

# Distribution of Optimized Public Assets Utilization in Yogyakarta Province

**Rifki Khoirudin<sup>1</sup>, Sri Wahyuni<sup>2</sup>, Catur Budi Nugraha<sup>2</sup>**<sup>1</sup> Department of Economic Development, Ahmad Dahlan University, 55166, Indonesia<sup>2</sup> Department of Tourism, Ambarrukmo Tourism Institute Yogyakarta, 55198, Indonesia [rifki.khoirudin@ep.uad.ac.id](mailto:rifki.khoirudin@ep.uad.ac.id) <https://doi.org/10.31603/bisnisekonomi.v19i1.3757> Check for updates

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## Abstract

**Keywords:**

Asset Management; Asset Optimization; Utilization

Public asset is an integral part of regional assets that is owned and controlled by regional government, this asset could be financed partly or wholly by regional budget. Asset should be distributed proportionally to optimally support the economic development. This study examines the distribution of assets to boost regional economic growth that eventually will increase the regional government revenue. The optimized distribution of public assets is expected to be a source of regional financing and asset management is one of the keys to successfully manage regional economic. The conclusion is that the asset management with innovation and technology could optimize the utilization of regional assets in boosting the economy.

## Abstrak

**Kata kunci:**

Manajemen aset; Optimasi Aset; Pemanfaatan

*Aset publik merupakan bagian integral dari aset daerah yang dimiliki dan dikendalikan oleh pemerintah daerah, aset ini dapat dibiayai sebagian atau seluruhnya dengan anggaran daerah. Aset harus didistribusikan secara proporsional untuk mendukung pembangunan ekonomi secara optimal. Studi ini mengkaji distribusi aset untuk mendorong pertumbuhan ekonomi daerah yang pada akhirnya akan meningkatkan pendapatan pemerintah daerah. Distribusi aset publik yang dioptimalkan diharapkan menjadi sumber pembiayaan daerah dan manajemen aset adalah salah satu kunci untuk berhasil mengelola ekonomi daerah. Kesimpulannya adalah bahwa manajemen aset dengan inovasi dan teknologi dapat mengoptimalkan pemanfaatan aset daerah dalam meningkatkan perekonomian.*

## 1. Introduction

Public asset (BMD) is a regional asset that is bought or obtained at the expense of the regional government (APBD) or other legal acquisition, both movable and immovable along with their parts or which constitute certain units that can be assessed, calculated, measured or weighed including animals and plants, except money and other securities ([Sholeh & Rochmansjah, 2010](#)). Land is important for urban development activities in terms of providing housing for residents, urban activity centers, basic facilities and infrastructure, infrastructure networks, and central development new growth centers of activity. Land is limited, and it can't keep pace with the increase of urban development, resulting in an intensification of land use in the downtown area and uncontrolled expansion of developed land in the suburbs. In the era of regional autonomy, Local Government is required to do fundamental change in management the area ([Adhi, 2016](#)).

Asset Management is one of the interesting topics discussed especially at Indonesia ([Pratama and Pangayow, 2016](#)). There are various problems in managing fixed assets as such findings of the Supreme Audit Agency (BPK) including non-compliance with laws and

regulations ([Ratmono and Rochmawati, 2018](#)). On the other hand, the regional government has public assets that can be used to support the urban development activities. Asset is defined as something or goods owned by person, business entity, or agency, which has economic value, commercial value and exchange value. Assets can be in the form of immovable property (land and buildings) or movable property (capital, savings, debt) which can be considered as wealth ([Siregar, 2004](#)). Regional government assets can be in the form of land, buildings, equipment and machinery, roads, irrigation and canals, construction in progress, and other assets. The authority given also relates to how local governments are able to maximize wealth owned area for example through good asset management ([Antoh, 2017](#)).

Land has unique characteristics because of its limited nature, but the human need for land is also increase, in their sense, the land value will increase. Land value is influenced by physical characteristics, such as size and shape, the influence of soil angle, plotting, land access, topography, utility, site development, location and environment ([Hidayati and Harjanto, 2003](#)). The land utilization must be well considered to increase regional revenue. Land is a natural resource that is very important for human life and existence. In the asset management, there is a concept of real property, which is an individual or legal entity's right to own and control land with a land title, such as ownership rights or building rights along with (permanent) buildings erected on it or without buildings. The definition of ownership can be distinguished into physical control over the property (real estate) and ownership of a legal concept as juridical assignment which is based on a land right (real property) ([Siregar, 2004](#)).

Geographic Information System (GIS) is an information system in managing data with spatial information (spatial reference). The understanding of geographical information refer to place or location, where an object is located on the surface of the earth and information about the object where the geographical spatial is located for analysis in decision making. Most of data processing is still using desktop applications, in the future we are suggesting the online version as many data can be gathered quickly wherever the operator located. The Financial And Asset Management Agency (BPKAD) of Yogyakarta Province has several assets in the form of lands and buildings that are spreaded across the region. The spreaded assets throughout this region must be evaluated so the utilization could reach its optimal utilization. We then use the GIS application to evaluate whether this region has optimal utilization or not.

## 2. Literature Review

### 2.1. Optimization of Regional Assets

Cooperation between local government and private companies will boost local revenue (PAD), therefore this cooperation model should be prioritized especially in the era of globalization, when foreign investment can go directly to regencies. Nationally, the increase of PAD could be assumed as a determinant of a long-term economic growth.

Land use is an activity that is more specific than land use the land itself with the aim of getting added value from the land. With regard to the use and utilization of asset land, use is defined as: as an activity to manage asset land in accordance with its designation at the

time of an application for rights is carried out, while the use of asset land is an activity utilize land assets that are not used according to their designation or used but not optimally so that it does not benefit the government or for the surrounding community ([Sundari and Samsul, 2013](#)).

Yogyakarta Province has renewable energy source as assets include; water, solar, wind, wave, and biomass energy, however they have not been used optimally. There are no deposit of coal or fossil energy resources, while oil and gas is still in the exploration stage.

There are several efforts to optimize the asset management regionally to turn these sources into value in increasing PAD. The increase will eventually lead to the implementation of regional autonomy. Efforts to optimize regional asset management can be done by utilizing regional assets.

## **2.2. Utilization of Regional Assets**

Idle regional assets should be utilized optimally, for the reasons of:

1. Relieving pressure of the APBD, in particular the costs associated with maintenance and security aspects to prevent proprietorship issue.
2. Increasing the PAD.

Utilization in term of regional assets is the usefulness of regional property, which is not used in accordance to work unit (SKPD) tasks. Commonly they are used in the form of lease, lend-use, cooperation, and built-operated-transferred, without changing the proprietorship status.

## **2.3. Lease**

The term of lease is referred to the use of property belonging to the region by another party within a certain period of time in exchange for cash. Regionally owned property, both movable and immovable property that has not been utilized by local governments, can be leased to third parties as long as it benefits the region. The lease implementation is determined by the decision of a regional head. Leases can be carried out as follows :

1. Leasing of regional goods is permitted only with the consideration of optimizing regional goods.
2. Asset is idle and have not been utilized by regional or work units.
3. Regional assets could be leased to other parties such as BUMN / BUMD, koperasi, foundations or private parties.
4. The types of regional goods that can be leased are determined by the respective regional head.
5. Rental price of regional goods is determined a regional head.
6. Proceeds from leasing are regional revenue and must be submitted to official treasury.
7. Leasing agreement must be clearly defined:
  - a. Type, amount, cost and duration of rental.
  - b. Operation and maintenance costs are the responsibility of the lessee.
  - c. Other conditions deemed necessary. Types of regional goods that can be rented out:
    - 1) Mess, guesthouse, cinema and the like.
    - 2) Warehouse and building.

- 3) Shop or kiosk.
- 4) Land.
- 5) Large vehicles and equipment.

#### **2.4. Lend-used**

Lend-used is a transfer of the use of regional goods to a government agency or other party determined by statutory regulations for a certain period of time, without receiving compensation, after the period ends, the assets are returned to the owner.

1. Lend-use of regional goods can only be done with considerations of:
  - a. Regional goods can be used economically by government agencies/regions.
  - b. Social or religious purposes.
2. The terms of lend-use for regional goods are:
  - a. The regional goods have not been utilized for a long time by the regional units/work units.
  - b. The borrowed regional goods can only be used by the borrower in accordance with their origin purpose.
  - c. The lend-use does not interfere with smooth operation of the institution or regional work units/units concerned.
  - d. Borrowed assets must be goods that are not consumables
  - e. The borrower is obliged to properly maintain the costs required during the loan.
  - f. The maximum loan period is 2 (two) years and if needed can be extended.
  - g. For certain purposes this period can be given more than two years, especially where the place is adjusted to the designation of the city plan.
  - h. Goods borrowed must be returned in a good condition.
3. Lend-use of regional property can only be carried out between government agencies, except as referred to number b1.
4. Hand over of lend-use goods that owned/controlled by the regional government is determined by the decision of a regional head and the implementation is outlined in the official report.
5. Agencies and other parties pursuant to number 1a and b above submit the application to the regional head through the equipment bureau chief/equipment division head and the settlement if deemed necessary is a committee can be formed by the regional head. The implementation of the lend-use is determined by a regional head.

The implication of the use and management of assets that are not optimal is the imbalance value between the intrinsic value and the asset potential. For example, from the economic aspect, the failure of getting revenue that is commensurate with the assets value, which is one of the potential sources of revenue for local government, or in other words the low return on assets (ROA).

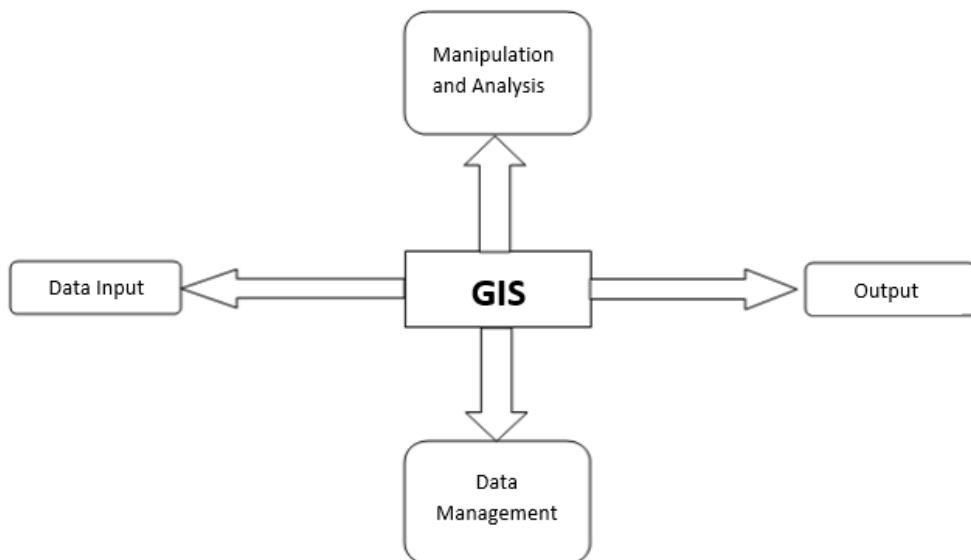
Regional asset management is a consequence of the shift from the old government paradigm to the new public management paradigm in public administration. Change value

and orientation of pure service given by the government shifted to private involvement in service delivery to the community the choice of partnership pattern ([Riyono, 2013](#)).

With assets distribution and the handling of each specific asset (for example due to differences in terms of utilization, diverse designation, as well as the model of business use of assets to diverse third parties), asset management must be carried out in a program that can be accounted for. The program must reflect the commitment of the regional government to guarantee good governance, and refer to the principles of disclosure, fairness, accountability and prioritizing the public interest. These activities will encourage local governments to truly develop regional development strategies based on their own potential.

## 2.5. Geographic Information System

According to [Gistut \(1994\)](#), GIS is a system that supports spatial decision making and integrate location descriptions with the characteristics of phenomena found at those locations. Spatial data can be an interpreted data about objects or geographical elements (both below, above and on the surface of the earth) that can be identified and have a location reference based on a specific coordinate system or georeferenced. GIS can be broken down into several subsystems and can be explained in [Figure 1](#).



[Figure 1. GIS Subsystems](#)

where:

a. Data Input Subsystem

In charge in collecting and preparing spatial data and attributes from various sources.

The subsystem is also responsible for converting or transforming original data formats into a format that can be used by GIS.

b. Data Management Subsystem

The subsystem organizes spatial data and attributes into a database system such that spatial data is easy to find, update and change.

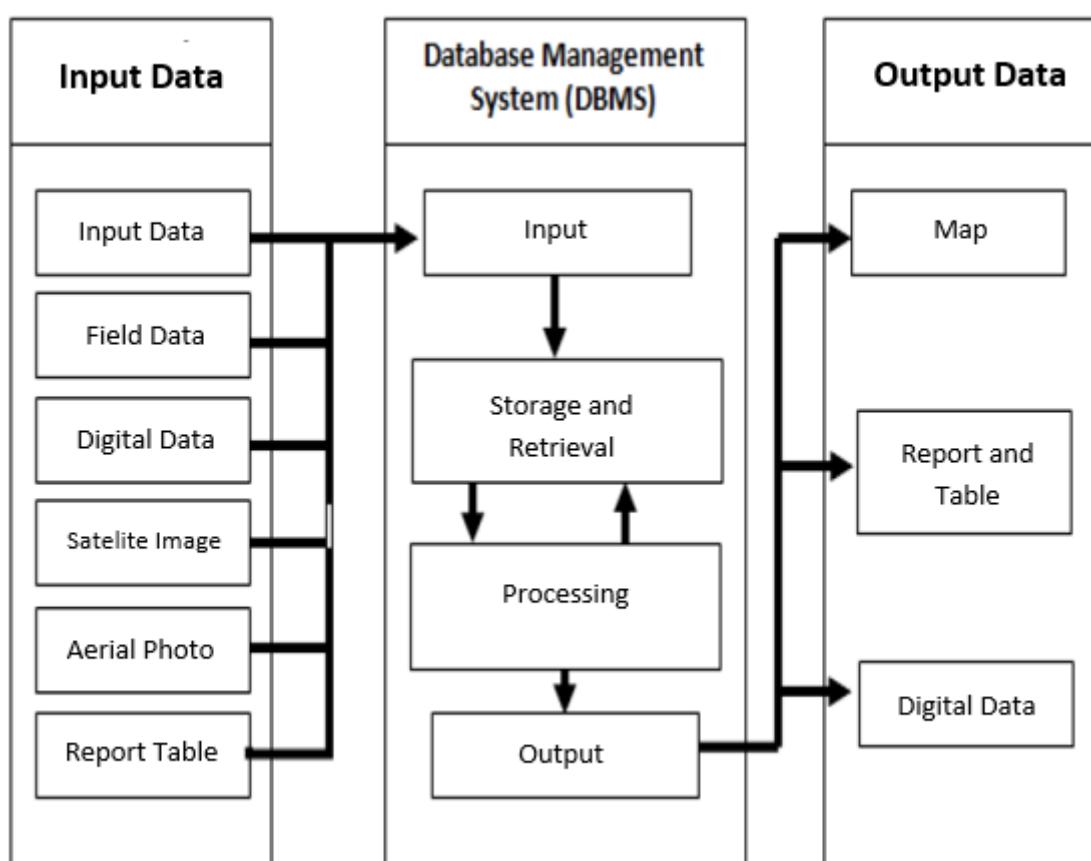
c. Manipulation and Analysis Subsystem

The subsystem determines the information that can be generated by GIS, this subsystem also manipulates and creates modeling data to generate information.

#### d. Output Subsystem

The subsystem is referred to Presentation Subsystems, this subsystem displays or produces output or database, both in softcopy and hardcopy, tabular, graphic, map, and other formats.

These subsystems are well explained using their descriptions of the type of input, process and type of output which is presented in [Figure 2](#). GIS is a complex system, it integrates to other system environments, both in functional and network level, it also has many components.



[Figure 2. Description of GIS Subsystems](#)

### 3. Method

The methodology used consists of data collection methodologies and data analysis. Data obtained through indirect sources (secondary) are in the form of a database of the number of assets and their locations from BPKAD Yogyakarta Province. The analytical method used is spatial descriptive analysis. Spatial descriptive analysis is a collection of techniques used to explore data from a spatial perspective (spatial) and present it back to a more communicative form. This analysis is carried out by utilizing GIS which enables the integration of spatial data from various sources. In this study, a spatial analysis was used to

identify the distribution patterns of BMD in Yogyakarta Province through the analysis of the maps produced.

Steps of research process:

### 3.1. Identifying the research problems

The problem at this stage is how to obtain the necessary data, both spatial data and non-spatial data used in making this research.

### 3.2. Literature Study

Aims to get references related to activities carried out that support both from books, journals, magazines, newspapers, internet and others.

### 3.3. Collecting Data

Data collection was carried out with permission and collaboration with several related agencies in the Yogyakarta Special Region government to obtain data and information needed in this research.

### 3.4. Data Analysis

The analysis is carried out after all data has been collected, secondary and primary data.

## 4. Result and Discussion

Inventorization of regional asset or BMD is one of many stages in asset management that is carried out in the context of BMD data gathering, recording, and registration. BMD inventorization consists of two aspects, physical and legal. Physical aspects consist of shape, area, location, number, type, address, and others. While the legal aspects are the status of mastery, proprietorship issue, the deadline of mastery and others. Based on the BMD database of BKAD of Yogyakarta, there are two types of BMD that are recorded, namely Rent-BMD and Loan-BMD. The BMD distribution data that will be presented in the form of land and/or buildings is based on the location as depicted in the BPKAD Province database.

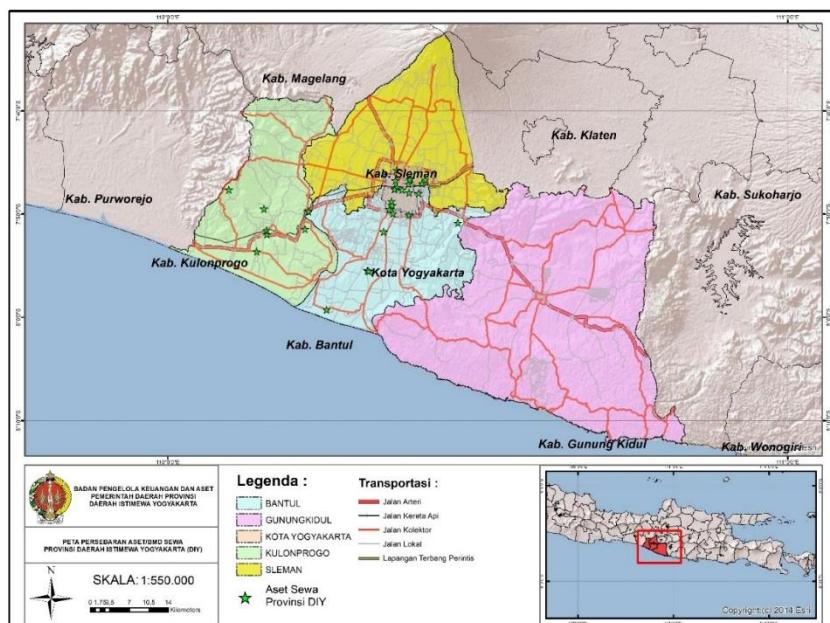
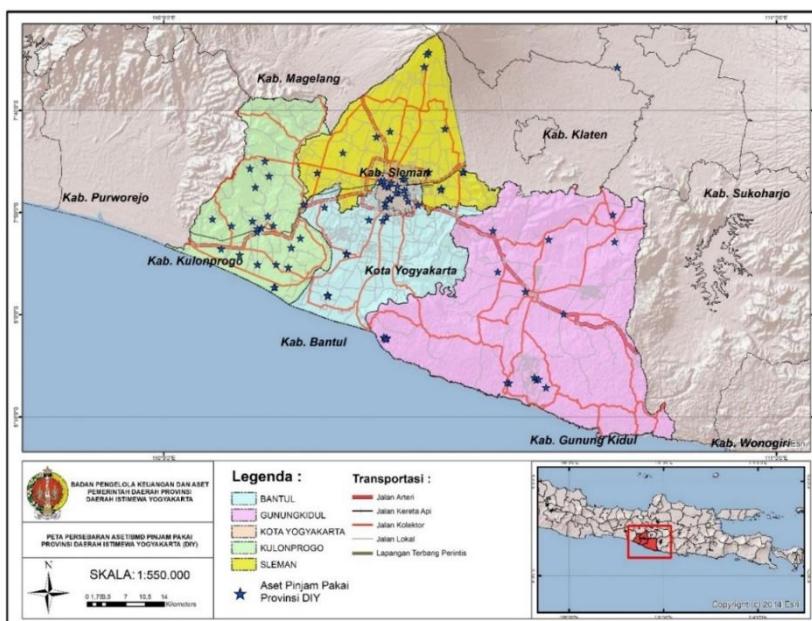


Figure 3. Map of leased-BMD Distribution of the Province of Yogyakarta

BMD leases are assets owned by a region that are used by other parties for a certain period, the agency receives cash advance compensation from other parties that renting out. Based on the database of BKAD Yogyakarta, there are 11 BMDs in the form of land and/or buildings with leases, that are spread all over Yogyakarta City, Sleman Regency, Bantul Regency, Kulon Progo Regency, and Gunung Kidul Regency. The following map presents the distribution of BMD in Yogyakarta.

Based on the [Figure 3](#), the BMD distribution in Yogyakarta is spread all over Yogyakarta Province, with the highest assets numbers in the city of Yogyakarta (6 units). Bantul and Kulon Progo Regencies are in the next rank of assets number (2 units each), while Sleman Regency is in the third level (1 unit) and lastly, Gunung Kidul Regency (0 unit).

Lend-use-BMD is a term to referred the use of goods between the central government and regional governments or between regional governments within a certain period of time without receiving compensation, after the period ends, the asset is returned to the property manager. Based on the database of BKAD of Yogyakarta, there are 87 BMDs in the form of land and/or buildings with the lend-use, they are spread throughout the Regency / City in the Province of Yogyakarta. The following map depicts the distribution of lend-use-BMD the Province of Yogyakarta.



[Figure 4. Map of lend-used-BMD Distribution in the Province of Yogyakarta.](#)

Based on the [Figure 4](#), the highest distribution of lend-used-BMD the Province of Yogyakarta is in Kulon Progo Regency with 24 units, followed by the city of Yogyakarta, with 20 units. The third rank is Gunung Kidul Regency with 17 units, and the fourth is Sleman Regency with 15 units. Bantul Regency is in the last place with 11 Units.

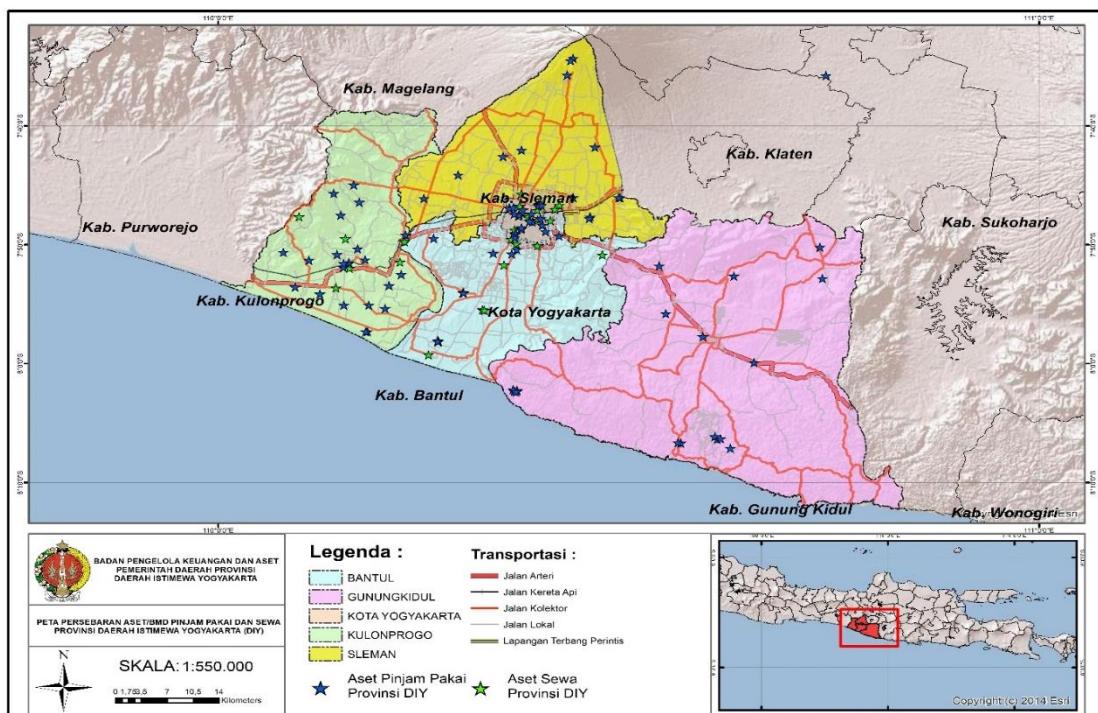
Based on the database of BKAD Yogyakarta, number of properties owned by regional government that are utilized in the form of lease are spread throughout the regencies in Yogyakarta Province. [Table 1](#) presents the number of leased-BMD in Yogyakarta Province.

**Table 1. The Amount of BMD for Lease and Lend-used in the Province of Yogyakarta**

Regency/City	Number of Rental Asset	Loan Asset Amount	Total
Yogyakarta	6	20	26
Kulonprogo	2	24	26
Gunungkidul	-	17	17
Sleman	1	15	16
Bantul	2	11	13
Total	11	87	98

Source: DIY Province BPKA Database, 2019.

Total number of BMDs distribution in the Province of Yogyakarta is concentrated in the City of Yogyakarta and Kulon Progo Regency with total of 26 units, each. The second total number is reported in Gunung Kidul Regency, with 17 units – all is in the form of lend-used. The next concentrated regency is Sleman with 16 units, and the last concentrated regency is Bantul with 13 units. [Figure 5](#) depicts the map of the distribution of BMD in Yogyakarta Province for both leasing and lend-used categories.

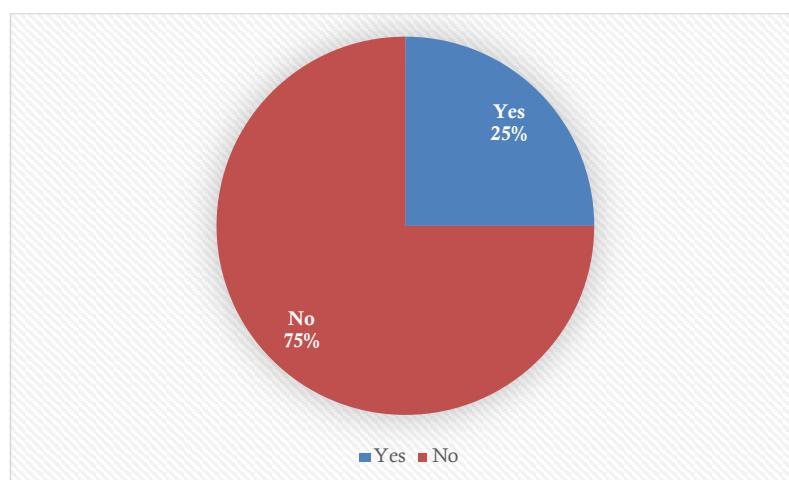
**Figure 5. Map of BMD Distribution of Lease and Lend-used in the Province of Yogyakarta**

The distribution of these assets shows that the most numerous are in the cities of Yogyakarta and Kulonprogo. Whereas for those in Yogyakarta the most assets are leased. On the other hand, economic growth in DIY is still uneven, so this needs assets that are still not utilized to be optimized in order to reduce poverty and unemployment. The impact of the optimal assets in the future can improve the surrounding economy. An example is the number of untapped assets in the Kaliurang tourism area. If this is utilized, it will support tourism activities in the Kaliurang region, thereby increasing the income of the surrounding community.

On this research, apart from a study on the use of regional property, D.I. Yogyakarta, a survey was also conducted on the managers of several Regional Apparatus Organizations (OPD) with the aim of finding out about the utilization of idle assets, management plans, legality, as well as proposals on policies regarding idle assets.

There are 8 (eight) OPD chosen because they are considered to have quite a lot of assets. The OPDs are the Environment Agency, Education Office, Youth and Sports Office, Health Office, Tourism Office, Financial and Asset Management Agency, Agriculture and Food Security Office, Public Works Agency, Housing and Energy and Mineral Resources, and Social Service.

Of the 8 (eight) OPDs, it is known that information regarding the existence of idle asset utilization plan activities between 2020 and 2024. In general, the largest number of respondents' answers is "No" compared to "Yes." [Figure 6](#) shows the Idle Aset Plan Chart.



[Figure 6. Idle Aset Plan Chart](#)

The 6 respondents or a percentage of 75% answered that there was no idle asset utilization plan activity. On the other hand, for the existing option, there are 2 respondents or 25% who state that there is an idle asset utilization plan activity. There are 2 respondents or 25% who state that there is an idle asset utilization plan activity. From this calculation, it can also be stated that of the total respondents, the number of answers "does not have a plan" is three times greater than the answers "have a plan" during the same period.

So it can be concluded that most of the respondents, three times as much, stated that they did not have an idle asset utilization plan, and this should be the concern of the asset managers in each OPD.

To find out about when the idle asset utilization plan will be implemented, the following pie chart shows the idle asset utilization plan at the Environment Agency, Education, Youth and Sports Office, Tourism Office Health Office, Finance and Asset Management Agency, Agriculture and Food Security Agency Public Works, Housing, and Energy and Mineral Resources, and Social Service. In general, the answer "No" is the most answered. [Figure 7](#) shows the Idle Asset Utilization Plan Chart.

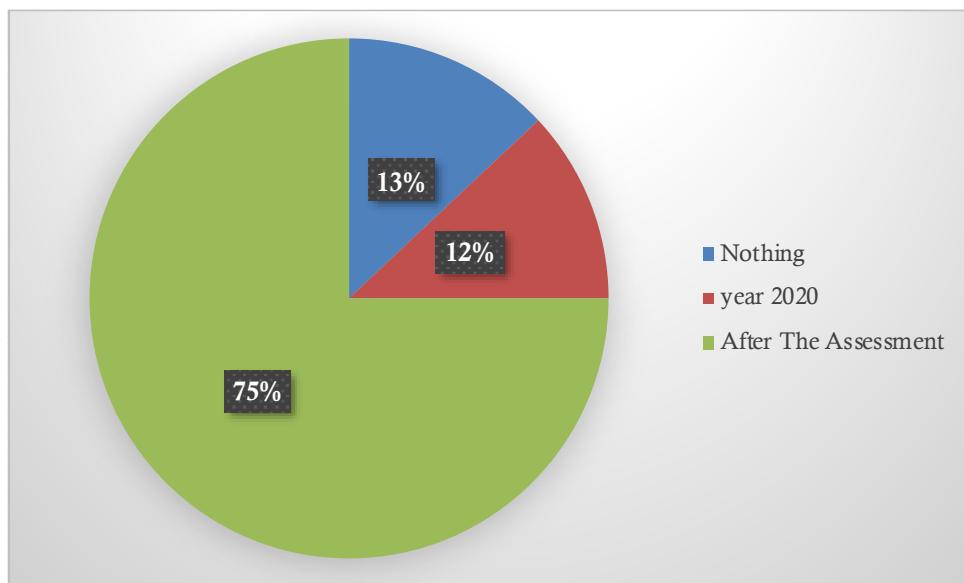


Figure 7. Idle Asset Utilization Plan Chart

In detail, in the pie chart it can be observed that "there is no idle asset utilization plan" is the largest, with a percentage of 75%. The next respondent's answers were "there is a plan with details in 2020" and "there is a plan after the research is carried out," with the same percentage of 12.5% each. The following table provides detailed information on the planned use of idle assets for the period 2020-2024. A total of 6 respondents stated that they did not plan, 1 respondent will plan in 2020, and 1 more respondent will do planning after the assessment. So, it can be concluded that most of the respondents stated that there was no planning, of the respondents who said there was, they would plan in 2020 and after the assessment, with the same proportion.

In addition to looking at the utilization plan, the completeness of the legality of assets from respondents who represent OPD in D.I. Yogyakarta. In general, the majority of respondents stated "Yes" compared to "Don't know". [Figure 8](#) shows the Asset Legality Chart.

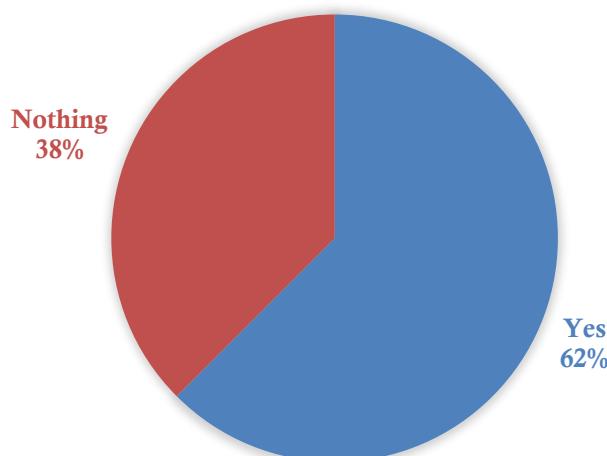
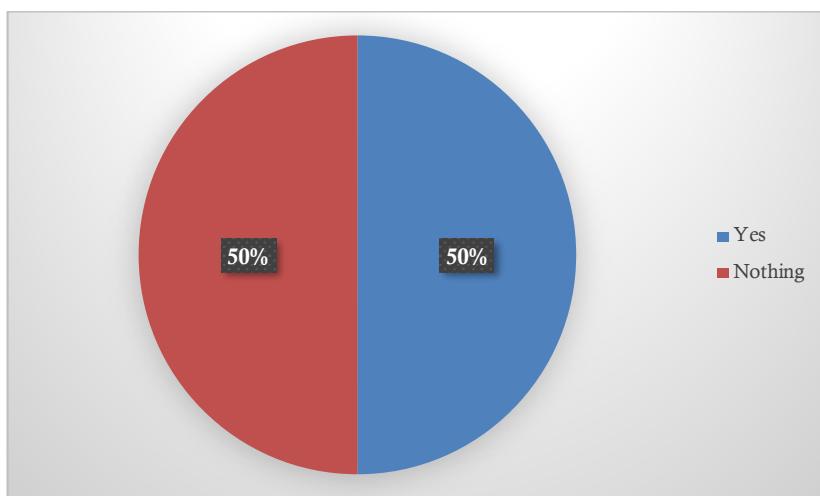


Figure 8. Asset Legality Chart

Result of observation, it can be seen that 5 respondents or 62% stated that the legality of their assets was complete, while 3 respondents or 38% stated that they did not know about the completeness of the legality of assets.

So it can be concluded that most of the respondents stated that the assets in each OPD have legality.

In addition to the legality, respondents were also asked about idle assets which are regional property, whether these assets are used by official parties or not. From these results, the number of respondents who answered "Don't know" was greater than those who answered "Yes". As shown in the chart, as many as 7 respondents or 88% stated that they did not know if the assets were currently being used by unauthorized parties. Meanwhile, 1 respondent or 12% stated that idle assets are used by official parties. So it can be concluded that most of the respondents, whose number is very significant, stated that they did not know if idle assets in their agencies were used by unauthorized parties. [Figure 9](#) shows the Use of Idle Assets by Unauthorized Parties Chart.



[Figure 9. Use of Idle Assets by Unauthorized Parties Chart](#)

So it can be concluded that half of the respondents stated that there was action to maintain idle assets, while the other half stated that there was no action. Furthermore, it can be detailed successively the various types of actions to maintain idle assets

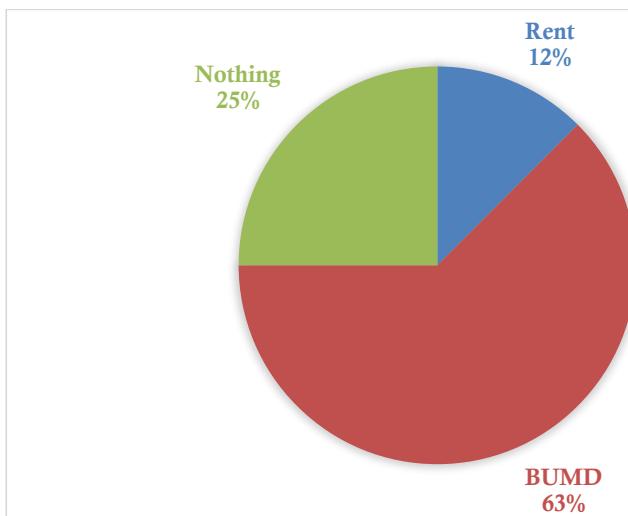
1. The provision or installation of nameplates is carried out by the Environment Agency, the Financial and Asset Management Agency, and the Social Service Agency.
2. Coordination with the Village is carried out by the Environmental Service Agency.
3. Fencing is carried out by the Financial and Asset Management Agency.
4. The certificate is taken care of, carried out by the Financial and Asset Management Agency.
5. Recorded and inventoried, carried out by the Financial and Asset Management Agency.
6. Periodic checks, carried out by the Department of Social Affairs Agency.

To improve the management of idle assets, a strategy is needed with the proposed policy on these idle assets. pie chart showing proposals for regulations or policies that should

be applied to assets with idle status in the Environment Agency, Education, Youth and Sports Office, Health Office Tourism Office, Financial and Asset Management Agency, Agriculture and Food Security Office Public Works, Housing, and Energy, Mineral Resources, and Social Service. In general, the most answers were "Join BMD," then "No" and the smallest answer was "For Rent."

According to respondents, as many as 5 respondents or 63% stated that the proposal for regulations or policies that should be carried out on assets with idle status followed the policies in BUMD, while 2 other respondents or 25% stated that there was no proposal, followed by a proposal for lease, with 1 respondent or equal to

So it can be concluded that the majority of respondents materially stated proposals for regulations or policies that should be carried out on assets with idle status following the policies in BUMD, then the answers were not proposed and rented out, respectively. [Figure 10](#) shows the Policy on Idle Assets Chart.



[Figure 10. Policy on Idle Assets Chart](#)

In managing idle assets, the government has expectations about the utilization of these idle assets. As many as 4 respondents or 50% expressed hope of using idle assets to increase PAD, while 3 other respondents or 37% stated that there was no hope of utilization, followed by the expectation of asset optimization utilization with 1 respondent or 13%.

The chart shows the hope that if the idle status assets are utilized from the Environment Agency, Education, Youth and Sports Office, Health Office, Tourism Office, Financial and Asset Management Agency, Agriculture and Food Security Office, Public Works, Housing, and Energy and Mineral Resources Office and the Department of Social Affairs. In general, the most answers were "Adding PAD," then "None" and the smallest answer was "Asset Optimization". [Figure 11](#) shows the Expectations of Idle Asset Utilization Chart.

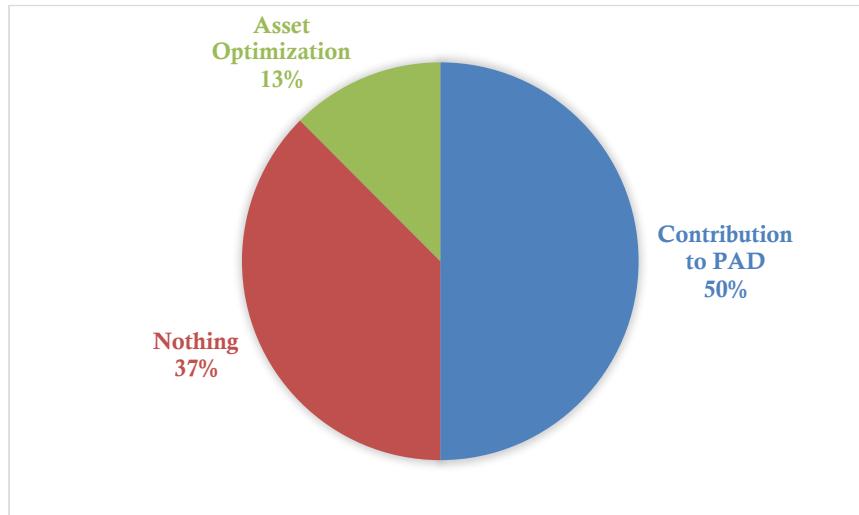


Figure 11. Expectations of Idle Asset Utilization Chart

So it can be concluded that most of the respondents expressed the expectation of using idle assets to increase PAD, followed by no expectation of utilization, and the last one was for the hope of optimizing asset utilization.

## 5. Conclusion

We find that the distribution of assets in the Province of Yogyakarta was mostly in the City of Yogyakarta and Kulon Progo. Based on the results of assets distribution in Yogyakarta Province, it is expected that the optimization of asset management and its utilization can be carried out. Mapping the distribution of assets using a geospatial information system supports the data-based asset management process, thereby increasing the accuracy and ease of accessing the asset's data.

Each form of cooperation has advantages and disadvantages and is trade off so that the choice of the model depends on the motives of the local government in asset development. If the urgency lies in adding facilities for the implementation of main tasks but the local government does not have sufficient funds, then the form of utilization can be directed to BGS/BSG or Rent. But if the urgency lies in increasing PAD, the form of utilization can be directed to utilization cooperation, through legal entities such as BUMD (Regional Owned Enterprises) or BLU (Public Service Agencies). This form of cooperation can be based on a geographic information system established to identify potential assets potensi

In economic development in an area, the role of assets owned and their distribution is very important for equitable development in the area. This is because it is related to the benefits of these assets if used optimally it can benefit the community equally. This is important to know the distribution of government-owned assets in order to support economic growth that supports equal distribution of income. If this can be done, it will reduce poverty and unemployment and urbanization problems that occur. Optimal management and utilization of regional assets will encourage regional economic growth which will ultimately

have an impact on Increased Regional Original Income (PAD) as a source of regional financing ([Noviawati, 2016](#)).

Logical consequences of implementation Laws Number 32 and 33 of 2004 are regions have been given the authority to bigger to manage its resources including how to optimize and take advantage of local assets by implementing the system asset management in accordance with regulations applicable legislation. With Thus the local government is required have an independence in finance most of the budget construction. Therefore, local government must be able to directing and utilizing resources existing power efficiently and effective and able to do optimizing revenue sources areas including optimization and utilization of existing assets ([Nasution et. al.,2015](#)).

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