



Between Regulation and Reality: An Analysis of Land Fixed Asset Safeguarding by the Regional Financial and Asset Agency

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Abstract

Land as a fixed asset of local government carries extraordinary strategic value not merely as material wealth, but equally as an instrument of development and a source of Regional Own Revenue (PAD). Yet in practice, land asset management across many Indonesian regencies and municipalities remains far from ideal. This study examines the safeguarding of land fixed assets implemented by the Regional Financial and Asset Agency (BKAD) of Bandung Regency one of West Java's regions with the highest recorded land asset value. Employing a qualitative descriptive approach through in-depth interviews, field observation, and documentary analysis, the study reveals that the implementation of three asset safeguarding dimensions administrative, physical, and legal as formulated by Suwanda (2013) continues to face serious structural challenges. Of 2,350 registered land parcels, only 483 had been certified as of July 2023, while the full-year certification output for 2022 amounted to a mere 37 parcels. The novelty of this study lies in the identification of three interconnected root causes: inter-agency (SKPD) data disconnection, a deficit in field supervisory human resources, and an accumulation of unresolved historical land ownership problems. Together, these three factors form a vicious cycle that systematically undermines the effectiveness of land asset safeguarding. The study recommends an Integrated Land Asset Security Model (ILASM) built on three pillars: data governance reform, institutional capacity strengthening, and a risk-prioritised land certification acceleration programme.

Introduction

There is a persistent paradox in Indonesian public financial administration. Local governments possess substantial wealth in the form of land, yet this wealth often becomes a source of administrative burden, legal uncertainty, and institutional vulnerability rather than a productive instrument for public development (Kristanto et al., 2026; Ferza & Lee, 2026; Hamidi, 2024). Land that should support public service delivery, infrastructure expansion, and Regional Own Revenue or PAD frequently remains idle, uncertified, disputed, or occupied by unauthorised parties. This condition shows that the problem of regional land assets is not merely technical, but reflects deeper weaknesses in governance, institutional coordination, administrative discipline, and legal protection. Within the framework of good governance, the ability of local governments to secure their land assets becomes an important indicator of transparency, accountability, and institutional capacity in managing public wealth (Raharja et al., 2017; Ridzal, 2020; Sumaryana et al., 2024; Agu et al., 2024).

The issue has become increasingly important since decentralisation transferred broader authority over regional asset management to local governments through Law Number 22 of 1999, which was later revised by Law Number 23 of 2014. This authority requires local governments not only to record and report their assets, but also to ensure that every regional

asset is legally protected, physically secured, and administratively accountable. Government Regulation Number 71 of 2010 on Government Accounting Standards defines fixed assets as tangible assets used in government operations with a useful life of more than one year. Among these assets, land occupies a distinctive position because it does not depreciate, tends to increase in value, and has a strategic function for long-term public development. However, precisely because of these characteristics, land is also highly vulnerable to disputes, illegal occupation, unclear ownership claims, and administrative manipulation. Mardiasmo (2004) argues that weak management of land fixed assets is one of the major factors that may prevent local governments from achieving an Unqualified Opinion or WTP from the Supreme Audit Agency (Hasanah et al., 2026; Sukma & Hendaris, 2026; Gamayuni & Dewi, 2026).

This problem is clearly reflected in Bandung Regency. According to the 2022 regional balance sheet, the value of land assets owned by the Bandung Regency Government reached Rp 4.69 trillion, making land the largest asset category compared with buildings, equipment, and infrastructure (BKAD Kabupaten Bandung, 2023). However, this large asset value has not been accompanied by adequate legal certainty. Of the 2,350 land parcels recorded in the regional asset database, only 483 had been certified as of July 2023, while 1,867 parcels, or approximately 79.4 percent, remained uncertified. Several parcels were also reported to have been occupied by third parties, including individuals, foundations, and community organisations, without a clear legal basis. This condition reveals a serious gap between the formal value of government land assets in financial records and the actual capacity of the local government to safeguard those assets in practice (El Kezazy & Hilmi, 2023; Omweri, 2024; Andika et al., 2026).

The safeguarding of regional land assets cannot be understood only as a matter of certification. Suwanda (2013) explains that regional asset safeguarding consists of three interconnected dimensions, namely administrative safeguarding, physical safeguarding, and legal safeguarding. Administrative safeguarding includes recording, inventorying, reporting, and storing ownership documents. Physical safeguarding includes the installation of boundary markers, ownership signboards, fencing, and field monitoring. Legal safeguarding involves land certification in the name of the local government and dispute resolution when ownership claims are contested. These three dimensions should not operate separately because weak administrative data can obstruct physical monitoring, poor physical control can increase the risk of illegal occupation, and delayed legal certification can weaken the government's ownership claim. Therefore, the effectiveness of land asset safeguarding depends on the ability of local government institutions to integrate administrative accuracy, physical control, and legal certainty within one coherent governance system (Yigitcanlar et al., 2026; Qu et al., 2026; Lupala et al., 2026).

Previous studies have shown that the problem of regional land asset safeguarding is not unique to Bandung Regency. Febrianti (2022), in her study of Mataram City, and Ardiyanto (2022), in his study of Sleman Regency, found that government land asset safeguarding continues to be constrained by low certification rates, incomplete ownership documents, and weak administrative control. Kahfi et al. (2023) also demonstrated that the quality of Regional Property or BMD management significantly affects the security and integrity of local government assets in Makassar City. Pauweni et al. (2017) emphasised that systematic inventorying and legal audit are essential prerequisites for optimising regional asset utilisation, while Sukmawati (2021) found that fixed asset inventorying significantly influences the quality of financial reports in Bandung Regency, with legal audit serving as an important intervening variable. These studies confirm that land asset safeguarding is a recurring issue in Indonesian local governance (Marina & Muhyarsyah, 2026; Rahman et al., 2026).

However, most previous studies have tended to describe the effectiveness of asset safeguarding without sufficiently explaining why administrative, physical, and legal safeguarding fail to operate as an integrated system. Studies on Sleman Regency and Mataram City, for example, identify weaknesses in asset protection but do not deeply analyse how institutional barriers interact with one another (Ardiyanto, 2022; Febrianti, 2022). Similarly, studies on regional property management have often focused on administrative compliance, certification status, or implementation effectiveness, but have not sufficiently explained the structural relationship between data disconnection, limited human resources, and unresolved historical ownership problems. This leaves an important research gap. The issue is not only whether local government land assets are safeguarded effectively, but why the existing safeguarding mechanisms repeatedly fail to produce secure, accurate, and legally protected asset governance.

This study addresses that gap by examining the safeguarding of land fixed assets by the Regional Financial and Asset Agency or BKAD of Bandung Regency through the three dimensions proposed by Suwanda (2013), namely administrative, physical, and legal safeguarding. Unlike studies that merely describe the level of implementation, this study analyses the structural causes that prevent these three dimensions from functioning optimally. The central argument of this study is that the weakness of land asset safeguarding in Bandung Regency is not caused by isolated administrative errors, occasional field problems, or delayed certification alone. Rather, it is shaped by a vicious cycle involving inter-SKPD data disconnection, limited field supervisory capacity, and accumulated historical land ownership problems. These factors mutually reinforce one another and systematically weaken the effectiveness of asset protection.

This study is guided by three main questions. How does BKAD Bandung Regency implement administrative, physical, and legal safeguarding of land fixed assets? What structural barriers limit the effectiveness of these safeguarding practices? How can an integrated model be developed to improve land asset safeguarding in local government institutions? By answering these questions, this study seeks to demonstrate that land asset safeguarding should not be treated merely as a technical administrative obligation, but as a strategic governance agenda that determines the accountability, legal security, and productive use of regional wealth.

Methods

This study employs a qualitative method with a descriptive-analytic approach. The choice of methodology reflects the nature of the problem under investigation: the safeguarding of government land assets is a social practice laden with institutional dynamics, competing interests, and historical context that cannot be revealed through numbers alone. A qualitative approach enables the researcher to develop a nuanced understanding of the perspectives of actors directly involved in the asset safeguarding process.

The research site is the Regional Financial and Asset Agency (BKAD) of Bandung Regency, located at Jl. Raya Soreang, Pamekaran Sub-district, Soreang District. BKAD was selected because it is the institution directly responsible for the management and safeguarding of land assets owned by the Bandung Regency Government, as mandated by Regent Regulation Number 31 of 2022. Data collection was conducted over the period March to June 2024.

Three complementary data collection methods were employed. In-depth interviews were conducted with three key informants selected through purposive sampling: (1) the Head of the Regional Property Management Division, the senior official responsible for asset safeguarding; (2) a Regional Property Data Management Staff member, possessing technical knowledge of the SIMDA BMD recording system; and (3) an Asset Needs Analysis and Transfer Staff member, responsible for handling problematic assets and the land certification process. In

addition to interviews, field observation was carried out to examine the physical condition of assets and the operational monitoring practices in place. Documentation was gathered in the form of asset inventorying data, certification reports, and relevant policy documents.

Data analysis followed the interactive model of Miles and Huberman (as cited in Hardani et al., 2020), comprising three stages operating simultaneously: data reduction, data display, and conclusion drawing or verification. Data validity was ensured through source triangulation cross-referencing and confirming data from all three informants against BKAD documents and technique triangulation, comparing interview findings against field observation results.

Results and Discussion

Overview: Between Asset Value and Management Reality

BKAD Bandung Regency is a Regional Apparatus Organisation (OPD) that carries a strategic function in managing regional finances and property. Under the leadership of a Head of Agency who is directly accountable to the Regent through the Regional Secretary, BKAD maintains a Regional Property Management Division as the dedicated unit for land asset safeguarding. Bandung Regency itself is one of the regions with the greatest asset wealth potential in West Java: with 31 sub-districts and a total area of 176,239 hectares, the local government holds widely dispersed land with diverse designated uses.

According to the 2022 balance sheet, the total value of land assets owned by the Bandung Regency Government was recorded at Rp 4.69 trillion a figure exceeding the value of all other regional asset categories, including buildings, equipment, and infrastructure. Behind this impressive number, however, lies a considerably more complex reality. The majority of the 2,350 land parcels registered in BKAD's database do not yet hold official certificates in the name of the Bandung Regency Government. More troubling still, some of these parcels have been illegally occupied by third parties, with the total value of assets recorded as disputed reaching hundreds of millions to billions of rupiah.

Table 1. Land Asset Certification Status, Bandung Regency Government (2022–July 2023)

Description	No. of Parcels	Area (m ²)	Value (IDR)
Total Database	2,350	17,855,929	4,691,618,848,461
Certified (as of July 2023)	483	3,298,202	704,400,058,461
Not Yet Certified	1,867	14,557,727	3,987,218,790,395
New Certificates Issued in 2022 (37 parcels)	29	45,911	21,564,901,250

Source: BKAD Bandung Regency (2023), processed by the author

Table 1 reveals a striking gap between the desired state and the conditions that actually prevail in the field. With only 20.6 per cent of land parcels certified, and at a certification rate of just 37 parcels for the entire year of 2022, it would take decades to complete certification of all existing assets assuming no new assets are added and no further obstacles emerge. This picture reflects the depth of the challenge confronting BKAD Bandung Regency.

Administrative Safeguarding: Between Procedural Order and Data Quality

Of the three safeguarding dimensions, administrative safeguarding is the most structurally organised at the procedural level. BKAD Bandung Regency operates the SIMDA BMD (Regional Management Information System for Regional Property) application to record, classify, and report all regional assets. Each land parcel is assigned a Property Inventory Card (KIB) A, containing basic information on location, area, value, and ownership status. Data

reconciliation is conducted quarterly, while BMD reporting to management is carried out twice a year.

The Head of the Regional Property Management Division explained that reconciliation activities involve a joint team comprising BKAD staff and representatives from the user SKPD. The aggregated data is then cross-verified against physical ownership documents certificates, deeds of sale, handover minutes stored in dedicated filing cabinets. According to the informants, this physical document storage mechanism represents the last line of defence in the event of an ownership dispute.

Yet it is precisely here that problems become visible. The system, which appears procedurally orderly, harbours a fundamental weakness in data quality. The Asset Needs Analysis and Transfer Staff member disclosed that the BKAD team frequently encounters incomplete address data for assets only a street name is recorded, with no kilometre marking or specific coordinates, making it practically impossible to locate the asset in the field. Even more alarming, a number of land parcels are recorded with an area of zero square metres a logical impossibility that is nevertheless documented in the official government system. The Regional Property Data Management Staff member added that this data inaccuracy stems from the inadequate standards applied to asset administration in earlier decades.

Field data corroborates the interview findings. BKAD documents reveal at least 14 land parcels classified under 'Zero Area Land', with a recorded total asset value of Rp 5.69 billion, as well as 2 parcels with no address information at all, valued at Rp 81.8 million. The presence of these assets in the inventory system without adequate information creates significant gaps in regional asset accountability. This is consistent with findings by Aritonang et al. (2023), who showed that many regional property administration officials have not fully implemented administrative and legal safeguarding of assets, primarily due to the poor quality of historical data.

The implications of these data weaknesses are serious. First, financial reports generated from inaccurate data will not reflect the actual condition of regional assets, ultimately affecting BPK's audit opinion. Second, the land certification process which constitutes the legal dimension of asset safeguarding cannot proceed effectively if even basic data such as addresses and land areas remain problematic. Third, the inter-SKPD coordination required to verify and complete asset data becomes extremely difficult in the absence of uniform standards and protocols.

Physical Safeguarding: When Good Intentions Meet Capacity Constraints

Physical safeguarding of Bandung Regency Government land assets is carried out through a series of directly observable field actions: installation of ownership signboards, placement of boundary markers, and construction of perimeter fencing. Each year, BKAD targets the installation of at least 40 land signboards. Implementation teams comprise internal BKAD staff coordinating with the Housing and Settlement Agency (Disperkimtan) and third-party service providers for fencing construction. The Head of the Regional Property Management Division stressed that physical safeguarding is applied not only to land actively used by SKPD, but is specifically prioritised for idle land, as this category is the most vulnerable to unauthorised occupation.

Normatively, this practice conforms to Article 299(1) of Ministerial Regulation Number 19 of 2016, which requires that physical land safeguarding include the installation of land location markers, construction of boundary fencing, placement of ownership signs, and active guarding. Materials used must be durable and bear the written designation and emblem of the local government a requirement that, according to field observation, has largely been met by BKAD.

However, the effectiveness of this physical safeguarding is persistently undermined by one recurring problem: signboards and boundary markers that are lost, relocated, or vandalised. All three informants acknowledged this phenomenon consistently. The Head of the Regional Property Management Division noted that BKAD lacks the staffing to manage land assets effectively, preventing routine monitoring from being conducted with adequate frequency. The Asset Needs Analysis Staff confirmed that while periodic inspections are scheduled, their execution in the field does not always proceed as planned. Physical inspections ideally scheduled every three to four months are frequently delayed due to limited personnel and restricted travel budgets.

There is an irony at work here: BKAD installs signboards and fencing as ownership markers, but lacks the personnel to ensure those markers remain in place. As a result, land that has ostensibly been physically 'secured' can swiftly revert to unauthorised occupation without detection. This situation mirrors findings from research in Buleleng Regency, where BPK Audit Reports consistently noted inadequate BMD administration and safeguarding, particularly concerning uncertified land assets (Hasibuan & Angelia, 2022). The shortage of supervisory personnel is not merely a technical problem it is a reflection of budgetary priorities and institutional commitment to protecting regional wealth.

Legal Safeguarding: Between Targets and Outcomes

Of the three dimensions, legal safeguarding is the most decisive and simultaneously the most difficult to achieve. A land certificate issued in the name of the local government constitutes the strongest and most definitive form of legal protection over an asset. Without a certificate, regardless of how neatly administrative records are maintained or how solidly physical fencing is constructed, ownership of the asset remains vulnerable to challenge by parties claiming rights over the land.

BKAD Bandung Regency conducts the land certification process in cooperation with the National Land Agency (BPN) of Bandung Regency. The working mechanism is as follows: BKAD assembles and completes the required documentation comprising a sporadik (land origin statement), a non-dispute declaration from the village head, and registration in KIB A before submitting the application to BPN; BPN then undertakes measurement, field verification, and ultimately issues the certificate. For assets currently in dispute with third parties, the process begins with mediation involving BKAD, the relevant SKPD, and the disputing party; should mediation fail, the matter is escalated to civil or criminal court proceedings in coordination with the Regional Legal Bureau.

Regrettably, certification outcomes remain far below what is required. Data shows that during 2022, BKAD managed to issue certificates for only 37 land parcels, with all issuances concentrated in the final two months of the year (November and December). This means that for the first ten months of 2022, not a single certificate was produced a reality that is starkly at odds with the scale of the need.

Table 2. Monthly Land Certificate Issuance, Bandung Regency, 2022

Month	Parcels Certified	Notes
January	0	—
February	0	—
March	0	—
April	0	—
May	0	—
June	0	—

July	0	—
August	0	—
September	0	—
October	0	—
November	15	Submission acceleration begins
December	22	Year-end target rush
Total	37	Against annual target of 150 parcels

Source: BKAD Bandung Regency data, processed by the author (2024)

This pattern reveals something important: land certification is not functioning as a planned, continuous process spread across the year, but rather as a year-end acceleration activity triggered by budget reporting deadlines. This is symptomatic of a deeper management problem certification has not been treated as a daily operational priority, but as a formal obligation to be discharged at the close of the fiscal year.

The substantive barriers to legal safeguarding operate simultaneously at multiple levels. At the documentation level, many land assets have ownership histories so old and so poorly documented that the original land papers required for the certification process cannot be located or never existed in the first place. At the human resource level, the officials who possessed knowledge of these land histories including the original acquisition processes have for the most part retired, taking their institutional memory with them. At the institutional level, the coordination between BKAD, user SKPD, and village governments required to complete the certification documentation requirements continues to move slowly and unsystematically.

More alarming still is the condition of assets occupied by unauthorised third parties. BKAD records document at least six cases of problematic asset occupation, in which land belonging to the Bandung Regency Government has been used by other parties for years including one case in which the third party succeeded in obtaining a certificate in their own name over land that historically belonged to the local government. Such cases not only inflict direct financial loss on the region, but also lay bare the profound vulnerability of regional assets when the safeguarding system fails to function as intended.

Three Interconnected Root Causes: The Vicious Cycle

A deeper analysis of the three safeguarding dimensions reveals something beyond a mere inventory of obstacles. A structural pattern emerges: the barriers in question are not independent of one another but are mutually reinforcing. This study identifies three principal root causes that together form a vicious cycle undermining land asset safeguarding in Bandung Regency.

The first root cause is inter-SKPD data disconnection. BKAD, as the asset data manager, is heavily dependent on the proactivity of individual SKPD in reporting the condition of assets under their custody. In practice, however, many SKPD fail to report changes in asset condition, transfers, or problems in a timely manner. As a consequence, the data held in SIMDA BMD does not reflect actual field conditions. When administrative data is inaccurate, physical safeguarding becomes misdirected field teams do not know precisely which assets need to be prioritised. And without accurate, up-to-date data, the certification process is similarly impeded, since BPN requires valid data as the basis for its land surveys.

The second root cause is an HR capacity deficit. BKAD Bandung Regency faces a staffing shortage that affects every line of asset safeguarding. In administrative safeguarding, understaffing means data reconciliation cannot be conducted with the requisite thoroughness. In physical safeguarding, insufficient personnel means field monitoring is carried out with

inadequate frequency. In legal safeguarding, a shortage of staff familiar with land regulations means the document assembly process for certification proceeds slowly and without system. This HR deficit is compounded by budget constraints that limit BKAD's ability to recruit additional staff or engage external specialists.

The third root cause is an accumulation of historical problems. Many of the challenges BKAD faces today are in truth a legacy of asset management practices from the past that failed to meet adequate standards. Land parcels acquired in the 1970s through the 1990s frequently lacked proper documentation. The officials who processed those transactions are no longer available, and much of the physical archive has since deteriorated or been lost. This places BKAD in a difficult position: it must certify assets whose basic data is incomplete, while competing against parties who may hold contrary claims backed by more readily traceable documentation.

These three root causes form a self-reinforcing loop: poor data makes prioritisation difficult; an HR shortage slows data improvement; and historical problems continue to absorb the limited capacity that exists with complex cases. Without interventions that simultaneously address all three root causes, any improvements achieved will remain partial and unsustainable.

BKAD's Efforts and the Gaps That Remain

BKAD Bandung Regency has not remained passive in the face of these challenges. A range of efforts both reactive and proactive have been undertaken. In administrative safeguarding, BKAD has issued formal warning letters to SKPD that have been delinquent in their reporting, and has organised socialisation events and technical guidance on correct asset recording procedures. In physical safeguarding, BKAD has established a joint team with Disperkimtan for field inspection and ownership marker installation activities. In legal safeguarding, BKAD has signed a target agreement with the Regional Secretary and the Corruption Eradication Commission (KPK) committing to the certification of 150 land parcels per year a commitment that at least creates institutional pressure to accelerate the certification pace.

When examined closely, however, these efforts remain partial and do not address the root causes in any fundamental way. Warning letters to SKPD are effective only when accompanied by a clear and consistently enforced sanctions mechanism a condition that local government bureaucracies frequently fail to meet. The agreed annual target of 150 certified parcels remains far below actual need, and even that target was not achieved in 2022. Most critically, no systematic effort has been made to reform the asset data management system so that it is no longer entirely dependent on manual reports from SKPD.

Implications: Towards an Integrated Land Asset Security Model

On the basis of all the findings above, this study proposes a conceptual framework that has not been elaborated by previous research: that effective safeguarding of local government land assets requires an integrated approach that not only addresses each of the three safeguarding dimensions separately, but also actively manages the inter-relationships between them. The authors term this the Integrated Land Asset Security Model (ILASM) a conceptual model grounded in the field findings of this study.

Within this model, data governance reform is the most urgent and strategically consequential intervention. BKAD needs to transition from a reporting system based on SKPD obligation to a more proactive data management system for instance, by integrating SIMDA BMD with a geospatial information system that enables real-time monitoring of the physical condition of assets, or by developing direct data verification protocols carried out by BKAD teams themselves, without relying on SKPD reports. This step is consistent with Nasution's (2018)

recommendation that accountability in regional financial management requires an information system capable of generating accurate, timely, and verifiable data.

Institutional capacity strengthening is the second intervention that must proceed in parallel. This means not simply adding headcount, but encompasses raising technical competency in land affairs, negotiation training for dispute management, and the development of a knowledge management system that documents the ownership history of each asset so that institutional memory is not lost when personnel change. Research in Bangkalan Regency (2023) and Buleleng Regency (2023), where similar problems were encountered, affirms that HR capacity strengthening is an indispensable prerequisite for improving the recognition and safeguarding of fixed assets.

Risk-prioritised certification acceleration is the third intervention that requires smarter design than current practice allows. Rather than processing all assets sequentially without regard for their individual risk profiles, BKAD should develop a prioritisation matrix that weighs three factors: the economic value of the asset, the level of vulnerability to dispute or third-party occupation, and the completeness of existing documentation. Assets that are high in value, prone to dispute, and already relatively well-documented should be prioritised for certification first, while assets with complex historical problems are channelled through a dedicated process involving a legal team and land affairs specialists.

Conclusion

This study has conducted an in-depth examination of the land fixed asset safeguarding practices carried out by BKAD Bandung Regency an institution entrusted with responsibility for managing regional wealth valued at more than Rp 4.69 trillion. The findings confirm that although BKAD has procedurally implemented all three asset safeguarding dimensions as formulated by Suwanda (2013), the implementation continues to face serious and interconnected structural challenges.

Administrative safeguarding operates at an adequate procedural level through the SIMDA BMD system and periodic reconciliation mechanisms, yet the quality of the data produced remains significantly flawed particularly in the incompleteness of address information and inaccuracies in recorded land areas rooted in the disconnect between BKAD and user SKPD. Physical safeguarding has been carried out through the installation of signboards, markers, and fencing, but its effectiveness is eroded by a shortage of field supervisors, resulting in damaged or missing ownership markers that cannot be promptly addressed. Legal safeguarding, the ultimate bastion of asset protection, records the most troubling outcome: only 37 parcels were certified throughout 2022 from a backlog of 1,867, with a certification pattern that reflects year-end acceleration rather than systematic, sustained effort.

The primary contribution of this study is the identification of three root causes that form a vicious cycle: inter-SKPD data disconnection, an HR capacity deficit, and an accumulation of historical land ownership problems. Understanding the interconnectedness of these three factors which has not been explicitly elaborated in the prior literature opens the path to more targeted solutions through the Integrated Land Asset Security Model (ILASM), comprising three pillars of intervention: data governance reform, institutional capacity strengthening, and risk-prioritised certification acceleration.

This study has limitations with respect to the generalisability of its findings, given that the research object is confined to BKAD Bandung Regency. Future research employing cross-regional comparison or a mixed-methods approach to measure the impact of improvement efforts already undertaken would substantially enrich understanding of the dynamics of land asset safeguarding in Indonesian local government.

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