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Work Relationship Design for the Preparation of Regional Property Requirements Plans *(RKBMD)* at Semarang City Health Office

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ABSTRACT

Background: Management of regional government assets in the health sector is an essential component of efficient, accountable, and sustainable public governance. This challenge is not unique to Indonesia but also represents a global issue among middle-income countries undergoing a transition toward evidence-based health system strengthening and digital governance.
Purpose: This study aims to analyze the work relationship mechanism between units in the formulation of the Regional Asset Requirement Plan *(Rencana Kebutuhan Barang Milik Daerah/RKBMD)* at the Semarang City Health Office and to identify governance, public planning, and budget management factors influencing the effectiveness of regional health asset planning.
Methods: The research employs a mixed-methods sequential explanatory design conducted between September and October 2025. Quantitative data were obtained from document analysis of the 2023 *RKBMD* and the 2021–2026 Strategic Plan *(Renstra),* while qualitative data were derived from semi-structured interviews and thematic policy analysis (Minister of Home Affairs Regulation No. 19/2016 and Semarang City Regulation No. 1/2024).
Results: Findings indicate an average disparity of 34.6% between proposed and realized assets. However, units that implemented cross-sectoral collaboration and utilized the Regional Management Information System *(SIMDA)* more effectively achieved a realization rate of 65.4%.
Conclusion: The study proposes an integrative work model based on collaborative governance to link planning, budgeting, and digital asset management processes. These findings underscore the urgency of harmonizing public asset planning and advancing digital transformation in regional health sectors. Furthermore, this approach holds potential for replication in other global contexts facing similar challenges in optimizing public sector asset management.

Keywords: *Asset planning, Budgeting, Disparity, Governance, Information systems*

INTRODUCTION

The management of Regional Government Assets *(Barang Milik Daerah/BMD)* is a strategic component within the governance system aimed at ensuring the efficiency, accountability, and transparency of public resource utilization. According to (WHO, 2025), Health system governance refers to the processes, structures, and institutions established

to oversee and manage a country's health service system. In the context of regional government, Regional Government Assets *(Barang Milik Daerah/BMD)* function not only as economic assets but also as the primary foundation for public service delivery particularly in the health sector, which relies heavily on adequate facilities and infrastructure. Based on the Ministry of Home Affairs Regulation *(Permendagri) No. 19 of 2016 and No. 47 of 2021*, the formulation of the Regional Asset Requirement Plan *(Rencana Kebutuhan Barang Milik Daerah/RKBMD)* serves as a key instrument within the regional asset management cycle, linking public health planning with budget management (Permendagri No.19, 2016; Permendagri No.47, 2021).

However, the effectiveness of *RKBMD* implementation still faces challenges related to inter-unit coordination, limited human resource capacity, and insufficient data integration. (Andry, Herman and Rahmah, 2023) It was found that coordination between the Health Office and the Regional Financial and Asset Management Agency *(BPKAD)* remains administrative rather than strategic, resulting in a gap between identified needs and budget realization. Study of (Rohman and Budiantara, 2024) It also emphasizes the importance of optimizing local resources to enhance regional competitiveness. This condition indicates that the principles of good governance in public asset management have not yet been fully implemented.

On a broader scale, (Salvador and Sancho, 2023) highlights the importance of robust governance and strong institutional capacity in responding to fiscal dynamics. Digital transformation through the Regional Management Information System (*SIMDA*) has improved both efficiency and data accuracy. (Perwitasari, Widyastuti and Bahri, 2023). However, regional reports such as (Alam DK *et al.*, 2024), (Amir and Djasuli, 2016), dan (Andry, Herman and Rahmah, 2023) still indicate the presence of data duplication, delays in validation, and inconsistencies between the Regional Asset Requirement Plan *(RKBMD)* and the Budget Implementation Document *(DPA).*

The research gap lies in the absence of a comprehensive study analyzing the inter-unit work relationship mechanism in the formulation of the Regional Asset Requirement Plan *(RKBMD)* within the regional health sector. Most previous studies have focused on asset optimization, maintenance, and disposal, without systematically examining the coordination patterns across planning, finance, and asset management divisions. In the context of public health governance, however, the lack of budget integration across health and social sectors remains a major obstacle to achieving well-coordinated health services. (Tebaldi and Stokes, 2022).

Academically, this study fills the gap in integrative research linking governance, asset planning, and budget management at the regional government level. This is in line with (Dam *et al.*, 2023), who emphasizes that the effectiveness of evidence-based implementation in public planning depends on institutional capacity, and with (Ssennyonjo *et al.*, 2022; Homauni *et al.*, 2023) who highlights the fragmentation between asset planning and public budgeting. Practically, this study contributes to institutional strengthening and the improvement of the asset planning system at the Semarang City Health Office, making it more efficient, measurable, and accountable. The main objective of this research is to analyze the inter-unit work relationship mechanism in the preparation of the *RKBMD* using a mixed-methods sequential explanatory approach and to formulate a conceptual model of public asset governance that supports sustainable performance in regional health service delivery.

MATERIALS AND METHODS

This study employs a mixed-methods sequential explanatory approach, combining quantitative and qualitative analyses conducted sequentially to understand the inter-unit work mechanism in the formulation of the Regional Asset Requirement Plan *(RKBMD)* at the Semarang City Health Office. This approach was chosen to produce a comprehensive understanding by integrating numerical data with policy context (Venkatesh, Brown and Sullivan, 2016; Schoonenboom and Johnson, 2017; Creswell and Plano Clark, 2018).

The research was conducted at the Semarang City Health Office from September to October 2025, utilizing secondary data in the form of the 2023 *RKBMD* document, the 2021–2026 Strategic Plan (*Renstra*), the 2025 *RKBMD* Standard Operating Procedure (SOP), and relevant regulations (Minister of Home Affairs Regulation No. 19 of 2016, Minister of Home Affairs Regulation No. 47 of 2021, and Semarang City Regulation No. 1 of 2024). The 2023 *RKBMD* document was used as a representative source of secondary data that serves as a reference for conducting research at the Semarang City Health Office. Primary data were collected through semi-structured interviews with officials from the planning, finance, and asset divisions using purposive sampling.

This study has obtained ethical approval from the Research Ethics Committee Universitas Dian Nuswantoro (No. Ref. 005103/UNIVERSITAS DIAN NUSWANTORO/2025), All respondents provided written informed consent prior to data collection, with confidentiality and participant anonymity ensured throughout the research process.

The gap analysis method was conducted using a quantitative approach by comparing the realized value and the proposed value, applying a formula adapted from (WHO, 2017), that is:

$$\text{Gap Percentage} = 100\% - \left(\frac{\text{Realization}}{\text{Proposed}} \times 100\% \right)$$

The qualitative analysis employed a thematic analysis approach based on the guidelines of (Jowsey, Deng and Weller, 2021), consisting of six stages: repeated reading of the data, coding, theme generation, review, definition, and reporting of findings. This approach ensures the systematic identification of meaning patterns, maintains the validity and objectivity of the results, and strengthens the understanding of governance effectiveness and inter-unit coordination.

The integration of results followed the sequential explanatory model (Creswell and Plano Clark, 2018), in which the quantitative findings formed the basis for qualitative interpretation. The research instruments included document analysis sheets and interview guides developed based on the Public Sector Asset Management framework (Tirayoh *et al.*, 2021) and the regional governance model (Sumaryana, Komara and Pancasilawan, 2024).

RESULTS

Quantitative Analysis: Gap Between Proposed and Realized *RKBMD* of the Semarang City Health Office in 2023

Based on the document analysis of the 2023 Regional Asset Requirement Plan *(RKBMD)* of the Semarang City Health Office, discrepancies were found between the number of proposed items and those realized. This analysis was conducted to assess the

effectiveness of asset requirement planning and to identify the gap between the planning and implementation of procurement programs. Calculations were expressed in percentage (%) units following the International System of Units (SI). Hasil menunjukkan rata-rata tingkat realisasi mencapai 65,4% dan rata-rata kesenjangan *(gap)* sebesar 34,6%.

The results indicate that the average realization rate reached 65.4%, while the average gap was 34.6%. The findings show that operational vehicles (gap 60%) and medical equipment (gap 37.5%) had the highest levels of discrepancy, whereas the IT equipment category (gap 16.7%) was the most efficient. Table 1, which presents the percentage analysis of realization and gap in the *RKBMD*, provides a summary of quantitative findings by asset category, while Figure 1, the 2023 *RKBMD* gap percentage chart, visually illustrates the distribution of discrepancies among different types of goods.

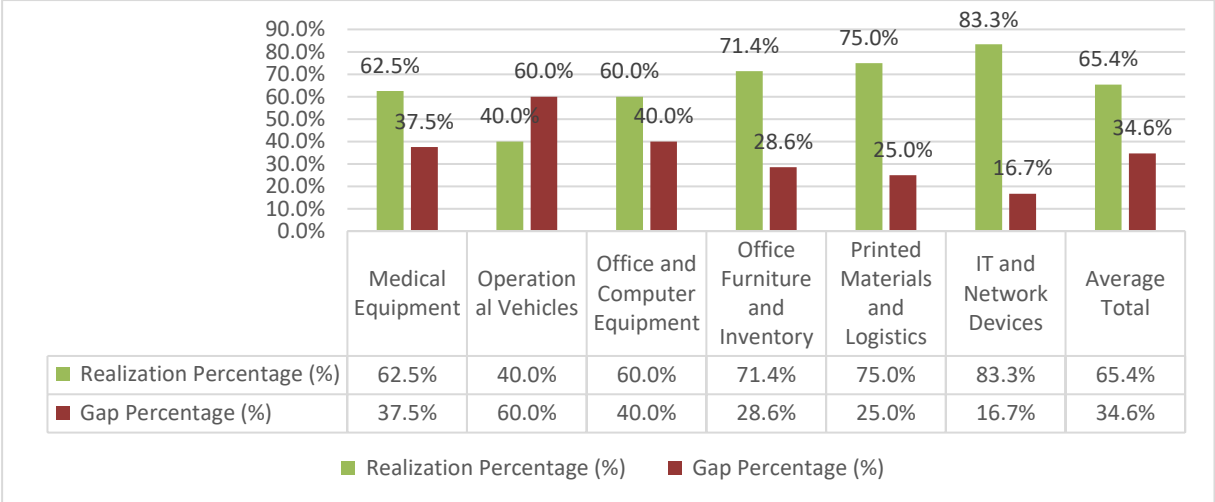
Table 1. Percentage Analysis of Realization and Gap in the *RKBMD* of the Semarang City Health Office, 2023

Asset Category	Proposed Quantity	Realized Quantity	Realization Percentage (%)	Gap Percentage (%)
Medical Equipment	80	50	62,5%	37,5%
Operational Vehicles	10	4	40,0%	60,0%
Office and Computer Equipment	25	15	60,0%	40,0%
Office Furniture and Inventory	14	10	71,4%	28,6%
Printed Materials and Logistics	12	9	75,0%	25,0%
IT and Network Devices	6	5	83,3%	16,7%
Average Total	**147**	**93**	**65,4%**	**34,6%**

Source: Researcher's analysis (RKBMD Document of the Semarang City Health Office, 2023)

Note: The average value was obtained by dividing the total realization percentages of all categories by the number of categories. The gap was calculated as the difference between 100% and the average realization (100 – 65.4 = 34.6).

Figure 1. Percentage Gap Chart of the *RKBMD* of the Semarang City Health Office, 2023



Source: Document analysis of the RKBMD of the Semarang City Health Office, 2023

Note: The visualization indicates that the categories of operational vehicles and medical equipment have the highest gaps, signifying the need for greater prioritization and efficiency in asset planning. In contrast, the IT equipment category demonstrates more effective procurement performance through the utilization of the digital system *(SIMDA).*

Quantitative Analysis of Asset Proposal-Realization Disparities

The quantitative analysis of the 2023 Regional Asset Requirement Plan *(RKBMD)* document revealed significant variations between the number of proposed and realized items. Across the six asset categories analyzed, the average realization rate reached 65.4%, with an average gap of 34.6%. The operational vehicle category recorded the highest gap at 60%, followed by medical equipment at 37.5%, indicating budget constraints and an imbalance in program priorities between operational needs and medical services. In contrast, the IT and network equipment category exhibited the lowest gap (16.7%) due to its more integrated procurement process through the *SIMDA* digital system, which enables real-time verification and tracking of asset requirements.

In general, these results illustrate that the effectiveness of *RKBMD* formulation is still influenced by three main factors: (1) the level of cross-sectoral coordination in the process of verifying asset requirements, (2) the capability of the asset information system to provide accurate and up-to-date data, and (3) the efficiency of budget management at the work unit level. This analysis serves as the foundation for the subsequent qualitative stage, aimed at understanding the coordination mechanisms, policy constraints, and governance effectiveness in asset management within the Semarang City Health Office.

Qualitative Analysis of Documents and Regulations

The qualitative analysis of the 2021-2026 Strategic Plan *(Renstra)* of the Semarang City Health Office and related regulations indicates that the policy framework for managing Regional Government Assets *(Barang Milik Daerah/BMD)* supports the principles of governance, asset planning, and budget management; however, its implementation still faces challenges in inter-unit coordination and system integration.

Normatively, *Permendagri No. 19 of 2016* emphasizes efficiency, effectiveness, and accountability in the formulation of the *RKBMD*, which must be integrated with regional planning documents. The updates introduced through *Permendagri No. 47 of 2021 and No. 7 of 2024* further strengthen digitalization and synchronization between asset requirement planning and budgeting through the *SIMDA* system. These provisions are reinforced by Semarang City Regulation No. 1 of 2024, which establishes the *RKBMD* as a primary instrument in asset management based on performance budgeting.

The 2025 *RKBMD* Standard Operating Procedure *(SOP)* document illustrates a hierarchical work relationship structure from proposal to validation, which already upholds the principles of transparency and accountability. However, it remains largely administrative, with limited space for performance-based evaluation.

Overall, although the regulatory framework is adequate, its implementation still requires strengthening in several key areas: cross-sectoral coordination, integration of the asset information system, and post-formulation evaluation of the *RKBMD*. These improvements are essential to support governance reform and enhance the efficiency of public budget management within the regional health sector.

Qualitative Narrative Section (Primary Data from Semi-Structured Interviews)

Table 2. Thematic Analysis Findings on the Preparation of the Regional Asset Requirement Plan at the Semarang City Health Office

Main Theme	Field Finding Codes	Meaning / Interpretation	Related Key Determinants
Asset Proposal-Realization Disparity	"adjusted to the available budget capacity"	Fiscal limitations are the main cause of the 34.6% gap	Budget Management Capacity
Cross-Sectoral Coordination Not Yet Integrated	"the process is still manual and takes a long time"	Work relationships remain administrative and are not yet digitally connected	Quality of Cross-Sectoral Coordination
Low Asset Data Validity	"physical and digital data are not always identical"	Data sources are inconsistent, hindering the accuracy of asset planning	Asset Data Accuracy / Validity
Partial Transparency	"*SIMDA* supports transparency but is not yet automated across divisions"	Digitalization remains partial and does not yet fully support accountable governance	Asset Information System Integration
Collaborative Leadership	"the leadership emphasizes cross-sectoral work"	Leadership acts as a driver of collaboration and the strengthening of an auditability-oriented culture	Collaborative Leadership

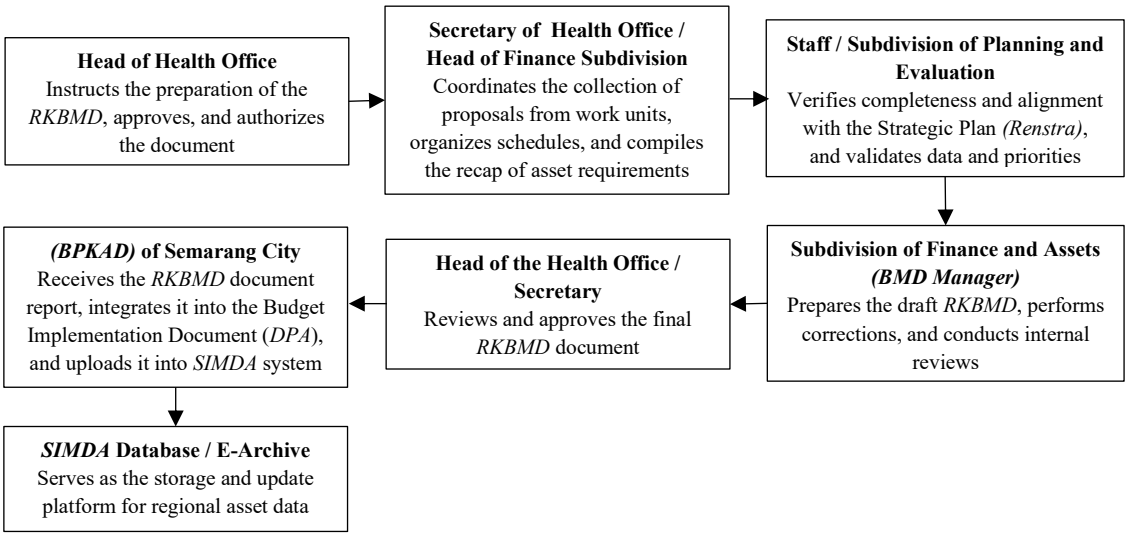
Source: Semi-structured interviews with the Subdivision of Planning and Subdivision of Finance and Assets.

The analysis of these five themes confirms that the asset disparity (34.6%) is not merely a technical budgeting issue but rather an outcome of core determinants: information system integration, cross-sectoral coordination, data validity, budget capacity, and collaborative leadership. The development of a collaborative digital work model emerges as a structural solution direction.

Conceptual Model of Work Relationships Based on the *RKBMD* Standard Operating Procedure (SOP)

The analysis of the 2025 *RKBMD* Standard Operating Procedure *(SOP)* of the Semarang City Health Office reveals a conceptual model of work relationships that integrates governance, asset planning, and budget management within the *RKBMD* formulation cycle. The Head of the Health Office plays a role in providing instructions, approvals, and document authorization; the Secretary of the Office/Subdivision of Finance and Assets coordinates the collection of asset requirement data; the Planning Division ensures alignment with the 2021-2026 Strategic Plan *(Renstra)* and program priorities; while the Finance and Asset Division is responsible for verification, correction, and final document preparation before submission to the Regional Financial and Asset Management Agency *(BPKAD)* for integration into the *SIMDA* system.

Figure 2. Framework Model of Work Relationships in the Preparation of the *RKBMD* at the Semarang City Health Office



Source: Analysis of the 2023 RKBMD Standard Operating Procedure (SOP) Document

This model illustrates that the success of *RKBMD* preparation depends on effective cross-sectoral coordination, the integration of digital systems, and the application of collaborative governance principles to enhance the efficiency and accountability of regional health asset planning.

Synthesis of Findings

The results of the study indicate that the effectiveness of the Regional Asset Requirement Plan *(RKBMD)* formulation at the Semarang City Health Office is still influenced by fiscal limitations, suboptimal cross-sectoral coordination, and the lack of integration in the asset information system. Quantitatively, the realization rate of asset requirements reached only 65.4%, with an average gap of 34.6%. The highest disparities were found in operational vehicles (60%) and medical equipment (37.5%), while IT devices (16.7%) demonstrated the highest efficiency due to their integration with the *SIMDA* digital system.

The qualitative analysis supports these findings, showing that coordination among units remains largely administrative and not yet fully digital-based. Furthermore, there is functional fragmentation between the planning and finance-asset divisions, resulting in data inconsistencies. While the *SIMDA* system has enhanced transparency, the integration among databases remains limited. Collaborative leadership was identified as a crucial factor in strengthening governance effectiveness and fostering a cross-sectoral work culture.

Based on thematic analysis, five key themes were identified: (1) proposal–realization gaps caused by fiscal limitations, (2) lack of digital integration in cross-sectoral coordination, (3) low asset data validity due to discrepancies between physical and system records, (4) partial transparency in governance processes, and (5) collaborative leadership as the foundation for strengthening an integrated digital governance model (collaborative digital governance).

The conceptual model of work relationships, developed from the 2025 *RKBMD* Standard Operating Procedure *(SOP)* of the Semarang City Health Office, highlights the

importance of synergy among governance, asset planning, and budget management. Effective mechanisms require vertical coordination between the Head of the Health Office, the Planning Subdivision, and the Finance & Asset Subdivision, as well as integration with the Regional Financial and Asset Management Agency *(BPKAD)* through the Regional Management Information System *(SIMDA)*. Overall, this synthesis underscores that strengthening public asset governance in the regional health sector should focus on digital integration of inter-unit asset information systems, performance-based cross-sectoral coordination, and the optimization of collaborative leadership to enhance the efficiency and accountability of sustainable *RKBMD* formulation.

DISCUSSION

Asset Proposal-Realization Disparity (Fiscal Gap)

The study found that the *RKBMD* realization rate was 65.4%, with an average fiscal gap of 34.6%, reflecting an imbalance between technical needs and the region's fiscal capacity. General allocation funding has contributed to balancing budget revenues; however, the overall fiscal disparity remains significant (Akita and Rizal, 2021). This disparity indicates that the budget management process is not yet fully integrated with asset planning. This phenomenon aligns with the fiscal capacity theory, which posits that limited fiscal space and weak planning synchronization are the main causes of inefficiency in budget management (Gałecka *et al.*, 2022). The implications of this gap include low efficiency in budget allocation and delays in procuring priority items, such as medical equipment and operational vehicles. The mismatch between technical requirements and fiscal capacity represents a fundamental problem that must be addressed through performance-based budgeting reform. Integrating fiscal resource components provides concrete evidence that other critical dimensions such as governance, data integration, and institutional coordination should also be taken into account (Setiawan *et al.*, 2022).

Cross-Sectoral Coordination Not Yet Integrated

The *RKBMD* preparation process remains manual and administrative, which slows down validation and decision-making. In principle, collaborative governance emphasizes the importance of interdepartmental coordination through interconnected digital systems to achieve efficiency and alignment (Muntalima *et al.*, 2024). Interview findings revealed that communication among divisions still relies heavily on informal coordination and has not yet fully utilized digital systems. This condition contradicts the essence of collaborative governance, which underscores data-driven coordination and the digitalization of planning processes. As a result, synchronization between the planning, finance, and asset divisions does not occur simultaneously, leading to delays in the preparation and approval of the *RKBMD* document. Digital system integration across units is therefore essential to ensure effective communication and accelerate the validation of asset requirements. Consistent with the findings of (Vatresia and Pasaribu, 2023), the successful implementation of *SIMDA* is determined not only by the existence of the system itself but also by the quality of the data entered and the level of user adoption within the organization.

Validitas Data Aset Renda Low Asset Data Validity

Document analysis revealed a significant discrepancy between physical and digital asset data in the field. This inconsistency creates bias in determining asset requirements and reduces planning accuracy. The findings are consistent with previous studies (Putri and Yacob, 2022; Vatresia and Pasaribu, 2023) in the field of public sector data

governance, which emphasize the importance of consistent data input and integration among Regional Management Information Systems *(SIMDA)* to maintain accuracy and transparency. Data mismatches also prolong the validation process and increase the risk of duplication. Therefore, integrating real-time asset information systems is a crucial step to ensure the availability of accurate and relevant data in the asset planning process. Furthermore, evaluations of *SIMDA* implementation have revealed issues related to data quality and efficiency, which hinder both reporting and regional planning processes (Putri and Yacob, 2022).

Partial Transparency in Governance

The implementation of digital systems such as *SIMDA* has improved information openness; however, governance transparency remains partial, as full integration across divisions has not yet been achieved. This phenomenon reflects the paradox of digital governance, where openness does not necessarily translate into strong accountability. As emphasized by (Matheus, Janssen and Maheshwari, 2018), data-driven dashboards can enhance transparency by improving accessibility and understanding of information, yet they do not automatically ensure accountability unless embedded within the organization's management structure. Without evidence-based dashboards that support real-time, data-driven decision-making, the potential for errors or bias remains high. Such incomplete transparency risks leading to misdirected budgeting decisions, underscoring the need to strengthen digital governance through the integration of evidence-based monitoring and evaluation systems.

Collaborative Leadership as a Key Determinant

Leadership has proven to be a determining factor in promoting cross-sectoral coordination and enhancing the effectiveness of asset planning. Interview results revealed that the support provided by the head of the health office in facilitating inter-unit communication has accelerated validation processes and improved overall efficiency. This finding aligns with collaborative governance theory, which posits that leadership functions as an enabling factor fostering an integrative work culture and reducing administrative fragmentation (Muntalima *et al.*, 2024). Collaborative leadership not only regulates workflow mechanisms but also builds cross-sectoral commitment toward the reform of health asset governance grounded in collaboration and accountability. Studies in the health sector further indicate that public leadership significantly influences administrative collaboration and service performance (Zia ud din *et al.*, 2024).

Synthesis of Discussion

Overall, the synthesis of the five key themes reveals that the main issue in the formulation of the Regional Asset Requirement Plan *(RKBMD)* does not lie merely in the technical stage of calculating asset needs, but rather in the misalignment of governance among units, data validity issues, and limited integration of digital systems that support planning and budgeting processes. The disparity between proposed and realized assets emerges as a logical consequence of fiscal constraints, fragmented coordination, and the suboptimal use of interconnected asset information systems. These findings reaffirm that strengthening health asset governance requires a collaborative approach integrating coordination structures, digital systems, and sectoral leadership into a unified framework. Therefore, improving the effectiveness of regional asset planning cannot be achieved solely through administrative refinements; it necessitates a transformation toward collaborative digital governance a governance model that unifies public health planning,

budgeting, and asset management within a transparent, data-driven, and performance-oriented framework.

CONCLUSIONS

This study concludes that the disparity between proposed and realized regional health asset requirements remains a major challenge in the formulation of the Regional Asset Requirement Plan *(RKBMD)* at the Semarang City Health Office. The 34.6% gap reflects that the asset planning process has not been fully integrated with fiscal capacity and performance-based budgeting mechanisms. Thematic analysis indicates that the effectiveness of asset requirement formulation is influenced by five key determinants: integration of the asset information system, quality of cross-sectoral coordination, validity of asset data, budget management capacity, and collaborative leadership. The limited interconnection of digital asset information systems and the predominantly administrative nature of coordination are dominant factors causing mismatches between healthcare service needs and asset fulfillment capacity. This study underscores the need for a transformation toward a collaborative digital governance model as a strategic approach to strengthening regional asset governance, enabling planning, budgeting, and asset management processes to function in an integrated, transparent, and evidence-based manner. These findings contribute to the advancement of health sector asset planning reform at the regional level and open opportunities for the application of similar models in other regions facing challenges in public asset management.

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CONFLICT OF INTEREST

The author declares no financial or non-financial conflicts of interest that could influence the results, interpretation, or publication of this research. This study is not associated with any commercial entity or external party that could potentially create bias.

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