

**ANALYSIS OF THE IMPLEMENTATION OF SAFEGUARDING AND  
MAINTENANCE OF REGIONAL PROPERTY BY THE REGIONAL  
FINANCIAL AND ASSET MANAGEMENT AGENCY OF JEMBER REGENCY**

Dessy Putri Andini, S.E., M.M

**Konrada Aurelita Putri Stefani Wonga**  
*Public Sector Accounting Study Program*  
*Business Departement*

**ABSTRACT**

*This study aims to analyze the implementation of safeguarding and maintenance of Regional Government Property (Barang Milik Daerah/BMD) at the Regional Financial and Asset Management Agency (BPKAD) of Jember Regency and to assess its compliance with the Minister of Home Affairs Regulation Number 7 of 2024 concerning the Guidelines for the Management of Regional Property. Safeguarding and maintenance of regional assets are important aspects of asset management in order to maintain the existence, condition, and usefulness of assets so that they can support government operations and public services effectively. This research uses a qualitative method with a case study approach. Data were collected through interviews with related officials and documentation in the form of official documents related to regional asset management. The data analysis technique was carried out through the stages of data reduction, data presentation, and conclusion drawing. The results of the study indicate that the safeguarding of regional property at BPKAD Jember Regency has been implemented through administrative, physical, and legal safeguards. Meanwhile, asset maintenance is carried out in the form of routine, periodic, and special maintenance according to needs and budget availability. In general, the implementation of safeguarding and maintenance has referred to the applicable regulations. However, several challenges still exist, including limited budget allocation, incomplete legal status of several assets, and the transfer of assets by previous asset holders without the knowledge or approval of the relevant work unit.*

**Keywords:** *Regional Government Assets, Asset Safeguarding, Asset Maintenance, Regional Government Asset Management.*