# ABSTRAK

Pengelolaan aset daerah merupakan salah satu aspek penting dalam mewujudkan tata kelola pemerintahan yang baik (*good governance*). Aset daerah yang dikelola secara transparan, akuntabel, responsif, efektif, efisien, taat hukum, dan partisipatif akan mendukung terciptanya pemerintahan yang bersih serta meningkatkan kepercayaan publik. Penelitian ini bertujuan untuk mengevaluasi apakah tata kelola aset Pemerintah Daerah Kabupaten Bintan yang dilaksanakan oleh Badan Keuangan dan Aset Daerah (BKAD) telah mencerminkan prinsip-prinsip *good governance*. Penelitian menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui studi dokumentasi terhadap Laporan Kinerja Instansi Pemerintah (LKjIP) BKAD Kabupaten Bintan Tahun 2024, wawancara mendalam dengan pejabat terkait, serta kajian literatur dan penelitian terdahulu. Data dianalisis secara tematik untuk mengidentifikasi kesesuaian praktik pengelolaan aset dengan indikator-indikator *good governance*, meliputi transparansi, akuntabilitas, responsivitas, efektivitas dan efisiensi, supremasi hukum, serta partisipasi. Hasil penelitian menunjukkan bahwa: (1) BKAD Kabupaten Bintan telah mencerminkan prinsip-prinsip *good governance*. Transparansi terlihat melalui penggunaan aplikasi e-BMD dan publikasi laporan keuangan; akuntabilitas tercermin dalam mekanisme pertanggungjawaban berlapis yang diaudit oleh BPK; responsivitas diwujudkan melalui penanganan aset terbengkalai melalui inventarisasi dan pemanfaatan ulang; efektivitas dan efisiensi didukung pemanfaatan teknologi informasi serta koordinasi lintas OPD; supremasi hukum diterapkan berdasarkan Permendagri Nomor 19 Tahun 2016; dan partisipasi tercermin dalam keterlibatan OPD dalam rekonsiliasi serta bimbingan teknis. (2) kendala dalam pengelolaan aset, yaitu ketidaktepatan dan ketidakkonsistenan data pada aplikasi e-BMD, keterbatasan kapasitas sumber daya manusia di tingkat OPD, belum lengkapnya dokumen legalitas kepemilikan aset, serta pengawasan aset yang masih dilakukan secara manual. Kesimpulannya, tata kelola aset Pemerintah Daerah Kabupaten Bintan telah mencerminkan prinsip-prinsip *good governance*, meskipun masih memerlukan perbaikan berkelanjutan terutama terkait kualitas data, peningkatan kompetensi aparatur, serta perluasan partisipasi masyarakat. Temuan ini diharapkan menjadi masukan bagi BKAD dalam memperkuat pengelolaan aset daerah yang lebih transparan, akuntabel, dan berorientasi pada pelayanan publik.

**Kata kunci: Tata Kelola Aset, *Good Governance*, BKAD, Pemerintah Daerah, Kabupaten Bintan.**

## ABSTRACT

**Regional asset management was one of the important aspects in achieving good governance. Assets that were managed transparently, accountably, responsively, effectively, efficiently, in compliance with the law, and participatively supported the creation of clean governance and increased public trust. This study aimed to evaluate whether the asset management of the Bintan Regency Government, implemented by the Regional Finance and Asset Agency (BKAD), had reflected the principles of good governance. The study employed a qualitative descriptive approach, using data collection techniques through documentation of the Government Agency Performance Report (LKjIP) of BKAD Bintan Regency in 2024, in-depth interviews with relevant officials, and review of literature and previous research. The data were analyzed thematically to identify the conformity of asset management practices with good governance indicators, including transparency, accountability, responsiveness, effectiveness and efficiency, rule of law, and participation. The results showed that: (1) BKAD Bintan Regency had reflected the principles of good governance. Transparency was demonstrated through the use of the e-BMD application and publication of financial reports; accountability was reflected in a multilayered accountability mechanism audited by the Audit Board of Indonesia (BPK); responsiveness was realized through the handling of neglected assets via inventory and reuse; effectiveness and efficiency were supported by the utilization of information technology and cross-departmental coordination; rule of law was applied based on Minister of Home Affairs Regulation No. 19 of 2016; and participation was reflected in active involvement of regional apparatus in reconciliation and technical guidance. (2) The study also found several obstacles in asset management, including inaccuracies and inconsistencies in e-BMD data, limited human resource capacity at the departmental level, incomplete legal ownership documents, and asset supervision that was still conducted manually. In conclusion, the asset management of the Bintan Regency Government had reflected the principles of good governance, although continuous improvements were required, particularly regarding data quality, enhancement of staff competencies, and broader public participation. The findings were expected to provide input for BKAD to strengthen regional asset management that was more transparent, accountable, and oriented toward public service..**



**Keywords: Asset Management, Good Governance, BKAD, Local Government, Bintan Regency.**