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Evaluation and Optimization Strategy of Regional Asset Management In The General Bureau of The Asset Division of The Governor's Office of North Sumatera Province

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Abstract

Regional Asset Management (BMD) is a crucial aspect in supporting accountable, transparent, and effective governance. However, asset management at the General Bureau of the Asset Section of the North Sumatra Provincial Governor's Office still faces several challenges, such as inconsistencies in asset data, late recording, suboptimal inventory, and weak internal controls. These conditions indicate a gap between current asset management practices and the ideal conditions according to applicable regulations. This study aims to identify the actual condition of asset management, evaluate its level of optimization, analyze the gap between actual and ideal conditions, and formulate an asset management optimization strategy. The study used a qualitative descriptive approach, collecting data through interviews, observation, documentation, and questionnaires with nine respondents. Data analysis was conducted using a gap analysis approach. The results indicate that asset management has been running quite well, but is not optimal in terms of data accuracy, recording, inventory, supervision, and utilization of information technology. The gap analysis indicates that there are still differences between the actual and ideal conditions of asset management. Therefore, an optimization strategy was formulated through strengthening the asset management system, improving inventory quality, strengthening internal controls, enhancing human resource competency, and optimizing the use of information technology. This strategy is expected to increase the effectiveness of asset management, orderly administration, and accountability in the management of Regional Property.

Keywords: Regional Asset Management, Regional Assets, Gap Analysis, Asset Optimization, Asset Management.

Abstrak

Pengelolaan Barang Milik Daerah (BMD) merupakan aspek penting dalam mendukung tata kelola pemerintahan yang akuntabel, transparan, dan efektif. Namun, pengelolaan aset pada Biro Umum Bagian Aset Kantor Gubernur Provinsi Sumatera Utara masih menghadapi beberapa kendala, seperti ketidaksesuaian data aset, keterlambatan pencatatan, inventarisasi yang belum optimal, serta lemahnya pengendalian internal. Kondisi tersebut menunjukkan adanya kesenjangan antara praktik pengelolaan aset yang berjalan dengan kondisi ideal sesuai ketentuan yang berlaku. Penelitian ini bertujuan untuk mengidentifikasi kondisi aktual pengelolaan aset, mengevaluasi tingkat optimalisasinya, menganalisis kesenjangan antara kondisi aktual dan kondisi ideal, serta merumuskan strategi optimalisasi manajemen aset. Penelitian menggunakan pendekatan deskriptif kualitatif dengan teknik pengumpulan data melalui wawancara, observasi, dokumentasi, dan kuesioner terhadap sembilan responden. Analisis data dilakukan menggunakan pendekatan Gap Analysis. Hasil penelitian menunjukkan bahwa pengelolaan aset telah berjalan cukup baik, namun belum optimal pada aspek akurasi data, pencatatan, inventarisasi, pengawasan, dan pemanfaatan teknologi informasi. Analisis kesenjangan menunjukkan masih terdapat

perbedaan antara kondisi aktual dan kondisi ideal pengelolaan aset. Oleh karena itu, dirumuskan strategi optimalisasi melalui penguatan sistem pengelolaan aset, peningkatan kualitas inventarisasi, penguatan pengendalian internal, peningkatan kompetensi sumber daya manusia, serta optimalisasi pemanfaatan teknologi informasi. Strategi tersebut diharapkan dapat meningkatkan efektivitas pengelolaan aset, tertib administrasi, dan akuntabilitas pengelolaan Barang Milik Daerah.

***Kata Kunci**: Manajemen Aset Daerah, Barang Milik Daerah, Gap Analysis, Optimalisasi Aset, Pengelolaan Aset.*

INTRODUCTION

Regional asset management is a crucial aspect of good governance. Regional assets, or Regional Property (BMD), not only support government operations but also reflect the level of accountability and transparency of a government agency. In the context of regional government, orderly, effective, and efficient asset management directly contributes to the quality of financial reports and the optimization of public services. As part of the organizational structure of the North Sumatra Provincial Government, the General Bureau is responsible for managing assets within the Governor's Office (Hamidan et al., 2025). This management encompasses needs planning, procurement, use, utilization, maintenance, security, administration, and disposal of assets. All processes must be implemented in accordance with laws and regulations, specifically Minister of Home Affairs Regulation Number 19 of 2016 concerning Guidelines for the Management of Regional Property. The management of regional government assets, known as *Barang Milik Daerah* (BMD), is an essential component of public administration because it directly supports administrative order, financial accountability, and the effectiveness of government service delivery (Setiawan et al., 2025). Within the Bureau of General Affairs, particularly the Asset Division of the Provincial Government of North Sumatra, asset management plays a strategic role in ensuring that all government-owned goods are properly recorded, monitored, utilized, and reported. Ideally, regional asset management should be carried out in accordance with applicable regulations, supported by accurate data, standardized inventory procedures, strong internal control, and effective use of information technology. However, in practice, there are still gaps between the expected standards of asset governance and the actual implementation in the field (Sumaryana et al., 2024).

One of the main problems in regional asset management is the inconsistency between administrative asset records and the physical condition of assets in the field. Differences between system-based data and actual asset availability may occur due to delays in recording, inaccurate data entry, weak verification mechanisms, or limited coordination among related units. Such discrepancies can affect the accuracy of asset reports and create potential problems in the preparation of regional financial statements (Yap et al., 2025). In the context of public sector accountability, inaccurate asset data may weaken the reliability of government reports and reduce public trust in asset governance. In addition, the recording process for incoming and outgoing goods has not been fully optimized (Auliansyah et al., 2025). Some asset recording activities are still conducted manually or semi-digitally, which increases the risk of human error, duplicated records, delayed data updates, and difficulties in tracking asset movement history. This condition indicates that the use of technology in asset management has not been maximized. A recording system that is not fully integrated may limit the ability of the institution to monitor assets efficiently, especially when goods frequently move between units, rooms, or users. Therefore, a more systematic and technology-based recording mechanism is needed to improve the accuracy and timeliness of asset data (Biswan, 2023).

Another issue concerns the lack of standardized asset inventory and labeling. Not all assets have clear and uniform identification codes or labels, making it difficult to conduct monitoring, supervision, and internal audits. The absence of a standardized labeling system can also create inefficiencies in asset tracking and verification. Moreover, the limited use of automatic identification technology, such as barcode-based systems, causes the inventory process to require more time, manpower, and administrative effort (Lubis et al., 2024). In modern asset

governance, barcode-based identification can support faster data retrieval, reduce recording errors, and improve the traceability of regional assets. Weak internal control also remains a major challenge in the management of regional assets. The supervision of asset movement, particularly incoming and outgoing goods, has not been fully integrated into a real-time system. This condition may increase the risk of asset loss, misuse, undocumented transfers, and administrative disorder. Effective internal control is necessary to ensure that every asset movement is properly authorized, recorded, and monitored. Without a strong control mechanism, asset management may become vulnerable to inefficiency and accountability problems (Masita et al., 2026).

Although asset management applications are already available, the use of information technology has not fully supported the effectiveness of asset recording and control. The integration between asset management applications and automatic identification technology, such as barcode systems, has not been implemented optimally. This shows that digital transformation in asset management is not only about the availability of applications, but also about how these applications are integrated with work procedures, human resources, and field verification systems (Shabdin et al., 2024; Al-farisi et al., 2024). The limited optimization of technology may prevent asset management from becoming more accurate, efficient, transparent, and accountable. These problems have direct implications for the accountability and quality of regional financial reporting. Inaccurate asset recording and weak asset control can lead to discrepancies in the value of assets presented in the regional balance sheet, increase the risk of audit findings, and weaken confidence in regional asset governance. Therefore, improving asset management through a more integrated, standardized, and technology-based system is an urgent need (Warsito, 2025). Based on these conditions, this study is important to examine how regional asset management can be improved, particularly through the optimization of recording systems, asset labeling, internal control, and the implementation of barcode-based information technology in the Asset Division of the Bureau of General Affairs of the Provincial Government of North Sumatra. However, in practice, asset management in regional government agencies often faces various challenges. Common problems include discrepancies between administrative data and the physical condition of assets, delays in updating data in information systems, suboptimal preventive maintenance, and inadequate internal oversight. This situation has the potential to create a gap between the expected asset management standards based on regulations and actual conditions on the ground.

This gap not only impacts administrative aspects but can also affect the quality of regional financial reports and increase the risk of audit findings by the Supreme Audit Agency (BPK). Furthermore, suboptimal asset management can lead to budget ineffectiveness, wasteful maintenance costs, and the suboptimal utilization of assets to support public services. In the era of government digitalization, asset management information systems such as SIMDA BMD or similar applications should be able to improve the accuracy, transparency, and effectiveness of asset management. However, the effectiveness of such systems depends heavily on the competence of human resources, consistent data updates, and the organization's commitment to implementing adequate internal controls.

Based on these conditions, an in-depth analysis is needed to identify the gap between the ideal conditions for asset management based on regulations and actual practices in the General Bureau of the Asset Section of the North Sumatra Governor's Office. This gap analysis is crucial as a basis for formulating improvement strategies, enhancing asset governance, and strengthening the internal control system. Thus, this study focuses on the identification and analysis of asset management gaps in the General Bureau of Assets Section of the North Sumatra Governor's Office in order to produce applicable and relevant recommendations in order to realize accountable, transparent, and sustainable regional asset governance.

METHODS

This study employed a descriptive qualitative approach to examine asset management

practices at the Asset Division of the General Bureau of the Governor's Office of North Sumatra Province. This approach was selected because the study did not aim to test statistical relationships among variables, but rather to understand the actual conditions, procedures, challenges, and optimization strategies related to regional asset management. A descriptive qualitative design is appropriate for studies that seek to provide a direct and contextual description of events, processes, and practical problems as they occur in the field (Hall & Liebenberg, 2024; Inayat, 2025). The research focused on identifying the current condition of asset management, evaluating its effectiveness and conformity with applicable government regulations, analyzing gaps between ideal and actual practices, and formulating strategies to improve asset management. The study examined several aspects, including asset recording, inventory, supervision, utilization, control, and the use of information technology in supporting asset administration. The data used in this study consisted of primary and secondary data. Primary data were obtained directly from informants who were involved in asset management activities, while secondary data were collected from institutional documents, asset inventory records, asset management reports, standard operating procedures, and relevant regulations. Informants were selected purposively based on their knowledge, competence, and direct involvement in asset management. The key informants included administrative staff of the General Bureau, an IT operator from the Finance and Asset Administration Division, a goods administrator, and asset management staff. In addition, questionnaire data from nine respondents consisting of civil servants, government employees with work agreements, and outsourced personnel were used as supporting data.

Data collection was conducted through interviews, observation, documentation, and questionnaires. In-depth interviews were used to obtain information about the actual implementation of asset management, its effectiveness, regulatory compliance, obstacles encountered, and efforts to optimize asset governance. Observation was conducted to examine directly the processes of recording, inventorying, supervising, utilizing, and controlling assets in the field. Documentation was used to verify written data related to asset inventory, reports, work procedures, and applicable regulations. Questionnaires were used as supporting data to strengthen the findings obtained from interviews, observation, and documentation.

The data were analyzed using descriptive qualitative analysis through three stages: data reduction, data display, and conclusion drawing. Data reduction was carried out by selecting, simplifying, and organizing data relevant to the research focus. Data display was conducted by presenting the findings in structured narratives to identify patterns, relationships, and gaps in asset management practices. Finally, conclusions were drawn by interpreting the findings to answer the research objectives and formulate strategic recommendations for optimizing asset management.

To ensure data credibility, this study applied source triangulation and technique triangulation. Source triangulation was conducted by comparing information from different informants involved in asset management. Technique triangulation was carried out by comparing data obtained through interviews, observation, documentation, and questionnaires. Through this process, the study sought to ensure that the findings accurately reflected the actual condition of asset management at the Asset Division of the General Bureau of the Governor's Office of North Sumatra Province.

RESULTS AND DISCUSSION

Impact on Decision Making

Based on the research results, several obstacles remain in asset management, particularly related to data accuracy, inventory, and asset oversight. These conditions can impact the quality of information used in the decision-making process. Therefore, the proposed optimization strategy is expected to support the provision of more accurate and timely asset information.

The asset management design developed in this study has had a significant impact on managerial decision-making at the General Bureau of the Assets Section of the North Sumatra Provincial Governor's Office. This impact is evident in the shift in perspective on asset management, which is no longer understood solely as an administrative activity focused on recording assets, but rather as a managerial process related to asset management effectiveness, regulatory compliance, supervision, control, and continuous improvement. This perspective aligns with the understanding that good asset management supports smooth operations, increases work effectiveness, and provides accurate information as a basis for decision-making.

The results of this study encourage decision-making that previously tended toward administrative principles to become more managerial and strategic. Through identification of actual conditions, implementation evaluation, and gap analysis, leaders and asset managers gain a clearer picture of areas that still need improvement. Thus, decisions made are not only oriented toward solving short-term problems, but also toward strengthening asset governance on a sustainable basis. The design produced in this study places asset administration data, inventory results, monitoring findings, and evaluation results as the primary basis for decision-making. This is important because one of the main problems in asset management is the discrepancy between administrative data and the actual condition of the asset, which can impact the quality of reports and accountability for asset management. With the availability of more orderly and focused data, decision-making is expected to be more objective, measurable, and accountable.

Through a gap analysis approach, this study helps work units map the differences between actual and ideal asset management conditions. This mapping provides a stronger basis for management to determine improvement priorities, including aspects of administrative order, process effectiveness, regulatory compliance, and asset supervision and control. Thus, decisions made are more focused and less general. If this design is implemented, the asset management flow is expected to be clearer, documents more orderly, and monitoring results more easily understood. This will help leaders and asset managers respond to problems more quickly because the necessary information is systematically available. In this context, decisions are no longer overly reliant on estimates or work habits, but rather based on factual conditions that can be directly examined.

This research also shows that asset management is influenced by coordination between employees, clarity of work procedures, and consistency in task execution. Therefore, the resulting design has implications for the creation of a more coordinated decision-making process. Decisions related to asset management are no longer understood as the responsibility of a single party, but rather as the result of collaborative work involving integrated administration, inventory, supervision, and control functions. In addition to supporting day-to-day operational decisions, this design also impacts long-term strategic decisions in asset management. Management will have a stronger foundation for formulating directions for asset management improvements, setting priorities for gradual improvements, and strengthening accountability in the management of regional assets. In other words, the results of this research not only help resolve current issues but also serve as a foundation for building more orderly, efficient, regulatory-compliant, and sustainable asset management.

Implications for Human Resource Management (HR)

The asset management design produced in this study not only impacts administrative and operational aspects but also has implications for human resource management in the General Bureau of the Asset Section of the North Sumatra Provincial Governor's Office. This is due to the fact that successful asset management is heavily influenced by staff competency, clarity of task division, work coordination, and consistent implementation of responsibilities. Therefore, optimizing asset management also requires strengthening HR as the primary implementer in the process.

The research results indicate that orderly, effective, and regulatory-compliant asset management requires staff with an adequate understanding of asset management procedures,

regional asset administration, and asset monitoring and control mechanisms. Therefore, one of the main implications of this design is the need to strengthen staff competency so that they not only perform administrative tasks but also understand the objectives, processes, and standards of asset management comprehensively. This competency strengthening can be directed at improving understanding of asset recording, inventory, document tracking, compliance with regulations, and the ability to identify problems in asset management. With this increased competency, civil servants are expected to be able to carry out their duties more accurately, consistently, and responsibly.

The design produced in this study also implies the need for a clear division of duties and responsibilities in asset management. In practice, asset management cannot run optimally if the roles of each civil servant are not clearly understood or if there is overlap in the implementation of duties. Therefore, the implications for human resources are seen in the need to clarify the parties responsible for asset recording, inventory implementation, supervision, and follow-up on asset management findings. This clear division of duties is important because it will help create a more orderly workflow, minimize confusion in task execution, and strengthen individual and work unit accountability.

This study confirms that one factor influencing asset management is coordination between employees in carrying out the administration, inventory, supervision, and control processes of assets. Therefore, the design developed implies the need to establish a more orderly and effective coordination pattern. This implication is important because asset management is not an individual matter, but rather a work process that requires integration between departments and employees. Through better coordination, the process of exchanging information regarding asset conditions, data changes, inventory results, and follow-up on findings can run more smoothly. This ultimately supports the effectiveness of asset management and reduces the potential for errors due to lack of communication.

Another implication for human resources is the need to improve discipline and consistency in the implementation of asset management tasks. Problems in asset management are often caused not only by system limitations but also by inconsistent implementation of work procedures. Therefore, this research design points to the importance of developing work habits that are more orderly, timely, and in accordance with applicable procedures. This improved discipline includes accurate asset recording, regular inventory, consistent supervision, and thorough documentation. If employees are able to carry out their duties consistently, asset management will be more orderly and easier to control, both administratively and managerially (Inayah et al., 2022).

The asset management design proposed in this study also encourages the development of a more orderly and accountable HR work pattern. This means that every employee involved in asset management needs to accustom themselves to working based on data, documents, procedures, and evaluation results, rather than solely on informal work habits. With this work pattern, every action in asset management will be more easily traced, assessed, and accounted for. In the broader term, developing an orderly and accountable work pattern will help work units build a more professional asset management culture.

Implications for Agency Operations

The asset management design produced in this study has direct implications for the operations of the General Bureau of Assets at the North Sumatra Provincial Governor's Office. These implications are evident in the process of asset recording, inventory, supervision, control, and evaluation, which can be carried out in a more orderly and focused manner. Thus, the results of this study not only provide a conceptual contribution but also support operational improvements in the implementation of agency duties. The first implication is seen in strengthening orderly administration in asset management. More orderly administration helps work units ensure that each asset has clear data, complete documentation, and easily traceable information. In practice, this condition is crucial because the entire asset management process

relies on the quality of recording and the completeness of supporting documentation.

With more orderly administration, the process of asset tracking, report preparation, and follow-up on issues can be carried out more quickly and accurately. This condition also helps reduce administrative errors that have the potential to hinder smooth work. The second implication relates to improving the effectiveness of work processes in asset management. The results of this research design emphasize the importance of a clear workflow, a well-organized division of tasks, and better coordination in asset recording, inventory, supervision, and control. If implemented, operational implementation will be smoother and less hampered by repetitive, unclear, or inconsistent procedures. This increased effectiveness is important because it supports the more optimal use of time, energy, and resources. With more effective work processes, asset management can be carried out better without creating waste in daily operations.

The third implication lies in strengthening supervision and control. Good asset management is not only about recording; it also requires consistent monitoring and control mechanisms to ensure actual asset conditions are known and any issues can be promptly addressed. Through the design developed in this research, supervision and control are expected to be more structured. This will facilitate work units in monitoring the existence, condition, and use of assets more clearly. Furthermore, strengthened oversight also helps reduce the risk of data discrepancies, delayed follow-up, and weak internal controls. The fourth implication is the increased compliance of operational implementation with applicable regulations. In the context of government agencies, all asset management activities must be carried out not only effectively but also in accordance with established rules and procedures. Therefore, the design produced in this study has implications for strengthening more orderly work implementation in a normative manner (Andika et al., 2026).

If asset management is carried out in accordance with regulations, the work process will have a stronger foundation and be more easily accounted for. This condition strengthens procedural certainty, clarifies the direction of task implementation, and supports agency accountability in managing regional assets. The fifth implication is the formation of a stronger operational basis to support continuous improvement. The asset management design produced in this study is not only aimed at resolving current problems but also at establishing a more systematic work pattern as a basis for future development. In other words, this plan helps agencies have a clearer direction in gradually improving asset management. Having a better operational foundation will make it easier for agencies to conduct regular evaluations, identify emerging weaknesses, and develop appropriate follow-up actions. This will not only ensure more orderly operational implementation now but also provide a stronger foundation for continued improvement.

Implications for User Satisfaction

The asset management design produced in this study not only impacts the internal aspects of the organization but also has implications for users and stakeholders involved in asset management at the General Bureau of the Assets Section of the North Sumatra Provincial Governor's Office. In this context, users are parties within the agency who utilize assets to support the implementation of their duties, while stakeholders include both internal and external parties concerned with orderly administration, accountability, and the effectiveness of regional asset management. Therefore, the improvements in asset management resulting from this study are expected to enhance service quality and strengthen trust among stakeholders.

The first implication is seen in the increased certainty of asset information for users. More orderly asset management, particularly in recording and inventory, will facilitate users in obtaining information regarding the existence, condition, and status of asset use. This information certainty is important because users require clear and reliable asset support to support their daily tasks. With the availability of more accurate and easily traceable asset information, user satisfaction is expected to increase because the need for work support facilities can be better met. This will also reduce confusion or uncertainty caused by disorganized or outdated asset data.

The second implication relates to improving the quality of internal services through asset management. Within an agency, assets are part of the supporting services that influence the smooth running of work units. If asset management is more effective, orderly, and focused, the internal services received by users will also improve. This improvement in service quality can be reflected in the ease of access to required assets, the speed of follow-up on asset issues, and the accuracy of information provided to users. This, in turn, leads to more optimal asset management and is expected to increase satisfaction within the agency.

The third implication is strengthening stakeholder trust in asset management. Stakeholders, both internal and external, need confidence that regional assets are managed in an orderly manner, in accordance with regulations, and with accountability. When asset management demonstrates better administration, stronger oversight, and clearer procedures, trust in the asset management unit will increase. This trust is crucial because it forms the basis for creating good working relationships between units and strengthens the legitimacy of asset management in the eyes of stakeholders. In other words, improving asset management not only improves internal processes but also builds a positive perception of the quality of agency governance.

The fourth implication relates to increased accountability in the eyes of stakeholders. Accountability in asset management is not merely an administrative matter, but also concerns the parties' confidence that regional assets are managed properly, efficiently, and in accordance with regulations. The design produced in this research encourages more orderly and documented asset management, thus making the accountability process clearer. For stakeholders, this provides confidence that asset management is being carried out professionally and not merely as an administrative formality. Thus, stakeholder trust will be strengthened because there are concrete efforts to build better and more responsible asset governance (Hafidz et al., 2025).

The fifth implication is the establishment of better working relationships between asset management units and users and other stakeholders. When asset management is more systematic, information is clearer, and follow-up on issues is more focused, interactions between asset managers and stakeholders will become smoother. This is important because satisfaction is influenced not only by asset management results, but also by the quality of the working relationships established throughout the process. With better working relationships, the process of coordination, conveying needs, addressing issues, and evaluating asset management will be more effective. Ultimately, this situation has the potential to increase stakeholder satisfaction because their needs and interests are better considered in asset management.

Implications for Sustainability

The asset management design produced in this study also has implications for the sustainability of asset management at the General Bureau of the Assets Section of the North Sumatra Provincial Governor's Office. In the context of this research, sustainability is understood as asset governance that not only meets current operational needs but also supports orderly administration, effective utilization, accountability, and the long-term continuity of asset function. Therefore, the implications for sustainability relate not only to the existence of assets but also to the agency's ability to maintain, manage, and utilize them consistently. The first implication is seen in strengthening the sustainability of asset administration. The design produced in this study encourages more orderly recording, inventorying, and documentation of assets. If implemented consistently, the agency will have a stronger asset database to support asset management over time (WellYani & Lutfi, 2024). Administrative sustainability is important because good asset management requires continuity of data and documentation, not just short-term improvements. With orderly and well-maintained administration, assets will be easier to monitor, evaluate, and account for in the long term.

The second implication relates to the sustainability of asset utilization. More orderly and targeted asset management will help agencies ensure that available assets are truly utilized according to organizational needs and are not neglected. This is crucial because regional assets

must be able to support the implementation of agency duties and functions sustainably. Through the resulting design, asset utilization is expected to be more focused, effective, and support the continuity of agency operations. Thus, sustainability in this study is also reflected in the organization's ability to maintain assets' optimal utility value in supporting internal government services.

The third implication lies in strengthening the sustainability of asset supervision and control. Regular supervision and control will help agencies maintain asset condition, minimize the risk of data discrepancies, and detect potential problems early. In the long term, this condition is crucial for maintaining asset function and reducing the possibility of waste or loss of useful value. With a more focused monitoring and control mechanism, asset management will not only be more orderly now but will also be better prepared to maintain its quality in the future. This demonstrates that the sustainability of asset management is also related to the agency's ability to safeguard assets through consistent oversight.

The fourth implication is the increased sustainability of asset governance in accordance with regulations. In government agencies, the sustainability of asset management is inseparable from compliance with applicable provisions. If asset management is carried out consistently in accordance with regulations, asset governance will have a stronger normative basis and be easier to maintain. This research design encourages asset management that is not only administratively orderly but also aligned with regional asset management regulations. Thus, sustainability in question concerns not only the continuity of work processes but also legitimate, orderly, and accountable governance in the long term.

The fifth implication is the establishment of a foundation for continuous improvement in asset management. The design produced in this research is not only oriented towards improving current conditions but also establishes a foundation for ongoing evaluation, monitoring, and strategic adjustments in the future. This way, agencies not only obtain short-term solutions but also provide a clearer direction for maintaining and gradually improving the quality of asset management. This foundation for continuous improvement is important because asset management is a dynamic process. Asset conditions, organizational needs, and management challenges can change over time. Therefore, having a design that can serve as a medium- and long-term reference will support the sustainability of asset management within agencies.

CONCLUSION

Based on the research findings, regional asset management at the General Bureau of the Assets Section of the North Sumatra Provincial Governor's Office has generally been carried out in accordance with applicable procedures and regulations. However, several obstacles remain, such as inconsistencies in asset data, suboptimal inventory, and the need for improved supervision and coordination between employees. Through gap analysis, this research yielded an asset management optimization strategy focused on strengthening asset administration, improving data accuracy, enhancing inventory effectiveness, strengthening supervision and control, and enhancing coordination and periodic evaluation. This strategy was deemed feasible for implementation from an operational, administrative, normative, and managerial perspective. The research also indicates that asset management optimization has the potential to support improvements in decision-making quality, human resource management, agency operational effectiveness, user satisfaction, and the sustainability of regional asset governance.

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