

Management of Company-Owned Assets in the Regional Government-Owned Enterprise of DKI Jakarta Province

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ABSTRACT: The management of regional assets is critical for promoting good governance and accurate financial reporting, as outlined in Minister of Home Affairs Regulation Number 19 of 2016. Despite this, Perumda Pembangunan Sarana Jaya faces significant challenges in asset management, including discrepancies in data recording, inadequate human resources, and a lack of proper documentation for asset movements. These issues hinder the transparency and accountability necessary for effective governance. This is a descriptive qualitative research. Data is collected through primary sources, such as interviews with key personnel involved in asset management, and secondary sources, including document analysis of asset management procedures. The asset management at Perumda Pembangunan Sarana Jaya faces significant challenges due to manual bookkeeping, inconsistent asset classification and coding, and the absence of standardized procedures. Inventory management is also ineffective, with outdated regulations and uncoordinated data between divisions. To address these issues, it is recommended that the company improves coordination, establishes standardized asset categorization and coding systems, and implements a modern, technology-based information system for more efficient asset tracking and reporting. Additionally, data reconciliation between divisions and consistent monitoring by leadership are crucial for accurate and transparent asset management.

Keywords: Assets Management, Bookkeeping, Inventorying, Reporting



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INTRODUCTION

Regional assets are all goods purchased or obtained at the expense of the regional revenue and expenditure budget or other legitimate acquisitions ([Evans & Price, 2020](#); [Hasibuan, 2018](#); [Solihah, Murdijaningsih, & Danuta, 2020](#)). In 2016, the Ministry of Home Affairs issued Minister of Home Affairs Regulation Number 19, which provided operational guidelines for the management of regional assets. In this regulation, regional governments are required to immediately design and implement a system to record, inventory, and report the assets owned by the region. The purpose

of this regulation is for regional governments to be able to prepare regional financial statements and report budget usage accurately. In order to comply with the provisions of Ministerial Regulation No. 19 of 2016, effective supervision and competent cooperation are required in conducting the asset recording process at the regional work unit (SKPD) level and careful management of regional assets. Therefore, a firm commitment from leadership is necessary to manage regional assets based on the aforementioned explanation ([Patontongan, Chairunisa, & Sayuti, 2020](#)).

[Patontongan et al. \(2020\)](#) adds that the management of state/regional assets aims to promote good governance, namely efforts to manage the government well ([Maksudi, 2023](#)). The evaluation of an institution's "health" is not limited to physical aspects, such as the condition of buildings, structures, or physical development. The key aspect in observing the progress of an institution is how they manage state-owned assets or the assets they possess. Management of state/regional assets is a series of activities in the process of managing assets in the form of movable or immovable goods ([Dewi & Nugraheni, 2020](#); [Indah Nurfi, 2024](#); [Sundriyal & Dollo, 2013](#)). An inseparable element in financial management and reporting is the assets owned by the regional government or government institutions.

The increasing demand to provide accountability information to the public requires information technology that facilitates transparent governance and government transformation. The policy to achieve honest, efficient, open, and accountable governance, as well as high-quality and trustworthy public services, was first initiated under the President's Directive in Instruction Number 3 of 2003. This policy was updated with the issuance of Presidential Regulation of the Republic of Indonesia Number 95 of 2018 concerning the Electronic-Based Government System (SPBE) or E-Government. E-Government refers to the implementation of governance that uses information and communication technology to provide services to public sector stakeholders.

The Provincial Government of the Special Capital Region of Jakarta has chosen Sarana Jaya as a partner to manage key projects in the area, including the development of the Tanah Abang Central Business District and the construction of housing under the Zero Down Payment (Rp.0) program ([Sarana Jaya, n.d.](#)). Perumda (Regional Public Company) Pembangunan Sarana Jaya, which is a Regional Government-Owned Enterprise, naturally strives to implement the principles of good corporate governance (GCG) as an initial step in efforts to improve performance, efficiency, and the company's image. The implementation of GCG principles is a key foundation in building a healthy, strong, efficient, and high-quality regional government-owned enterprise. GCG is a structured and designed company management system with a view to improving the company's performance, providing protection to stakeholders, and strengthening obedience to the law, regulations, and ethical values that are widely recognized ([Kusumawati & Saputri, 2019 in Andini, Nurdawansyah, & Nilwan, 2024](#)).

Assets or goods are essential elements in the operations of an institution to carry out its duties in providing support to the community or related parties. Assets must be managed optimally by paying attention to the principles of efficiency, effectiveness, transparency and public accountability ([Andrei, Bakar, & Sargiacomo, 2017 in Randalayuk, Asnawi, & Wijaya, 2019](#)). Ironically, despite their important role, assets are often not managed in a transparent and accountable manner. In fact, proper management and reporting of assets have a significant impact

on the integrity of financial statements. Errors in valuing assets or goods can result in substantial material misstatements, as the investment value in them is relatively large (Suparman & Sangadji, 2018).

In Public Administration, information system is a crucial component ([Putra, Ismanto, & Runiawati, 2022](#)). In the Regional Medium-Term Development Plan (RPJMD) of the DKI Jakarta Province for 2017-2022, there is an asset management initiative that includes the implementation of the e-Sensus system by the Provincial Government of DKI Jakarta. Through e-Sensus, up-to-date information regarding the status and condition of assets becomes available. This system is used to record all items owned by the Provincial Government of DKI Jakarta, ensuring that inventory data is compiled accurately and correctly. This aims to provide various reports required by external parties with various information ([Pinem & Pakpahan, 2020](#)). Additionally, it allows for better accountability for the Regional Asset Management Agency of DKI Jakarta Province.

Based on data from the Ministry of Home Affairs ([Muryanto & Djuwityastuti, 2014](#)), the total assets of regional government-owned enterprises (BUMD) as of 2011 amounted to IDR 340.118 trillion. Of this amount, IDR 310.716 trillion (90.06%) came from regional development banks (BPD), around IDR 11.454 trillion (3.3%) from rural banks (BPR), IDR 9.326 trillion (2.7%) from regional water companies (PDAM), and IDR 11.622 trillion (3.4%) from various enterprises. A total of 1,007 BUMD companies were recorded, operating in the sectors of commercial banks (BPD), rural banks (BPR), water supply (PDAM), and various other businesses. The profit contribution of BUMD was recorded at IDR 10.372 trillion, with an average return on assets (ROA) of 3.0%. Given these conditions, the profit ratio generated by BUMD compared to their large assets is imbalanced. The 3.0% contribution from the total assets is far below the expected return for BUMD.

The administration of assets owned by Perumda Pembangunan Sarana Jaya still shows many deficiencies in its implementation. Numerous issues, such as discrepancies in data recording between the Finance and Accounting Division and the General Affairs and Human Resources Division, differences in numbering from year to year that result in a lack of uniformity in asset records, and the movement of assets between rooms without tracking their location, have caused the asset management records to not reflect the actual data on the ground. For further details on the assets that have changed rooms, see the Table 1 below:

Table 1. List of Items That Frequently Move Between Rooms at Perumda Pembangunan Sarana Jaya

No	Item Name / Type	Description
1.	Work Desk	Often Moves Between Rooms
2.	Work Chair	Often Moves Between Rooms
3	Laptop	Often Moves Between Rooms
4	Computer	Often Moves Between Rooms
5	Printer	Often Moves Between Rooms

Source: Perumda Pembangunan Sarana Jaya, 2023

Based on Table 1, the items frequently experience movement, whether from one room to another or from one employee to another, without the knowledge of the asset manager. According to observations and initial information provided by the General Manager of the Human Resources and General Affairs Division, the cause is the absence of a decree regulating which arrange the use of assets at Perumda Pembangunan Sarana Jaya, which allows employees to feel free to move items from one room to another. The lack of room inventory cards (KIR) in each room, which should provide information regarding the type and quantity of items within it, leads to difficulties in controlling these assets and ensuring which room they should be in. Additionally, the absence of monitoring cards for items taken out or borrowed by employees while performing tasks in the field can make it challenging to know the location of these items once they have changed hands, resulting in uncertainty about the existence of those items.

According to [Suwanda & Rusfiana \(2022\)](#), one of the bookkeeping activities includes the presence of room inventory cards (KIR) to record items in each room, which are updated every semester. This is done when there is a transfer of items, addition of items, or a change/replacement of the person responsible for the room.

In addition, the issue in managing Company-Owned Assets at Perumda Pembangunan Sarana Jaya is the insufficient human resources (HR) responsible for managing these assets. The following information about human resources at Perumda Pembangunan Sarana Jaya can be seen in the Table 2 below:

Table 2. Number of Human Resources at Perumda Pembangunan Sarana Jaya

No	Employment Status			Number of Employees
1.	BUMD Employees			133
2.	Employees	Managing	Asset	1
	Management			

Source: Perumda Pembangunan Sarana Jaya, 2023

Based on Table 2, the number of employees at Perumda Pembangunan Sarana Jaya is quite large; however, there is only one employee responsible for asset management, and this is not based on a Director's Decree assigning responsibility for managing company-owned assets. Human resource limitations are indeed a common challenge and barrier faced by every organization, whether in government agencies or private companies ([Fadlurahman & Fitria, 2024](#)). This is one of the reasons why there has yet to be an asset control card.

Another issue affecting the effective management of assets is the lack of understanding among Perumda Pembangunan Sarana Jaya employees regarding asset management, due to the absence of training and technical guidance related to asset management. As a result, many employees lack concern and awareness about securing company-owned items, leading to frequent movement of items within a room, and even loss without explanation. Ideally, when an item is moved from one location to another, there should be documentation or a report that clarifies the item's existence. Spancer ([Gafar, 2018](#)) states that competency is a deeply embedded part of an individual's personality, encompassing behaviors that can be reliably anticipated across various situations and job tasks. Additionally, competency refers to the traits or characteristics that influence or predict one's behavior and performance in a professional setting.

Research by Adnan (2018) finds that in the management of regional assets within the DPKA of Pandeglang Regency, challenges remain, specifically regarding coordination issues between leadership and staff. The human resources in the DPKA of Pandeglang Regency are also still very limited in number. Consequently, the workload of regional asset management cannot be optimally performed due to these constraints. In other research, [Purba & Aziza \(2019\)](#) find that common issues surrounding local government fixed assets in various regions of Indonesia are rooted in inadequate administration, where asset management often fails to comply with current regulations or lags in adapting to recent changes. Furthermore, local governments have yet to fully optimize the utilization of fixed assets, as some forms of utilization remain unimplemented.

Based on the description of the conditions above, in the implementation of company-owned asset management, the author intends to conduct research on the implementation of asset management following and benchmarking against [Ministerial Regulation No. 19 of 2016 concerning Technical Guidelines for the Management of Regional Assets](#), which can be carried out and implemented at Perumda Pembangunan Sarana Jaya in order to optimize the assets of regional government-owned enterprises (BUMD). This study specifically examines how Perumda Pembangunan Sarana Jaya can implement technical guidelines for asset management regulated in the Regulation of the Minister of Home Affairs No. 19 of 2016. The focus on implementing this regulation in the context of BUMD is something new because previously it was more applied to general government asset management. This study also highlights the application of the principles of GCG as a foundation for improving BUMD performance, efficiency, and company image. The application of GCG in BUMD is an increasingly important research area, especially in the context of management of asset and financial accountability.

METHOD

This research is a descriptive qualitative, one of the types of research that is included in the type of qualitative research. According to [Moleong \(2018\)](#), Bogdan and Taylor explain that qualitative methodology is a research method that produces data in the form of descriptions, either written or spoken, obtained from individuals and observed behaviors. In employing the descriptive qualitative research method, the researcher seeks to understand reality from the perspective of experts in the field. The characteristics of descriptive research involve data that is obtained in the form of words, images, and not numerical figures, unlike quantitative research ([Rusandi & Rusli, 2021](#)).

The data sources are classified into two types: primary data sources, which provide information directly to the data collector, and secondary data sources, which provide information through intermediaries. Primary data is obtained through interviews with individuals directly involved in asset management at Perumda Pembangunan Sarana Jaya. The selected interviewees are interviewees with broad and relevant understanding of asset management so that the data and information obtained can be trusted. Based on these considerations, the following interviewees were selected:

1. General Manager of the Human Resources and General Affairs Division,

2. General Affairs/Administrative Staff for Asset Management,
3. Acting Head of Internal Audit (SPI),
4. General Manager of the Finance Division or staff responsible for recording company assets, and
5. General Manager of the Technology Business Unit.

Meanwhile, secondary data is obtained through document analysis by seeking information on asset management procedures, including collecting various administrative and technical records from the Inventory Card after inventorying, identifying the condition and quantity of assets from the Inventory Card, and also referring to the Asset Mutation List.

According to [Sugiyono \(2008\)](#), the components of data analysis involve several aspects, such as:

1. Data Reduction

Data reduction is the process of summarizing data, then sorting it into specific conceptual units, certain categories, and specific themes ([Rijali, 2018](#)). Summarizing data means summarizing, highlighting important points, emphasizing relevant aspects, and identifying possible themes and patterns of regional asset management. The data obtained from the field research is then presented or explained in a detailed report.

2. Data Presentation

The results of qualitative research can be presented in various ways, such as brief summaries, diagrams, relationships between categories, and other methods. The basic principle of data presentation is to share the researcher's understanding of a particular topic with others ([Saleh, 2017](#)). According to Miles and Huberman ([2014](#)), the most commonly used technique for presenting information in qualitative research is through narrative text. In this case, the data that has been collected and summarized based on the pattern/theme of regional asset management is presented in the form of narrative text.

3. Verification or Conclusion Drawing

In qualitative research, the conclusions may answer the research questions formulated initially, but they also might not, as the issues and research questions in qualitative studies are often tentative and can evolve once researchers are in the field. This adaptability allows the research to be shaped by field findings and insights gained during the study. ([Sidiq & Choiri, 2019](#)). However, if strong and consistent evidence supports the initial conclusions when the researcher returns to the field to gather more data, those conclusions become more credible and convincing.

RESULT AND DISCUSSION

Management of Company Assets at the Regional-Owned Enterprise Perumda Pembangunan Sarana Jaya

Bookkeeping

Bookkeeping is the process of recording items in the inventory list according to their categories and codifications, as well as in the inventory cards. Every public government institution must perform bookkeeping properly and honestly, reflecting the actual conditions of the assets owned,

including the quantity and status of the items (lost, functioning well, or damaged). Therefore, bookkeeping is essential for accurately recording items/assets.

In the researcher's observations, there are crucial factors that limit the researcher in conducting the study on certain aspects, which hinder the proper management of bookkeeping at Perumda Pembangunan Sarana Jaya. The lack of standardized categorization of items, the inconsistent codification of items each year, and the outdated inventory lists for rooms have resulted in bookkeeping at Perumda Pembangunan Sarana Jaya not functioning optimally.

Based on the results of interviews and document observation, Perumda Pembangunan Sarana Jaya has categorized its company-owned assets, including land, buildings, inventory, equipment, and other company-owned items. However, this categorization process has only been carried out by the Finance Division and has not been adopted as a standard procedure in the administration managed by the HR and General Affairs Division. This indicates a discrepancy in the application of asset management standards between different divisions within the company, which could potentially lead to inconsistencies in asset administration and management.

Tanggal	No. Dok Perolehan	No BUK	No Kwt	Nama Barang	Jumlah	Harga Satuan	Nilai Perolehan	PPN	PenanggungJawab
10-Feb-23	007/B.53/K.02	BUK 00083		Pembelian Storage Server 1 TB (Untuk Backup)			5,800,000		
14-Feb-23	125/B.68/K.02	BUK 00271		Pembelian 4 (empat) Unit Laptop			40,800,000		
20-Feb-23	140/B.68/K.02	BUK 00229		Pembelian Mobilefile/Lemari Arsip			42,665,000		
27-Feb-23	163/B.68/K.02	BUK 00329		Pembelian Mobilefile/Lemari Arsip			42,665,000		
14-Mar-23	029/B.53/K.03	BUK 00496		Laptop sebanyak 4 unit @ Rp.11.322.000,- Merk Lenovo Core i5-113567			40,800,000		
24-Mar-23	230/B.68/K.03	BUK 00453		Pembelian Lemari Arsip / Mobile File			42,665,000		
3-May-23	399/B.68/K.05	BUK 00774		Pengadaan CCTV di R.Baseament (Arsip)			4,860,000		
27-Mar-23	146/K			Pengadaan AC di R. Basement (Arsip)			8,220,000		
27-Mar-23	146/K			Dehumifier			5,098,000		
13-Jun-23	080/B.60/K.06	BUK 01203		'Pembelian 2 buah Laptop Asus Rog Flow X 13			39,600,000		
5-Jun-23	531/B.68/K.06	'BUK 01081		Pembelian 1 (satu) Unit Plan File			10,360,360		
12-Jun-23	569/B.68/K.06	BUK 01135		'Pengadaan Mobile File Merk Alba Type MF-AUM-101 ukuran 220 x100x280 cm			38,436,937		

Figure 1. Central Office Inventory List

Source: Document Review

Perumda Pembangunan Sarana Jaya has previously established a system for the codification and numbering of goods/assets, implemented by the Technology Division. However, this system has not been fully effective, leading the Human Resources and General Affairs Division to conduct record-keeping without a standardized codification/numbering system that aligns with the Financial Division, which also lacks proper codification/numbering records. Therefore, there is a

need for a standardized system implemented by the Human Resources and General Affairs Division that is integrated with the Financial Division. This integration will facilitate the codification/numbering of goods/assets in a consistent manner, eliminating discrepancies in item codes/numbers each year that complicate the identification and removal of goods/assets.

The third issue regarding the bookkeeping aspect is the outdated Room Inventory List and the lack of standardization for the Room Inventory List owned by Perumda Pembangunan Sarana Jaya, which leads to items frequently being relocated without knowledge of their whereabouts and locations. The Room Inventory List at Perumda Pembangunan Sarana Jaya is not functioning optimally, causing the Human Resources and General Division to record items without a standardized Room Inventory List. This results in difficulties for the Finance Division in managing item lists and their positions without a proper inventory list. Therefore, it is essential to establish a standardized inventory system created by the Human Resources and General Division that is integrated with the Finance Division. This will enable the Room Inventory List to be systematically maintained, ensuring that items/assets are adequately accounted for and updated in every room, thus facilitating better control over moving or damaged items/assets by Perumda Pembangunan Sarana Jaya, particularly by the Human Resources and General Division.

Inventorying

Proper asset management certainly facilitates the administration of the owned items/assets. Perumda Pembangunan Sarana Jaya, in its asset administration, conducts the inventorying of its assets as an effort to safeguard the assets of Perumda Pembangunan Sarana Jaya. An inventory is carried out with the aim to check the administrative data with the physical condition of the assets and to find out the quantity and value and the actual condition of the assets ([Yuliansyah & Septiani, 2019](#)). The asset inventory process is carried out as an effort to document and protect existing assets, including labeling, assigning inventory item codes, and other activities. In these activities, several improvements need to be made to ensure that the asset inventory at Perumda Pembangunan Sarana Jaya is conducted effectively and optimally in safeguarding its assets.

In the first focus of the problem from the second aspect, which is Inventory, the data collection at Perumda Pembangunan Sarana Jaya is highlighted. In the observations conducted by the researcher, Perumda Pembangunan Sarana Jaya has carried out an Asset Census (asset inventory in 2021 and 2023), but the results of the inventory have not yet been reported to the Board of Directors. Based on several remarks from informants, the inventory process is not functioning optimally due to the lack of standardization or a guideline for the standard process of inventory data collection. As a result, the data collection team (asset census) does not have clear instructions or a workflow for conducting the data collection process (asset census inventory). Additionally, human error contributes to the inventory not being detected, as there is no reporting to the Board of Directors, leading to incomplete outcomes. This issue is exacerbated by the presence of data in the system that has been affected by viruses or malware. Therefore, it is necessary to implement improvements or strategies to establish a clear process for inventory data collection (asset census) within Perumda Pembangunan Sarana Jaya, enabling participants in the inventory process to conduct their activities in accordance with applicable standards.

In the second focus of the second aspect, namely Identification, there are assets in severely damaged condition that have not yet been disposed of (usage has been discontinued, but efforts for disposal have not been made). This is not without reason, as one of the challenges is related to bureaucratic needs that have led to this situation.

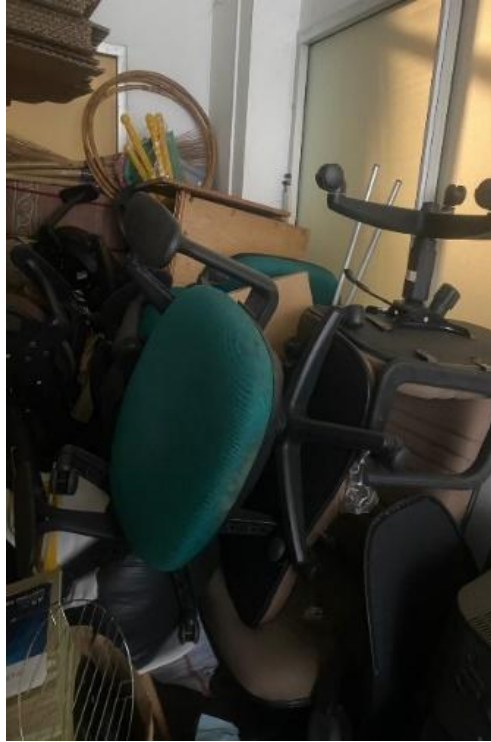


Figure 2. Condition of Damaged Goods

Source: Observation

Still related to damaged goods, there is a Director's Decree regarding the Asset Disposal Committee that is no longer relevant to the Director's Decree on the Company's Organizational Structure and Work Procedures (SOTK). After conducting interviews and observations on documents and in the field, Perumda Pembangunan Sarana Jaya has a Director's Decree No. 14 of 2020 regarding the establishment of the Asset Disposal Committee within Perumda Pembangunan Sarana Jaya. However, Perumda Pembangunan Sarana Jaya has not carried out the disposal of assets, even though some items are already in damaged condition. This situation arises because the Director's Decree regarding the Asset Disposal Committee is no longer relevant to the Director's Decree on the Company's Organizational Structure and Work Procedures (SOTK).



Figure 3. Director's Decree of Perumda Pembangunan Sarana Jaya Regarding the Asset Disposal Committee

Source: Document Review

Furthermore, after conducting interviews and observations of documents and fieldwork, Perumda Pembangunan Sarana Jaya has Director's Decree Number 15 of 2020 regarding the Management of Goods within Perumda Pembangunan Sarana Jaya, which has not been updated and is no longer in accordance with the existing Organizational Structure and Work Procedures at Sarana Jaya, resulting in the Management of Goods lacking a foundation for determining the Human Resources of the Goods Managers.



Figure 4. Director's Decree of Perumda Pembangunan Sarana Jaya Regarding Asset Management in the Environment of Perumda Pembangunan Sarana Jaya

Source: Document Review

Based on the interview with the Supervisor of the Technology Division, the disposal of goods and asset management can only be carried out if the Board of Directors' Decree on the Disposal Committee Team and the Board of Directors' Decree on the Asset Managers are revised first. In his statement, he emphasized the importance of training that should be conducted by Perumda Pembangunan Sarana Jaya for the Disposal Committee Team and the Asset Management Team (Asset Managers) within the company. According to him, conducting training or certification beforehand would ensure that those responsible for asset disposal or management possess sufficient capability and competence to handle these tasks effectively.

The next issue from this aspect is the researcher observed that Perumda Pembangunan Sarana Jaya already has recorded asset data in the Finance Division, but this data is not integrated with the HR and General Affairs Division, which is responsible for asset management. This lack of integration has resulted in discrepancies between the asset records in the Finance Division and those in the HR and General Affairs Division. Currently, the asset records in the HR and General Affairs Division, as well as those obtained from the asset census activities, do not reflect the value of the company's assets. This prevents the data from being used as a basis for asset disposal and determining the book value.

A	B	C	D	E	F	G	H	I
1	PERIODE s.d MEI 2023							
2								
3	URAIAN	Tahun	Tarif	Harga Perolehan Awal	Akm Penyusutan s.d 2019	Nilai Buku 2019	Penambahan Triwulan I	Pengurangan Triwulan I
6	INVENTARIS							
7	1161.3.004							
8	Inventaris Gedung Naya Pramuka (Sarana Jaya 3)							
9	(mutasi Gedung Cik's)							
10	1 unit kursi sofa	1997	25%	1,815,000	1,815,000	-		
11	1 unit 'Pesawat telepon Panasonic KXT 2355	1995	25%	1,000,000	1,000,000	-		
12	Kursi	2006	25%	6,768,000	6,768,000	-		
13	Komputer	2009	25%	4,200,000	4,200,000	0		
14	2 bh AC 1PK Panasonic	2011	25%	5,800,000	5,800,000	0		
15	1 unit komputer	2011	25%	4,100,000	4,100,000	(0)		
16	Paket Komputer	2012	25%	3,675,000	3,191,953	483,047		
17	Repeater GSM di Basement	2012	25%	18,360,000	15,601,983	2,758,017		
18	BOX HYDRAN	2013	25%	28,000,000	22,895,321	5,104,679		
19	mesin absensi untuk UPER	2013	25%	4,400,000	3,544,359	855,641		
20	Pembelian CCTV Gedung Cik's	2014	25%	27,675,000	21,806,856	5,868,144		
21	CPE Hardware Jaringan Telpo	2014	25%	44,550,000	33,802,231	10,747,769		
22	Pembelian Perlengkapan Kantor Ged. SJ 3	2015	25%	13,700,000	10,021,224	3,678,776		
23	Pmbin Kursi Kerja & Lemari Kerja & Lemari Kaca Unutk Ged. SJ 3	2015	25%	11,800,000	8,561,007	3,238,993		
24	Pembelian 2 Unit Komputer UPER	2015	25%	27,173,000	19,714,257	7,458,743		
25	Pembelian Mesin Absen Biogen AC 101 & By. Pemasangan Ged. SJ 3	2015	25%	4,840,000	3,482,583	1,357,417		
26	Meja Resepsionis dan Directory Board LTLG	2016	25%	35,000,000	22,833,500	12,166,500		
27	Pompa Sumpit	2018	25%	3,575,000	1,508,203	2,066,797		
28	pembuatan, pembongkaran dan pemasangan logo dan tulisan "Sarana Jaya 3"	2018	25%	37,000,000	12,140,625	24,859,375		
29	Pembelian AC 1 PK	2020	25%					
30	Pembelian AC 2 PK	2022	25%					

Figure 5. The asset data of the Finance Division that is not integrated with the HR and General Affairs Division

Source: Document Review

Reporting

The third aspect is reporting. There is no standardized reporting system, and reports are not submitted on a regular basis. Although reporting has been done before, there are two separate reports—one from the General Affairs Division and another from the Finance Division—which creates difficulties in synchronizing asset-related data. Additionally, this issue is compounded by the irrelevance of the current work orders, which are no longer applicable due to the transfer or reassignment of personnel, leading to reports not being routinely submitted to management. This situation highlights the need for improvements in the reporting system and better synchronization between divisions to ensure more structured and consistent processes in the future.

Management Strategy of Company Assets at the Regional-Owned Enterprise Perumda Pembangunan Sarana Jaya

Bookkeeping

The application of good corporate governance principles, such as transparency, accountability, responsibility, independence, and fairness, is critical to maintaining the integrity and effectiveness of bookkeeping processes. According to [Portella \(2014\)](#), good corporate governance (GCG) is a fundamental principle for effective bookkeeping and inventory management in any organization, ensuring accurate asset records and minimizing discrepancies. GCG requires that institutions implement clear accountability, transparency, and standardized procedures to enhance

performance and establish trust among stakeholders. In the public sector, this involves establishing reliable systems and controls that align with the organization's goals and regulatory requirements, as well as bridging any division-specific processes to create cohesive and transparent reporting practices across departments.

In the classification of goods, the researcher developed strategies and recommendations for the categorized of company-owned assets that can be implemented within Perumda Pembangunan Sarana Jaya. This categorized is based on the Item Identity Card and in accordance with the Minister of Home Affairs of the Republic of Indonesia Regulation Number 47 of 2021 regarding procedures for bookkeeping, inventory, and reporting of regional assets, particularly in Chapter Sixteen, Article 47 on the Classification of Goods/Assets. The categorized is also adjusted to the ownership conditions of goods/assets within the environment of Perumda Pembangunan Sarana Jaya. The categorized based on the item identity card can be seen in Table 3 below.

Table 3. The Recommendation for Item/Asset Group Code

Category Code	Item/Asset Object
01	Land
02	Equipment and Machinery
03	Buildings and Structures
04	Intangible Assets
05	Other Fixed Assets and Miscellaneous Assets

Source: Data Processed by Researcher

By referring to Table 3 above, this can serve as a strategy and recommendation for the classification and codification of the company's assets to be categorized into groups, subgroups, and classes. Thus, Perumda Pembangunan Sarana Jaya can codify or assign codes to assets according to their classification without any further difficulty in categorizing the assets owned by the company. Additionally, regarding symbols/logos on the assets, identification marks can be applied by combining images, numbers, and letters/logos to make it easier to identify the location of the assets.

In the analysis of the second issue, namely codification, the researcher identifies the strategy or recommendation for codifying or numbering assets, which highlights the need for standardization or uniform numbering. The researcher draws from several sources, including categorization based on the Minister of Home Affairs Regulation Number 47 of 2021 on the Administration of Regional Government Assets. The asset code consists of 9 (nine) digits, divided into five groups of codes with the following structure:

XX . X X . X X X X X. XXX

Description:

1. The first digit: indicates the code for the Item/Asset Category.
2. The second two digits: indicate the code for the Item Field.
3. The third five digits: indicate the code for the Item Group.
4. The fourth three digits: indicate the code for the Sub-sub Item Group.

Company-owned assets are divided into several categories, namely:

1. Code 01 for the Land category
2. Code 02 for the Equipment and Machinery category
3. Code 03 for the Building and Construction category
4. Code 04 for Other Fixed Assets and Other Assets
5. Code 05 for Intangible Assets

The codification/numbering of items has been prepared by the researcher as a recommendation/strategy to ensure that the recording/numbering of goods/assets can be carried out properly. The following is the codification numbering structure that has been arranged:

Table 4. Codification/Numbering of Inventory Items

Group	Code Number	Type of Item/Item Name
01	01.XX.XXXXXX	Land
	01. 01. XXXXX	Land Title Holder
	01.02. XXXXX	Managed Land
	01.03. XXXXX	Nadzir Land for Waqf Land
	01.04. XXXXX	Customary Land Ownership
02	02.XX.XXXXXX	Buildings and Structures
	02.01. XXXXX	Office Buildings
	02.02. XXXXX	Apartments
	02.03. XXXXX	Hotels
	02.04. XXXXX	Malls
03	02.05. XXXXX	Housing
	03.XX.XXXXXX	Equipment and Machinery
	03.01.XXXXXX	
	03.01.00000	Typewriter
	03.01.00001	Manual Portable Typewriter (11-13 inch)
04	04. 01. XXXXX	Intangible Assets
	04.02. XXXXX	Goodwill
	04.03. XXXXX	Intangible System Assets
05	05.01. XXXXX	Other Fixed Assets/Other Assets

Source: Data Processed by Researcher

In the analysis, the third focus issue in record-keeping is the Room Inventory List, which has not been implemented optimally. A standardized process is needed, to be conducted by the HR and General Affairs Division and integrated with the Finance Division, in order to establish a formal room inventory list. This would allow for better accommodation of items/assets and ensure updates for each room, making it easier for the HR and General Affairs Division of Perumda Pembangunan Sarana Jaya to manage items/assets that are relocated or damaged. The Room Inventory List referred to by the researcher is based on Permendagri (Ministry of Home Affairs

Inventorying

Data collection is not detected due to the lack of reporting to the Board of Directors, resulting in incomplete processes. This is caused by the data used in the system being affected by a virus/malware. Consequently, there has never been an asset census report submitted to the Board of Directors. It is essential to implement improvements or strategies to establish a process flow for Inventory Data Collection (Asset Census) within Perumda Pembangunan Sarana Jaya so that inventory participants can conduct inventory/data collection activities in accordance with the applicable standards.

Based on the points mentioned above, the researcher refers to [Ministry of Home Affairs Regulation Number 47 of 2021 concerning the Procedures for Record-Keeping, Inventory, and Reporting of Regional Assets](#) in Article 51, Section Two on the Stages of Inventory, as the basis and recommendation for the stages that can be implemented within Perumda Pembangunan Sarana Jaya as the standard procedure for conducting inventory. The stages of inventorying include:

1. Preparation,
2. The formation of an inventory team appointed by management,
3. Preparation of initial data,
4. Implementation,
5. Reporting the inventory results no later than 2 (two) months after the inventory is conducted and submitted to management, and
6. Follow-up on the inventory results.

In the second focus issue, the strategy/recommendation from the researcher is to establish regulations or revise regulations that hinder the disposal of assets/items within Perumda Pembangunan Sarana Jaya. The implementation of GCG principles is very important in asset management at Perumda Pembangunan Sarana Jaya to ensure accuracy, transparency, and accountability in inventory recording and asset management. In accordance with GCG principles such as transparency, accountability, and responsibility, Perumda Pembangunan Sarana Jaya needs to establish clear standards and guidelines in the asset inventory process. One of the main challenges identified is the lack of reporting of inventory results to the board of directors, which indicates a lack of transparency in the asset recording process, as well as operational standards that have not been properly documented, resulting in inefficiency.

According to Director's Decree Number 13 of 2020 concerning the Procedures for the Disposal of Property Owned by Perumda Pembangunan Sarana Jaya, Article 3 letter 11 states that items with no economic value can be destroyed directly, as documented in a report with prior approval from the Board of Directors. Chapter IV of Director's Decree Number 13 of 2020 explains that the disposal and sale of assets/inventory owned/controlled by Perumda Pembangunan Sarana Jaya are carried out by the Disposal Committee appointed by a Decree of the Board of Directors. However, based on key informant statements regarding Director's Decree Number 14 of 2020 concerning the Disposal Team and Director's Decree Number 15 of 2020 concerning Property Management, these regulations are no longer relevant as they do not align with the Core Functions and Duties of the Organizational Structure of Perumda Pembangunan Sarana Jaya. The principle

of accountability in GCG requires updating of documents such as decrees related to the Asset Destruction Team and Asset Management Team to comply with the applicable organizational structure.

The last problem in the inventory aspect is the suboptimal data synchronization, resulting in data differences and lack of value on the inventory side in the HR and General Divisions. The strategy/recommendation to overcome this problem is for Perumda Pembangunan Sarana Jaya to integrate data between the Finance Division and the HR and General Divisions. This requires reconciliation activities to produce shared data so that the value of goods/assets can be known from the book value by the Finance Division and linked to the position of inventory goods in the HR and General Divisions. The principles of GCG here support the creation of collaboration between related divisions (finance, HR, and general) to achieve integrated and reliable data that is the basis for decision making.

Reporting

It is hoped that the leadership of Perumda Pembangunan Sarana Jaya will implement monitoring by regularly overseeing the management of company assets to ensure that asset managers perform their duties well. This includes creating an annual report on company assets, considering that the reports are often generated separately by the Human Resources and General Division and the Finance Division, which frequently results in inaccurate data.

In practice, establishing robust controls across divisions can bridge departmental variations actually, ensuring that asset information is consistently recorded, managed, and accessible across all areas of an institution. This integration of GCG in asset management not only improves reporting, but also strengthens public trust by adhering to principles that promote efficiency, transparency, and accountability.

CONCLUSION

In terms of bookkeeping or record-keeping at Perumda Pembangunan Sarana Jaya, it is still conducted manually using a manual system. The company has previously used an asset management system, but it did not function optimally. As a result, the record-keeping of regional assets by the asset managers has not been carried out effectively. There is a lack of standardized classification of goods, inconsistent coding of assets each year, which complicates the identification of items, and there is no standard inventory list or room inventory cards. Consequently, data is not recorded in the rooms where it should be documented, hindering efficient bookkeeping within the Perumda Pembangunan Sarana Jaya environment.

Good corporate governance (GCG) is essential in maintaining rigorous asset management practices within Perumda Pembangunan Sarana Jaya, as outlined by principles of transparency, accountability, and standardization. GCG supports a structured asset classification system aligned with Ministry regulations, which categorizes assets for easy identification, as well as a standardized coding system for clear, consistent asset labeling. Codifying assets in this way ensures uniformity and streamlines record-keeping, helping eliminate challenges in asset identification and location

management. Furthermore, implementing Room Inventory Lists and Cards allows asset tracking across departments, creating a centralized, accessible record of asset conditions and status. To optimize GCG practices, Perumda needs to integrate asset management systems across relevant divisions and adopt more advanced digital record-keeping technology. This integration, coupled with regular training for staff, would address current manual record-keeping limitations, foster inter-departmental accountability, and improve asset tracking and safeguarding across the organization.

From the Inventory Aspect in the Management of Company Assets in the Environment of Perumda Pembangunan Sarana Jaya, it can be concluded that it has not been carried out effectively. The absence of a clear process flow for the inventory/survey of assets conducted by Perumda Pembangunan Sarana Jaya has resulted in the lack of an ongoing asset inventory report. Additionally, there are items/assets in a damaged condition that have not undergone asset removal, and there are regulations that are no longer relevant to the organizational work structure decree in the environment of Perumda Pembangunan Sarana Jaya, namely Director's Decree Number 14 of 2020 concerning the Asset/Item Removal Team within Perumda Pembangunan Sarana Jaya and the Board of Director's Decree Number 15 of 2024 regarding Item Management, which hinder the removal of items and the implementation of asset inventory in the environment of Perumda Pembangunan Sarana Jaya. Furthermore, the differing inventory documents between the Human Resources and General Division and the Finance Division result in inventory data not being consolidated, making it difficult to compile a unified report.

Asset management at Perumda Pembangunan Sarana Jaya reveals several challenges linked to insufficient reporting, inadequate procedural standards, and outdated regulatory documentation, which hinder effective asset inventory and disposal processes. The lack of a formal process flow for inventory collection leads to incomplete data and inconsistencies, exacerbated by manual handling and system vulnerabilities. To address these issues, adopting a standardized, transparent process aligned with Ministry of Home Affairs Regulation No. 47 of 2021 is recommended. Additionally, updating internal regulations, such as Director's Decrees on asset disposal and management, would enhance accountability by aligning with the company's organizational structure. Finally, data integration between the Finance and HR and General Divisions would ensure accurate, synchronized asset records, promoting efficient decision-making and facilitating comprehensive asset tracking. Implementing Good Corporate Governance (GCG) principles like transparency and accountability across all processes would thus reinforce the integrity and reliability of asset management practices at Perumda Pembangunan Sarana Jaya.

The management of company assets reporting at Perumda Pembangunan Sarana Jaya has not been fully executed properly. This is due to the reports being created independently by the Finance and Accounting Division and the Human Resources and General Division. The reporting also does not have a standard so that this aspect of reporting is still not good. To enhance asset management at Perumda Pembangunan Sarana Jaya, it is crucial for leadership to implement consistent monitoring and reporting practices. Regular oversight would ensure that asset managers fulfill their responsibilities effectively, addressing discrepancies often seen when reports from the HR and General Division and the Finance Division are managed separately. Establishing stronger inter-departmental controls would help unify data management practices, ensuring accurate and

accessible asset information across all divisions. Adopting Good Corporate Governance (GCG) principles in this process—particularly transparency, accountability, and efficiency—would improve the quality of reporting and foster greater public trust in the organization's asset management.

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