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Good Governance in the Management of Assets at the Surabaya Religious Court

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ABSTRACT

This study aims to analyze the governance of State-Owned Assets (BMN) and to identify the factors that support and hinder the implementation of asset governance at the Surabaya Class 1A Religious Court. This study employs a descriptive qualitative approach, with data collected through observation, interviews, and document analysis. The analysis was conducted based on the principles of Good Governance as defined by the UNDP (1997), which include participation, transparency, responsiveness, equity, accountability, as well as effectiveness and efficiency. The results of the study indicate that the implementation of asset management has been supported by the use of the SAKTI and SIMAN websites, the division of responsibilities, and regular asset maintenance. However, the implementation of asset management still faces challenges, including a shortage of human resources specifically tasked with managing state-owned assets (BMN) and the continued existence of assets that have not been optimally utilized. Therefore, there is still a need to enhance the competence of human resources and conduct periodic evaluations to achieve more optimal asset management.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis tata kelola aset Barang Milik Negara (BMN) serta mengidentifikasi faktor pendukung dan penghambat pelaksanaan tata kelola aset pada Pengadilan Agama Surabaya Klas 1A. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan teknik pengumpulan data melalui observasi, wawancara, dan studi dokumentasi. Analisis dilakukan dengan dasar prinsip Good Governance menurut UNDP (1997), meliputi partisipasi, transparansi, daya tanggap, kesetaraan, akuntabilitas, serta efektivitas dan efisiensi. Hasil penelitian menunjukkan bahwa pelaksanaan tata kelola aset telah didukung oleh penggunaan website SAKTI dan SIMAN, pembagian tanggung

jawab, dan pemeliharaan aset secara berkala. Namun, pelaksanaan tata kelola aset masih mengalami kendala, antara lain keterbatasan Sumber Daya Manusia yang secara khusus mengelola BMN dan masih adanya aset yang belum dimanfaatkan secara optimal. Oleh karena itu, masih diperlukan peningkatan kompetensi Sumber Daya Manusia dan evaluasi secara berkala untuk mewujudkan tata kelola aset yang lebih optimal.

INTRODUCTION

Public administration is an essential and inseparable component of governance. Public administration refers to the government's role in regulating and taking appropriate measures to meet the needs of the public (Keban, 2008). However, over time, the function of public administration has expanded beyond merely administrative activities within government agencies to include the implementation of policies and the fulfillment of public needs that are truly oriented toward the needs of the community. Public administration is the execution of all government activities by utilizing the full capabilities of the civil service and making optimal use of resources and the budget to meet public needs (Maulida et al., 2023). In line with this statement, as the paradigm of public administration has evolved, public administration today is no longer merely the execution of administrative tasks but also encompasses efforts to deliver high-quality and accountable services.

With the advent of the New Public Services (NPS) paradigm, governance must now be carried out with a focus on service delivery and meeting public needs (Dendhart & Denhart 2002). Consequently, in the administration of government, public administration plays a crucial role—particularly in managing resources to fulfill governmental functions, achieve national objectives, and meet the needs of the public. In carrying out public administration activities, resources play a crucial role in determining the quality of the services provided; thus, every resource owned by the state must be used appropriately to support the fulfillment of governmental functions.

One of the functions of public administration is to achieve good governance. Good governance refers to government and public services that are transparent, accountable, and open to public opinion (Widanti, 2022). The application of good governance in the delivery of public services is crucial for providing optimal services. In addition to what is stated above, to achieve Good Governance, the following principles must be upheld: participation, efficiency, effectiveness, transparency, and the rule of law (Massey, 2022). These principles of good governance demonstrate that the success of governance is not

merely about achieving organizational goals, but also about how authority and resources are managed effectively and accountably.

Indonesia has principles of good governance enshrined in Law No. 28 of 1999 on Clean and Corruption-, Collusion-, and Nepotism-Free Governance. This regulation elaborates on the principles of good governance and emphasizes the fundamental principles of state administration, such as transparency, professionalism, accountability, and legal certainty. Therefore, the implementation of the principles of good governance is crucial and must be realized in various aspects of government administration, including the management of state assets.

State assets are all items purchased by the state using the State Budget or obtained through other lawful means (Ramdany & Setiawati, 2021). State assets are also known as State-Owned Assets (BMN), all of which are recorded and derived from lawful sources. The management of State-Owned Assets (BMN) is regulated by Law No. 1 of 2004 on the State Treasury; under this regulation, the management of BMN must be carried out in an orderly and responsible manner. The management of state assets is also regulated by Government Regulation No. 27 of 2014 on the Management of State and Regional Assets, as amended by Government Regulation No. 28 of 2020, which governs the administration of government assets based on the principles of good governance.

The management of state assets is also known as government asset governance. Public or state asset governance is a means of applying legal, political, administrative, and financial authority to manage public resources in a more transparent, fair, and accountable manner (Yahya, 2026). From this statement, it can also be understood that government asset management is a series of activities involving the management of state or regional assets, ranging from the planning, implementation, supervision, and control stages, to ensure that assets are used in accordance with organizational needs and established regulations.

Asset management focuses not only on the existence of assets but also on the accuracy of record-keeping and the consistency of data with the actual condition of the assets and their utilization. This is stipulated in Minister of Finance Regulation No. 181/PMK.06/2016 on the Administration of State-Owned Assets, which states that the administration of State-Owned Assets (BMN) includes bookkeeping, inventory management, and reporting on the procurement of BMN. Furthermore, the planning of State-Owned Assets is regulated in Minister of Finance Regulation No. 153/PMK.06/2021

concerning the Planning of State-Owned Asset Requirements. Even the supervision and control of state assets are regulated in Minister of Finance Regulation No. 207/PMK.06/2021. These regulations demonstrate that asset management activities require an integrated approach to ensure optimal management.

In the administration of government, asset management is a crucial aspect for supporting the execution of an institution's duties and functions and improving the quality of services. Asset management, in this context, is not merely about the recording and utilization of state assets, but also concerns its implementation based on the principles of good governance. Therefore, the implementation of asset management is vital within the judicial system, as the facilities and infrastructure play a significant role in supporting the fulfillment of institutional functions. In this context, the relevant government institution under review is the Class IA Religious Court of Surabaya, which oversees 31 subdistricts in the city of Surabaya. Pursuant to Law No. 50 of 2009, matters pertaining to the organization, administration, and finances of judicial institutions fall under the authority of the Supreme Court.

Asset management at the Class IA Religious Court of Surabaya can be seen through various activities, such as participating in outreach sessions on the reporting and control of state-owned assets (BMN) and the use of SIMAN V2 in 2014 (Religious Court of Surabaya, 2025). In addition, the Surabaya Religious Court also updated its work unit profiles in the SIMAN application to support the preparation of the State-Owned Assets Work Plan (RKBMN) for Fiscal Year 2028 in September 2026 (Surabaya High Religious Court, 2026). These activities demonstrate that the Surabaya High Religious Court has made efforts to strengthen the governance of its assets by enhancing the planning, inventory, administration, and oversight of state assets within the institution.

Although regulations, information systems, and outreach activities have been implemented, this does not automatically prove that asset management at the Surabaya Religious Court is functioning optimally. Further analysis is needed regarding the accuracy of inventory data, the optimization of asset use, and the oversight conducted. Previous research has shown that the operation of information systems, human resource competence, and institutional commitment significantly influence the management of State-Owned Assets (BMN) (Firmansyah & Hollyson, 2021). Another study noted that the application of good governance principles in asset management demonstrates a positive and significant impact on asset management (Awaludin et al., 2018). There is also

research examining the impact of good governance on the management of Non-Tax State Revenue (PNBP) derived from the utilization of BMN, which demonstrates that management competence has a positive impact on the optimization of asset utilization (Warino et al., 2026).

Based on previous studies, research on the application of good governance principles in supporting asset management at the Surabaya Religious Court is important to expand the administrative analysis of comprehensive asset management through the application of good governance principles. Research on the application of good governance principles in supporting asset management at the Surabaya Religious Court is important to determine how the management of State-Owned Assets supports the application of good governance principles at the Class IA Surabaya Religious Court and to identify the supporting and hindering factors in the management of State-Owned Assets at the Class IA Surabaya Religious Court. This study also aims to expand the scope of public administration research, provide an overview of asset management at the Surabaya Religious Court, and identify the supporting and hindering factors in the management process.

LITERATURE REVIEW

Good governance has been central to international policy debates since the 1980s and 1990s (Weiss, 2000), yet the concept remains elusive because it carries different meanings across organizations. Gisselquist (2012) therefore argues that it is more useful to analyze its disaggregated components, such as the rule of law and efficient public management, than to treat it as a single broad ideal. This study follows that logic by using the United Nations Development Programme (UNDP, 1997) principles of participation, transparency, responsiveness, equity, accountability, and effectiveness and efficiency as separate analytical categories for each stage of asset management.

Studies on state-owned asset (BMN) management in Indonesia link these principles to specific aspects of practice. Amiri (2016) argues that binding laws and regulations are highly compatible with protecting state assets and thus with realizing good governance, which makes regulatory compliance a starting point rather than an end in itself. Sitanggang (2024) focuses on one stage of the asset cycle, the sale of BMN, and concludes that stronger transparency and accountability in that process are essential for good governance. Together, these studies suggest that governance principles become

visible at particular points in asset management rather than only in general policy statements.

Evidence from the judiciary shows that compliance does not guarantee optimal management. Sujono et al. (2026) examined the Sambas District Court and found that the rule of law was applied but hindered by technical constraints. Transparency was supported by information systems but remained suboptimal because of limited access and inconsistent data updates. Effectiveness and efficiency were constrained by limited resources, and accountability through audits and reporting was still affected by asset coding errors. They concluded that good governance was being implemented but not yet fully optimal.

These studies leave three gaps. First, the court-based findings cover the rule of law, transparency, effectiveness and efficiency, and accountability, while participation, responsiveness, and equity receive little attention. Second, the judicial evidence comes from a district court, so how governance principles operate in religious courts is still unclear. Third, the studies reviewed here describe either one stage of the asset cycle or the overall level of implementation, rather than the full cycle from needs assessment to accountability reporting. This study addresses these gaps by describing BMN management at the Class IA Religious Court of Surabaya across that cycle, using the full UNDP (1997) framework and identifying the factors that support and hinder it.

RESEARCH METHODS

This study was conducted using a qualitative approach and a descriptive research design. Qualitative research is research intended to understand phenomena related to what research subjects experience—such as the actions, perceptions, motivations, and other behaviors of participants—in a holistic and descriptive manner, using words and language within a specific, natural context, and by utilizing various scientific methods (Moleong, 2013). The researcher chose a qualitative approach with the aim of gaining an in-depth understanding of the implementation of asset management at the Surabaya Class 1A Religious Court. Through a descriptive approach, the researcher obtained an overview of the asset management process, from planning to accountability reporting. Descriptive research was used to provide a factual, systematic, and accurate description. The researcher employed a descriptive research method to detail the asset management process at the Class 1A Religious Court, covering needs assessment, procurement,

maintenance, oversight, and accountability. This study also analyzes the principles of Good Governance according to the UNDP (1997), namely participation, transparency, responsiveness, equity, accountability, as well as effectiveness and efficiency.

The research was conducted at the Surabaya Class 1A Religious Court, located at Ketintang Madya VI Street No. 3, Surabaya, on Monday, November 9, 2026. The Surabaya Class 1A Religious Court was selected because it is one of the government agencies that manages State-Owned Assets (BMN) to support the delivery of public services. In this study, the researcher served as the primary instrument directly involved in the field data collection process. The subject of this study was Mr. Heru, Head of the General and Financial Affairs Subdivision at the Surabaya Class 1A Religious Court. The subject was selected using purposive sampling to ensure the data collected was relevant to the study's objectives. The data analysis technique used in this study is the interactive analysis model introduced by Matthew B. Miles and Michael Huberman (Umam, 2023). Data analysis was conducted through data collection, data reduction, data presentation, and drawing conclusions to determine how asset management is implemented at the Surabaya Class 1A Religious Court. The researcher collected data through several methods, including observation, interviews, and document analysis. Data reduction was performed by filtering data relevant to the research objectives. The data were presented by systematically organizing the information to make it easy to understand. Researchers draw conclusions by interpreting the analyzed data to determine the final results of the study. The results of the analysis will be used to describe the implementation of asset management in government agencies and to assess its alignment with the principles of good governance.

RESULTS AND DISCUSSION

The Class IA Religious Court of Surabaya is a government institution under the Supreme Court that provides judicial services. To support the institution's operations, it requires adequate assets—including land, buildings, structures, vehicles, service support facilities, and consumables—that facilitate its functions. These assets require proper management so that they can be used as intended to support the institution's operations. Based on the results of interviews with officials at the Surabaya Class IA Religious Court, asset management falls under the responsibility of the secretary, who serves as the Budget User Authority (KPA) and Asset User Authority (KPB), and is assisted in this role by the relevant subdivisions.

In asset management, the Class IA Religious Court of Surabaya leverages digitalization to support the integration of management processes such as planning, budgeting, and asset management through the SAKTI application (Institutional-Level Financial Application System). Additionally, asset record-keeping has been digitized through SIMAN (State Asset Management Information System). These applications are directly integrated with the Ministry of Finance. The Class IA Religious Court also conducts periodic asset maintenance based on the urgency of the assets in question. Furthermore, the Class IA Religious Court of Surabaya has made efforts to improve asset management through outreach activities regarding both reporting and control of State-Owned Assets (BMN) (Religious Court of Surabaya, 2025). The Class IA Religious Court of Surabaya also participated in a SIMAN outreach session to support the preparation of the State-Owned Assets Requirements Plan (RKBMN) in September 2026 (Religious Court of Surabaya, 2026).

Based on the Report on the Status of State-Owned Assets as of September 30, 2026, the Class IA Religious Court of Surabaya holds State-Owned Assets (BMN) with a total value of Rp. 16,778,781,389. These assets consist of several categories, as follows:

Table 1

List of State-Owned Assets of the Class IA Religious Court of Surabaya as of September 30, 2026

Asset Type	Mark
Consumer Good	1,504,500
Materials for Maintenance	2,918,870
Land	12,018,210,304
Equipment and Structures	5,137,587,655
Building and Structures	6,315,954,850
Other Fixed Assets	11,640,327
Accumulated Depreciation of Equipment and Machinery	(4,394,319,424)
Accumulated Depreciation of Buildings and Structures	(2,314,715,693)
Fixed Assets Not Used in Government Operations	312,108,649
Intangible Assets Not Used in Operations	23,100,000
Accumulated Depreciation of Unused Fixed Assets	(312,108,649)
Accumulated Amortization of Unused Intangible Assets	(23,100,000)
Total	**16,778,781,389**

Source: Surabaya Religious Court, 2026

Table 2

Summary of Findings Based on UNDP Principles

Principles	Findings	Obstacles/notes
Participation	Asset management is the responsibility of the Secretary, who serves as the Authorized Budget User (KPA) and Authorized Asset	There is a division of roles, but there is no detailed description of

	User (KPB); however, the Secretary is assisted in carrying out these duties by various subdivisions that are coordinated by the Secretary.	the planning and decision-making processes.
Transparency	The use of digitalization in asset recording and management through the SAKTI and SIMAN applications, which are directly integrated with the Ministry of Finance, as well as reports on the status of state-owned assets (BMN).	Although it has been supported by digitization, it has not yet been able to fully ensure transparency and data updates.
Responsiveness	Asset maintenance is performed regularly and promptly in accordance with the characteristics and needs of each asset.	Support from administrative staff is still needed because there is no specific organizational chart for BMN administrators..
Equity	Asset management is carried out by each department in accordance with its assigned duties and responsibilities..	Although responsibilities have been assigned, it is not yet clear how asset needs will be distributed equitably.
Accountability	All assets are under the responsibility of the KPB secretary, and their recording and reporting are supported by digitization through SAKTI and SIMAN.	Supervision is necessary to ensure that data is recorded accurately and correctly.
Effectiveness	These assets are used to support all activities and functions of the Class IA Religious Court of Surabaya.	There are several assets that exist but have not yet been used or are not currently in use.
Efficiency	Asset maintenance is performed as needed to avoid wasting the budget.	The number of personnel managing state-owned assets has not yet met the ideal requirements.

Source: Interview with officials at the Class IA Religious Court of Surabaya, compiled by the researcher

Participation

Based on the research findings, asset management at the Class IA Religious Court falls under the responsibility of the Secretary, with management supported by a sub-division under the Secretary's coordination. This indicates the involvement of members of the Surabaya Class IA Religious Court in asset management, although the nature of their involvement cannot yet be described in detail. When considered in light of Gisselquit's (2012) research, which states that the implementation of good governance requires a more complex analysis, it becomes clear that the principle of participation cannot be adequately described solely through the division of tasks but must also encompass opportunities for each unit to articulate its needs and provide feedback. This aligns with the research gap highlighted in the literature, as the management of state-owned assets at the Class IA Religious Court of Surabaya has been dominated by discussions regarding regulatory compliance, transparency, effectiveness, efficiency, and accountability. Thus, based on the available data, the principle of participation in asset management at the Class IA Religious Court in Surabaya is indeed evident in the division of roles; however, the extent of this involvement remains unclear. To strengthen the principle of participation in asset management at the Class IA Religious Court in Surabaya, there needs to be greater scope

for each unit to articulate its needs and provide feedback, which can then serve as input for future asset management planning.

Transparency

The principle of transparency is a principle that demands openness of information in the administration of government. In the management of government assets, transparency can be seen in the availability of information regarding the quantity, condition, location, use, and value of assets owned by a government agency. At the Class IA Religious Court in Surabaya, the principle of transparency is evident through the use of digitalization via the SAKTI and SIMAN applications for asset recording and management. This digitalization helps ensure that the administrative processes for assets owned by the Class IA Religious Court are properly documented and directly integrated with the Ministry of Finance. Additionally, this transparency is reflected in the annual publication of inventory asset reports. These findings align with previous research conducted by Sitanggang (2024), who stated that transparency and accountability are crucial in asset governance; the study demonstrated that transparency is essential for facilitating the oversight of asset management. This is not far from what was stated by Sujono et al. (2026), who noted that while the use of information systems to support transparency is beneficial, their utilization remains suboptimal due to limitations in access and data availability. Consequently, the implementation of SAKTI and SIMAN represents one of the efforts to uphold the principle of transparency in asset management at the Class IA Religious Court in Surabaya. However, this does not automatically guarantee success in achieving transparency in asset management, as the use of the application requires accurate record-keeping, up-to-date data, and open access to information for authorized parties. Therefore, asset data management must be continuously updated and monitored to ensure that the recording and publication of information reflect the actual condition of the assets held.

Responsiveness

The principle of responsiveness refers to an organization's ability to respond to the needs and issues that arise in the course of carrying out its duties. In government asset management, responsiveness can be seen in how an agency manages and meets its supply needs, repairs damage, and maintains assets to support its operational functions. At the Class IA Religious Court of Surabaya, responsiveness is evident in the maintenance of assets carried out in accordance with the characteristics and needs of those assets—such

as maintaining official vehicles by refueling them regularly and maintaining items within the building, like periodically cleaning air conditioners, to support the operations of the Class IA Religious Court of Surabaya. This demonstrates responsiveness in asset maintenance by performing upkeep according to the type and needs of the assets. This finding aligns with Gisselguist's (2012) research, which emphasizes that the implementation of good governance is grounded in organizational analysis. In this context, the responsiveness of the Class IA Religious Court of Surabaya in managing assets is evident in the administrators' ability to adapt asset maintenance practices so that management is not limited to administrative tasks alone but also takes into account the condition and sustainability of the assets. However, in managing its assets, the Class IA Religious Court of Surabaya faces a shortage of human resources specifically assigned to manage state-owned assets, which ultimately has the potential to affect the scope of asset management. Therefore, to ensure responsiveness—not only based on the characteristics of the assets but also—adequate human resources are necessary.

Equity

The principle of fairness is a principle that demands equal treatment of all parties without distinction in meeting their needs and interests. In the management of government assets, fairness can be seen in every consideration of asset needs during the planning, procurement, and utilization of goods. At the Class IA Religious Court in Surabaya, the principle of fairness can be seen in the distribution of implementation tasks to subunits under the coordination of the secretary, where each subunit manages assets in accordance with its duties and responsibilities. However, in this case, there is currently no detailed information regarding how asset needs are prioritized or which specific assets are required by each division. Justice itself does not mean that every division receives the same resources, but rather that the provision of these assets is carried out by taking into account the needs and functions of each division. Thus, in this regard, the division of authority for asset management at the Class IA Religious Court of Surabaya already demonstrates the application of the principle of justice. Although there are indications that the principle of fairness is being applied at the Class IA Religious Court in Surabaya, it cannot automatically be concluded that the effort has been successful, as there is not yet sufficient information regarding how prioritization and equitable distribution are carried out in asset management.

Accountability

The principle of accountability requires organizations or authorized officials to be accountable for the authority they exercise. In the management of government assets, accountability is demonstrated through the clarity of who is responsible, up-to-date record-keeping, reporting, and consistency between asset information and the actual condition of the assets. At the Class IA Religious Court of Surabaya, responsibility for asset management falls under the purview of the Secretary, and the actual management is carried out by a sub-division under the Secretary's office. To implement accountability, the Class IA Religious Court of Surabaya utilizes the SAKTI and SIMAN applications, as well as BMN position reports, as administrative mechanisms and tools for asset accountability. Although the Class IA Religious Court of Surabaya has a digitized information system to facilitate accountability, this does not automatically indicate the successful implementation of accountability principles, as it must be accompanied by honesty and accuracy in record-keeping, consistency with the actual condition of assets, and follow-up actions regarding unused assets.

Effectiveness

The principle of effectiveness refers to the degree to which an organization succeeds in achieving its established goals. In government asset management, effectiveness is assessed based on the alignment between the assets held and the organization's needs, as well as the extent to which those assets support the institution's functions. At the Class IA Religious Court of Surabaya, manageable assets include land, buildings, structures, equipment, machinery, and items that support service functions. The existence of these assets is crucial for supporting the operational activities of the Class IA Religious Court of Surabaya. However, according to the 2026 State-Owned Assets (BMN) position report, there are still assets that are not being utilized to support operations; therefore, an evaluation of their utilization is necessary to ensure that each asset provides benefits aligned with the needs of the Class IA Religious Court of Surabaya.

Efficiency

The principle of efficiency refers to an institution's ability to use its resources appropriately and achieve optimal results. In the management of government assets, efficiency is not only about budget savings but also about the effective use of time, labor, and costs in asset maintenance to maximize benefits. At the Class IA Religious Court of Surabaya, efficiency is evident in asset maintenance, which takes into account the characteristics of each item so that handling is appropriate and does not waste excessive

labor, time, or budget. These adjustments demonstrate that the Class IA Religious Court of Surabaya has strived to achieve efficiency through tailored asset maintenance. However, the Class IA Religious Court still lacks the human resources needed to manage its assets, so current management practices are not yet optimal. Therefore, there is a need to secure adequate human resources to manage the assets so that the use of time, labor, and budget can be carried out more efficiently.

A Summary of the Implementation of Good Governance in the Management of State-Owned Assets

Based on the discussion of the UNDP's seven principles of good governance, it can be seen that the management of government assets at the Class IA Religious Court of Surabaya has demonstrated effective implementation of several elements of good governance, such as the principles of transparency, accountability, responsiveness, and the use of assets to support the court's operations. This is evident from the presence of a designated asset management officer—the secretary—the division of internal duties, the use of digital systems such as SAKTI and SIMAN, the preparation of asset inventory reports, and the maintenance of assets tailored to the specific needs of each asset. However, regarding certain principles of good governance, it remains unclear whether their implementation has been optimal—specifically in the aspects of participation and fairness—as the research data found does not sufficiently describe the extent to which each sub-unit is involved in determining asset needs and the allocation of asset utilization. The implementation of the SAKTI and SIMAN systems has indeed demonstrated administrative orderliness; however, this must be accompanied by oversight regarding the accuracy and timeliness of data so that it remains relevant to the actual condition of the assets. On the other hand, the effectiveness and efficiency of asset management at the Class IA Religious Court of Surabaya still require attention, as there are several assets that are recorded but not in use, and there remain limitations in human resources for managing state-owned assets (BMN). Thus, the research findings indicate that the existence of regulations, information systems, and the division of responsibilities constitutes an important foundation for the management of state-owned assets, but is not sufficient to ensure the optimal utilization of assets. Good management also requires the involvement of relevant parties, the proportional fulfillment of asset needs, accountability, and adequate human resource support.

CONCLUSION

Based on the results of the research and discussion, it can be concluded that the implementation of asset management at the Class IA Religious Court of Surabaya has demonstrated efforts to apply the principles of good governance in the management and maintenance of assets to support the fulfillment of its institutional functions and duties. The division of duties in asset management is coordinated by the secretary, who serves as the Authorized Asset Manager (KPB), with the involvement of subdivisions according to their respective duties and responsibilities. In asset management, the Class IA Religious Court of Surabaya has leveraged advancements in digital technology—specifically through the SAKTI and SIMAN applications—to support transparency and facilitate integrated processes for asset planning, budgeting, record-keeping, and reporting that are directly linked to the Ministry of Finance. Asset maintenance, which takes into account the condition and characteristics of each item, also supports the optimization of the institution's operations. The application of the principles of good governance, as defined by the UNDP, is evident in the implementation of asset management at the Class IA Religious Court of Surabaya, although the implementation of some of these principles is not yet optimal.

The successful implementation of asset management at the Class IA Religious Court is influenced by several factors, including a clear division of authority and responsibility coordinated by the secretary, ensuring that there is a designated party responsible for directing and supervising the use of assets. The use of digital tools—specifically the SAKTI and SIMAN applications—also helps improve accountability and transparency in asset management at the Class IA Religious Court in Surabaya by directly integrating data on asset usage and utilization with the Ministry of Finance. The publication of inventory and asset lists further supports the principle of transparency. However, in practice, there are still several obstacles to the implementation of good governance principles in support of asset management at the Class IA Religious Court in Surabaya. Among these is the lack of a specific organizational structure or division of duties for asset management; consequently, assets at the Class IA Religious Court in Surabaya are still managed in a general manner. Furthermore, there is no clear picture of each department's role in asset management—from the planning process through to asset maintenance—making it difficult to ensure accountability. Although the SAKTI and SIMAN applications have been implemented to support asset administration and

oversight, if the data is not recorded in accordance with actual conditions and kept up to date, this also hinders asset management. The lack of human resources specifically dedicated to asset management also hinders asset management. Therefore, to overcome these obstacles, it is necessary to enhance the capacity and competence of human resources to support asset management. Additionally, regular and periodic evaluations are needed to ensure the accuracy of asset recording and utilization. These efforts are expected to strengthen the application of good governance principles in supporting asset management at the Class IA Religious Court of Surabaya so that it is not merely focused on administrative compliance but is also capable of realizing asset management that is participatory, transparent, responsive, fair, accountable, effective, and efficient to support the quality of the judicial institution's operations.

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