

***EVALUATION OF FIXED ASSET MANAGEMENT AT THE REGIONAL
FINANCE AND ASSET MANAGEMENT AGENCY (BPKAD) OF JEMBER
REGENCY***

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ABSTRACT

The purpose of this study was to produce qualitative data through a case study approach and to evaluate and explain the administration of fixed assets at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency. This qualitative research was conducted in an environment by visiting the data source directly. The data collection process was carried out through interviews, starting with collecting and filtering all the information obtained in its entirety, then described to provide a clear picture. The results of the study indicate that the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency has not been fully optimal in implementing the Regulation of the Minister of Home Affairs Number 47 of 2021 which is a guideline regarding the Procedures for Implementing Bookkeeping, Inventory, and Reporting of Regional Assets. However, fixed asset management can still run well

Keywords: *management of Regional Property (BMD), Fixed asset management, Evaluation of Management*