

IMPLEMENTATION OF INVENTORY MANAGEMENT AND USE OF GOODS IN THE REGIONAL FINANCE AND ASSETS OFFICE OF WEST KALIMANTAN PROVINCE

Andra Gustiayu Pratiwi¹, Pudjianto², Ida Rochmawati³

^{1,2,3} Universitas Tanjungpura, Pontianak, Indonesia

E-mail: andraagp20@gmail.com

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Abstract

This study aims to implement inventory management and use of goods determined by factors namely organization, understanding and application at the Regional Asset Finance Office (RAFO) of West Kalimantan Province. The background of this study is based on the importance of inventory management and use of regional goods, because there are still several regional devices that have not submitted regional goods administration reports, maintenance of damaged goods is not optimal, procurement of goods is not in accordance with Regional Asset Needs Plan (RANP) and does not comply with regional asset management standards and inventory of goods that have no reporting administration. The study uses a qualitative descriptive approach with a naturalistic research method from Charles O. Jones to assess the organization, understanding and application in the management and use of regional goods. Data collection techniques include observation, documentation, and in-depth interviews with goods administrators and employees of the Regional Asset Finance Office of West Kalimantan Province. The results of the study indicate that firstly the implementation of inventory management and use of goods at the Regional Asset Finance Office of West Kalimantan Province as a whole has been running well and in accordance with the rules, namely starting from the registration and recording of regional assets, asset management through information systems and supervision and control has followed the above procedures and utilized the existing information system, RAFO of West Kalimantan Province strives to ensure effective, efficient, transparent and accountable management of regional assets. Secondly, the factors in inventory management and use of goods at the Regional Asset Finance Office of West Kalimantan Province include several aspects, including the lack of competent human resources, minimal understanding of regulations, the lack of integrated information systems, budget limitations, discipline in recording and reporting and lack of supervision and evaluation. Suggestions that can be given are in the form of improving the quality of human resources through technical guidance and training.

Keywords: *Inventory, Assets and Management of Regional Goods.*

INTRODUCTION

Regionally Owned Assets (ROA) are important assets used to support the implementation of regional government. In accordance with statutory provisions, regional asset management must be carried out transparently, efficiently, accountably, and economically to ensure value certainty and prevent asset misuse. One important step in ROA management is inventory activities, namely the process of periodically recording, recording, and reporting regional assets to ensure orderly administration and effective asset management (Andi, 2013; Kurniawan, 2016). The government's commitment to improving asset governance is reflected in the issuance of Home Affairs Ministerial Regulation No. 47 of 2021 concerning Procedures for Implementing the Inventory of Regional Assets. This regulation emphasizes that the inventory includes inventory, land, equipment and machinery, buildings, networks, other fixed assets, and construction in progress, which is carried out through the preparation, implementation, reporting, and follow-up stages. In West Kalimantan Province, this management is carried out by the Regional Finance and Assets Office (RAFO), specifically the Assets Division, which is tasked with coordinating the implementation of the ROA inventory in accordance with West Kalimantan Governor Regulation No. 134 of 2021. The real situation demonstrates challenges in inventory management. According to data from the West Kalimantan Regional Financial and Asset Management Agency (RAFO) in 2025, the number of registered fixed assets reached

469 units, with 445 complete and 24 incomplete. Limited human resources also pose a challenge, as there are only 29 asset managers to handle the large number of assets across various regional government agencies Regional Work Unit (RWU). This has resulted in suboptimal inventory administration and utilization of regional assets.

Table 1. Recapitulation of the List of Fixed Assets of the RAFO of West Kalimantan Province (2025)

Asset Category	Amount	Complete Data	Incomplete Data
GIC A (Land)	24	24	0
GIC B (Equipment & Machinery)	344	324	20
GIC C (Buildings & Buildings)	93	90	3
GIC D (Roads, Irrigation, Networks)	8	7	1
Total	469	445	24

Sumber: RAFO West Kalimantan Province, 2025

Problems also arise from the low compliance of RWU's in submitting inventory reports. Of the target of 30 reports, only 19 were submitted in full. Furthermore, various problems persist, such as procurement of goods that do not comply with the Regional Asset Needs Plan (RANP), late reporting, and goods that have not been recorded on the Goods Inventory Card (GIC). Data shows, for example, that there are 17 RWU's with procurement of goods that do not match the plan, 15 RWU's submitted reports late, and 19 RWU's have not recorded assets on the GIC. These problems reflect weak inventory implementation, making research on the Implementation of Inventory Management and Goods Use in the RAFO of West Kalimantan Province highly relevant. The purpose of this study is to analyze the implementation of inventory management and the use of goods at the Regional Finance and Asset Office of West Kalimantan Province by reviewing three main aspects, namely organization, interpretation, and implementation or application. Identifying how the organizational structure and work mechanisms support the inventory process, how the apparatus understands and interprets regulations and policies related to regional assets, and how technical applications and field practices are implemented to maintain the effectiveness, accountability, and order of asset administration. Thus, the results of the study are expected to provide a comprehensive picture of the supporting factors and obstacles faced in the implementation of inventory management, so that it can become a basis for improving more optimal regional asset governance.

LITERATURE REVIEW

Policy Implementation

Policy implementation is the process of making a policy active and effective (Wahab, 2005). Public policy, according to Effendi (1986), Anderson (1989), Islamy (1994), and Dye, emphasizes that policies are always goal-oriented, manifested in patterns of government action, and can take the form of positive or negative decisions. Edwards III states that successful implementation is influenced by communication, resources, disposition, and bureaucratic structure, while Jones (1991) highlights aspects of organization, interpretation, and application. Thus, implementation is a crucial stage in ensuring the achievement of public policy objectives.

Regional Asset Inventory (ROA)

Inventory is the process of recording, data collection, and reporting on an agency's assets (Widodo, 2010), as regulated by Minister of Home Affairs Regulation No. 47 of 2021, encompassing preparation, implementation, reporting, and follow-up. Sugiyama (2013) explains the purpose of inventory as administrative order, financial efficiency, oversight, and guidelines for calculating regional assets. Suparjati (2005) emphasizes that recording procedures can range from simple to complex, depending on the organization's circumstances.

Management of Regional Assets

ROA management is regulated by Law No. 1/2004, Government Regulation No. 27/2014 in conjunction with Government Regulation No. 28/2020, and Minister of Home Affairs Regulation No. 19/2016. According to Suwanda (2013), it encompasses a series of activities, including planning, procurement, receipt, use, administration, utilization, security, maintenance, assessment, disposal, transfer, guidance, supervision, and compensation claims.

Effectiveness of Regional Asset Management

The effectiveness of regional asset management is measured through indicators stipulated in Home Affairs Ministerial Regulation No. 19 of 2016, which includes needs planning and budgeting, procurement of goods/services, utilization in accordance with the main duties and functions of regional apparatus organizations, and administration through recording, bookkeeping, and reporting.

Regionally Owned Assets

Regionally owned assets are defined as all regional assets obtained from the Regional Budget or other legitimate sources, whether in the form of movable or immovable property, except for money and securities, as regulated in Home Affairs Ministerial Decree No. 7 of 2012 and clarified by Suwanda (2015).

Regional Assets

Regional assets are part of the ROA and play a vital role in supporting government performance (Mardiasmo, 2018), with management encompassing planning, inventory, auditing, utilization, maintenance, and disposal or transfer (Sugiama, 2013). According to Mardiasmo (2018), the management principles include proper planning and procurement, implementation, including utilization and security, and supervision and control to ensure asset sustainability.

Fixed Assets

Fixed assets are defined as tangible assets with a useful life of more than 12 months to support government operations (PSAP No. 07, 2010). These assets include land, equipment/machinery, buildings, roads/irrigation/networks, and construction in progress. Halim (2015) emphasized that fixed assets are a vital component of the government's balance sheet and serve to support public services.

Tabel 2. Previous Research

No	Research Identity	Research result	Similarities & Comparisons
1	Wirna (2022) – Implementation of Inventory Management and Goods Usage, General Affairs & Supplies Office, West Sulawesi Province	BMN management is not optimal: poor communication, insufficient human resources, undisciplined apparatus, bureaucratic structure is not ideal.	Both research asset management/ROA; differ in that they focus on internal communication & bureaucracy issues.
2	Ilham (2021) – Regional Asset Management System, BPKD Tanah Datar Regency	Effective asset management according to Home Affairs Ministerial Regulation 19/2016, but not yet fully in accordance with the scope of the regulations	Both assess the effectiveness of asset management; differ in that they focus on the suitability of rules & the effectiveness of the system.
3	Mutia (2021) – ROA Management & Inhibiting Factors, Rokan Hilir Regency	Many buildings are abandoned, the government is not firm enough, human resources are low, policies are not optimal.	Both assess management barriers; differ in that they focus on physical facilities (buildings) & regional policies
4	Cika (2023) – Optimizing ROA Management with Good Governance Principles, Semarang City & Pati Regency	ROA management is not optimal: limited human resources, minimal access to information, lack of supporting tools	Both examine management effectiveness; differ in that they emphasize the principles of Good Governance.
5	Arsianti (2023) – Implementation of Home Affairs Ministerial Regulation No. 19/2016, Konawe Islands Regency (expansion area)	Asset management is not yet effective, physical and legal inventory is not good	Both refer to the regulations of the Minister of Home Affairs; differ in that they focus on expansion areas & inventory.
6	Luki (2021) – Fixed Asset Inventory, Coordinating Ministry for Human Development and Culture	Inventory is not good: data is not updated, human resources are lacking, manual recording, reports are not finished.	Both discuss inventory; differ in that they highlight the weaknesses of manual record keeping & Human Resources

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7	Marli (2023) – Effectiveness of Asset Management, Mimika Regency	Asset administration is in accordance with regulations, but effectiveness is still low.	Both assess effectiveness; differ in that they emphasize asset planning & budgeting.
8	Mukhairah (2023) – ROA Inventory Procedure according to Home Affairs Minister Regulation No. 47/2021, Bappeda North Sulawesi Province	In accordance with Home Affairs Ministerial Regulation 47/2021, but hampered by the SIMDA ROA application	Both discuss inventory according to regulations; differ in that they focus on SIMDA application constraints.
9	Yadisar (2023) – Regional Asset Management, Melawi Regency	Good asset management & according to regulations: strategic planning, arrangement, supervision, reporting	Both assess asset management; differ in that they emphasize accountable procedures & systematic reporting

METHOD

The research method used in this study is descriptive research with a qualitative approach, which emphasizes an in-depth understanding of the implementation of inventory management and the use of goods at the Regional Finance and Asset Office of West Kalimantan Province. This research uses an intrinsic case study model by collecting data through observation, in-depth interviews, and documentation from relevant key informants, such as the Head of the Asset Division, regional asset managers, administrative staff, and assistant asset management officers. The data obtained are analyzed using interactive analysis techniques that include data reduction, data presentation, and drawing conclusions, and their validity is tested with triangulation to ensure the credibility of the findings. By focusing on real conditions in the field, this research is expected to provide a factual, accurate, and systematic picture of the process, obstacles, and impacts of the implementation of regional asset inventory management.

RESULTS AND DISCUSSION

The Regional Finance and Asset Office (RAFO) of West Kalimantan Province is a Regional Government Unit (RWU) established under Regional Regulation Number 5 of 2021 and further regulated by Governor Regulation Number 134 of 2021 concerning Position, Organizational Structure, Duties, and Functions. The RAFO's primary task is to assist the Governor in carrying out government affairs in the field of regional finance and assets, including policy formulation, program implementation, technical coordination, and evaluation and reporting. Its organizational structure consists of the Head of Office, Secretariat, and areas such as Budget, Treasury, Accounting and Reporting, Planning, Administration, and Asset Utilization. The RAFO's performance is supported by 91 officials with diverse educational backgrounds, ranging from postgraduate to high school, and is funded through the 2024 Regional Budget with a total budget of IDR 1.26 trillion and realization of IDR 1.25 trillion. This demonstrates the RAFO's strategic role in ensuring that regional finance and asset management runs according to the principles of accountability and transparency, and supports the implementation of good governance within the West Kalimantan Provincial Government.

Regional Asset Management (ROA) plays a vital role in supporting government operations and realizing public welfare. Research at the Regional Finance and Asset Office (RAFO) of West Kalimantan Province shows that ROA inventory management and utilization are carried out in accordance with regulations, such as West Kalimantan Provincial Regulation Number 3 of 2019 and Minister of Home Affairs Regulation Number 19 of 2016. The management process includes security, maintenance, and planning of asset needs based on the Regional Work Unit (RWU) work plan. However, several obstacles were identified, including fixed assets that were still recorded despite being severely damaged, assets that lacked proof of ownership, and delays in reporting by the RWU. Weaknesses in recording, particularly bookkeeping that did not always match the physical assets, created a lack of synchronization with regional financial reports. Therefore, ROA administration, which includes bookkeeping, inventory, and reporting, is a key aspect to ensure certainty about the value, legality, and condition of regional assets. The research also highlights the importance of strengthening organizational aspects in asset management. Based on interviews with RAFO employees, the number of available human resources is deemed adequate, but capacity building is still needed. This effort is carried out through training, awards, and the appointment of functional appraisal officials in the districts. RAFO also developed an Asset Inventory and Utilization Information System (SIP and PAS) application to support transparency and accountability, complementing the central government's SIAP ROA system. Cooperation among employees, adherence to SOP's, and a clear division of tasks have been quite successful, although there are still challenges related to limited resources and coordination between units. Monitoring and evaluation play a crucial

role in ensuring that all employees carry out their responsibilities for recording, maintaining, and reporting assets effectively. Thus, the organizational aspect serves as the foundation for achieving the implementation of ROA management policies that are accountable, efficient, and in accordance with regulatory objectives. From an interpretive perspective, the study found that employee understanding of regulations, SOP's, and technical procedures for ROA management was quite good. Regulatory dissemination, training, and the availability of operational documents helped foster a uniform understanding among employees. Supporting facilities and infrastructure, such as computers, asset information systems, and internet networks, were deemed adequate to support accurate inventory recording and reporting. However, the effectiveness of these facilities still depends heavily on human resource competency. Therefore, employee training and skill development are crucial for optimal asset management. A detailed Standard Operating Procedure (SOP) covers all stages from recording to disposal of items, in accordance with West Kalimantan Governor Regulation Number 36 of 2017 and Minister of Home Affairs Regulation Number 7 of 2024. A shared understanding of these SOP's is key to ensuring consistent and transparent implementation of ROA management and reducing the potential for irregularities in regional asset administration.

The application dimension shows that the West Kalimantan Province RAFO has strived to implement asset management according to the specified procedures and timeframes. The process of inventory, use, utilization, and disposal of assets is carried out systematically based on West Kalimantan Regional Regulation Number 3 of 2019. The RAFO also actively provides counseling and training to RWUs to ensure more orderly and regulatory compliance with ROA governance. Although limited human resources and delays in RWU reports remain obstacles, policy strategies such as asset data digitization, information system integration, employee competency improvement, and stakeholder collaboration have been implemented to increase efficiency. Routine monitoring and evaluation are carried out to ensure optimal program implementation. The program's achievement is considered quite good, although unidentified assets are still found. With a service strategy based on transparency, accountability, and information technology, the West Kalimantan Province RAFO is committed to improving the quality of ROA management to make it more effective, efficient, and effective for regional government administration.

The inventory management and use of regional assets in West Kalimantan Province were analyzed using Charles O. Jones's theory of public policy implementation, which encompasses three main dimensions: organization, interpretation, and application. The results of the study indicate that regional assets must be managed well to become important capital in developing regional financial capacity, rather than becoming a burden due to maintenance costs and depreciation of assets. Regular inventory management has significant benefits, including improving governance and accountability, improving service management, strengthening risk management, and encouraging financial efficiency. Through accurate and transparent reporting, the government can ensure that regional assets are properly recorded, utilized, and accounted for, thus supporting the achievement of effective and efficient regional financial governance and improving the quality of public services.

From an organizational perspective, the research findings indicate that the West Kalimantan Province Regional Finance and Assets Office (RAFO) has utilized the SIMDA Barang application for inventory recording. Goods received from suppliers are accompanied by official documents and inputted into the system. However, challenges persist, including poorly recorded regional assets, resulting in unclear whereabouts. This is influenced by the limited competence of the human resources on duty. Inadequate staff placement results in suboptimal inventory management. This process requires employees with adequate knowledge and skills to ensure accurate recording, reporting, and management of goods. The RAFO requires additional competent personnel and a clearer division of roles to ensure all stages, from bookkeeping and inventory creation to reporting, can proceed according to regulations and meet the principles of public accountability.

The interpretation aspect focuses on the extent to which policies can be understood and interpreted uniformly by implementers. The West Kalimantan Province RAFO has implemented outreach through technical guidance and official forums, but not all employees have had the opportunity. Some employees learn the policies autodidactically, creating gaps in understanding that result in differences in administrative practices between units. This situation creates inconsistencies and has the potential to reduce accountability. Therefore, a more systematic and comprehensive communication strategy is needed. Inclusive outreach, ongoing training both in person and online, and the use of standardized digital documentation are crucial to ensure that every implementer understands and consistently applies the policies across all regional apparatuses. From an application perspective, the inventory and asset utilization policy at the West Kalimantan Regional Asset Management Authority (RAFO) has been implemented through a bookkeeping mechanism in the SIMDA application, in accordance with regulations. The recording process ensures all assets are properly recorded, but implementation still faces challenges. Key challenges include late reporting from regional government agencies, limited staff with expertise in asset management, and

technical difficulties in using the system. Furthermore, not all regions have optimally integrated the asset management information system, compounded by a limited budget for technology and training. The lack of regular monitoring and evaluation also poses a risk of loss, damage, or misuse of assets. Nevertheless, the RAFO continues to strive to improve effectiveness through training, system updates, and cross-agency coordination to ensure optimal policy implementation. This research offers two key innovations. First, it uncovers the issue of suboptimal coordination across Regional Apparatus Organizations (RAO's) in asset management, primarily due to a lack of communication standards, unintegrated data platforms, and weak data updates by RAO's. Second, it emphasizes the role of visionary and transformative leadership as a key pillar. Strong leadership has been shown to encourage participation, strengthen cross-sector interactions, initiate tiered training, and provide incentives for high-performing RAO's. Without adaptive leadership, digitalization and system innovation are insufficient to overcome classic bureaucratic obstacles. Therefore, the successful implementation of asset management policies is crucially determined by effective inter-RAO synergy and progressive leadership.

CONCLUSION

Based on this research, it can be concluded that the inventory management and use of goods at the West Kalimantan Provincial Finance and Assets Office already has a supporting organizational structure and procedures, but is still hampered by limited human resources numbers and competencies, uneven dissemination of regulations, and suboptimal integration of information systems. The inventory process has been running according to its stages, but still faces obstacles in the form of late reports and weak monitoring. Therefore, it is recommended that the government improve the quality of human resources through training and technical guidance, immediately correct deficiencies in inventory implementation, and strengthen the socialization and standardization of SOP's periodically with the support of technical guides and easily accessible digital modules, so that asset management can be more effective, efficient, and uniform across all regional apparatuses.

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