

Analysis of the Implementation of Asset Management in the Management of State Booty

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Abstract

The management of state booty has been a long-standing problem in Indonesia. The state booty is expected to provide benefits, but due to poor management, the value decreases when the sale/auction is carried out. In addition, the cost of storage, facilities, and infrastructure and the cost of maintaining the state booty is very high. The management of state booty at Institution X has also been a finding by Audit Board of the Republic of Indonesia, which resulted in a Fair Opinion with an Exception. This study aimed to determine the implementation of asset management in the management of state booty in Institution X, using qualitative methods and case study approaches. The writing method used is descriptive analysis. This study indicates that asset management has been implemented in the management of state booty at Institution X, but there are still weaknesses in its implementation. These weaknesses are that the lack of the number and capacity of human resources to manage state booty, and the unavailability of an integrated information system from all units, and the weak monitoring system.

Keywords

state booty; state property; booty management; asset management



I. Introduction

Lollong Manting (2019) states that implementing the duties and functions of the management of state booty in Indonesia based on available data still very far from ideal because there are still obstacles that have existed for decades. Even these problems have arisen since the inception of the House for the Storage of state booty and confiscated goods (Rupbasan). Barriers to state booty management and confiscated items include internal and external barriers. The internal problems are the limited quality and quantity of Rupbasan officers and the lack of fulfillment of the Rupbasan facilities and infrastructure; The budget is still very minimal to support the improvement of Rupbasan performance; Lack of political will and goodwill of the government to seriously revamp the Rupbasan. Meanwhile, the external obstacle is the existence of Stigma originating from other law enforcement institutions that think that the Rupbasan has not been able to store/manage confiscated state objects and the lack of understanding of law enforcement officers to enforce the laws and regulations regarding Rupbasan. Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020)

Institution X as the manager of the booty under Ministry of Finance Regulation No. 145/PMK.06/2021 concerning Management of State Property Derived from State Booty and Gratification Goods, also experienced problems managing the state booty. The 2018 Audit Results Report findings by the Audit Board of the Republic of Indonesia resulted in

Institution X obtaining a Fair Opinion with Exceptions because of four problems/ findings. One of the findings was related to the management of the state booty.

Based on the information above, there are still weaknesses in state booty management at Institution X. Management of state booty should be better if it is carried out with good asset management. According to Lu (2011), to implement good asset management, there are six foundations implementing asset management, namely legal and regulatory requirements, organizational structure, fixed asset management throughout the asset management cycle, human resource strategy, information and technology resource management, and supervision. In this research will take 4 (four) of the 6 (six) foundations of implementation asset management, namely asset management throughout the asset management cycle, human resource strategy, information and technology resource management, and supervision in assets management.

From the explanation above, the research question that this study will answer is how to implement asset management in the management of state booty with 4 (four) foundations of asset management implementation by Lu (2011); and the purpose of this study is to analyze the implementation of asset management in the state booty management at Institution X.

The research method uses a qualitative method with a case study approach by analyzing the implementation of asset management in the management of state booty on the object of research. The data used are primary and secondary. Primary data will be obtained from interviews and documents obtained directly from the object of study. Secondary data are documents obtained indirectly from the object of research, which can be in the form of regulations on the management of state booty issued by the central government and reports on the results of the Audit Board of the Republic of Indonesia.

The results of this study are expected to be used as a consideration in improving the management of state booty by the object of research by implementing asset management and as an additional reference for the academic world in terms of managing state booty.

II. Review of Literature

2.1 Asset Management

Asset Management is a decision-making and implementation process related to the acquisition, use, and disposal of assets (Kaganova and McKellar, 2006). Lu (2011) explains that the acquisition, use, and disposal of assets is the main activity in asset management in both the private and public sectors.

According to Kaganova and Nayyar-Stone (2000), the objectives of public asset management are divided into two, namely traditional and non-traditional goals. The traditional goal is to provide the right amount of assets to provide public goods and services at the lowest cost among the available options. Meanwhile, non-traditional goals relate to the government's strategic goals that focus on asset productivity or supporting public economic development, and increasing people's incomes.

The basis in question is the management of the asset management cycle itself and external factors that affect the implementation of asset management. There are 6 (six) foundations for implementing asset management from various literature, namely legal and regulatory requirements, organizational structure, fixed asset management throughout the asset management life cycle, human resource strategy, information and technology resource management, and supervision in asset management. In this research will take 4 (four) of the 6 (six) foundations of asset management implementation, namely asset

management throughout the asset management cycle, human resource strategy, and information and technology resource management and supervision in asset management.

a. Asset Management throughout the Asset Management Cycle

Based on Article 9 of the Regulation of the Minister of Finance No. 145/PMK.06/2021, the leadership of the Corruption Eradication Commission (CEC) carries out the duties as Manager of State Booty and Manager of Gratification Goods. The CEC leadership as the state booty manager has the following duties: (1) perform administration; (2) carry out administrative safeguards, physical security and legal safeguards against state booty that are in their control; and (3) submit a proposal for Determining The Status Of Use, Utilization, Transfer, Destruction and Deletion to the Minister or to the official who receives the delegation of authority of the Minister in accordance with the limits of authority. Management of the state booty is carried out through sales mechanism and management with the determination of usage status, transfer, utilization, extermination, and deletion.

b. Human Resources Strategy

Procter and Curie (1999) in Lu (2011) state that staff and asset managers play an essential role in developing work plans to achieve asset management goals and organizational goals. Therefore, human resource planning in asset management also needs to be adjusted to asset management planning and organizational goals.

2.2 Human Resources Strategy

In making decisions, complete, accurate, and up-to-date information is needed. Peterson (2002) states that the most crucial element in successful asset management is a single comprehensive record of all asset-related information. Information related to assets is managed in two ways: physical management and computerized management. Physical management manages assets ownership documents or other documents, while computerized management summarizes all information about assets in one database.

2.3 Supervision in Asset Management

Lu (2011) says that supervision of asset management can be carried out in compliance with laws and regulations, policies and procedures, contracts, performance appraisals, and supervision of financial accountability. Supervision of asset management can be carried out through internal and external supervision, and internal control is carried out through internal control. According to COSO-ICIF, the components of internal control are control environment, risk assessment, control activities, information and communication, and monitoring. meanwhile, external supervision is carried out through audit mechanisms, both internal and external audits.

2.4 Previous Research

Previous research related to asset management on state/regional property management has been quite a lot. However, the author has not found the implementation of asset management on the state booty management. The previous researcher is Lollong Manting, Pantja Bambang Sudarwanto (2019) with research title Analysis of the Management of Confiscated Goods and Sate Booty in the House for the Storage of Confiscated Goods and state Booty (Rupbasan). Summary of the Research Results is there internal and external barriers to the management of confiscated goods and state booty. Internal Barriers are the limited quality and quantity of Rupbasan officers, The lack of

fulfillment of the Rupbasan facilities and infrastructure; the Minimal budget; The government's lack of political will and goodwill to revamp the Rupbasan seriously. While external barriers are stigma originating from other law enforcement institutions assuming that Rupbasan has not been able to store/manage state confiscated objects and lack of understanding by law enforcement officers to enforce laws and regulations regarding Rupbasan.

The similarity of this research with previous studies is that they both analyze the management of state booty. While the difference with previous research is that previous research did not analyze the theory of asset management.

III. Research Method

This research will use qualitative research through a case study approach. According to Creswell (1998) in Herdiansyah (2019), qualitative research is a scientific research process that is more intended to understand human problems in a social context by creating a comprehensive and complex picture that is presented, reports detailed views of information sources, and is carried out in natural setting without any intervention from the researcher. Meanwhile, according to Yin (2003), case studies are research methods to investigate contemporary phenomena in real-life contexts.

This study analyzes the implementation of asset management in the management of state booty. This analysis is carried out to understand the processes and phenomena that occur in the field in-depth so that based on these phenomena, conclusions can be obtained.

The data used in this study are primary and secondary. Primary data is obtained directly from officials and implementers within Institution X who have direct involvement and understanding of state booty. Secondary data is obtained from literature studies and sources other than Institution X, such as laws and regulations, books, articles, research journals, and other appropriate sources for this research. Secondary data in this study are previous research and financial reports that Institution X has published.

Data collection techniques are interview techniques and study documentation. According to Stewart & Cash (2008) in Herdiansyah (2019), the interview is an interaction in which there is an exchange or sharing of rules, responsibilities, feelings, beliefs, motives, and information. In this study, researchers conducted face-to-face interviews with the respondents, and the discussion explored the informants' opinions regarding the phenomenon under study (Wahyuni, 2012). The interview model that will be conducted is a semi-structured interview.

Interviews were conducted with the manager of the state booty, who is responsible for the management of the state booty, both administratively and physically. There were four interview respondents: Head of the Governance task force, SAKTI administrators, Head of the Evidence Warehouse Management task force employees, and the General Bureau for managing state property. This technique aims to obtain complex information such as opinions, attitudes, and personal experiences of the respondents. The interviews will be made in the form of transcripts and then analyzed.

The results of the analysis of data from interviews and combined with secondary data are analyzed by comparing the condition of asset management in the current management of state booty with the theoretical literature and rules that have been made previously.

The analysis of this study follows the examination conducted by the previous researcher, namely Researcher Dwi Palupi (2015), with the research title Analysis of Asset Management Implementation in the Management of State Property (Case Study at the Ministry of Industry) with 6 (six) foundations by results of research conducted by Lu

(2011), namely legal and regulatory requirements, organizational structure, fixed asset management throughout the asset management life cycle, human resource strategy, information and technology resource management, and supervision in asset management. In this research will take 4 (four) of the 6 (six) foundations of asset management implementation, namely asset management throughout the asset management cycle, human resource strategy, and information and technology resource management and supervision in asset management.

IV. Result and Discussion

4.1 Asset Management Throughout the Asset Management Cycle

Regulation of the Minister of Finance No. 145/PMK.06/2021, management of the state booty is carried out through management with the determination of usage status, transfer, utilization, extermination, and deletion.

a. Determination of Usage Status (PSP)

Following Article 15 of Government Regulation No. 27 of 2014, determination of use status is not carried out on State/Regional Property in supplies, construction in progress, or goods. In contrast to state booty, although it is recorded as other inventory, the appropriation of status of state booty can be carried out, determined by the Property Manager, namely the Ministry of Finance, where first the property manager submits a proposal for Determination of the Status of Use of State Property in question.

In 2021, Institution X proposed the Determination of the Status of Use of state booty to the Ministry of Finance and received approval from the Ministry of Finance for 18 fields/units with a total 136 billion Rupiah which was submitted to the Prosecutor of the Republic of Indonesia, Geospatial Information Agency, State Civil Service Commission, Ministry of Defense of the Republic of Indonesia c.q Indonesian National Army, Ministry of Law and Human Rights of the Republic of Indonesia, Ministry of ATR/BPN, National Narcotics Agency, and Corruption Eradication Commission. The implementation of PSP at Institution X has been carried out by Minister of Finance Regulation 145/PMK.06/2021 concerning Management of State Property Derived from State Booty and Gratification Goods.

b. Utilization

The utilization stages can be assessed and measured from asset performance and used as a form of accountability. Previous research, namely Hindarwan, Haryono, and Murtaji (2006), stated that asset performance could be seen in several ways, namely physical condition, utilization, functionality, and financial performance. In the private sector, asset performance measurement can be seen through specific ratios, while asset performance measurement has not been implemented in the public sector. This is in accordance with the opinion of Kaganova and Nayyar-Stone (2000), which states that in the public sector, asset performance appraisal is rarely measured in monetary units, but seen from the physical and utilization, whether State Property has been obtained and has been used in the implementation of tasks and activities. Function or idle. Meanwhile, functional assessment and financial performance with specific ratios cannot be carried out on government assets.

Based on the interviews, participants stated that there had been no utilization of state booty. So far, the state booty have never been optimized for their function, such as apartments. There has never been any rental of apartments to obtain funds for income to

the state treasury. To overcome these problems, a policy or procedure for the utilization of state booty is needed to at least replace the costs that may occur during the asset management cycle or the cost of replacing components required to maintain the condition of the assets.

c. Transfer

The transfer of state booty shall be carried out in the form of a grant. Based on the interviews, participants stated that Institution X carries out the transfer of state booty in accordance with the regulations set by the Ministry of Finance.

Based on Institution X's State Property Report for Fiscal Year 2020 and 2021 (Audited) already published, In 2020, there was no transfer of state booty carried out by Institution X. Meanwhile, in 2021, Institution X provided a grant of state booty to the Yogyakarta City Government with a value of 55 billion Rupiah.

d. Destruction

Destruction is an act of physical destruction and/or the use of the state booty of the state. Destruction is carried out by burning, destroying, stockpiling, drowning, knocking down, other methods in accordance with the provisions of the regulations.

Based on the interviews, participants stated that Institution X carries out the destruction of state booty in accordance with the regulations set by the Ministry of Finance. Based on State Property Report for Fiscal Year 2020 (Audited), in 2020 there is no destruction of state booty carried out by Institution X.

e. Deletion

Institution X makes write-offs due to the transfer of assets such as sales, grants, transfer of status, or other causes. The most crucial thing in a write-off is the sale of assets. The revenue from auctions in the State Property Report of Institution X in 2020 shows that the value written off is not proportional to the value obtained from the auction results. Due to the lengthy legal process, the value of the managed evidence decreases, so when confiscated assets declared for the state and an auction carried out, the asset value is already low.

Regarding these problems, Institution X can make policies or standard procedures to avoid a decrease when evidence is declared confiscated for the state, such as conducting an auction immediately after the goods have been seized.

f. Security and Maintenance

Security and maintenance are the most critical stages in the cycle of state booty because effective security and maintenance have a very big impact on improving asset performance and services, decreasing asset management costs, optimizing asset life, and improving public perceptions of services (Hindarwan, Hariyono, and Murtadji, 2006).

Based on the interviews with the Head of Evidence Warehouse Task Force, participants said that preventive and corrective methods carried out the maintenance of state booty. Corrective and preventive maintenance is carried out continuously by the care required for each asset. However, for damaged assets, maintenance can also be carried out immediately. Good maintenance can also be seen in how the assets are stored and the asset storage space. Institution X's storage area for state booty is still inadequate. The number of managed goods is not proportional to the storage facilities and infrastructure owned.

According to the results of an interview with the Head of Evidence Warehouse Task Force, participants stated that a building for the storage of evidence had been built in

Cawang. However, it is still in the process of being completed. If the building has been completed and used, the storage facilities are adequate.

4.2 Human Resources Strategy

Lu (2011) mentions that staff and asset managers have an essential role in developing asset management goals and achieving organizational goals. Efforts to improve the management of confiscated object and state booty at Institution X have become a concern for agency leaders because it has been a finding of the Audit Board of the Republic of Indonesia in 2018, and asset recovery has become a national priority. Asset recovery expects to save state finances, one of which can do through good management of confiscated assets and state booty.

Based on interviews with the Head of the Governance and Head of Evidence Warehouse Task Force, the number of employees who manage confiscated assets and state booty are not proportional to the number of organized items. Training has been provided to employees but is not explicitly related to asset management, and this condition resulted in various asset management problems, as previously discussed.

To overcome these problems, Institution X must map out strategic steps to improve the competence of human resources in asset management. Institution X can take several steps to increase the competence of human resources, namely:

- Establish skill criteria for occupying certain positions in asset management. By setting skill criteria for specific jobs, Institution X has taken anticipatory action against possible errors caused by asset managers.
- Improving the competence of asset managers both at the operational level and at the managerial level. Institution X can make competency improvements through training, education, and socialization.
- Creating a results-oriented work culture. The role of managers to create a conducive working atmosphere followed by an awareness of the implementers at the operational level is the key to the success of asset management.

4.3 Information and Technology Resource Management

Based on interviews with the Head of the Governance and Evidence Warehouse Task Force, Institution X uses the Institution Level Financial Application System (SAKTI) application to manage state booty because it is already State Property. SAKTI is an application used as a means for the working unit to support the implementation of SPAN to carry out the financial management, which includes the planning stages to budget accountability built and developed by the Ministry of Finance. SAKTI must use by all government agencies that consolidate their financial reports into the Central Government.

4.4 Financial Report

Based on the interviews with SAKTI administrators, the SAKTI application uses to prepare financial reports and transfer incoming and outgoing state booty. Transfers enter, for example, when a case is declared legally binding and the state confiscates the evidence. Then by using the court's decision and the Minutes of the Execution Prosecutor, the SAKTI administrators record the seized object as state booty in the SAKTI by first asking for code goods to the General Bureau as the Central in Institution X. In general, there are no problems using SAKTI.

According to the Head of the Governance and Evidence Warehouse Task Force, the SAKTI application only records state booty that have a permanent legal force and are declared confiscated for the state. Meanwhile, each task force still manages the internal

data on the management of confiscated object and state booty using excel. According to participants from the evidence warehouse manager, if an investigator/Public Prosecutor/Law Bureau wants to borrow the evidence, then create an email for borrowing evidence containing details of the evidence wish to borrow and when it took. Because currently, the application is still using excel, the warehouse manager for evidence first checks the excel application to see the location of the evidence and then physically checks it in the warehouse.

The high number of borrowed evidence resulted in the data in the excel records being out of sync with the data physical several times, because they were not immediately updated in excel when borrowing evidence. The evidence in Institution X is very highly mutated, while the number of managers is only seven people.

The need for fast and accurate information in handling the mutation of confiscated object and state booty, and for data security and mitigating the risk of evidence data being accidentally overwritten and deleted, Institution X needs to build an application for the management of confiscated object and state booty, integrated application confiscated objects and state booty starting from asset tracking activities, managing evidence, and implementing of court decisions that have permanent legal force.

Based on the interview results from the Head of the Evidence Warehouse Task Force, currently, an application is being built at the Deputy for Enforcement called SINERGI. However, until now, the application has not been used to manage confiscated object and state booty because it is still in the development stage.

4.5 Supervision in Asset Management

Lu (2011) states that supervision in asset management can comply with laws and regulations, the effectiveness of policies and procedures, oversight of contracts, performance appraisal, and financial accountability. Both internal and external parties carry out supervision, and internal supervision can carry out by managerial control and units with a supervisory function. Lu (2011) states that monitoring in asset management is carried out at the managerial level to assess whether there is a mismatch between the established procedures and existing practices, including formulating corrective actions. Managerial supervision can carry out by implementing the government's internal control system. Meanwhile, external parties are carried out by the Audit Board of the Republic of Indonesia as the government's external auditor.

In the audit of financial statements, the management of state property is one of the elements that become the audit criteria. The results of the Audit Board of the Republic of Indonesia's examination, especially regarding the management of state booty at Institution X, have not been adequate due to the weakness of the internal control system. For this reason, Institution X needs to optimize supervision through the effectiveness of Internal Control System and increase Inspectorat's role in asset management.

4.6 Increasing the Effectiveness of the Government's Internal Control System in Asset Management

a. Control Environment

According to interviews with the Governance Task Force, participants stated that the commitment and integrity of all asset management implementers, both confiscated object and state booty, were outstanding and tested. In the control element described in COSO-ICIF, commitment and awareness are categorized in the sub-elements of integrity and ethical values. In Institution X, all employees must have integrity, following the code of

ethics that the head of the Institution has set. The ethics have been communicated and implemented at all levels of management.

In addition to integrity and ethics, control is influenced by conducive leadership competencies, the organizational structure by needs, the delegation of authority, formulation and implementation of Government's Internal Control role, and good working relationships (Government of the Republic of Indonesia, 2008). Related sub-elements, several regulations were made, including organizational structure and delegation of authority at echelon 1 and the echelon 2 levels. Meanwhile, the discussion on Human Resources in the management of state booty has been discussed in the sub-chapter on Human Resources Strategy.

b. Risk Assessment

The Australian National Audit Office (2010) states that one of the basic principles in asset management is risk assessment. Based on the interviews with the Head of the Evidence Warehouse Task Force, participants stated that the management of confiscated object and state booty had carried out a risk assessment. But, it had not explained what would take follow-up actions if these risks occurred. Illustrates that Institution X has conducted a risk assessment but still needs to be optimized. Because through risk assessment, Institution X can plan appropriate risk mitigation actions for any risks that may occur.

In the management of booty, the risks that may occur are:

- 1) The maintenance stage is the risk that may arise from selecting a maintenance strategy. The selection of an inappropriate maintenance method will cause asset value risk to decrease very quickly. If an auction is carried out to compensate for state financial losses, the value will be low.
- 2) At the security stage, the risks that arise if security is weak are losing goods due to being stolen and the risk of fire. For this reason, it is necessary to develop a security strategy for all types booty to obtain adequate security.
- 3) Risks related to information systems that may occur are data that is not updated and invalid, the data is corrupted, the risk of data being accidentally overwritten and deleted, and the risk of data and information leakage. These risks can be fatal for the reports presented to be incorrect and will result in decision-making errors.

c. Control Activities

The existence can see control activities of Standard Operating Procedures related to the management of state booty. However, the availability of Standard Operating Procedures in asset management is still partial. For example, there is no standard operating procedurs for asset utilization. For this reason, it is necessary to establish general policies and Standard Operating Procedures that regulate asset management throughout the asset cycle.

4.7 Information and Communication

Adequate information and communication in asset management can see from information and data assets that can manage adequately. The information and data assets can be accessed at SAKTI, an application built by the Ministry of Finance specifically for State Property originating from state booty. However, data on confiscated object in the legal process are managed manually using the excel application for each task force. This topic has been discussed in the Information and Technology Resource Management sub-chapter.

4.8 Monitoring

Based on interviews with the Head of the Evidence Warehouse Task Force, participants stated that the Director of Labuksi at Institution X had monitored the management of confiscated assets and state booty through inherent supervision. However, the effectiveness of such monitoring still needs to be improved, and the results of the monitoring of management that need improvement must follow up with the necessary improvements.

4.9 Increasing the Role of Government Internal Supervisor in Asset Management

The Association of Indonesian Government Internal Auditors (2013) states that the role of internal auditors is to realize bureaucratic reform in Indonesia, which can do through consulting activities and assurance activities. The Inspectorate carries out both activities as the Government's Internal Supervisory Apparatus in asset management. Based on the interviews with the Head of the Evidence Warehouse and Governance Task Force, participants said that the activities carried out by the Government's Internal Supervisory Apparatus are assisting work units when there are audits from the Audit Board of the Republic of Indonesia. In addition, Inspectorate is no activity carried out. However, based on the interviews with the SAKTI Administrator, the Inspectorate participates in the stock-taking conducted once a year.

Based on the explanation above, the Inspectorate has carried out its function of assisting in managing of state booty, but it has not been optimal. Evidence management is a significant issue raised in the 2018 Financial Statement Examination Report. The problems found by the Audit Board of the Republic of Indonesia were related to the control, security, and procedures carried out during the process of managing confiscated objects and state booty.

The findings of the examination is necessary to carry out a root cause analysis so that the conclusions and recommendations produced can provide added value for efforts to improve the management of confiscated assets and booty and prevent repeated findings.

IV. Conclusion

From the analysis and discussion above, asset management has been implemented in managing of state booty in Institution X. However, there are still weaknesses that can see in the following:

- 1) Throughout the asset management cycle, asset management has been carried out throughout the state booty management process. However, there are still weaknesses; namely, there is no standard operating procedure for utilization and general policies.
- 2) The human resource strategy has been implemented but is not optimal. It can be seen from the training provided, which is still not explicitly related to the management of goods. In addition, the number of existing employees is still minimal compared to the number and mutation of goods that must manage;
- 3) The information system owned is SAKTI which the Ministry of Finance built. The work unit for managing confiscated object and state booty do not yet have an integrated information system. Each task force performs manual recording using the excel application.

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