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## Optimization of Fixed Assets Management in Oksibil Regional General Hospital, Pegunungan Bintang Regency, Papua Province

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### Abstract

**Background:** The Oksibil Regional General Hospital is the only government hospital with class D type in the Pegunungan Bintang Regency of Papua Province that is required to provide optimal health services. However, the barriers encountered by Oksibil Regional Hospital Fixed Assets have not been properly managed so as to have an impact on health service providers. The demand for quality of service can not be separated from changes in the environment that are so complex that health services must be proactive and always think about ways to adapt and overcome them. Fixed Asset Management at Oksibil Hospital consists of a series of planning, budgeting, procurement, use, security, maintenance and administration activities.

**Research Objectives:** Reviewing the optimization of Fixed Asset Management at the Oksibil Regional General Hospital, Pegunungan Bintang Regency, Papua Province.

**Research method:** The research method used in this study was qualitatively descriptive with a survey conducted in March-April 2020 at Oksibil Regional General Hospital, Pegunungan Bintang Regency, Papua Province. 8 (eight) informants were taken using a purposive method of sampling.

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Data obtained from in-depth interviews as primary data and also from secondary data available at Oksibil Hospital.

**Results:** The planning of fixed assets has involved all service units. Fixed asset budgeting was still limited by regional capacity. The use of fixed assets, especially medical equipment, was still limited, only a few buildings have been used, such as HCU, Radiology. Fixed assets were secured by a fence, but there was no warehouse, no registration code and labeling. Maintenance of fixed assets in a planned and unplanned manner was constrained by budgetary constraints. Fixed asset management administration was the sole responsibility of the goods manager, not all units were involved in the inventory and reporting of fixed assets.

**Keywords:** Management; Fixed Assets; Oksibil Regional General Hospital.

## **1. Introduction**

One of the government policies of the Republic of Indonesia that has a strategic influence from a legal, political and economic perspective which was declared in 1999 is Regional Autonomy which is regulated in Law Number 23 of 2014 concerning Regional Government (Amendment to Law Number 22 of 1999 and Law Number 32 2004). The existence of government policy on Regional Autonomy directly requires every province/district and city in Indonesia to carry out their financial management and accountability. The implementation of regional autonomy is a bright hope for the implementation of development as a whole where each region has the opportunity to manage, and develop their respective regions according to their needs and potentials [1]. Local governments at both the provincial and district/city levels are the determinants of regional development. The implementation of regional autonomy is related to the implications of regional property management policies, so local governments have an important role in managing assets. This is marked by the issuance of Government Regulation Number 06 of 2006 which has been revised to Government Regulation Number 27 of 2014 which is a derivative of Law No.1 of 2004 concerning an orderly, accountable and transparent State Treasury. Management of Fixed Assets (State Property) that is professional and modern by promoting good governance [2]. According to Government Regulation No. 72 of 2019 concerning Amendments to Government Regulation No. 18 of 2016 concerning Regional Apparatus in government affairs in the health sector, it emphasizes regional hospitals as special organizational units that provide professional services through the provision of autonomy in financial management and property region and field of staffing [3]. According to Law No.44 of 2009, it states that a hospital is a health service institution that provides complete individual health services that provide inpatient, outpatient, and emergency services. Minister of Health Regulation No.34 of 2010 concerning hospital classification is explained according to assignments, classes, and the scope of their work areas in providing health services. In Article 4 Chapter III of Minister of Health Regulation No.340 it is explained that there are 4 types of hospitals according to the service class and coverage area of health services provided. Consists of type A, Type B, Type C, and type D hospitals. According to Minister of Health Regulation No. 56 of 2014 concerning Self-Assessment Instruments, Class D Hospital Operational Permits meet the requirements of services, human resources, facilities and infrastructure, administration, and management. Access to health services in underdeveloped areas, borders, and islands collided with geographic situations and conditions that were difficult to reach, limited health facilities and infrastructure, and the availability and quality

of health human resources were low. The Oksibil Regional General Hospital is one the only type D hospital belonging to the local government of the Pegunungan Bintang Regency which is one of the regencies in the Jayawijaya Mountains which is directly adjacent to the State of Papua New Guinea. According to Law Number 44 of 2009 concerning Hospitals, article 7 reads that Hospitals must meet the requirements for location, buildings, infrastructure, human resources, pharmaceuticals, and equipment. Oksibil Hospital has been equipped with various medical facilities and supporting facilities. Continuous health care needs to be supported by equipment that is always ready to use and can function properly. Assets owned and used by the company for the smooth operation of the company include cash, accounts receivable, supplies, equipment, insurance, leases, equipment, land, buildings, vehicles, and other assets. All these assets are classified into two groups, namely current assets and non-current assets, current or not fixed [4]. One of the main problems in managing fixed assets is the disorderly management of fixed goods (assets). This causes local governments to experience difficulties in knowing exactly which assets are controlled/managed, so that assets managed by local governments tend not to be optimal in its use [5]. The process of managing medical equipment and non-medical equipment assets, the hospital is faced with problems that arise, especially medical equipment such as an incomplete inventory of equipment, making it difficult for hospital management to find the whereabouts of the equipment, knowing the real condition of the equipment, the number of tools that are still fit for use and not suitable for use, depreciation of equipment per year, a maintenance schedule of assets and any assets that are often interrupted [6]. According to Hastings (2010), asset management is a series of activities related to (1) identifying what assets are needed, (2) obtaining assets, (3) providing a logistical support and maintenance system for assets, (4) removing or updating assets so that effective and efficient can meet the objectives. Also, asset management must have four main functions, namely planning (planning) in procurement and elimination, creating organization (organizing) through good inventory, moving (actuating) through maintenance, and controlling (controlling) on activities in medical asset management [7]. Fixed asset procurement programs/activities in the 2020 Budget Implementation Document (DPA) are procurement of HCU medical equipment (High Care Unit), procurement of security post buildings, procurement of building maintenance. The Oksibil Regional General Hospital as a health service provider really needs to make innovations to improve its services, not only the services provided by doctors, nurses and employees must be maximal, but the availability of medical and non-medical equipment greatly affects the progress of the hospital. Based on Ministerial Decree Number HK.01.07/MENKES/454/2017 concerning Organization, Work Relationship, and Hospital Financial Management, the organizational structure of Class D Hospital consists of at most 1 (one) Administration subsection and 3 (three) sections and/or group of functional positions. The impact of this regulation is that there is a lack of competent human resources and there is a dual work of nurses as caretakers of goods. The results of the researcher's initial interview with the treasurer of goods, that the asset inventory process begins after the procurement process, then the procurement will record the data on the equipment obtained and record the location of use of the equipment. Then based on the unit procurement invoice, the general department will record medical asset data which includes: date of procurement, asset name, userspace, cost, and several units. The recording is used to find out where the assets are used, and will later be used for annual reports. Then the medical equipment will be given to the room unit and will be recorded in the management acceptance book containing the name of the equipment, the unit room, and signed by the person in charge of the room as proof of handover. However, the unit/service room at the Oksibil Regional Hospital is not carried out only in the books

of receipt of the goods manager, so there is no recap if any time it is needed. Based on the observations of researchers, the current inventory recording process does not have information such as equipment classification, coding/numbering, labeling, equipment useful life, and depreciation value. The absence of an equipment identification number makes it difficult for management to monitor the condition and location of the equipment and the absence of records of the service life and depreciation value of each equipment, resulting in difficulties in knowing which equipment is approaching its service life and which equipment is at its end of life. This has an impact, namely that the costs of maintenance/care incurred are increasing due to medical assets that should have been replaced but they are still being maintained and the procurement process is slow because submissions are made if there is equipment whose function is quite badly damaged and cannot be repaired. According to the Decree of the Minister of Finance Number 59/KMK.6/2013 regarding the useful life table in the context of depreciation of State Property in the form of fixed assets in Central Government entities, medical assets have a useful life including medical and medical devices of 5 years, and laboratory units, namely 8 years. Based on the recording results, 50 medical devices were recorded that were owned by Oksibil Regional General Hospital. Of the 50 medical devices owned, 9.4% should be replaced because their useful life has expired but have not been replaced. This has resulted in increased maintenance costs due to medical assets that should have been replaced but it is still being maintained. The procurement process is slow because submissions are made if there is equipment whose function is quite badly damaged and cannot be repaired. For example, laboratory equipment that is currently 4 years old was obtained in 2016 such as a complete blood count (emerald brand), and has a useful life of 8 years. Approximately 6 months, it has been damaged 2 times and each damage has a repair duration of up to 3 months. This certainly affects the optimization of the tool because the duration of the damage is quite long. Based on the results of observations in handling asset management with unplanned/unscheduled maintenance processes, as has been done so far in lab equipment, anesthesia machines, infant warmer. The implementation of maintenance is a very important requirement for the Oksibil Regional Hospital, a scheduled maintenance process is a process of maintaining medical assets that are carried out regularly. This process starts with the technician who sees the maintenance schedule that has been previously created. From the maintenance schedule, the technician will check what equipment will be maintained. Maintenance activities for medical equipment such as ultrasound machines, incubators, anesthesia machines, are carried out by technicians from medical equipment distributors according to a predetermined maintenance schedule.

## **2. Materials and Methods**

### ***2.1. Type of Research***

The research method used in this study was qualitative descriptive with a survey study conducted in March-April 2020 at Oksibil Regional General Hospital, Pegunungan Bintang Regency, Papua Province. 8 (eight) informants were taken by using the Purposive Sampling technique, i.e: 1 Administrative staff, 1 Obstetrics Specialist, 1 General practitioner, 1 Chief of the Operating Room, 1 Emergency staff, 1 Midwifery staff, 1 Head of the laboratory room, and 1 Pharmacist staff. Data obtained through in-depth interviews as primary data and also from secondary data available at Oksibil Hospital.

### ***2.2. Ethical Research and Data Collection***

Each participant demanded the signing of informed consent. Primary data were obtained by conducting deep-interviews directly to the informant using the interview guide. Also, secondary data were obtained from Oksibil Regional General Hospital. Data were analyzed qualitatively using triangulation and reduction techniques.

### 3. Result and Discussion

#### 3.1. Characteristics of Informants

An overview of the characteristics of research informants in this study can be found in Table 1:

**Table 1:** Characteristics of informants

No	Initial Informant	Age	Ethnic	Sex	Education	Years of service	Position
1.	OB	33	Non-Papua	Male	DIII Nursing	9 years	Administrative Staff
2	GR	33	Non-Papua	Male	Obstetrics and gynecology specialist	7 months	Chairman of the Medical Committee
3	MK	36	Papua	Female	General practitioner	6 years	Functional staff
4	P	43	Non-Papua	Female	DIII Nursing	10 years	Chief of the OK Room
5	AP	33	Non-Papua	Female	DIII Nursing	10 years	Emergency staff
6	DF	35	Papua	Female	NERS Nursing	10 years	Midwifery Staff
7	AK	33	Papua	Female	DIII Analisis Kesehatan	8 years	Head of Lab Room
8	MR	40	Non-Papua	Female	Pharmacist	10 years	Pharmacy Staff

*(Source: Primary Data, 2020)*

Table 1 shows that the age of the informants is about 30-45 years old, with 5 (five) female informants and 2 (two) male informants. There are 5 (five) informants from tribes outside Papua and 3 indigenous Papuans.

#### 3.2. Inventory document data for fixed assets of The Oksibil Hospital

Table 2 shows the fixed asset inventory list document is recorded consistently and continuously from 2013-2019.

**Table 2:** Fixed Asset Inventory List Documents

Fixed Asset Type	The document exists/does not exist
Land	Does not exist
Buildings and Buildings	Exist
Equipment and machines	Exist
Roads, irrigation and networks	Exist

(Source: Secondary Data, 2017)

### 3.3. Planning for Fixed Asset Needs in Asset Management at The Oksibil Hospital

#### 3.3.1. Data Collection

The process of updating/updating hospital needs data is very important, therefore the following statements were obtained from the 8 informants who were interviewed. The Interview Results (deep Interview) can be seen in Table 3. The researcher and the 8 informants were labeled as R-Researcher; I1-Administrative staff; I2-Obstetrics Specialist; I3-General practitioner; I4- Chief of the Operating Room; I5-Emergency staff; I6-Midwifery staff; I7- Head of the laboratory room; I8-Pharmacist staff.

**Table 3:** Deep Interview Results on Planning for Fixed Assets Needs

R	:	How is the planning mechanism regarding fixed assets at the Oksibil Hospital?
I1	:	<i>If it is a matter of planning, we usually gather all units to discuss the needs of each unit for next year at a management meeting. Planning for the operational needs of the Oksibil Hospital is very dependent on the budget. The operational needs of the Oksibil Regional Hospital have had a significant impact on the management of fixed assets, for example, laboratory space, the need for equipment and maintenance is still limited.</i>
R	:	Who is involved in fixed asset planning?
I1	:	<i>Hospital management and each unit/room with their proposed needs.</i>
R	:	What Fixed Assets are prioritized in 2020?
I1	:	<i>Procurement of High Care Unit (HCU) medical equipment.</i>
R	:	Apart from HCU Medical Devices, are there any other fixed assets?
I1	:	<i>Maintenance of Building and Construction of Security Posts.</i>
R	:	How is the planning of fixed assets in the midwifery unit in both the polyclinic and midwifery inpatients?
I2	:	<i>We are in the room to provide a request for room needs and medical equipment for 2020 to the hospital management.</i>
R	:	In your opinion, how is the medical equipment planning in your unit good or not? If not, what do you recommend?
I2	:	<i>It is good to just improve it, only for our proposal for cardiography medical devices to not be realized this year due to budget constraints and perhaps also because of the COVID-19 pandemic.</i>
R	:	What do you think as Chair of the Medical Committee regarding the fixed asset planning at the Oksibil Regional Hospital?
I2	:	<i>There has been a lot of progress after I returned from the specialist school, there are already PONEK and the Mother's Love Movement, now sectio caesar can be done.</i>
R	:	What do you think about the planning for fixed asset requirements that hospital management has done so far?
I2	:	<i>It is better and needs to be improved, especially medical devices that need to be calibrated.</i>

R	:	What do you think about the planning of fixed assets such as medical equipment, buildings, and others that have been carried out by the management of The Oksibil Hospital?
I2	:	<i>It's better than the previous years.</i>
R	:	What do you think, whether the hospital management involves you in the planning of fixed assets?
I3	:	<i>In the last two years we have been involved in the planning of medical goods/equipment by management, it's starting to be good.</i>
R	:	How do you suggest planning for medical equipment, buildings, and others in the future?
I3	:	<i>It should only be improved, especially for damaged medical devices that can be replaced, which is better not to ignore it.</i>
R	:	What is the planning for fixed asset requirements in your unit?
I4	:	<i>We hope that next year plans for the expansion of the operating room and its security will be a priority this year and there will also be additional medical devices for laparotomy because there are many cases of surgeons and obstetricians.</i>
R	:	Who is involved in planning?
I4	:	<i>Specialist doctor, chief of unit and 3 OK staff</i>
R	:	What do you think about the medical devices in OK's room for the future?
I4	:	<i>Just improve, I have submitted to management such as medical devices such as laparotomy for general surgery and obstetrics. Maybe if you can add another OK room because the current one is less comfortable.</i>
R	:	What is the planning for fixed asset requirements in your unit?
I5	:	<i>The emergency room is good, you just need to repair the room, such as access to a guide to monitor patients and medical equipment that is not too damaged can be repaired and if it can't be used again, maybe it can be replaced with a new one.</i>
R	:	Who is involved in fixed asset planning?
I5	:	<i>Head of the Emergency Unit and 4 Emergency Room staff</i>
R	:	What do you think about planning medical devices in the future?
I5	:	<i>Adjusted to the proposed room.</i>
R	:	How is the planning regarding the need for fixed assets in the midwifery unit?
I6	:	<i>For us, the midwifery room must be expanded because there are many patients.</i>
R	:	Who is involved in planning?
I6	:	<i>Midwifery specialist, head of unit, and 9 staff.</i>
R	:	What do you think about planning regarding medical devices for the future?
I6	:	<i>It's good, just security and if something is damaged, is it repaired or bought a new one.</i>
R	:	How is the planning of the fixed asset requirements in the laboratory unit?
I7	:	<i>Existing laboratory tools have been used only constraints regarding the missing control reagent.</i>
R	:	In your opinion, in the planning of laboratory equipment, the hospital management includes you in the intended planning?
I7	:	<i>Yes. I was involved as the head of the unit/room and discussed with the doctor in charge of the laboratory.</i>
R	:	What do you think, the plans that have been done so far accommodate the demands of laboratory units?
I7	:	<i>Not all, especially tools for complete blood count, blood chemistry tests, reagent control electrolyte tests,</i>
R	:	What are your suggestions for hospital management regarding the current laboratory room conditions?
I7	:	<i>The room must be repaired and the health equipment in the laboratory needs to be added again. This is still like a health center should be a hospital standard, because the Oksibil Hospital is accredited.</i>
R	:	How is the planning of the demand for fixed assets in the pharmaceutical unit?
I8	:	<i>We want this year to add more pharmacy rooms, secure pharmacy warehouses because there are psychotropic drugs</i>
R	:	How do hospital management respond to requests for medical support?
I8	:	<i>Accepted our proposal but it has not been realized.</i>

Table 3 shows the statement of 8 informants that planning and determining the needs of each unit can be obtained from the level of needs of each section which is determined by the number of service user visits at the

hospital. The greater the number of health service users, the greater the need is needed.

### 3.3.2. User involvement

Planning is the most important process of all management functions because there is no planning of other functions; organizing, directing, and controlling will not go well. The planning process starts from the formulation of objectives, collecting data, then the data is analyzed, making alternatives and concepts then implemented and producing new goals. The formulation of objectives can be achieved if there is sufficient data/representation and measurable clarity (specific) including aspects (substance), space (location/place). Users must be involved in all management functions.

### 3.4. Fixed Asset needs budgeting

Budgeting is a process where costs are allocated to certain activities that have been planned for a predetermined period. The statement obtained from the 2 informants interviewed can be seen in Table 4.

**Table 4:** Deep Interview Results on Budgeting for Fixed Assets Needs

R	:	How is the budget planning for fixed asset needs?
I1	:	<i>Planning for the operational needs of the Oksibil Regional Hospital depends heavily on the budget. Planning that has been established by hospital management must adjust the budget ceiling that has been allocated to the Regional Government so that it does not meet the operational needs of the Oksibil Regional Hospital in such a way that it has an impact on the management of fixed assets such as laboratory space, the need for equipment and maintenance is still limited. Planning and budgeting are in line with the hospital's strategic plan for the 2016-2021 RPJMD, so that all hospital operational needs planning is included, only the extent of the regional capacity is considered on its own.</i>
R	:	Will the budgeting for fixed assets that will be realized in 2020 be realized in 2020?
I1	:	<i>HCU medical equipment, security guard post building, building maintenance</i>
R	:	Where are the sources of financing from?
I1	:	<i>HCU Medical Equipment from the Special Allocation Fund, security posts, and building maintenance from the General Allocation Fund.</i>
R	:	How do you think about the planning of the Oksibil Hospital medical equipment?
I2	:	<i>The request for urgent tools such as cardiograph is still waiting for a certain response from management.</i>

Table 4 shows the statements of informants 1 and 2, that it is necessary to realize that many requests for the needs of units are not always approved due to budget constraints so that proposals/programs are adjusted and implemented on a priority scale gradually so that they slightly disrupt health services at the Oksibil Regional Hospital.

### 3.5. Procurement of fixed assets



Fixed assets can be obtained in the form of ready to use or built-in advance. The government has set the procedures that must be followed to acquire fixed assets. The statements obtained from interviews with informant 1 can be seen in Table 5.

**Table 5:** Deep Interview Results on Procurement for Fixed Assets Needs

R	:	How is the implementation of fixed assets procurement?
I1	:	<i>Procurement of fixed assets such as buildings in The Oksibil Hospital according to government procurement procedures through a tender/auction process while HCU medical equipment is e-purchase/procurement electronically</i>
R	:	What fixed assets will be procured in 2020?
I1	:	<i>The procurement of goods/assets this year includes the procurement of security post buildings, building maintenance, and HCU medical equipment.</i>

Table 5 shows the statement from informant 1 that wanted to explain that the hospital development was not stagnant but continued to be sustainable so that the procurement of goods seemed to be hoarding but due to budget constraints so it was carried out according to a priority scale, but did not provide quality results.

### 3.6. Use of Fixed Assets

As for the use in the activities carried out by the users of goods in managing and administering the goods of The Oksibil Hospital following the main tasks and functions of the unit/room concerned, the interview result is in Table 6.

**Table 6:** Deep Interview Results on Use for Fixed Assets Needs

R	:	What about the use of fixed assets?
I1	:	<i>Fixed assets of land and medical equipment have been used and many service buildings have been built, only the HCU building procurement operation in 2018, Radiology building procurement in 2016.</i>
R	:	Why hasn't it been used yet?
I1	:	<i>For HCU, access to patient movement has not been made, and radiology is still constrained by the building that does not follow the existing standards and radiation permits do not exist.</i>
R	:	How does management address these constraints?
I1	:	<i>It was planned, in 2020 permits were being processed but due to the Covid-19 pandemic, it was delayed. Likewise with HCU.</i>
R	:	How are the medical devices used in the obstetrics unit?
I2	:	<i>The use of fixed assets, especially medical devices in our department, is sufficient and efficient</i>
R	:	In your opinion, how is the condition of the midwifery inpatient building?
I2	:	<i>It is not following Minister of Health Regulation standards</i>

R	:	How do you respond as Chairman of the Medical Committee regarding fixed assets at The Oksibil Hospital?
I2	:	<i>It is very unfortunate because there are already 5 specialist doctors on the side of supporting advice, such as laboratories, there are still damaged lab equipment, radiology and HCU have not been used. And also in the OK room, the anesthesia machine must be maintained, the infant warmer must also be maintained.</i>
R	:	In your opinion, how is the use of fixed assets so far?
I3	:	<i>There should be progress, there are still obstacles such as lab, radiology, HCU which have not been used. hopefully, there will be attention from hospital management.</i>
R	:	In your opinion, how do you use fixed assets in the operating room unit?
I4	:	<i>The use of the new operating room building began in 20018 even though this building was a former health center plus in 2008. The medical equipment is also available. However, the operating room will only be used in 2018 because the Oksibil Hospital will be accredited and of course the presence of anesthesia specialists, surgical specialists, obstetric specialists, pediatricians. Adjusted to the type of hospital, the existence of a specialist obstetrician and general surgery and many cases have started with operations here.</i>
R	:	What about the use of medical devices in the operating room?
I4	:	<i>75 percent of the medical equipment is in the operating room, while it is still possible for simple general surgery specialists. Also, the baby was removed by cesarean section by a midwifery specialist in April 2018.</i>
R	:	How is the use of fixed assets in the Emergency Unit?
I5	:	<i>We used this emergency building in 2018, even though it was built in 2016.</i>
R	:	Is the building suitable or not?
I5	:	<i>It is quite large, but access to views for patient monitoring has not been established.</i>
R	:	What about medical and other supporting equipment?
I5	:	<i>We have submitted several types of equipment that were severely and lightly damaged and we have submitted medical data that need immediate treatment to the head of the medical committee. EKG paper does not exist.</i>
R	:	How are fixed assets used in the midwifery unit?
I6	:	<i>The building is not suitable and narrow even though there are many patients.</i>
R	:	What about the use of medical equipment?
I6	:	<i>Damaged medical devices such as ultrasound, suction, infant warmer.</i>
R	:	How is the use of fixed assets such as laboratory equipment?
I7	:	<i>The use of laboratory equipment such as complete blood count, blood chemistry is still limited despite the high demand.</i>
R	:	How is the use of fixed assets like a building in a pharmacy unit?
I8	:	<i>The building that is now good, only needs to be added a little because the moisture is high, the building must be enlarged for good drug storage and hospital logistics and pellets have been used for medicine so that the medicine is not damaged.</i>

Table 6 shows that the use of fixed assets, both buildings, medical and medical equipment, is very dependent on the discipline of the user of the goods so that the benefits remain and are sustainable.

### 3.7. Fixed Assets Security

Safeguarding fixed assets in the form of inventory items in the process of use and inventory in the warehouse that is pursued physically, administratively, and takes legal action. Here's a statement from the informants that can be seen in Table 7.

**Table 7:** Deep Interview Results on Security for Fixed Assets Needs

R	:	How is the implementation of the security of Fixed assets at the Oksibil Hospital?
I1	:	<i>The Oksibil Hospital has been bordered with a fence. Then there is a security guard to guard the activities in and out of visitors. The problem is that now there is no special warehouse for equipment and office equipment in service rooms that are not yet operational. Goods users are responsible for maintaining goods at the Oksibil Hospital under his control. Maintenance must be guided by the List of Goods Maintenance Needs (DKPB), and the cost of maintaining goods is borne by the State Revenue and Expenditure Budget (APBN) and / Region (APBD). For security in 2020, a label will be installed on each asset, so that we know that it is a fixed asset for the Oksibil Hospital and it is carried out on HCU (High Care Unit) medical devices and asset maintenance for 2020 is planned.</i>
R	:	Who was involved?
I1	:	<i>All employees should be involved. For those who are in units/rooms, they can maintain the existence of their equipment. And the security guard only maintains order for visitors and the safety of officers and all assets in the hospital.</i>
R	:	How do you know that the goods or assets remain in the Oksibil hospital in good safety?
I1	:	<i>In our office we have installed CCTV to observe the situation in all rooms, only now it is broken. So we didn't do anything. We have installed KIR (Room Inventory card) but only in the Office room, not all rooms have been installed.</i>
R	:	How about the implementation of fixed assets security in the midwifery unit?
I2	:	<i>Security and maintenance of medical equipment in our unit, both midwifery, VK, and midwifery fields, are needed if needed, they are ready to use so that they do not interfere with services, it is better to make KIR and make IPRS</i>
R	:	How is medical equipment safe in general polyclinic?
I3	:	<i>Usually, if our doctors look for tensiometer or stethoscope, it's often not there, which is very annoying</i>
R	:	How can you keep medical devices in place?
I3	:	<i>Those of us who have finished working can return them to their place, but they should be controlled again by the police staff or the person in charge of the police</i>
R	:	How is the security of fixed assets in the operating room unit?
I4	:	<i>All the medical equipment after work is cleaned and put in place and locked. I do not allow unauthorized people to enter this room. Because always sterilized for sudden needs when there is surgery.</i>
R	:	Who is responsible for securing medical devices in the operating room?
I4	:	<i>For the time being, there are no obstacles because I supervise them.</i>
R	:	How is the fixed asset protection mechanism at the Oksibil Regional Hospital?
I5	:	<i>The existing security guards have not fully worked on managing visitors so that personal items are often lost, especially items in the Emergency Room (ER).</i>
R	:	Why is that?
I5	:	<i>Because the person employed as a security guard is so old that he cannot do his job properly.</i>
R	:	How about securing medical devices in the ER?
I5	:	<i>The medical equipment has been stored and locked.</i>
R	:	Who is responsible for the safety of medical devices in the ER?
I5	:	<i>We are all involved.</i>
R	:	How do you secure fixed assets at the Oksibil Hospital?

I6	:	<i>It is still lacking, because there are still many people hanging around and the security guard is often not there, so there is often a loss of personal belongings for patients who are being treated and things might be in the room because there is no good guarding.</i>
R	:	How to secure medical devices in the field of midwifery?
I6	:	<i>We've put it in a certain place that can be locked.</i>
R	:	Who is responsible for the safety of medical devices in the field of midwifery?
I6	:	<i>We are all involved.</i>
R	:	What do you think about the security of fixed assets at RSUD Okibil?
I7	:	<i>The security guard has not been maximal because he does not supervise visitors.</i>
R	:	How to secure laboratory equipment in the room?
I7	:	<i>So far there have been no cases of loss, but it shouldn't happen</i>
R	:	What is the mechanism for securing fixed assets in RSUD Okibil?
I8	:	<i>There are already fences and security guards but because they are not strictly guarded, so many people roam the hospital, so they are very worried about rooms that do not have keys.</i>
R	:	How to protect fixed assets in the pharmaceutical unit?
I8	:	<i>Because drugs and consumables as well as psychotropic drugs become safeguards such as bars we need to use for the safety of the items in our room.</i>
R	:	Anyone responsible for securing goods in the pharmaceutical unit?
I8	:	<i>We are all involved.</i>

Table 7 shows the statements from 8 informants said that security still needed to be repaired both from the building and medical equipment. There are already barriers and guards by the security guard but it is still the responsibility of the user of the goods to keep the equipment in the room safe because there is no permanent form of security in the patient care or service environment.

### 3.8. Maintenance of Fixed Assets

Asset maintenance is an effort to avoid damage to components/asset elements due to obsolescence/weariness before their useful life ends. The following interviews with several informants regarding the maintenance of assets such as medical equipment in their respective units, can be seen in Table 8.

Table 8 shows that the maintenance of the fixed assets mainly based on the priority assets only due to the lack of budget. Based on Minister of Health Regulation No.75 of 2014, medical equipment in hospitals must meet the following requirements: a. quality standards, security, safety; b. has a distribution permit following the provisions of laws and regulations; and c. tested and calibrated regularly by an authorized testing and calibration institution. Calibration must be routinely carried out every year. This is because during its use the equipment must change specifications due to the influence of the frequency of use, storage environment, usage method, and so on. For this reason, during the calibration period of the equipment concerned, traceability should be maintained utilizing periodic maintenance and inspection.

**Table 8:** Deep Interview Results on Maintenance for Fixed Assets Needs

R	:	What do you think is the mechanism for maintaining fixed assets in the Oksibil Hospital?
I1	:	<i>Indeed, all this time the maintenance costs are only in DPA, namely building maintenance, there is no special budget for the maintenance of medical equipment and medical support.</i>
R	:	How do you suggest the management to resolve the situation?
I1	:	<i>Maybe it can be fought at a higher level to become a priority proposal in the coming year.</i>
R	:	How do you respond regarding the maintenance of medical equipment at the Oksibil Regional Hospital?
I2	:	<i>There are several rooms where medical equipment maintenance is very lacking and urgent, have been listed in the calibration list, and proposed to management and all return to budget availability.</i>
R	:	How does the management respond after you submit a list of medical devices that need calibration?
I2	:	<i>Well received, only the follow-up is still waiting.</i>
R	:	Does that mean some services will start to be disrupted?
I2	:	<i>Yes, it will likely be disturbed, but I want to continue to say that the situation is already like that.</i>
R	:	What do you think about the maintenance of medical devices so far at the Oksibil Hospital?
I3	:	<i>Very concerned if it is not noticed because it helps us in service.</i>
R	:	What is the mechanism for maintaining fixed assets at the Oksibil Hospital?
I4	:	<i>We note the tools that should be immediately calibrated and given to management.</i>
R	:	If not immediately fixed what will happen?
I4	:	<i>We cannot work and patients cannot be treated.</i>
R	:	Has the calibration been done before?
I4	:	<i>The OK room has been visited by an electromedical to repair the anesthesia machine in 2017, so we can use it until now. This year, this machine should also start to be calibrated.</i>
R	:	What is the mechanism for maintaining fixed assets at the Oksibil Hospital?
I5	:	<i>If there are medical devices that have started to be damaged, either heavily or lightly damaged, we will record it and report it to management.</i>
R	:	Does it interfere with the service if these tools have not been repaired?
I5	:	<i>It's annoying, but we just used the existing medical equipment.</i>
R	:	What is the mechanism for maintaining medical devices at the Oksibil Hospital?
I6	:	<i>We recorded minor damage and heavily damaged, then we gave it to management.</i>
R	:	Has it been calibrated before?
I6	:	<i>In 2017 there was an infant warmer tool.</i>
R	:	What is the mechanism for maintaining fixed assets at the Oksibil Hospital?
I7	:	<i>We recorded the equipment which was lightly and severely damaged and submitted to management.</i>
R	:	Have the lab equipment been calibrated?
I7	:	<i>The blood chemistry tool has been calibrated with the vendor, the complete blood count laboratory tool was calibrated in 2017 and is now broken again so it must be calibrated again.</i>
R	:	Can lab staff calibrate lab tools?
I7	:	<i>We in the laboratory have tools that we usually take care of daily, depending on the compliance of the lab staff, there are also tools that require experts to be calibrated and all of them are in Jayapura.</i>

### 3.9. Administration of Fixed Assets

Administration is a series of activities that include bookkeeping, inventory, and reporting of goods at the Oksibil Hospital, the statement according to the interview is seen in Table 9.

**Table 9:** Deep Interview Results on Administration for Fixed Assets Needs

R	:	How is the implementation of administration (recording and bookkeeping) of Fixed Assets?
I1	:	<i>Already running and recording of fixed assets/goods entered in the ledger and input and made a file on the computer identified according to the type, quantity, and condition of the goods.</i>
R	:	How do you do a fixed asset inventory?
I1	:	<i>By identifying physical goods and passing on data that has been recorded since 2013.</i>
R	:	How is the reporting of fixed assets of the Oksibil Hospital?
I1	:	<i>Asset reporting per semester and annually to BPKAD.</i>
R	:	Are there any obstacles to the implementation of this administration?
I1	:	<i>The only problem is that I work alone and I am also seconded in the office. Maybe the management can add more people to help me and of course be given training. Because I had training on BMD in 2018.</i>
R	:	How is the recording of medical assets/equipment in the OK Room?
I4	:	<i>I as the head of the new room this year started to record all the tools in the OK room.</i>
R	:	Who is responsible for recording activities?
I4	:	<i>I self.</i>
R	:	How is the implementation of recording medical devices and goods in the ER?
I5	:	<i>We haven't done it yet.</i>
R	:	How about an inventory of medical equipment in the emergency room?
I5	:	<i>We haven't done it yet.</i>
R	:	How is the implementation of recording fixed assets/medical devices in the midwifery unit both inpatient and outpatient?
I6	:	<i>Not yet done.</i>
R	:	How is the implementation of an inventory of medical devices in the midwifery unit both inpatient and outpatient?
I6	:	<i>Not yet done.</i>
R	:	How is the implementation of recording fixed assets / medical devices in the laboratory unit?
I7	:	<i>Not yet done.</i>
R	:	How is the implementation of an inventory of medical equipment in the laboratory unit?
I7	:	<i>Not yet done.</i>

Table 9 shows that according to statements from 7 (seven) informants that they have not recorded the existence of fixed assets / medical equipment in their respective units.

## 4. Discussion

### 4.1. Fixed Asset Planning and Budgeting

According to Law Number 23 of 2014 which regulates regional government affairs in the health sector, program planning and budgeting are contained in the national health policy which has determined the health programs that are necessary and must be carried out in the regions [8]. The following year becomes a reference for the regional apparatus organization (OPD) program in compiling strategic plans and realized in the 2021 RKPD containing planning and budgeting programs for the next year. RKPD is an elaboration of the RPJMD using instruments from the Work Plan of Regional Apparatus Organizations. In an organization, cooperation is needed so that the goals of the organization can be achieved properly. The results showed that the fixed asset planning carried out by the hospital management and service units had gone well, because it was accommodated in the Planning Proposal for the Oksibil Regional Hospital. Planning activities by management have involved all elements in the Oksibil Hospital, starting with recording the proposed requests for room/unit requirements and accommodating and pouring in the work plan of the Oksibil Hospital for the next year. Fixed asset planning will

be followed up into the internal discussion of hospital management, then recorded and input into the OPD Program/Activity Proposal Matrix for the next year. All planning is submitted to the regional revenue agencies (Bappeda) of Pegunungan Bintang Regency to become the basis or reference for the allocation and OPD indicative ceiling. The decision to determine the budget takes into account the priority scale and regional capacity. Hospital program/activity planning is adjusted to very basic needs so that if there is a program/activity that is not accommodated or runs slowly, the impact will greatly affect the health services in the hospital such as the maintenance of medical equipment. The 2019 Oksibil Regional Hospital Work Plan contains proposed priority programs/activities and a budget for 2020 in addition to routine hospital costs, there are also programs for the procurement of medical devices, construction of security posts and maintenance of buildings. Based on Government Regulation No.8 of 2008, it is stated that planning documents are closely related to using data and information including the preparation of programs, activities, indicative ceiling allocations, and funding sources.

#### ***4.2. Budgeting for Fixed Assets***

The budget in an organization has several functions, as suggested by several authors. Silalahi (1989) argues that the budget is a management tool to facilitate the use of some available and useful information to improve and facilitate decision making [9]. Besides, the budget provides guidelines for measuring and monitoring performance, improving communication, and analysis to achieve organizational goals. The results showed that program/activity planning and budgeting had been proposed according to the needs of the Oksibil Regional Hospital. However, in its implementation, all budget planning must adjust the allocation of funds that have been determined by the regional government, so that automatically several programs/activities such as maintaining fixed assets, including medical equipment cannot be realized. According to Munandar (1990), the budget is a basic tool for binding planning and oversight functions of management [10].

#### ***4.3. Procurement of goods/fixed assets***

According to Presidential Regulation No. 16 of 2018 concerning the Procurement of Government Goods/ Services, the activities of procuring goods/services by the Ministry/Institution/Regional Apparatus are financed by the APBN/APBD, whose process starts from identification of needs, until the handover of work results. Procurement planning consists of procurement planning through self-management and/or through providers [11]. Self-management is a way of obtaining goods/services that are done by the Ministries/Institutions/ Regional Devices, Ministries/Institutions/other devices, community organizations, or community groups. Providers are ways of obtaining goods/services provided by business actors. The results showed that the procurement of fixed assets that will be realized in 2020 is HCU medical equipment, medicines, and consumables (BHP), security posts. The procurement procedure is guided by Presidential Regulation Number 16 of 2018 concerning the Procurement of Government Goods/Services. The method of selecting providers of goods/ construction work/other services consists of: 1) E-purchasing; 2) Direct Procurement; 3) Fast Tender; 4) Tender. After the procurement process is complete and the goods have been spent so that the goods arriving at the Oksibil Regional Hospital are checked by the inspection team at the hospital and the team from BPKAD in the Regional Assets section whether they are following the contract and in the proper condition or not. The procurement of drugs and medical devices that are already available in the E-Catalog can be done by using the

E-catalog procedure. Medicines that are not in the E-catalog use the procurement process following Presidential Regulation No.54 of 2010 as amended in Presidential Regulation No.70 of 2012 by direct appointment for the safety/protection of the community whose work implementation is not postponed / must be carried out immediately.

#### ***4.4. Use of fixed assets***

The financial statements of SKPD The Oksibil Hospital are based on Government Accounting Standards. In the financial statements, fixed assets are groups of assets that have a large enough value. Management of fixed assets of government agencies is regulated in the Government Accounting Standard Statement No.7 concerning fixed asset accounting. Fixed assets are recognized if there is an official report on the handover of fixed assets to the Regional General Hospital. The results showed that the use of assets had been carried out such as land and buildings that were ready for use, only a few buildings such as HCU and Radiology were not used. Likewise, medical equipment has been used. According to Tubagus (2014) in the current era of technology, it cannot be denied that quality health services depend on the smooth availability of interconnected interactions between many technological and medical equipment [12]. When human resources can carry out their duties without problems, then the work of hospital employees is efficient and ensures the quality of health services. Investing in medical equipment in a hospital is needed to provide the best service for patients. Medical equipment as facilities and infrastructure to support services in hospitals, must be supported by the skills of human resources in using it. The use of medical devices, among others, aims to achieve a target date, to establish a diagnosis, etc. For this goal to be achieved, proper management of existing medical equipment is needed.

#### ***4.5. Security of fixed assets***

The safety aspect of goods/assets is supported by at least three (3) aspects, namely: 1) Administrative aspects, namely bookkeeping, inventory, reporting; 2) Physical aspects such as border signs/fences, ownership signs, security guards, CCTV; 3) Legal aspects such as proof of ownership, namely building IMB, land certificate. The results showed that there are several rooms in the Oksibil Hospital such as in the Laboratory room, OK room, midwifery treatment room, where medical equipment needs security for the continuity of medical services and also the pharmacy room security is very necessary to prevent loss of items such as trellises for storing medicines and also psychotropic drugs. According to Tubagus (2014), lost and untraceable assets will be very detrimental to the hospital. 10-20% of movable assets in the Hospital are lost during their useful life. This loss can be minimized by using hospital asset management properly. The lack of monitoring of hospital supplies/assets is closely linked to various other elements. For example, many medicines require monitoring of expiration dates and they are also temperature-dependent. Security at the Oksibil General Hospital in addition to making fences, in the area around the polyclinic area leading to inpatient care, it is necessary to provide barriers so that unauthorized people are not free to roam around so that the security of assets/goods and the safety of officers and patients can be controlled [12].

#### ***4.6. Maintenance of fixed assets***



To improve organizational performance professionally, an organization or company needs the support of reliable equipment and infrastructure. Machine and equipment resources are a crucial part of the continuity of the work completion process. To produce work of good quality, not only due to the existence of reliable human resources, good work methods. Maintenance has the goal of minimizing downtime (equipment that cannot work). Downtime is the time when facilities and infrastructure in idle or idle conditions because of the maintenance process either maintenance or repair. The results showed that the maintenance of medical equipment at the Oksibil Hospital was still lacking, due to limited planning and budget. For example, the most frequent damage to laboratory equipment so that the form of maintenance is unplanned maintenance. Maintenance is divided into 2 (two) ways, namely: 1). Planned Maintenance, namely maintenance of equipment according to a predetermined schedule. There are 2 (two) actions, namely preventive and corrective; 2) Unplanned Maintenance, namely emergency maintenance, because the equipment breaks suddenly and needs to be repaired immediately so that it is used for service. Healthcare institutions, such as hospitals, are faced with several expensive assets, large stocks, and a long list of expiration dates. Therefore, maintaining and ensuring that several types of equipment are always in top condition is very important for patient safety and health. This can be done, managing hospital assets by improving maintenance processes according to standards to increase productivity. Hospital Facility Maintenance Installation (IPRS) is an installation that carries out main tasks and functions in terms of maintaining hospital facilities which include: electrical installations, water installations, communication networks, electronic equipment, laundry equipment, kitchen equipment, medical equipment, medical equipment, certification, and Hospital calibration. The Oksibil Hospital does not yet have an IPRS building due to limited land, making it difficult to develop the hospital because of limited land and human resources. So far, it only empowers generator set officers to fix the improvised electricity.

#### ***4.7. Administration of fixed assets***

One way to ensure the physical existence of fixed assets is the same as the accounting is to periodically carry out an inventory of fixed assets. This inventory will further ensure the accuracy of fixed asset data starting from the process of adding quantities, controls, etc. Asset inventorying must involve the procurement unit and management unit. goods. According to Siregar (2004), several stages of asset management are carried out to increase the assets owned, namely asset inventory, legal audit, asset valuation, asset optimization as well as asset supervision and control [5]. One of the main problems with regional asset management such as in the Oksibil Hospital is disorder in managing data on goods (assets). This causes the Oksibil Regional Hospital to experience difficulties in knowing exactly the assets controlled/managed, so that the assets managed by the Oksibil Regional Hospital tend not to be optimal in their use. For this reason, if it is carried out by the Regional Government, in this case, the OPD of the Oksibil Hospital, it will provide great benefits for the government in increasing efficiency, effectiveness, and creating added value by managing assets in an orderly, accountable and transparent manner. The results showed that administration in the aspect of recording the existence of fixed assets/medical and non-medical equipment had not been carried out because there was no awareness of officers in maintaining the existence of medical goods/equipment in each unit. Meanwhile, the management of the fixed assets of the Oksibil Hospital has been carried out by the goods manager. The constraints encountered were the limited competent human resources to assist the existing goods manager, only 1 person.

## **5. Conclusion**

Based on the results of the analysis and discussion of research on fixed asset management at Oksibil Regional Hospital in Pegunungan Bintang Regency, Papua Province, which includes Planning and Budget, Procurement, Use, Security and Maintenance and Administration, it can be concluded that:

1. Planning for the need for fixed assets has been carried out well by the hospital management by involving all users/service users so that it is inputted as a one-year OPD work plan for Oksibil Hospital.
2. The budget has been planned in the OPD proposal of Oksibil Regional Hospital, but the reality was not all can be realized. The implementation was based on the priority scale and regional capability.
3. The use of fixed assets such as land, buildings that were already in use, several buildings were not yet used, such as the HCU (High Care Unit) building, the Radiology Building, and its medical equipment. Medical equipment has been used in the midwifery room, laboratory, emergency room, OK Room, only some damaged medical equipment needs immediate treatment, so as not to interfere with health services.

### 4. Security

- a. There was already a fence surrounding the Oksibil Regional Hospital location.
- b. There was already a security post for hospital security.
- c. Midwifery Room: lack of security.
- d. Room OK: lack of security
- e. Laboratory Room: lack of security
- f. Pharmacy Room: lack of security
- g. Emergency room: lack of security

### 5. Maintenance

- a. Midwifery room: maintenance was still lacking
- b. Room Ok: maintenance was still lacking
- c. Laboratory space: maintenance was lacking
- d. Pharmacy Room: maintenance was still lacking
- e. Emergency room: maintenance was still lacking

### 6. Administration

- a. Midwifery room: recording of medical and non-medical assets/equipment in the room ledger has not been carried out.
- b. Laboratory Room: recording of medical and non-medical assets/equipment in the room ledger has not been carried out.
- c. Room OK: recording of medical and non-medical assets/equipment in the room ledger has not been done.
- d. Emergency room: recording of medical and non-medical assets/equipment in the room ledger has not been carried out.
- e. Goods Manager: has made records and inventory of goods or fixed assets.

## **6. Suggestion**

### 1. For Local Government

- a. Moral support and funds are needed to optimize the fixed assets of the Oksibil Hospital for the benefit of the community.
- b. Helping local governments to be orderly and disciplined in securing regional assets so that regional asset reporting can be structured concretely and sustainably.

### 2. For Management of the Oksibil Hospital

- a. Supervise all fixed assets of the Oksibil Hospital
- b. Supervise the staff of the Oksibil Regional Hospital, especially the room heads, so that they discipline the officers in their respective rooms so that the assets in the room are still there and well maintained.
- c. Human resource management of the goods were still minimal, so they should be add and train in carrying out goods inventory at Oksibil Hospital.
- d. Additional budget for additional fixed assets, especially in units that are urgent and also for security and maintenance.
- e. Do not underestimate the problem of fixed asset management because it is a guide for planning future asset requirements.
- f. Monitoring and evaluating to increase the compliance of officers at work.
- g. To carry out an inventory of non-existing fixed assets such as land.

### 3. Goods Manager

- a. Proactively carry out recording, reporting, and inventory of fixed assets.
- b. Follow technical guidance to increase knowledge and skills in managing fixed assets.

### 4. For researchers

Added insight and knowledge on fixed asset management at Oksibil Hospital.

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