

## ABSTRACT

BPKP in accordance with Article 59 PP Number 60 Year 2008 about Sistem Pengendalian Intern Pemerintah (SPIP) have an important role in advisory of Internal Control System of Government. Beside that role in Keppres Number 17 Year 2007 about Tim Penertiban BMN, BPKP also become member of arrangement team of asset. If to be connected with audit of BPK on BPKP financial report for year 2007 and 2006 ended on December 31 that have give qualified opinion because fixed asset not presented in fair value and some weakness in internal control, therefore become more important for BPKP to improve all weaknesses on internal control system in fixed asset, from control side and valuation side.

Referring to the problem identified above, this research focus on identifying critical success factors on improving performance level of assets management that limited for land and buildings only. This research is located in BPKP Representatives Office at Yogyakarta Province. The factors are extended from Corporate Real Estate Asset Management (CREAM) conceptual framework that was adapted to public sector by earlier researchers. The concept then is combined with government assets management conceptual proposed by Siregar (2004). The questionnaire survey methodology applied in the this study and use structural officer, professional auditor and staff, and get 57 samples from the total of population 185 through purposive method, and valuation study get 6 from population.

Expectation-Perception-Importance (EPI) analysis is applied to find out performance level of actualization of asset management critical success factor based on expectation, perception, and importance perspective of respondents. The main purpose of the analysis is to identify the rank of priority have to be done due to improving performance level of assets management. Valuation asset is studied from valuer perception.

The results show that all performance level of key factors are moderately high, but lower than the expectation. The EPI analysis result show that risk assesment got lowest rating, or highest priority to be handled. From analysis of asset valuation have suitable with PP Number 6 Year 2006 about Governmental Asset Management and produce asset fair value.

**Key words:** critical success factor, EPI analysis, control, valuation.