appreciation toward asset manager, but it has not been accompanied by the sanctions for violations of the rules related to the asset management.

### **m. Compensation claim**

Majid, Mohamed, Haron, Omar and Jomitin (2014) stated that the misuse of assets in an organization is due to the lack of effective penalties. One form of punishment imposed in the regional fixed asset management is a demand for compensation. This activity contains provisions that regulate the sanctions given for those who cause harm action to the State. The compensation claim is process of giving sanctions for those who perform detrimental acts the State. *Batu* Government has conducted the compensation claims from 2010 to 2014. Based on the documentation obtained, claims for compensation have been

implemented by the *Batu City Government* on the missing machinery and equipment assets. *Batu City Government* in running the TGR (hearing claims for compensation) met the rule accountability and process accountability because the documents possessed were in accordance with the applicable rules and processes and the TGR process has been in conformity with the ministerial regulation of home affairs no. 17 of 2007. However, there were weaknesses in the process of completion. Despite a completion limit of TGR has been determined, in fact up to now, the completion of TGR was unresolved until the required time limit. In term of the late payment, only a notice of compensation was given, there was no firm action to claim the delay of payment nor the penalties imposed because of the late payment. On the other hand to provide guarantees to the regional government that the TGR could be completed, it was necessary to guarantee the delivery by TGR actors in the form of goods handed over to the government and the responsibility of the TGR was resolved (regulation no. 5 of 1997). But the *Batu City Government* has not yet implemented the rules and regulations although it is set in mayor regulation no 34 in 2010.

#### **ASPECT OF PROGRAM ACCOUNTABILITY OF FIXED ASSET MANAGEMENT**

The third finding of the study is by analyzing the aspect of program accountability. Accountability is associated with a program undertaken by the government. The program must provide the optimal results and can be used to achieve the government's objectives. In other words the programs must be effective and efficient. The government's goal was spelled out in RPJMP (government's mid-term development plan), strategic plan, and a good working plan for the regional level as well as on education. Each of the programs and activities undertaken by SKPD (regional government unit) should reach and support the regional government's goal. The connection between the programs and activities with the vision and mission set by the regional government was one way to look at the program accountability conducted by the regional governments. The connection among the programs, activities, vision and mission then it caused consistency between the goals and the action to achieve the objectives. The goals could be achieved if the programs and activities carried out along with the mission and vision were determined. In order to provide the overview of the program accountability of *Batu City Government*, The Departments of Irrigation & Highways and Department of Agriculture & Forestry were chosen as the objects of this research. Those SKPDs (regional government units) were chosen since they were connected to the vision of *Batu City Government* "*Batu City is the center of organic agriculture based international tourism*". Based on this vision, some missions are set. They are: 1). developing organic farming and organic agriculture trade and 2).developing infrastructure (physical sector) in particular government offices, public facilities, traffic infrastructure. The mission is associated with the Department

of Irrigation & Highways and the Department of Agriculture & Forestry. The documentation conducted at the Department of Irrigation & Highways showed that the programs and activities were visible in the DPA (budget implementation document) and was in conformity with the vision and mission of the regional government in developing regional infrastructure. The road construction and the irrigation networks became the main activity of this SKPD (regional government unit) each year and were accompanied by the maintenance of road assets in particular. However, if it is connected to the strategic plan in RPJMP (government's mid-term development plan) of the regional government, it has not been connected to one another. It is stated that RPJMP (government's mid-term development plan) put the target on the west ring road construction and completion in 2013 by 40%, but based on DPA (budget implementation document) tracking, the realization of the activities carried out in 2013 on the construction of the west ring road has not been implemented. The documentation showed that the amount of the available budget for the Department of Irrigation & Highways has not yet reached the amount required in accordance with RPJMP (government's mid-term development plan) planned, so that the funding could be done for other activities fulfilled by the existing fund. On the other hand other, the road construction activities that have been targeted to be completed by the year 2013, the fact it has not been achieved. The incompatibility between the achievement and activity targets was not followed with the evaluations, so that there was inconsistency among RPJMP (government's mid-term development plan), strategic plan, and working plan with the activities carried out. The same thing happened in other SKPDs (regional government units), Dewi's interviews shows that:

***"During this time, to the process of preparing the RKA refers to Renja, for compliance with the strategic plan, and RPJMP (government's mid-term development plan) especially with RPJP, we did not cross check it. Programs that we run are the programs that are carried out yearly we do, but the activities we set; there is an activity that is the same as the previous year, but there are also new activities that are tailored to the existing problems".***

Based on the explanation above, it reflected that the preparation of the action plan was not consistent and was not adapted to the existing guidelines, thus the goal target was not optimal. On DPA (budget implementation document) 2013 of the Department of Agriculture & Forestry it showed that there was a budget for the construction of the agricultural roads. Then, the Department of Agriculture & Forestry has similar activities to the jobs held by the Department of Irrigation & Highways, for example; road construction. So the road construction activities tend to "double budget" that one activity could be done by two different SKPDs (regional government units). The same activity as it was carried out by some SKPDs (regional government units), it would cause the disadvantage for the regional government due to the inefficiency and

ineffectiveness of activities. Therefore, it required adequate monitoring and evaluation from planning and implementation to the reporting stage so that the results would be in accordance with the objectives that should be achieved. From the information above we could conclude that for the suitability of the programs and activities on DPA (budget implementation document) with RPJMP (government's mid-term development plan), strategic plan, and working plan was still not optimally performed by all SKPDs (regional government units), there is SKPD (regional government unit) that operates continually integrated with RPJMP (government's mid-term development plan), strategic plan and working plan, but there are also SKPDs (regional government units) that are inconsistent. This indicates that the supervision, control, and evaluation of programs and activities were not maximally carried out. It can be concluded, the actions that were implemented by the *Batu City Government* in order to achieve the program accountability cover a). determining and setting the performance targets for each activity or the asset expenditure so that each activity can be measured from the level achievement of success, b) programs and activities interlinked with other SKPDs (regional government units) held together so that "double-action" could be avoided and the program effectiveness and the activities can be achieved.

#### **ASPECT OF POLICY ACCOUNTABILITY OF FIXED ASSETS MANAGEMENT**

The fourth finding of the study is by analyzing the aspect of policy accountability. Nugroho (2014: 187) stated the public policy is a matter decided by the government to do and not to do. The public policy is the whole infrastructure and is as a mean to achieve the goals that were set. The public policy in the fixed asset management can be considered as a legal area because it is binding and forcing. Because it is a binding law and force, the policy can be used as a mean of controlling the activities of government. The policy guidance or the direction is also used by government officials as a guide in the fixed asset management. Therefore, the policy has accountability if it is established in accordance with the applicable regulations and is in accordance with the provisions. *Batu City Government* has the policy that is based on the central government regulations related to the management of fixed assets. From the documentation all regulations were related to the fixed asset management and had indeed become the mayor regulations or valid regulations of the regional asset management. Some of these policies, such as, mayor regulation no 17 of 2010 on the standardization of work infrastructures and apparatus in the regional administration of *Batu City Government*, law no. 13 of 2008 on the sector asset management, the mayor regulation no 34 of 2010 on guidelines for the completion of TPTGR financial and BMD of *Batu City*, the mayor regulation no 22 of 2011 on the sale of official vehicles, the mayor regulation no. 29 of 2012 on guidelines for the implementation of the goods control belonging to the region, as well as the mayor regulation no 19 of 2013 on the

procedure or land and building leasing of owned by the regional government. The policy was based on the government regulations thereon, such as the regulation of the minister home affairs no 17 of 2007 concerned with the technical guidelines for the management of fixed assets, the ministerial regulation of home affairs no. 7 of 2006 which has been converted into no 11 of 2007 on the standardization of work infrastructures and regional government bodies, the ministerial regulation of home affairs no. 5 TPTGR 1997 on financial and regional goods, PP number 46 of 1971 on the sale of individual vehicles belonging to the state offices, the regulation of finance minister no. 109 / PMK.06 / 2009 on guidelines for the implementation of an inventory, assessment, and reporting in order to control the State's asset. The results of the examination of documents and the regional regulations of *Batu City* Government and the mayor regulation showed they comply with the regulations thereon. However, the regional policies defined have not explained the detail technical implementation of asset management activities, for example: a. on the regulation of the policy accounting no 9 of 2011 on the asset accounting, it does not mention the asset capitalization limits that is in accordance with asset category, b. from the field observations, it was found that the policy has been set in the form of the regulations and the mayor regulations, but the implementation of the regulations and the mayor regulations was not followed by socialization and training so that the parties managing the goods did not have the same understanding, and ultimately the implementation of the policy was not optimal, c. as the policies above have never carried out an evaluation of the policies that have been established. For example, related to such policies of the mayor regulation number 17 of 2010 on the standardization of facilities and infrastructure of personnel working in the *Batu City*, from field observations, it can be seen that the officials' standard of working space and work component equipment are not in accordance with the applicable rules.

### **STEWARDSHIP AND ASSET MANAGEMENT ACCOUNTABILITY**

The regional government is a public organization that fundamentally has the goal of seeking the maintenance of public security and order so that individuals can find happiness. This makes the government as the organization have a role in terms of 1).service, 2).empowerment, and 3).development. The service functions owned by the regional government go along with what is conceptualized in the theory of Stewardship. The Stewardship theory is regarded as a theory that describes the service of a situation where the management is not motivated by the goal of individual (personal) but is on the organization's objectives. In this theory the regional asset management is seen as a trustworthy party in the running of the public interest. The duties of the asset manager are in the forms of service and are not for profits. In this theory the government's success in managing assets will be aligned with the satisfaction gained by the government officials. This theory looked at regional asset that the manager will fully work responsibly in accordance with

regulations set by the principal (DPRD or central government) to achieve the goals of the organization, namely community service and satisfaction. From this research it can be recognized forms of service in the asset management activities that have been carried out by *Batu City Government*:

- a. At the stage of planning and budgeting, researcher found that the efforts have been undertaken by the city government particularly BPKAD (regional institution of finance and asset management) asset division of *Batu City* in improving the management performance. The addition and preparation of the need standard of fixed assets for each SKPD (regional government unit) was a form, in which *Batu City Government* functions as the extension of the principal in achieving the organizational goals.
- b. At the beginning in 2014, the procurement of vehicles was carried by BPKAD (regional institution of finance and asset management). Centralized procurement is intended so that the consistency and uniformity of the vehicle asset was materialized.
- c. In 2015 *Batu City Government* has begun the efforts to determining the status of fixed assets. This effort was conducted in response to the abuse of the regional assets.
- d. In 2013 the regional government conducted BMD census in an effort to curb the administration of regional assets.
- e. The efforts to improve the technical ability of asset managers (administrators, storage and operator of goods), the training and rule socialization or mechanisms associated with asset management were conducted. This training involves not only technical staff (administrators, storage or operator of goods) but also the head of SKPD (regional government unit) as the authority. It was intended that there would be understanding between official authorities and technical officers in managing the regional local assets.
- f. By 2015 *Batu City Government* began conducting the separation of land assets and road assets. This activity was the continuous effort to the BPK (supreme audit board)'s report of the land assets and the roads that have not been separated.

Some of the activities above proved that the *Batu City Government* performs its role as public service, where every action performed on the asset management activities has been parts of the efforts to achieve the regional asset management better. Mardiasmo (2004) stated in Law 22 of 1999 on regional government where its responsibility (district/city) is no longer through the governor but is directly to parliament. This means that the accountability by the government related to the fixed asset management is intended to the parliament as a representative of the people. As mentioned above, the asset managers are intended to manage the assets in order to achieve the government's goals, which mean that there is a common goal between managers and the regional government. Arthurs and Busenitz (2003) stated that Stewardship theory focuses on the alignment of objectives between asset managers and the regional government. The asset managers do not perform the managing tasks based on

economy reasons, where the personal interest and advantage are prioritized instead of the organizational interests (Aurilie and Petri, 2014). The dominance of the Stewardship relationships that occurred in *Batu City Government's* fixed asset management is influenced by several factors:

- a. Togetherness period in works, most of the employees in asset division has been worked in the asset field for more than 5 years. Aurilie and Petri (2014) stated that the period of the employment relationship will foster togetherness and a sense of belonging among members of the staffs, the longer together, the more closely the relationships are formed.
- b. The presence of trust and responsibility, during the study, the researcher could feel the trust given by The Head of Asset Sub Division to the asset staffs, while the trust is manifested in the form of duty responsibility given. Hernandez (2008) stated by Henssen et al (2014) stated that the given trust or responsibility to perform a job is an important factor in the service. The trust will provide flexibility to do the best service, so it encourages the staffs supporting the organization's goals (Donaldson and Davis, 1991).
- c. Organizational culture in the regional government, the dominant organizational culture in the regional *Batu City Government's* asset management was cooperation/collectivity culture. This could be recognized from how the asset division solved the problems. Based on the observation, every day the asset division was nearly visited by the administrators or storage of goods from other SKPDs (regional government units). The purpose of the visits is to get the asset management solution of the problems faced in their respective offices.

The description about the relationships of Stewardship formed in the regional *Batu City Government* can be used as the descriptor that the Stewardship relationships, that occur in the regional government's asset management, encourage the asset managers to do their best based on their capabilities to achieve the goal of the regional government. To achieve the goals, the public accountability, law and regulation accountability, process accountability, program accountability, and policy accountability are to be carried out.

## **CONCLUSION**

Based on the explanation and description of this study, the asset management accountability of *Batu City Government* in rule & law accountability and process accountability has not maximally run. While the program accountability on some SKPDs (regional government units) have been running, and some others have not, and for policy accountability has been implemented. The law accountability has not maximally been implemented because a). *Batu City Government* has no evidences that support the ownership of the regional assets b) the absence of the policy in forms of mayor or regional regulations regarding on the asset security and regional asset control. The rule

and process accountability has not been maximally implemented because a).there is no verifiers for the asset manager in running the management activities b).there is no maximal control from BPKAD (regional institution of finance and asset management)'s asset division or the head of SKPD (regional government unit) in any asset management activities conducted, c).the lack of SOP in management activities, d) and the lack of regional regulations that technically explain the regional asset management activities as the guidelines for the implementation. The program accountability has not achieved its full potential due to a).the supervision functions toward the preparation of activity plan is not maximal, b).the lack of the management activities evaluation conducted in efforts to support the achievement of the regional government. Even though the policy accountability has met the accountability, but its implementation must be monitored in order the existing policy runs properly.

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