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Abstract

This study aims to optimize the management of land and building asset utilization to increase local revenue in Jombang Regency, based on the building asset performance framework. Asset management by local government organizations includes inventory, valuation, and legal audits, which significantly affect the effectiveness and efficiency of asset utilization. The method used is a descriptive qualitative approach, employing data collection techniques such as observation, interviews, and documentation studies. This approach was chosen because it allows researchers to explore the processes, policies, challenges, and strategies undertaken by government agencies in managing regional assets more comprehensively and contextually. Data analysis techniques were carried out by reducing data, presenting data, and drawing conclusions. The results showed that the optimization of land and building asset utilization management in Jombang Regency has not met the target for revenue realization from the utilization of regional assets in the 2024 APBD post, resulting in a realization gap ranging from 0% to 270%. Synergy in the institutional administration process is a crucial factor in asset utilization. This is because there are still obstacles when recording and reporting assets. The two Building Asset Performance Framework indicators used in this study, namely financial risk and risk of compliance with laws and regulations, show that local government organizations in Jombang Regency need to improve the accuracy of asset data collection, transparency of financial reports, and collaboration between stakeholders. These transformations and consistency are expected to increase the utilization of regional assets, such as land and buildings, in the following year, ensuring compliance with the Regent Regulation of Jombang Regency Number 52 of 2022 concerning Regional Asset Utilization. This research focuses on aspects directly related to asset management performance and local revenue potential, both of which have a direct impact on PAD achievement.

Keywords: building asset performance framework, asset management, fixed assets, local property, own-source revenue

1. Introduction

The Building Asset Performance Framework (BAPF) is a guide used by the Queensland Government to manage building asset performance systematically. It focuses on the capabilities required to align the supply of building assets with demand, responding to the Queensland



Government's priority service delivery objectives. Government policy guidance comprises the Maintenance Management Framework (MMF), Capital Works Management Framework (CWMF), and Queensland Procurement Policy. The BAPF can be applied by considering information on asset management decision-making processes such as:

- 1) Strategic planning of departmental needs and priorities;
- 2) Planning decisions prior to procurement and investment;
- 3) Disposal and rationalization decisions;
- 4) Replacement and maintenance decisions;
- 5) Renewal and repair decisions;
- 6) Benchmarking and continuous improvement.

Asset utilization performance management ensures that assets are developed to enable capital and other significant financing to be carried out effectively and sustainably. Regulations regarding the utilization of Regional Property (BMD) are contained in the Minister of Home Affairs Regulation Number 7 of 2024, which amends the Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for the Management of Regional Property. In this regulation, goods users/proxy goods users must conduct inventories, audits, valuations, maintenance, repairs, and periodic operations of assets, as well as purchase better equipment. Meanwhile, according to Law Number 23 of 2014, Regional Original Revenue (PAD) is revenue obtained from levies based on local regulations. According to Government Regulation Number 27 of 2014 concerning Management of State / Regional Property, the activity of recording, data collection, and reporting related to lists managed and owned by local governments.

One of the compositions contained in Regional Original Revenue (PAD) is asset utilization (Alvionita et al., 2023; Khaerunisa et al., 2024). Utilization of land and building assets requires good asset management to contribute to PAD (Melly Nur Qurani S Maulidah Narastri, 2023). Asset management is managing and utilizing public goods through orderly management (Aprilianto et al., 2024; Dwi Nur'aini Afifah et al., 2024). Asset management systems are used to improve functionality in operations and maintenance, as well as asset performance and condition data (Chris Lloyd, 2012). Asset management seeks to optimize the use of assets in order to provide benefits through service provision and financial returns (Sri Wahyuni, 2020). Monitoring through innovative methods and assessments will enhance the credibility and trust of public sector management (Hatijah Umpain et al., 2024). Policies in each region have implications for the criteria used to examine assets (Suwanda S Rusfianah, 2022). Financial management must be carried out in accordance with the provisions that refer to transparency, accountability, and participation so that goals can be achieved (Nurjanah S Hertati, 2021).

A significant increase in the utilization of land and building assets can support regional development and local government programs (RA Satmoko S AG Permata, 2024). Regional Apparatus Organizations (OPDs) have an essential role in managing and utilizing assets. OPDs are also responsible for planning and evaluating the use of assets to suit the needs of the community and regional development goals. However, despite this, there are still assets that are idle and have the



potential to reduce the effectiveness of utilization. Effectiveness is a measurement standard to describe the level of success of a program or system in achieving predetermined goals (Ali et al., 2023). Idle asset management is the same as asset management in general; these assets do not have special records and are included in fixed assets or other assets. The low level of community interest and participation in these assets triggers the emergence of idle assets (Sholly Salam Sitompul et al., 2021). OPDs as goods users must have a systematic asset management strategy to achieve the performance realization target for regional asset utilization (Umam et al., 2024). The effectiveness and efficiency of land and building asset utilization can be influenced by factors such as supportive policies, human resource capacity, and stakeholder cooperation (Harris et al., 2021; Aprilio Ayomi et al., 2022). Meanwhile, barriers to asset utilization include a lack of data accuracy, ownership regulations, and budget constraints (Sariti et al., 2023; Satmoko S Sari, 2024).

In 2024, BPKAD Jombang Regency, as the manager of land and building asset utilization, received only 13 reports for the third and fourth quarters from all OPDs in Jombang Regency. Of the three out of twelve OPDs, some OPDs were able to achieve the PAD realization target that had been set. Meanwhile, the others are the realization of regression value asset utilization performance targets. This is due to the existence of supporting and inhibiting factors that affect the achievement of target realization. Supervision and control are integral parts of the BMD management cycle, which begins with planning BMD needs and continues with periodic reporting (Ketut Nama et al., 2020).

Researchers found a common thread with various previous studies that highlighted the urgency of optimizing regional asset management to contribute to Regional Gross Product (PAD). Prior research studies by Alvionita et al. (2023) in Gorontalo City and Suparno et al. (2024) confirmed that the inventory, monitoring, and valuation system significantly affects the efficiency of asset utilisation, especially regional land and building assets, in line with the findings of researchers in Jombang Regency, which show the main obstacle to the accuracy of the OPD asset recording and reporting system. In other studies (research by Feijar and Priyono (2023) in Depok City and Leanosa et al. (2024), the inhibiting factors of asset utilization in the research locus are limited land and a lack of supervision and assertiveness from the community and related parties towards the use of assets by any user. Although the geographical aspects and the context of the main problems faced are different, all previous studies agree that the synergy between regulations, human resources, and institutional capacity is the primary determinant of the effectiveness of regional asset management. Furthermore, Daniel Mitchell et al (2025) showed that the use of information technology affects the efficiency of asset management.

Previous studies have focused more on the fixed asset management process in terms of planning, implementation, and supervision, which faces a lack of assessors and the absence of clear standard operating procedures. Meanwhile, this study highlights a more specific performance indicator: the risk of regulatory compliance based on the Building Asset Performance Framework (BAPF) approach, which was rarely used in previous studies. While some previous studies have used a descriptive qualitative approach to explore organizational-level constraints in asset reporting, this



study differs by focusing more on broader managerial and institutional aspects as part of the influence of PAD realization.

This study aims to describe the optimization of land and building asset utilization management in Jombang Regency based on the Building Asset Performance Framework (BAPF). The BAPF is a practice guideline in asset management that provides a systematic approach to managing building assets so that they can be used in accordance with their designation. This framework helps align asset procurement with the achievement of public service objectives and government priority programs (Fadjarwati et al., 2021). Performance evaluation in asset management, based on the Queensland Department of Housing and Public Works (2017), consists of six indicators: suitability, finance, risk of regulatory compliance, practical use, environmental impact, and social significance (Priyatiningsih et al., 2021). However, this study only focuses on financial indicators and the risk of regulatory compliance that affect the Regional Original Revenue (PAD) of Jombang Regency.

The selection of two indicators—financial performance and the risk of compliance with laws and regulations—in the Building Asset Performance Framework (BAPF) analysis for this study can be considered a strategic and relevant step. Financial indicators are critical as they reflect the extent to which DPOs are able to manage and optimize own-source revenues (PAD), which are the leading resource for local development. Effective financial management not only ensures operational sustainability but also creates a solid foundation for more optimized development of regional assets. Meanwhile, the risk indicator of compliance with laws and regulations highlights the importance of adhering to applicable legal and regulatory norms. This compliance is essential to avoid potential legal risks, sanctions, or fines that could be detrimental to local finances and hinder the achievement of long-term development goals. By selecting these two indicators, this study focuses on aspects directly related to asset management performance and local revenue potential, both of which have a direct impact on PAD achievement.

2. Methods

This research employs a descriptive qualitative approach to thoroughly understand and describe the management practices of land and building asset utilization at the Regional Financial and Asset Management Agency (BPKAD) of Jombang Regency. This approach was chosen because it allows researchers to explore the processes, policies, challenges, and strategies undertaken by government agencies in managing regional assets more comprehensively and contextually. Data were collected through observation, interviews, and documentation studies (John W. Creswell, 2013). After the data is collected, the researcher will analyze and draw conclusions based on the facts that exist during the research. Observation is an activity of directly observing the social situation to be studied. Data collection through interviews involved direct questioning and answers with research subjects to explore information based on the experiences, perceptions, and actions of participants. Relevant documents were obtained from notes, reports, archives, or other sources to complement information from observations and interviews. Data validity was maintained through triangulation of sources and



methods, as well as confirmation from informants (member check) to ensure the accuracy of the information.

The selection of informants in this study was conducted using purposive sampling to choose individuals with an in-depth understanding of the management and utilization of land and building assets in Jombang Regency. To ensure data validity and credibility, this study used source triangulation by collecting data from interviews, field observations, and policy-related documents. Method triangulation was also applied by combining interviews and observations to verify the results. Theoretical triangulation was used to compare research findings with relevant theories regarding asset management so as to obtain a deeper and more accurate understanding. The interview guide focused on policies, procedures, and challenges in asset management with open-ended questions to explore respondents' views. Documents analyzed included policy documents, annual reports, and administrative archives related to asset management.

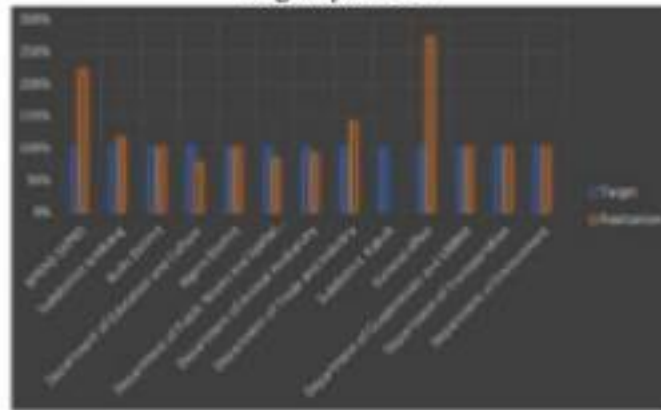
3. Results and Discussion

Local assets are goods owned by local governments that support the implementation of government duties, functions, and services to the community (Leanosa et al., 2024). However, many regional assets have not been utilized optimally due to regulations that have not been implemented optimally. Rules regarding the utilization of Regional Property (BMD) in Jombang Regency are contained in Jombang Regent Regulation Number 52 of 2022 concerning the Utilization of Regional Property. In this regulation, several types of utilization can be carried out by authorized goods users, such as Lease, Borrowing and Use, Utilization Cooperation (KSP), Build-to-Sell (BGS) or Build-to-Sell (BSG), and KSPI (Infrastructure Provision Cooperation). Jombang Regency only applies two utilization mechanisms, namely lease and borrow-to-use.

Borrowing. The asset management mechanism applied will affect the achievement of targets and objectives. (Khaerunisa et al., 2024). Poor asset management can lead to losses (Zenios, 2007). The realization of asset utilization performance not only illustrates the level of optimization of utilized assets but also forms of accountability and management efficiency (Sianturi S Andika, 2022; Philipp C, 2007). Revenue from the utilization of land and building assets is obtained through a rental system, with all revenue going to the Regional General Cash Account (RKUD) in accordance with the provisions stipulated in the Minister of Home Affairs Regulation (Permendagri) Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. Consistent application of standard operating procedures is the primary key to ensuring the smooth implementation of BMD asset leases in the form of land and buildings from start to finish. The following is data on the realization and target of utilization of Regional Property (BMD) in the form of land and building assets in Jombang Regency in 2024.



Figure 1. Target and Realisation of Utilisation of Land and Building Assets in Jombang Regency in 2024



Source: BPKAD Jombang Regency, 2025

Based on the test data, the highest percentage of target realization is achieved by the General Section of Setda at 270%, while the lowest is in Kabuh Sub-district at 0%. This indicates the potential for significant gaps in asset utilization performance across the various DPOs. Significant disparities in the realization of Local Owned Revenue (PAD) between Regional Apparatus Organizations (OPDs) in BPKAD Jombang Regency, with a range of 0% to 270%, indicate several structural and contextual factors. From the social side, differences in community participation levels in the payment of taxes and levies are a significant factor. OPDs dealing with sectors that are more visible or touch more people tend to have higher realization.

Meanwhile, political factors influence local policies and uneven budget allocations, with some OPDs receiving greater support based on specific political priorities. In terms of bureaucratic capability, differences in managerial and technical quality between OPDs also affect PAD achievement. OPDs with more competent human resources and more efficient systems tend to achieve their targets better, while others face difficulties due to shortcomings in management and supervision. Limited infrastructure and technology in some OPDs also exacerbate this imbalance, as the use of more sophisticated information systems allows for more effective PAD collection.

In addition, it was also found that some OPDs were still in the early stages. No revenue target was set, but in the mid-year report, the target was realized. Fog sub-districts that could not achieve the realization target were affected by tenants who failed to meet their payment obligations according to the standard operating procedures and contracts that had been prepared and agreed upon previously. This condition highlights the importance of supervision and enforcement of rules in asset management. In managing Regional Original Revenue (PAD), there must be a clear separation of each sub-section of revenue, including revenue sourced from rent. This separation aims to ensure



transparency and accountability of regional financial records. However, an error occurred in the recording. Finally, rental income was mixed with retribution income in the inputting process. This resulted in data on income from rent not being tracked specifically, while retribution was recorded higher than it should have been. This condition shows the need to implement a proper recording system by assigning revenue codes to each revenue source. This recording inaccuracy not only results in the loss of information related to revenue sources but also potentially hinders the evaluation of asset management performance and strategic decision-making in the future (Pamungkas et al., 2014).

A) Building a Framework Analysis of Asset Performance

1) Financial

Financial performance results from financial reporting based on established standards (Loistl S Petrag, 2003; Priyatiningsih et al., 2014). Lease payments received in advance can cause distortions in revenue recording if they are recorded as revenue in a specific period when they should have been allocated over a longer period. This can cause the financial statements to be inaccurate. When lease payments are made early in the planning budget period, this becomes more complicated. Local governments may rely on revenue already received for a given period, ignoring potential fluctuations in future revenue that could affect projections. If revenue data does not reflect reality due to prepayments, then the evaluation of asset management performance may be biased. This could lead to errors in decision-making, asset management, and resource allocation (Priyanto et al., 2024). Mechanism: Early payments made by DPOs will affect the following year's realization target. The target at the beginning of the year recorded will be smaller than the realization due to the agreement. In 2024, there will be 10 OPDs at the beginning, including BPKAD, Jombang sub-district, Kudu sub-district, the Education and Culture Office, Ngoro sub-district, the Public Works and Spatial Planning Office, the Animal Husbandry Office, the Education and Industry Office, Fog sub-district, and the General Section. However, at the end of the reporting period, three other OPDs, namely the Office of Cooperatives and MSMEs, the Office of Transportation, and the Office of the Environment, had just received the report.

Data collection was conducted directly by the OPDs and provided to the Regional Secretariat of Jombang District, so BPKAD did not receive reports from each OPD. This error in the reporting mechanism affects the accuracy of the data processed by BPKAD. Nevertheless, the realized budget can be directly allocated to the Regional General Cash Account (RKUD). This shows that OPDs do not operate reports in accordance with established Standard Operating Procedures. Reports that are not prepared according to SOPs have the potential to produce inaccurate data. This inaccuracy can interfere with the decision-making and planning process, affecting the policies taken by the local government. Non-compliance with SOPs can lead to inefficiencies in managing both human and financial resources. Resources that should be used optimally can be wasted due to errors in reporting. The consequences of inaccurate reports can lead to economic losses for the region, both through lost revenue and wasted budget due to wrong decisions based on invalid data. In the long term, non-compliance with SOPs can lead to a managerial crisis in OPDs, where management becomes chaotic



and challenging to control. This can lead to a decline in overall organizational performance. Financial performance has three performance indicators, including:

1. Operating costs are the annual costs incurred to operate an asset.
2. Maintenance cost is the yearly maintenance expenditure for an asset.
3. Deferred maintenance costs are costs incurred due to delays in asset maintenance or repair. These delays can occur in a planned or unplanned manner.

Table 1. Realization and target of utilization of Regional Property (BMD) in the form of assets, land, and buildings in 2024

Regional Apparatus Organisation	Target	Realisation	Percentage
BPKAD SKPKD	RP 92,070,396	RP. 202.208.396	220%
Jombang Sub-district	RP 329,000,000	RP 380,191,163	116%
Kudu Sub-district	RP 31,360,000	RP 31,360,000	100%
Education and Culture Office and Culture	RP 24,300,000	RP 18,431,899	76%
Ngoro sub-district	RP 11,988,000	RP 11,988,000	100%
Public Works and Spatial Planning Office	RP 458,867,443	RP 377,524,605	82%
Public Works and Spatial Planning			
Livestock Service Office	RP 8,035,688	RP 7,140,000	89%
Livestock			
Department of Trade and Industry	RP 40,704,000	RP 56,802,000	140%
Kabuh Sub-district	RP 1,537,500	RP.	0%
General Affairs	RP 2,376,000	RP 6,422,073	270%
Department of Cooperatives and MSMEs	RP.	RP 42,000,000	100%
Department of Transport	RP.	RP 86,108,420	100%
Department of Environment	RP.	RP 36,380,677	100%

Source: BPKAD Jombang Regency, 2025



Based on the data above, it is evident that data collection is not done within PAD. There is a separation of sub-sections so that all data received from rent becomes one with retribution. This is due to retribution. Jombang Regency is the highest, while the PAD from rent was not found. This condition makes it difficult to analyze and identify the contribution of each revenue source accurately. This resulted in the reported retribution figures being relatively high, while the results from rental PAD could not be found or measured precisely. The high statistics listed in the records indicate that the local government has successfully optimized revenues.

However, the current situation is that the proceeds from asset leasing are not visible, giving an inaccurate picture of local health finances. If proceeds from leasing PAD are not detected, then potential revenue from this sector could be lost. This is potentially detrimental to local finances and limits the ability to finance necessary development programs. Some OPDs in Jombang Regency also allocate budgets for maintenance and upkeep, even though proceeds from BMD land and building assets are already coming from rental income. This is exacerbated by the lack of initiative from OPDs to record in accordance with the KIB (Goods Inventory Card).

Errors in preparation during the planning process become an obstacle in the realization of targets. The problem in Jombang Regency is the unpaid rental system, despite a contract agreement between the BMD asset manager and the land and building user. Preparation errors during the planning process are often a significant obstacle to achieving the set targets. In Jombang Regency, this problem is clearly visible in the management of Regional Property (BMD), especially land and building assets. Although a contract regulates the rental system between the manager and the user, in reality, there are still many unpaid rent arrears. In this context, contract drafting errors can cover various aspects, ranging from the vagueness of contract clauses to the most minor details regarding payment obligations. This leads to confusion among the parties involved, which results in the realization of revenue targets from the leased assets. Errors in contract drafting can lead to legal uncertainty for the second party (Sariti et al., 2023). When this happens, disputes over the process of settling liability payments can become complicated and time-consuming, hindering effective asset management. Effective asset management requires not only problem identification but also optimal organization of assets in compilation documents (Karnosky S Singer, 1994; Richard O. Michaud and Robert O. Michaud, 2008). Compilation errors in the planning process can be a serious obstacle to realizing revenue targets from the utilization of land and building assets in Jombang Regency. Regional asset management can be integrated and implemented using the strategies of use, administration, security and maintenance, valuation, alienation, transfer, control, financing, and supervision (Nisa Izqi Naeli et al., 2024).



Table 2.
Potential Revenue from Utilisation of Land and Building Assets Potential Revenue from
Utilisation of Land and Building Assets Potential Revenue from Utilisation of Land and
Building Assets

Local Government Organisation	Object	Amount	Potential	Target	Information
BPKAD	Agricultural Land, Land for ATM, Shophouse, and Building	9 parcels	9 parcels	86,760,396	Payment of 4 parcels
Joelang Sub-district	Agriculture	69 Field	Agriculture 69 parcels	237,099,550	Payment for 52 parcels
Kudu Sub-district	Bank Jatim UMKM	1 Field	1 parcel	31,360,000	Nil
Dinas Education and Culture	Pertiwi Kindergarten	1 Field	1 Field	4,931,895	Nil
Ngoro Sub-district	Agriculture	1 Field	1 Field	11,988,000	Nil
Ministry of Public Works and Housing	Agriculture	45 Field	42 Fields	195,449,570	Some payments in 2024
Department Livestock	Agriculture	1 Field	1 Field	42,840,000	Nil
Kabuh Sub-district	Land for BUMDes	1 parcel	1 parcel	6,273,000	Nil
General Affairs	Land for Photocopying and Canteen	2 Parcels	2 parcels	6,422,073	Nil
Department of Transport	Land for Badminton Court and Parking	2 Fields	2 Courts	86,108,420	Nil
Department of Environment	Alun Alun Parking Area	4 Fields	2 Fields	36,380,677	Other than alun-alun, no



	Kebon Rojo, Kebon Ratu, Mojoagung	confirmation yet
Department	Market, Land for ATM, etc.	No confirmation yet
Trade and Industry		
Total Revenue		745,613,581

Source: BPKAD Jombang Regency, 2025

2) Risk of Compliance with Laws and Regulations

This indicator is used to measure the level of non-compliance with standard operating procedures, laws, and regulations, as identified by audit results and legal updates. In Jombang Regency, the management and utilization of land and building assets are regulated through various laws and regulations that aim to ensure effective, transparent, and accountable governance. Jombang District Regional Regulation (Perda) Number 9 of 2021 on the Management of Regional Property regulates the management of regional property, including land and buildings. This regulation includes provisions regarding ownership, use, maintenance, and destruction of regional property. In addition, Regional Regulation Number 7 of 2011 on Building Regulations regulates building regulations. This regulation covers technical standards, building classification, and the process of organizing buildings to ensure that construction is carried out in accordance with applicable regulations. The Regional Financial and Asset Management Agency (BPKAD) of Jombang Regency is responsible for the management of regional assets. BPKAD's duties include conducting asset inventories, which involve recording and managing land and building assets owned by local governments. In asset utilization, BPKAD also prepares asset utilization plans for the public interest, including leasing or use by third parties. With wise asset management, local governments can improve spending efficiency, reduce fiscal risk, and realize sustainable economic growth (Dores Mangihut Silaban et al., 2023).

Revenues obtained from the lease system must be managed in accordance with applicable laws and regulations. The process of recording revenue for payments not made in advance or not in accordance with the contract has the potential to cause non-compliance with existing rules. Consequently, this creates a risk of ineffective monitoring, resulting in an inaccurate assessment of rental income. Improper recording of revenue will be detrimental to local financial management because most of the revenue must accumulate in the RKUD (Regional General Cash Account). The preparation of targets that do not align with the reality on the ground, along with reliance on projections that fail to consider the dynamics occurring during the year, contribute to achieving suboptimal targets. Inaccurate preparation or planning can exacerbate the risk of non-compliance due to the absence of appropriate adjustments between plans and reality on the ground. The development of targets that do not align with the reality on the ground, along with reliance on



projections that fail to consider the dynamics occurring throughout the year, contributes to the achievement of suboptimal targets. Inaccurate planning can exacerbate the risk of non-compliance due to the absence of appropriate adjustments between plans and reality on the ground.

4. Conclusion

Utilization of land and building assets is a strategic element in the management of government resources, representing not only the level of optimization but also the accountability and efficiency of management by Regional Apparatus Organizations (OPDs). Despite the existence of a structured leasing mechanism, performance realization shows disparities between OPDs. Supporting factors such as ownership of right-to-use certificates and clear regulations contribute positively to asset management. However, there are also inhibiting factors such as inaccurate revenue recording, weak coordination, unstructured reporting, and errors in the planning process. This indicates that better recording and planning systems are needed.

Recommendations that can be applied to improve the performance realization of land and building asset utilization in Jombang Regency in the next fiscal year include:

- a) Optimization of a digital-based asset management system through an integrated Asset Management Information System (SIMA) to improve transparency and efficiency of asset management.
- b) Utilization of assets for local revenue through business cooperation. Local governments can develop cooperation models with third parties to utilize unused assets, such as land and building assets located in strategic locations. With a Public-Private Partnership (PPP) model, local governments can attract investment for property development or public facilities, potentially increasing local revenue through leasing or profit sharing.
- c) Increasing the capability of human resources at the OPD level through training and coaching covering legal aspects of asset management and the use of information technology to accelerate the process and accuracy of asset valuation and utilization.
- d) Formulation of PAD-oriented asset management policies through more targeted policies.
- e) Increased compliance with regulations by facilitating licensing and transparency in the process of transferring asset management rights.

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