***ABSTRACT***

*The enactment of Law 23 of 2014 on Regional Government and Law 33 of 2004 on Financial Balance between the Central Government and Local Government, is a form of concrete efforts and commitment from the central government to local governments to implement the principle of good gevernance for local governments able to run autonomy regions and decentralization well in the regions.*

*Good regional financial management is expected to improve the welfare of the people in the region. The aspect that becomes one of the determinants of success in regional financial management is the implementation of effective and efficient regional asset management. Management of Regional assets / Property becomes more important when accountability for Regional Assets must be submitted as a form of APBD financial statements. However, there are several assets / property of the region which in its management often faces problems, one of them is operational vehicle asset. Based on this the authors intend to conduct further research on the issue, with the title of research* ***"SAFETY ASSET OPERATIONAL DEVELOPMENT IN THE TERM IN ADMINISTRATION IN THE CITY OF SAMARINDA EAST KALIMANTAN PROVINCE"***

*The method used in this research is Descriptive method with Inductive approach. While the data collection techniques that the author uses are observation, interview and documentation. Data analysis techniques used are data reduction, data presentation and conclusion drawing. The location of the apprenticeship for this research is at the Department for Financial Management and Asset of Samarinda City, East Kalimantan Province.*

*Security of operational vehicles assets comprises of administrative security, physical security and legal safeguards. While Efforts that have been done by the Department for Financial Management and Asset of Samarinda City in Securing the assets of operational vehicles belonging to the Government of Samarinda City, immediately drafted local regulations related to the management of regional property, complete proof of ownership of official vehicles, socialization to all government agencies related to security of vehicle assets operational services as well as auctioning off problematic vehicles.*