Fixed Asset Management: The Role of Regional Asset Information Systems in the Utilization of Unused Assets in the Local Government of Bengkalis Regency

Endang Sri Wahyuni[1]
Nur Rahmani[2]
[1]Public Sector Accounting Study Program, Politeknik Negeri Bengkalis
[2]Maritime Business Administration Study Program, Politeknik Negeri Bengkalis
**Correspondences*: endang.sri@polbeng.ac.id

ABSTRAK

Fixed asset management is an essential part of regional financial governance. However, many regional assets remain unused (idle assets), leading to inefficiencies and additional maintenance costs. This study aims to analyze the role of the Regional Management Information System for Regional Property (SIMDA BMD) in optimizing the utilization of unused fixed assets in the Bengkalis Regency Government. A qualitative approach was applied with data collected through documentation, interviews, and observations involving the Head of Asset Subdivision, accounting staff, and asset managers. The findings reveal that SIMDA BMD contributes to improving the accuracy of asset recording and transparency of information but has not been effective in identifying idle assets. The local government is committed to migrating to the e-BMD system to enable real-time monitoring and utilization of idle assets. These findings are expected to contribute to developing more effective, accountable, and value-oriented regional asset management practices.

Kata Kunci: Fixed asset Management; SIMDA BMD; Asset utilization; Idle asset.

Manajemen Aset Tetap: Peran Sistem Informasi Aset Daerah dalam Pemanfaatan Aset Tidak di Gunakan di Pemerintah Daerah Kabupaten Bengkalis

ABSTRACT

Manajemen aset tetap merupakan bagian penting dalam tata kelola keuangan daerah. Namun, masih banyak aset daerah yang tidak digunakan (aset idle) sehingga menimbulkan inefisiensi dan beban biaya pemeliharaan. Penelitian ini bertujuan menganalisis peran Sistem Informasi Manajemen Daerah Barang Milik Daerah (SIMDA BMD) dalam optimalisasi pemanfaatan aset tetap yang tidak digunakan di Pemerintah Daerah Kabupaten Bengkalis. Penelitian menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui studi dokumentasi, wawancara, dan observasi terhadap Kasubbid Aset, tenaga akuntansi, dan pengelola barang. Hasil penelitian menunjukkan SIMDA BMD berkontribusi dalam meningkatkan akurasi pencatatan dan transparansi informasi, namun belum efektif dalam mengidentifikasi aset idle. Pemerintah daerah berkomitmen melakukan migrasi ke sistem e-BMD agar pemanfaatan aset idle dapat diketahui secara real time. Temuan ini diharapkan berkontribusi terhadap praktik manajemen aset daerah yang lebih efektif, akuntabel, dan berorientasi pada peningkatan nilai guna aset publik.

Keywords: *Manajemen Aset Daerah; SIMDA BMD; Pemanfaatan aset; Aset Idle.*

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Introduction

This study examines the role of the Regional Asset Management Information System in the utilization of unused assets within the Local Government of Bengkalis Regency. Regional asset management is one of the key components in supporting government operations and public service delivery. The existence of assets—such as land, buildings, equipment, and other fixed assets—must be managed optimally to provide added value for both the local government and the community (Toansiba, 2023). However, in practice, a significant number of assets remain idle or unused, resulting in neither economic nor social benefits. These idle assets have the potential to cause opportunity losses in the form of unrealized local revenue (Mahmudi, 2019). The practice of regional asset management often faces classic agency problems, such as asymmetric information and moral hazard. Asymmetric information arises when local governments do not possess or fail to present detailed data on asset utilization, resulting in the public—as the legitimate owner of public assets—not receiving adequate information. Meanwhile, moral hazard may occur when assets that should be used for public purposes are instead left idle, poorly maintained, or even prone to misuse (Jensen, 1976).

The issue of idle assets generally stems from various factors, including changes in organizational needs, the transfer of institutional functions, and the weakness of integrated information and asset management systems (Umam et al., 2024; Anartany & Susesno, 2018). Within the Bengkalis Regency Government, similar challenges persist, where several assets are recorded as underutilized and have not been followed up through appropriate utilization schemes or other management mechanisms (diskominfotik.bengkaliskab.go.id). This condition highlights the urgent need for strategic efforts to manage idle assets more effectively and efficiently.

One of the key approaches to addressing this issue is through the digitalization of regional asset management. Digitalization enables the establishment of a structured, accurate, and real-time accessible asset information system, thereby facilitating the processes of identification, monitoring, and decision-making regarding unused assets (Putra, 2022). Regional asset information systems such as SIMDA BMD, SIPKD, or similar platforms play a crucial role in providing valid data on the condition, location, legal status, and value of assets, which serve as the basis for the utilization and transfer of idle assets. According to the Audit Report of the Audit Board of the Republic of Indonesia (BPK), one of the common findings in asset management is the suboptimal utilization of fixed assets, including the absence of comprehensive mapping for unused or idle assets (Nugroho, 2020).

The Minister of Home Affairs Regulation (Permendagri) Number 19 of 2016 concerning Guidelines for the Management of Regional Property stipulates that unused assets may be further managed through utilization schemes such as leasing, borrowing, and cooperative use agreements. “However, the obstacles in providing accurate and integrated asset data indicate weak information system quality, which, according to the DeLone & McLean Information System Success Model, is a crucial factor in the effectiveness of decision-making. Furthermore, from the perspective of the Resource-Based View, public assets can only deliver

value when managed through information-based strategies. In line with the principles of New Public Management, the digitalization of asset management has become a necessity in creating efficiency and accountability in the public sector.

In Bengkalis Regency, based on data from the Regional Financial and Asset Management Agency (BPKAD), as of 2023 there are several assets recorded in the balance sheet that have not been optimally utilized by the relevant regional apparatus. Some of these include former office buildings and lands, official vehicles, and other equipment that no longer meet the organizational needs. This condition poses a particular challenge in improving fiscal efficiency and strengthening asset management performance.

Furthermore, based on the findings of the Audit Board of the Republic of Indonesia (BPK) regarding fixed assets in Bengkalis Regency for the period 2019–2023, it was found that: (1) the management of fixed assets has not been properly administered; (2) certain fixed assets are inadequate; and (3) the recording, safeguarding, and utilization of fixed assets remain insufficient.

In this context, the digitalization of regional asset management through the utilization of asset information systems—such as the Regional Goods Management Information System (SIMDA BMD), the Regional Financial Information System (SIPKD), or locally developed application-based internal systems—has become increasingly important. These systems have the potential to provide real-time, accurate, and comprehensive information covering the entire asset lifecycle, including the early detection of idle assets. A well-implemented information system can serve as a strategic decision-making tool for managing idle assets, such as determining which assets are suitable for reuse, reallocation, or transfer of ownership. Moreover, such systems can enhance transparency and accountability, as all asset histories are clearly documented and auditable.

Nevertheless, there remains a significant research gap concerning the role of regional asset information systems in managing idle assets comprehensively, particularly in Bengkalis Regency. An in-depth study is needed to explore how information systems can support the identification, planning, and management of idle assets for optimal utilization, as well as to analyze the challenges and opportunities encountered in practice. This gap has prompted the present study to focus on digital-based idle asset management in Bengkalis Regency.

"Thus, it is essential to conduct a study that examines the role of regional asset information systems in supporting the digitalization of idle asset management, particularly in the context of asset utilization. In this regard, several gaps indicate the need for further research, including the study by Anik (2025), which focuses on the SIASAD application and therefore does not explore idle asset utilization in depth; Komara (2025), which emphasizes general digitalization and places less focus on idle asset utilization and real-time information systems; Fadhilah (2025), which focuses more on the technical aspects of digitalization, with limited examination of idle asset utilization schemes and regional contexts; Sumaryana (2024), which highlights the need for integration but does not sufficiently examine information systems as the key variable in idle asset utilization; and finally, Linuhung (2023), which explains the

influence of asset management but does not emphasize the digitalization of information systems as a key factor."

Through this study, it is expected that data- and technology-based strategies or recommendations can be formulated to enhance the quality of regional asset management, while simultaneously strengthening government accountability and fiscal efficiency in the long term.

RESEARCH METHOD

This study aims to analyze the role of the Regional Asset Management Information System (SIMDA BMD) in optimizing the utilization of unused fixed assets within the Bengkalis Regency Government. The type of research employed in this study is descriptive qualitative. The qualitative approach is considered appropriate because it allows for a deeper understanding of social phenomena, particularly in the context of managing and utilizing idle regional fixed assets.

According to Creswell & Creswell (2018), qualitative research is a powerful approach for understanding complex social phenomena by emphasizing an in-depth comprehension of the context and the meanings given by subjects to their experiences. This study is descriptive qualitative in nature, aiming to describe the actual reality of fixed asset management at the Regional Financial and Asset Management Agency (BPKAD) of Bengkalis Regency. The reality studied reflects the factual conditions in the field as explained by the research informants.

This research design enables the researcher to explore the complexity of the phenomenon in depth, thereby obtaining a comprehensive understanding of the forms, inhibiting factors, and opportunities related to idle asset utilization.

The data collection techniques used in this study are as follows:

1. Documentation study, conducted by reviewing regional financial reports, fixed asset lists, and asset inventory reports.
2. In-depth interviews, which are typically open-ended, conducted with the Head of the Asset Subdivision at BPKAD, accounting personnel, and asset managers within regional government agencies (OPD).
3. Direct observation, carried out by observing the physical condition of fixed assets (such as buildings and land) that have not yet been utilized.

Through these methods, comprehensive answers are expected to be obtained regarding the forms and management of assets, particularly in the context of managing and utilizing idle regional fixed assets in Bengkalis Regency.

RESULTS AND DISCUSSION

Identification of Idle Assets Through the Information System

The Regional Government of Bengkalis Regency classifies its regional wealth into two main categories, namely fixed assets and other assets. This classification refers to the Statement of Government Accounting Standards (PSAP) No. 70 of 2005, which stipulates that fixed assets include components such as land, equipment and machinery, buildings and structures, roads, irrigation and networks, other fixed assets, and construction in progress. Essentially, fixed assets are tangible resources with a useful life of more than one

year, used to support the implementation of governmental activities and public services (Mardiasmo, 2018).

Meanwhile, other assets consist of severely damaged assets or miscellaneous assets, intangible assets, as well as assets utilized through cooperation with third parties or other forms of utilization that are not categorized as fixed assets. This classification aims to provide a clear basis for the recognition, valuation, and reporting of regional assets, thereby enhancing transparency and accountability in the management of Regional Property (Barang Milik Daerah/BMD). According to Chabib (2010), with such classification, regional governments are able to exercise more effective control, utilization, and optimization of their assets.

In the context of Bengkalis Regency, the implementation of accounting standards is crucial due to the complexity of regional asset management, which encompasses various categories of assets, physical conditions, and levels of utilization. Therefore, the application of PSAP not only serves as a technical guideline for financial reporting but also as a governance instrument that supports efficiency, effectiveness, and sustainability in public asset management at the regional level (Mahmudi, 2019).

Based on research findings, the Regional Financial and Asset Management Agency (BPKAD) of Bengkalis Regency will launch an application called SI MANIS (Sistem Informasi Manajemen Aset Tanah Bengkalis), specifically designed to manage data on regional land assets. This application integrates data on Regional-Owned Assets (BMD), particularly land owned by the local government, by digitally archiving land certificate documents within the system to ensure proper record-keeping alongside asset data. In addition, the Bengkalis Regency Government will issue 200 land certificates for problematic plots through collaboration with the National Land Agency (BPN) and the Corruption Eradication Commission (KPK) to safeguard regional land assets.

Furthermore, in the Strategic Plan (Renstra) document of the Regional Development Planning Agency (BAPPEDA) of Bengkalis Regency, it is recorded that out of a total of 501 assets, 84.43% are in good condition, 10.18% are slightly damaged, and 5.39% are severely damaged. This condition indicates that several regional apparatus organizations (OPDs) have already recorded the physical condition of their assets, providing an opportunity to identify potentially idle assets through the classification of severely damaged assets or those with low utilization rates.

In the context of this study, idle assets refer to land and/or buildings that are not used to support the implementation of governmental duties and functions, as regulated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 115/PMK.06/2020 concerning the Utilization of State Property (Ministry of Finance of the Republic of Indonesia, 2020). Based on this provision, idle assets are identified as assets that do not provide added value or direct benefits to the achievement of governmental organizational objectives, either because they are not used at all or are used outside their intended functions.

In practice, however, many government-owned buildings and facilities at the regional level remain underutilized. Some are left vacant, experience physical deterioration, or lack clear utilization status. Such conditions indicate potential waste of public resources and reduce efficiency in regional asset management. As stated by Ekawati et al. (2023), facilities in the form of buildings and structures represent the most critical assets in supporting various public services provided by local governments. Therefore, optimizing the utilization of fixed assets—particularly buildings and structures—becomes a crucial aspect in realizing efficient, transparent, and sustainable regional asset governance.

The interview results with the Head of the Asset Subdivision reinforce this finding. He stated that although asset data are available in the SIMDA BMD system, specific information regarding asset utilization cannot yet be displayed. This has resulted in many assets being recorded only by their value, without clear information on whether they are being utilized, leased, or are in fact idle. He emphasized:

> *"Indeed, the data from SIMDA BMD do not provide specific information on asset utilization. We can only see the asset value and its physical condition, but there are no detailed records indicating whether the asset is being utilized or not. That is the challenge we face in the local government."*

A similar statement was made by the Head of the Sub-Division of Assets, who added that the current system's limitations make it difficult for the local government to map which assets are idle, which are in use, and which are leased out.

> "*If asked whether Building A or Building B is being utilized or not, we cannot provide an immediate answer, because the system does not include a utilization column. So, the assets are only recorded by their value.*"

This condition indicates that idle assets in Bengkalis are not merely a physical issue but also stem from weaknesses in the recording system, which make it difficult for the government to identify and optimize their utilization.

Fixed Asset Management in the Utilization of Unused (Idle) Assets

Fixed asset management is an essential part of regional financial governance that ensures the government's physical resources are used effectively and sustainably to support public services. In the context of the Bengkalis Regency Government, fixed asset management includes land, buildings and structures, equipment and machinery, networks, and construction in progress, as regulated in the Government Accounting Standards Statement (PSAP) No. 70 of 2005. Fixed assets—particularly those classified under buildings and structures—make a significant contribution to government operations and public service delivery (Ekawati, Sudirman, & Rahmawati, 2023). However, problems arise when some of these assets remain unused or are not optimally utilized, thereby being categorized as idle assets.

According to the Minister of Finance Regulation (PMK) Number 120/PMK.06/2024, idle assets are defined as land and/or buildings that are not used for the implementation of the duties and functions of ministries, institutions, or local governments. Based on a review of the Audit Board of Indonesia (BPK) Representative Office of Riau Province report (2023), Bengkalis Regency continues to face challenges in optimizing the utilization of its fixed assets. Several old buildings and official residences have not been reused following the reorganization of local government agencies or the relocation of new office sites. These assets are scattered across several districts, including Bengkalis, Mandau, and Bantan, with varying physical conditions—ranging from minor to severe damage.

This condition indicates that the main issue in asset management lies not merely in ownership but in the effectiveness of asset utilization. According to public asset management theory, asset optimization involves three key stages: identification, assessment, and reuse or redeployment (Ahyaruddin & Akbar, 2018). The identification stage is crucial to ensure that all assets are accurately recorded and can be continuously monitored. The Bengkalis Regency Government has initiated the first step by implementing the Regional Property Management Information System (SIMDA BMD) and planning to launch the SI-MANIS (Land Asset Management Information System) application, developed by the Regional Financial and Asset Management Agency (BPKAD). This application is expected to serve as an important tool for enhancing transparency and efficiency in asset management, including the detection of idle assets (Prokopim Bengkalis, 2023).

Based on data from the Bengkalis One Data Portal (2023), the total value of fixed assets owned by the Bengkalis Regency Government amounts to approximately IDR 4.5 trillion, dominated by land as well as buildings and structures. Although this figure indicates a substantial asset capacity, the data do not fully reflect the productivity level of these assets. Several public facilities, such as old school buildings, former urban village office buildings, and logistics warehouses, are recorded as no longer being actively used. This condition creates the potential for regional resource inefficiency, as these fixed assets still require maintenance and security costs despite providing no direct economic or social benefits.

From a public governance perspective, the existence of idle assets also reflects an agency problem, where there is an information imbalance between the local government as the manager and the public as the legitimate owner of public assets (Jensen & Meckling, 1976). This issue is further exacerbated by the risk of asymmetric information, in which information regarding the condition and utilization of assets is not widely disclosed, and by moral hazard, where public assets are not used for the benefit of society and may even be subject to misuse (Kusumawardhani, 2012). Therefore, transparency through the publication of asset data, regular audits, and information system–based supervision becomes key to improving public asset governance.

To address these issues, strategies for optimizing fixed asset management in Bengkalis Regency can be implemented through several approaches. First, strengthening technology-based asset data systems to support the identification

and real-time monitoring of idle assets. Second, developing asset utilization partnership schemes (KSP) with third parties such as local businesses, cooperatives, or social institutions to maximize the economic value of assets without transferring ownership. Third, implementing redeployment policies for assets that remain in usable condition, such as relocating them for educational activities, MSME development, or other public services. These efforts are consistent with the *value for money* principle in public asset management (Mahsun, 2013).

Thus, effective and data-driven fixed asset management in Bengkalis Regency will not only enhance bureaucratic efficiency and fiscal accountability but also generate added economic value for the region. The implementation of asset information systems such as SI-MANIS is expected to serve as a fundamental foundation for achieving transparent, efficient, and productive regional asset management, while also preventing the recurrence of idle assets in the future.

Asset Utilization

The utilization of regional assets is an integral part of a sustainable regional development strategy. In Bengkalis Regency, the government's fixed assets play a vital role in supporting the provision of public services, governmental activities, and local economic development. According to data from the Regional Financial and Asset Management Agency (BPKAD) of Bengkalis Regency (2023), the total value of the regional government's fixed assets amounts to IDR 4.58 trillion, with the largest composition consisting of land and buildings distributed across eight districts. This figure reflects a substantial capacity of public assets that can be utilized to enhance community welfare.

However, among the total assets, a number of them have not yet been optimally utilized, and some are even categorized as idle assets. Idle assets in Bengkalis generally consist of old buildings, vacant land, unused official residences, and former office buildings of government units that have undergone institutional restructuring. This condition indicates that government assets have not yet been managed to their fullest potential in accordance with the *value for money* principle.

One of the main challenges in asset utilization in Bengkalis lies in the asset data collection and monitoring system. Before the adoption of digital-based information systems, many assets were not accurately identified in terms of location, legal status, or economic value. This created a gap between the assets recorded in the regional financial reports and the actual conditions in the field. In response, the Bengkalis Regency Government has begun strengthening the use of the Regional Property Management Information System (SIMDA-BMD), which is currently in operation, and is developing the SI-MANIS (Land Asset Management Information System), integrated with a spatial database. The implementation of this system represents an important step in enhancing technology-based asset governance, as suggested by Nurjanah & Supriadi (2021), who argue that the digitalization of regional asset management can improve accuracy and transparency in asset utilization.

In addition to the administrative aspect, there is also a strategic dimension in the utilization of regional assets. Underutilized assets can be converted into sources of regional revenue through leasing schemes, asset utilization partnerships (KSP), or Build-Operate-Transfer (BGS/BSG) arrangements. For instance, the Bengkalis Regency Government has explored collaborations with private entities to utilize portions of government-owned land in coastal and urban areas for productive economic activities. This effort aligns with the perspective of Mahsun, Sulistyowati, and Suryanto (2019), who emphasize the importance of public–private partnerships in optimizing regional assets as a source of new economic growth.

Empirically, based on the recap data from BPKAD (2023), approximately 8.3% of the total fixed assets in Bengkalis Regency have not been actively utilized, consisting of 43 building units and 27 parcels of land that remain unused. This condition requires attention, as idle assets may generate additional maintenance costs and decrease their economic value (Ekawati et al., 2023). Therefore, need-based asset planning and periodic evaluation are essential to ensure that each regional asset has a clear function and benefit for the community.

From a public management perspective, optimal asset utilization is not only related to financial efficiency but also to accountability and public service aspects. Properly utilized assets can help improve the quality of basic services such as education, health, and social infrastructure. Conversely, neglected assets may reflect weaknesses in planning and oversight within government bureaucracy (Ahyaruddin & Akbar, 2018).

Thus, asset utilization in Bengkalis Regency needs to be directed toward two main strategies. First, optimizing the function of fixed assets through digital data–based inventory and periodic utilization evaluations. Second, empowering idle assets through economic cooperation schemes that align with public interests and regional spatial planning. This approach is expected to create a balance between orderly administrative management and productive asset utilization, thereby supporting sustainable regional economic growth.

Local Government Efforts in Managing Idle Assets

The Bengkalis Regency Government has undertaken several strategic measures to address idle assets. One of the planned innovations is the development of the *SI-MANIS* (Bengkalis Land Asset Management Information System) application. This application aims to integrate regional property data—particularly land assets—with spatial and layout planning. Through *SI-MANIS*, the local government will be able to identify idle assets more quickly and enhance transparency in asset management.

In addition, the government is also preparing for the migration to the nationally designed *e-BMD* system. This system will include a dedicated asset utilization feature, allowing information to be accessed in real time. The Head of the Asset Subdivision explained:

> *"Our e-BMD system has undergone two migration attempts. However, there have been some challenges, so it has not yet been fully implemented.*

Hopefully, by 2026 it will be operational, and asset utilization data will be fully integrated."

Another effort involves converting idle assets into productive ones—for example, through the planned grant of buildings owned by the Department of Industry and Trade in Kelapapati and Wonosari to the respective villages so they can be reused. The government has also opened opportunities for asset utilization partnerships with third parties through mechanisms such as leasing, borrowing, build-operate-transfer (BOT), or infrastructure utilization cooperation.

These initiatives are consistent with agency theory, which posits that the local government, as the agent, is obligated to manage assets on behalf of the public (the principal) efficiently, transparently, and accountably. Failure to manage idle assets results in agency costs, including maintenance burdens, risks of misuse, and the loss of potential local revenue (*Pendapatan Asli Daerah* or PAD). Therefore, the transition toward digital systems such as *e-BMD* represents an essential solution for reducing idle asset problems in Bengkalis

Conclusion

This study found that regional asset management in Bengkalis Regency still faces serious issues related to the presence of idle assets, including unused buildings and structures, vacant land, decommissioned official vehicles, and obsolete office equipment. The existence of these assets imposes maintenance and security costs, reduces efficiency, and potentially decreases the value of regional assets. The main factors contributing to idle assets include weak asset needs planning, limited information systems that are unable to provide detailed utilization data, and insufficient maintenance budgets.

Nevertheless, the Bengkalis Regency Government has undertaken various efforts to regulate and optimize idle assets, through mechanisms such as leasing, borrowing, and utilization partnerships, as well as through long-term innovations like the development of the *e-BMD* system and the *SI-MANIS* application. These efforts are expected to promote more transparent, accountable, and efficient asset governance.

This study has several limitations, including a scope that focuses solely on Bengkalis Regency, the use of internal data that still depends on the quality of the information system, and an analytical approach that has not yet evaluated the effectiveness of idle asset utilization quantitatively. Therefore, future research is expected to expand the regional coverage, examine the relationships among variables related to digitalization implementation, and assess the impact of idle asset utilization on the enhancement of asset value and regional revenue in a more measurable manner.

Theoretically, the findings of this study reinforce the perspective of agency theory, in which the local government, as the agent, is required to manage public assets optimally for the benefit of society as the principal. Ultimately, this can enhance the effectiveness of regional development and contribute to increasing local revenue (*Pendapatan Asli Daerah* or PAD).

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