

Implementation of Asset Management to Increasing Revenue at Harapan and Doa Hospital (RSHD) In Bengkulu City

Aryc Oktarian Jaya¹, Purwadhi², Kahar Mulyani³

Pascasarjana Magiser Manajemen, Universitas Adhirajasa Reswara Sanjaya

Article Info

Article history:

Received: 20 Agustus 2025

Publish: 1 December 2025

Keywords:

Asset Management;

Planning;

Organizing;

Commanding;

Coordinating;

Controlling.

Abstract

Hope and Prayer Hospital (RSHD) is a health service facility owned by the local government that is responsible for providing medical services while managing various resources, including assets such as buildings, medical equipment, operational vehicles, and other supporting facilities. In practice, asset management at RSHD Bengkulu still faces various obstacles even though it has a large total fixed asset value. The purpose of this study is to find out the management strategy in identifying the assets owned, asset management and the implementation of management in relation to increasing income at the Bengkulu City Hospital. The results of the research were obtained through proper interviews which were then analyzed so that a comprehensive assessment related to process planning, organizing, commanding, coordinating, and controlling was obtained. The strategy carried out by the management by systematically carrying out planning is supported by a structured organizing process even though with limitations, it can still collect data and plan carefully. RSHD also persistently implements SOPs that are evaluated and supervised through daily reporting to periodic meetings, this also illustrates the role of management in controlling. Behind that, all the Bengkulu City RSHD is still a new hospital, where most of the assets are grants from the city government, so the implementation of better asset management is needed in the future in facing global challenges.

This is an open access article under the [Lisensi Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional](#)



Corresponding Author:

Aryc Oktarian Jaya

Pascasarjana Magiser Manajemen, Universitas Adhirajasa Reswara Sanjaya,

Email: arycojaya@gmail.com

1. INTRODUCTION

Harapan dan Doa Hospital (RSHD) Bengkulu is a regional government-owned healthcare facility that has a significant responsibility in providing medical services while managing various resources, including assets such as buildings, medical equipment, operational vehicles, and other supporting facilities. Optimal asset management is a crucial foundation for ensuring smooth operations and improving the quality of patient care (Wijaya et al., 2024). In addition to supporting healthcare services, asset management also impacts the hospital's financial performance, as well-maintained assets can support seamless services, while the utilization of non-medical assets, such as multipurpose rooms or parking lots, has the potential to become a source of additional revenue. However, despite its substantial fixed asset value, asset management at RSHD Bengkulu still faces significant challenges, particularly in terms of data collection and suboptimal utilization.

The fixed assets of RSHD Bengkulu were recorded at Rp 171,303,302,227.64, with the largest portion being equipment and machinery worth Rp 98,285,830,637.19 and buildings worth Rp 53,363,525,414.72. However, the inventory process and budget

submission for medical equipment repairs often experience delays, resulting in disruptions to health services. Furthermore, the lack of a technology-based asset management system means that asset recording and evaluation are still carried out manually, which is prone to administrative errors and complicates monitoring and planning. These limitations hinder the productive use of assets and reduce the potential revenue that can be generated.

In addition to technical aspects, the utilization of non-medical assets as an alternative source of income has also not been maximized. Summary data shows that Bengkulu Regional General Hospital (RSHD) has potential assets, such as roads and bridges worth Rp7,135,434,700.00 and transportation equipment worth Rp2,498,957,000.00. However, there is no planned strategy to maximize the utilization of these assets, for example through leasing or commercial management. Yet, such steps could provide significant additional income, which in turn would strengthen the hospital's financial capacity to support the development of healthcare services. This situation demonstrates the need for strategic policy development that integrates asset management functions with revenue-generating efforts.

Conceptually, assets are a vital component for organizational sustainability. Effective asset management encompasses not only physical aspects but also administrative, financial, and legal dimensions (Romadhon & Suryani, 2020; Aulia & Hasibuan, 2023). Proper management optimizes resource utilization, prevents waste, and ensures operational sustainability. In the hospital context, asset management strategies include accurate inventory, planned maintenance, periodic evaluation, and asset utilization for productive activities. When implemented effectively, these steps can support increased revenue through operational efficiency and diversification of revenue sources (Saputri & Fitriantoro, 2023; Lawalata & Sediyyono, 2019).

However, the implementation of asset management strategies often faces various challenges. Some of these include limited integrated information systems, a lack of long-term planning, and a shortage of human resources with specialized competencies in asset management (Pratama & Purwanto, 2023). These challenges require a systematic managerial approach to ensure each asset is utilized according to its intended function and makes a significant contribution to revenue. In this regard, Henri Fayol's management theory is relevant as an analytical framework, given that its five functions—planning, organizing, commanding, coordinating, and controlling—can be comprehensively applied to hospital asset management (Fayol, 2017).

Several previous studies have addressed aspects of hospital asset management, but there are still unfilled research gaps. For example, Abdullah et al. (2022) emphasize the importance of asset maintenance and human resource quality in improving asset utilization, but do not detail the overall managerial process. Nadilla et al.'s (2016) study focused on the implementation of PPK-BLUD and its administrative constraints, but did not specifically examine asset management strategies within Fayol's management function framework to support revenue growth. Therefore, this study is significant in providing a more comprehensive overview of the implementation of asset management based on the five management functions at RSHD Bengkulu.

Based on these conditions, this study aims to identify and analyze the implementation of asset management at RSHD Bengkulu in relation to increasing hospital revenue. This study examines how the processes of planning, organizing, directing, coordinating, and controlling are carried out in asset management, and evaluates their effectiveness on the hospital's financial performance. The results of this study are expected to provide theoretical contributions to the development of asset management concepts in the

healthcare sector, while also providing practical recommendations for hospital management to improve the efficiency and productivity of their assets.

2. METHOD

This study uses a qualitative approach with a case study method, which aims to understand in depth the implementation of asset management in increasing revenue at Harapan dan Doa Hospital (RSHD) in Bengkulu City. This approach was chosen because it is able to extract complex and contextual information through direct interaction with research subjects, so that researchers can gain a comprehensive understanding of the managerial processes applied. The case study focuses on RSHD Bengkulu as a single unit of analysis, considering its unique characteristics as a local government-owned hospital with a diverse composition of assets, most of which are grants from the city government. This approach also allows researchers to explore factors that influence the effectiveness of asset management, both in terms of internal management and external conditions faced by the hospital.

The study was conducted at RSHD Bengkulu from March to May 2025. The study location was selected purposely based on the consideration that RSHD Bengkulu has significant fixed assets, but their utilization to support revenue growth has not been optimal. The study subjects included parties directly involved in the asset management process, including the hospital director, the head of the facilities and infrastructure department, the head of the service unit, maintenance staff, and asset administration officers. The participant selection technique used purposive sampling to ensure that respondents had knowledge and experience relevant to the research topic. By involving stakeholders from various management levels, it is hoped that diverse and comprehensive perspectives will be obtained.

Data collection was conducted through three main techniques: in-depth interviews, participant observation, and documentation study. In-depth interviews were conducted semi-structured using a questionnaire based on Henri Fayol's five management functions—planning, organizing, commanding, coordinating, and controlling. This approach provided researchers with the flexibility to explore additional information beyond the prepared questions, based on participant responses. Participatory observation was conducted to directly observe the asset management process, including inventory, maintenance, and utilization of non-medical assets. Meanwhile, a documentation study was conducted by reviewing asset inventory reports, financial reports, standard operating procedures (SOPs), and other supporting documents related to asset management at RSHD Bengkulu.

Data analysis was conducted interactively using the Miles and Huberman model, which includes three main stages: data reduction, data presentation, and conclusion drawing/verification. Data reduction was carried out by selecting and focusing information relevant to the research objectives, while data presentation was carried out in the form of descriptive narratives, tables, and charts to facilitate understanding. The verification process was carried out continuously throughout the research, by comparing findings from various data sources (triangulation) to increase the validity and reliability of the research results. Source triangulation was carried out by comparing information from interviews, observations, and documents, while technical triangulation was carried out by using different data collection methods for the same topic.

To ensure data validity, this study applies four trustworthiness criteria according to Lincoln and Guba: credibility, transferability, dependability, and confirmability. Credibility is maintained through adequate researcher involvement in the field, discussions with colleagues, and confirmation of interview results with respondents (member

checking). Transferability is achieved by providing detailed contextual descriptions of the research location and situation, allowing readers to assess the relevance of the research results to other contexts. Dependability is maintained by systematically compiling notes on the research process, while confirmability is ensured through complete documentation of all data and analysis processes, so that research results can be traced and verified by other researchers.

3. RESULTS AND DISCUSSION

The study results show that asset management at RSHD Bengkulu is implemented based on Henri Fayol's five management functions framework, but its implementation is not yet fully optimal. In terms of planning, management has developed an annual asset requirements plan that covers procurement, maintenance, and disposal of assets. This plan is developed through coordination between units, particularly between the infrastructure, finance, and medical services units. However, the planning process is still hampered by delays in asset data collection and reliance on manual systems. As a result, procurement priorities often shift from the initial plan due to undetected sudden damage to medical equipment. This aligns with the findings of Romadhon & Suryani (2020), who emphasized the importance of accurate inventory data as a basis for effective asset planning.

In terms of organizing, the asset management structure at RSHD Bengkulu has a clear division of tasks, with the infrastructure division responsible for inventory and maintenance, while the finance division manages budget allocation. Service unit heads also play a crucial role in reporting on the condition of assets used in their respective units. However, the study found that coordination between divisions has not been optimal, resulting in delays in follow-up on asset repairs. The limited number of staff with technical expertise in maintenance also hampers organizational effectiveness. This situation is similar to the findings of Abdullah et al. (2022), which showed that human resource quality significantly influences the success of asset management in hospitals.

In its commanding function, the Bengkulu Regional General Hospital (RSHD) management implements standard operating procedures (SOPs) that serve as guidelines for asset use and maintenance. Section heads provide direct instructions to staff regarding damage reporting procedures, routine maintenance, and procedures for the use of specific assets, particularly high-tech medical equipment. Implementation of these SOPs is supported by regular coordination meetings to discuss operational challenges and evaluate performance. However, research has found that SOP implementation is not yet consistent across all units, particularly for non-medical assets such as operational vehicles and support facilities. This inconsistency has the potential to reduce the economic life of assets and increase maintenance costs.

The coordination function at RSHD Bengkulu is realized through monthly meetings involving management and representatives from each service unit. This coordination aims to align asset procurement and maintenance plans with hospital service needs. Cross-unit coordination is also carried out in emergency situations, such as when medical equipment breaks down and requires immediate replacement or repair to avoid service disruptions. However, research results indicate that coordination remains reactive, focusing more on addressing existing problems than on prevention. This approach tends to result in an inflated budget burden because emergency repair costs are typically higher than preventative maintenance.

The control function is implemented through daily reporting and periodic evaluation mechanisms. Each unit is required to report the condition of the assets in use, while the facilities and infrastructure department is responsible for inspecting and recording

maintenance status. Evaluations are conducted quarterly to ensure assets continue to function according to standards. Control results are then reported to the hospital director to inform strategic decision-making. However, research has found that reporting is not yet fully digitized, resulting in a lengthy data verification process and a risk of administrative errors. This finding aligns with Pratama & Purwanto (2023), who stated that limited information technology is a major obstacle in public sector asset management.

The discussion of the research results indicates that the main weaknesses in asset management at RSHD Bengkulu lie in two key aspects: the limited asset information system and the low utilization of non-medical assets for additional revenue. The use of a manual system for asset data collection and monitoring results in slow information flow, ultimately impacting decision-making. Furthermore, the potential of non-medical assets such as meeting rooms, parking lots, and other supporting facilities has not been optimally utilized as an alternative revenue source. This strategy has proven effective in several other hospitals in increasing operational income (Saputri & Fitriantoro, 2023).

Overall, the implementation of asset management at RSHD Bengkulu has adhered to Henri Fayol's management function framework, but its effectiveness can still be improved. Improvements can be made through digitizing the asset management system, technical training for staff, developing a strategy for commercializing non-medical assets, and implementing more disciplined preventive maintenance. Optimizing asset management will not only improve operational efficiency but also contribute directly to increased hospital revenue. Therefore, the findings of this study provide important implications for other regional hospital managers facing similar challenges in managing assets productively and sustainably.

4. CONCLUSION

This study concludes that the implementation of asset management at Harapan dan Doa Hospital (RSHD) Bengkulu has been carried out with reference to Henri Fayol's five management functions: planning, organizing, commanding, coordinating, and controlling, but its implementation has not been fully optimal. In the planning aspect, management has prepared an annual asset needs plan, but delays in data collection and reliance on manual systems have resulted in procurement and maintenance not always being in accordance with planned priorities. In the organizing function, the division of tasks and responsibilities has been clear, but coordination between departments and the availability of adequate technical personnel remain obstacles.

In the directive function, the implementation of SOPs has helped standardize asset use and maintenance, although consistency is not yet uniform across all units, particularly for non-medical assets. Inter-unit coordination has been established through regular meetings, but it still tends to be reactive, focusing more on problem-solving than prevention. Meanwhile, the control function has been implemented through daily reporting and periodic evaluations, but it has not been fully digitized, resulting in lengthy data verification processes and the potential for administrative errors.

In general, the main weaknesses in asset management at RSHD Bengkulu lie in the limited information technology for asset data collection and monitoring, as well as the low utilization of non-medical assets as a source of additional revenue. Therefore, asset management optimization can be achieved through digitizing the asset management system, increasing human resource capacity through technical training, implementing consistent preventive maintenance, and developing a strategy for the commercial utilization of non-medical assets. With these steps, RSHD Bengkulu is expected to not only improve operational efficiency but also sustainably strengthen hospital revenue.

5. SUGGESTION

Based on the research findings, it is recommended that the Bengkulu Regional Hospital (RSHD) immediately develop and implement an integrated digital-based asset management system, enabling faster, more accurate, and more transparent asset data collection, monitoring, and reporting. This digitalization will also simplify asset condition analysis, minimize administrative errors, and expedite decision-making regarding asset procurement, maintenance, and disposal.

Hospital management also needs to improve human resource capacity through technical training focused on asset management, maintenance of medical and non-medical equipment, and the use of information systems. This competency development is crucial to ensure each staff member has adequate skills to perform their duties, while also reducing reliance on third parties for the maintenance of certain assets.

Furthermore, it is recommended that management implement a disciplined and continuous preventive maintenance strategy. Scheduled and systematic maintenance will extend the economic life of assets, reduce emergency repair costs, and maintain smooth hospital operations. This strategy needs to be integrated with annual budget planning to ensure adequate funding allocation.

Bengkulu's RSHD also needs to optimize the use of non-medical assets such as meeting rooms, parking lots, and other supporting facilities as alternative revenue sources. This can be achieved through collaboration with the private sector, commercial leasing, or structured internal management. This way, the hospital can generate additional income that can be used to support the development of healthcare services.

Finally, improved coordination and communication across units is needed to ensure all asset-related information is conveyed quickly and accurately. Good coordination will expedite problem resolution, prevent recurrent damage, and ensure that asset management truly supports the hospital's goal of providing quality healthcare.

6. ACKNOWLEDGEMENT

All praise and gratitude to Allah SWT for His abundant grace, guidance, and blessings, enabling this research on asset management at Harapan dan Doa Hospital (RSHD) Bengkulu to be successfully completed as planned. Without His help and guidance, the completion of this scientific work would not have been possible. This research represents the author's academic contribution in examining and providing solutions to the asset management problems faced by regional hospitals, and its success is inseparable from the assistance of various parties.

The author expresses his deepest gratitude to the Bengkulu City Government, particularly the Health Department, for granting official permission and administrative support for the research. He also thanks the Director of RSHD Bengkulu and all management staff for providing the opportunity, time, and facilities to enable the author to access data and conduct interviews with relevant parties. He also extends his deepest appreciation to the Head of Facilities and Infrastructure, Head of Service Unit, Asset Administration Staff, and all healthcare workers at RSHD Bengkulu for taking the time to share information, experiences, and insights during the data collection process.

The author would like to express his sincere appreciation to his primary and secondary supervisors, who patiently and dedicatedly provided direction, guidance, and constructive criticism throughout the development of this research. Their academic and moral support has been a significant motivator for him to complete this research with the best possible results. He would also like to thank the examiners and lecturers in the Postgraduate Program

for their valuable input in improving this research, both in terms of methodology, analysis, and presentation of results.

The author would like to express his deepest gratitude to his beloved family, parents, spouse, and children, who have provided constant prayers, encouragement, and understanding throughout the research and writing process. Their patience in providing the author with the space and time to focus on completing this scientific work has been invaluable support. To his friends and colleagues in both academic and professional circles, the author is grateful for their assistance, discussions, and exchange of ideas that have enriched the content of this research.

Finally, the author acknowledges that this research still has limitations and room for future development. Therefore, the author greatly appreciates any constructive criticism and suggestions from readers and other researchers for the improvement of this scientific work. May all forms of assistance, support, and kindness provided by various parties be rewarded manifold by Allah SWT and become a continuous charity whose rewards continue to flow.

7. BIBLIOGRAPHY

Abdullah, H. A., Ismowati, M., Widiasih, S., & Astuti, F. (2022). Pengaruh Pemeliharaan Aset Dan Kualitas Pegawai Terhadap Optimalisasi Pemanfaatan Aset Di Rumah Sakit Umum Kota Tangerang Selatan. *Jurnal Reformasi Administrasi : Jurnal Ilmiah untuk Mewujudkan Masyarakat Madani*, 9(1).

Al Haryono Jusup. (2005). *Dasar-dasar Akuntansi*. Sekolah Tinggi Ilmu Ekonomi YKPN.

Alfajri, N. Z. (2017). *Implementasi Case Management System di Rumah Sakit*. Gadjah Mada University Press.

Aulia, L., & Hasibuan, N. F. A. (2023). Implementasi Pengelolaan Keuangan Badan Layanan Umum Daerah Studi Kasus: Rumah Sakit Umum Daerah Panyabungan. *Jurnal Ekonomi Dan Manajemen*, 2(3).

Bambang, S., & Daryanto. (2019). *Pengantar Manajemen Bisnis*. Gava Media.

Darmawan. (2021). *Manajemen Rumah Sakit “Informasi Cakupan Capaian Target Pelayanan, Manajemen Mutu, Manajemen Efisiensi Pelayanan, Biaya Ekonomi Penyakit, Pendidikan Dan Pelatihan” Di Rumah Sakit*. Penerbit Adab.

Dewi, H. P., & Masroyany, T. (2020). Pengelolaan Aset Tetap Berdasarkan Metode Revaluasi Terkait Dengan Perencanaan Pajak Penghasilan (Studi Pada Rumah Sakit Yadika Pondok Bambu). *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 7(3).

Fayol, H. (2017). *Manajemen Public Relations, Fungsi-fungsi Manajemen*. PT Elex Media Komputindo.

Gugup, K. (2011). *Bisnis Pengantar*. Fakultas Ekonomi dan Bisnis UGM.

Handayani, P. W. (2021). *Konsep dan Implementasi E-Health*. PT. RajaGrafindo Persada.

Harahap, B., & Tukino. (2020). *Akuntansi Biaya*. CV BATAM PUBLISHER.

Komara, E., Syaodih, E., & Andriani, R. (2023). *Metode Penelitian Kualitatif dan Kuantitatif*. Refika Aditama.

Lawalata, F., & Sediyono, E. (2019). Analisis dan Perancangan Sistem Informasi Manajemen Aset Rumah Sakit Berbasis Spatial. *JUMANJI (Jurnal Masyarakat Informatika Unjani)*, 3(02).

Mohamad, K. (2019). *Ekonomi Publik*. Universitas Brawijaya Press.

Nadilla, T., Basri, H., & Fahlevi, H. (2016). Identifikasi Permasalahan Penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK BLUD)—Studi Kasus Pada Rumah Sakit Permata Dan Rumah Sakit Berlian. *Jurnal Magister Akuntansi*, 5(2).

Nasheeri, A. G. A., Latuconsina, R., & Kusuma, P. D. (2024). Analisis Spesifikasi dan Kebutuhan Sistem Manajemen Aset Berbasis Cloud pada Rumah Sakit ABC dan XYZ. *e-Proceeding of Engineering*, 11(4).

Nurliah, N., Mus, A. R., & Dani, I. (2023). Analisis Kinerja Keuangan Pada Badan Layanan Umum (BLU) Rumah Sakit Umum. *Tata Kelola*, 10(2).

Pratama, I. F., & Purwanto, E. (2023). Sistem Informasi Manajemen Rumah Sakit Dalam Meningkatkan Efisiensi. *COMSERVA : Jurnal Penelitian Dan Pengabdian Masyarakat*, 3(07).

Purwadhi, Widjaja, Y. R., Ibliyah, K., & Pontoh, S. R. (2024). Pembangunan Strategi Pemasaran untuk Meningkatkan Daya Saing Rumah Sakit di Era Digital. *MES Management Journal*, 3(3).

Putra, Z., Wiridin, D., & Wadji, F. (2022). *Implementasi Upah Minimum terhadap Kesejahteraan Pekerja*. Ahlimedia Book.

Raharjo, B., & Lestari, R. (2025). Pengaruh Teknologi Informasi Keuangan, Manajemen Aset Dan Manajemen Risiko Terhadap Kinerja Rumah Sakit Dengan Optimalisasi Aset Sebagai Variabel Intervening Pada Rumah Sakit Vertikal Kementerian Kesehatan RI. *Journal of Economic, Bussines and Accounting (COSTING)*, 8(1).

Raharjo, M. M. (2021). *Pengelolaan Keuangan Desa dan Aset Desa*. Bumi Aksara.

Ratnasari, N. D., Ardanti, R. I., Purwadhi, P., & Widjaja, Y. R. (2024). Analisis Strategi Manajemen Dalam Penggunaan Sistem Informasi Kesehatan Daerah (SIKDA) Generik Di Puskesmas: Literature Review. *Jurnal Kesehatan Tambusai*, 5(4), 10752–10761. <https://doi.org/10.31004/jkt.v5i4.34411>

Ridwan. (2021). *Tingkat Pendapatan Dan Kesejahteraan Masyarakat Menjalin Kerukunan Umat Beragama*. CV. Azka Pustaka.

Romadhon, A., & Suryani, E. (2020). Pemodelan Simulasi Sistem Dinamik untuk Meningkatkan Jumlah Pendapatan Unit Rawat Inap Rumah Sakit Islam Surabaya A.Yani. *Jurnal Teknologi Informasi Dan Ilmu Komputer*, 7(3).

Saputra Mokoagow, D., Mokoagow, F., Pontoh, S., Ikhsan, M., Pondang, J., & Paramarta, V. (2024). Sistem Informasi Manajemen Rumah Sakit dalam Meningkatkan Efisiensi: Mini Literature Review. *COMSERVA : Jurnal Penelitian dan Pengabdian Masyarakat*, 3(10).

Saputri, T. A., & Fitriantoro, D. A. (2023). Sistem Informasi Pemeliharaan Aset Rumah Sakit Harapan Bunda Lampung Tengah. *JOURNAL OF SCIENCE AND SOCIAL RESEARCH*, 6(1).

Silitonga, D. (2022). *Evaluasi Implementasi Kebijakan Publik*. Zahira Media Publisher.

Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Sugiyono. (2020). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Alfabeta.

Sujarweni, W. (2020). *Metodologi Penelitian Bisnis & Ekonomi*. Pustaka Baru Press.

Wahyuni, S., & Khoirudin, R. (2020). *Pengantar Manajemen Aset*. Nas Media Pustaka.

Wijaya, H., Rohendi, A., & Mulyani, K. (2024). Pengaruh Kepercayaan, Kualitas Pelayanan, dan Kewajaran Harga terhadap Kepuasan Pasien di Klinik S, Tangerang Selatan. *Innovative: Journal Of Social Science Research*, 4(1), 2446–2457.

Yusuf, B., & Arif. (2015). *Manajemen Sumber Daya Manusia di Lembaga Keuangan Syariah*.