THE INTEGRATION OF THE RELATIONSHIP BETWEEN WAREHOUSE KEEPERS AND EXECUTIVE MANAGEMENT AND ITS REFLECTION ON THE EFFECTIVENESS OF COMPLETING THE WRITE-OFF OF CONSUMED ASSETS

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Abstract

This study investigates the impact of functional integration and information exchange between storekeepers and executive management on enhancing the effectiveness of writing off consumed fixed and inventory assets in government institutions. The research problem stems from the persistent administrative and accounting challenges that cause significant delays in completing write-off procedures. Consequently, unserviceable and damaged assets remain trapped within warehouses and financial records for extended periods, severely distorting the accuracy of financial statements. To achieve the research objectives, a descriptive-analytical approach was utilized for the theoretical framework, combined with an applied case study method to examine the practical reality of an asset sample within the Iraqi public sector, in light of the enforced Instructions No. (1) of 2022. The empirical findings revealed a severe operational bottleneck and a prolonged time lag in finalizing the administrative and technical cycles of the write-off file. Specifically, the write-off procedures for the studied sample valued at (35,559,400) Iraqi Dinars, consisting of electrical items, metal, and wooden furniture remained stalled and uncompleted from February 2025 until June 2026. This extensive delay serves as a tangible empirical indicator of weak coordination and poor integration between the storekeeping personnel and the executive authority. The study concludes that activating the storekeeper's mediating role and ensuring swift executive responsiveness are decisive factors in accelerating the disposal of dead assets. The research recommends establishing strict binding timelines for each phase of the write-off process, adopting standardized data templates, and conducting specialized staff training on relevant regulatory frameworks to safeguard public funds and ensure financial transparency.

1. Introduction

The management of inventory assets is one of the vital operations in government institutions, as it is directly related to the preservation of public funds and ensuring the optimal use of resources (Baraka & Yadavalli, 2022). The storekeeper is considered a pivotal element in this process. as he oversees the field and administrative control of the materials from the moment they are received until they are used or disposed of.

The primary role of the storekeeper lies in being a link between the financial management and the executive departments, as he provides accurate information about the status of the assets and contributes to monitoring damage or the end of the useful life of fixed assets (Scheidegger et al., 2014). The management of inventory assets is one of the fundamental pillars to ensure the efficiency of institutional performance in the public sector, as it is directly related to providing the required materials, reducing waste, and improving service performance. The importance of this aspect increases when discussing fixed assets, which are considered significant investments and

require precise procedures for their management and timely disposal. The lack of control over these assets leads to their continued use outside of official purposes, which creates a financial and administrative burden on the institution (Okoye & Udeh, 2011). In this context, the storekeeper plays a pivotal role not only in storing and issuing materials but also in tracking the condition of assets, providing accurate reports based on field reality, participating in write-off decisions and coordinating between different departments. His role as an intermediary between the executive and financial management is a crucial factor in improving the effectiveness of fixed asset management. When the warehouse goalkeeper performs their intermediary role effectively it positively reflects on the efficiency of the write-off process. Accurate and timely reports help in making decisions quickly, reducing costs, and improving asset utilization (Yang, 2024). Diligent follow-up after the write-off ensures the actual implementation of the decision, the removal of assets from the records, and spares the institution from bearing additional burdens. Therefore, activating this role enhances the institution's ability to dispose of idle or unproductive assets, turning them into resources or eliminating a financial burden.

1.1. Research Problem

Government institutions face administrative and accounting challenges in managing inventory assets especially when dealing with consumed or damaged assets that require formal write-off procedures. This process requires cooperation and coordination between warehouse managers and the executive administration to complete the write-off procedures accurately and in a timely manner. the practical reality in some institutions indicates a delay or weakness in completing the procedures for writing off consumed assets due to poor coordination or integration between the concerned parties, which leads to the presence of unusable assets remaining in the accounting records and warehouses for long periods, negatively affecting the accuracy of financial data and the efficiency of public resource management.

The research problem can be formulated considering the following question: To what extent does the integration of the relationship between warehouse managers and executive management contribute to enhancing the effectiveness of the disposal of consumed assets in government institutions.

1.2. Research Hypothesis

The research is based on a main hypothesis stating: (There is a relationship of influence between the level of integration between warehouse managers and executive management and the effectiveness of the disposal of consumed assets in government institutions).

1.3. Research Objectives

The research aims to achieve the following objectives: 1) 1. Clarifying the role played by warehouse goalkeepers in diagnosing consumed assets and documenting their data. Statement of the role played by warehouse keepers in diagnosing consumed assets and documenting their data. 2) Clarifying the role of the executive management in completing the official procedures related to the write-off process. Clarifying the role of the executive management in completing the official procedures related to the delisting process. 3) Analysis of the level of integration between warehouse managers and executive management in government institutions. Analysis of the level of integration between warehouse managers and executive management in government institutions. 4) Statement of the impact of this integration on the speed and accuracy of completing the disposal transactions of consumed assets. Statement of the impact of this integration on the speed and accuracy of completing the disposal transactions of consumed assets.

1.4. Importance of the Research

The importance of the research stems from several aspects, the most important of which are:

Scientific significance, the research contributes to enriching the accounting and administrative literature related to asset management and write-offs in the public sector.

Practical significance, the research helps government institutions understand the importance of coordination between warehouse managers and executive management to ensure the efficient completion of write-off operations.

The supervisory and financial importance It contributes to enhancing the accuracy of accounting records and protecting public funds by systematically disposing of unserviceable assets.

1.5. The theoretical framework of the research

1.5.1. The concept of inventory assets

Inventory assets are the assets that are held for the purpose of sale in commercial activities and in the production stage, they take the form of materials or supplies used in the production process or in the provision of services. They are a set of tangible items that are held for sale in the normal operating cycle, or that are in the production stage for the purpose of sale or that are expected to be used in the production of goods and services necessary to meet sales needs. Al-Hamdani views them as assets acquired for resale through the usual economic activity of the economic unit or for use or consumption to produce goods that will be sold in the future. Based on this, assets represented in the form of buildings, cars, machines or investment papers are not considered inventory items as the main purpose of owning them is to facilitate the economic activity of the economic unit, not for resale. (Al-Hamdani, 2011) In the governmental context, warehouses are an essential part of the governmental financial and accounting system, as they contribute to preserving public funds ensuring the efficient use of assets, guaranteeing smooth operations, and avoiding surplus and loss (Al-Abdali, 2019).

1.6. Inventory management

The management of inventory assets is an activity aimed at planning, organizing executing and monitoring the processes of receiving storing dispensing and maintaining materials to ensure their availability when needed without waste or shortage.

Inventory management includes organizational technical, and accounting aspects. where the movement of materials is recorded in precise logs that enable management to know the available quantities, their value and their locations (Demiray Kırmızı, 2024). In the governmental context improving inventory management practices is considered one of the factors that lead to the enhancement of government service delivery. (Sama & Mdemu, 2024). a set of organizational technical, and accounting activities aimed at ensuring the receipt or issuance and storage of materials in a manner that guaranties the continuity of work and minimizes loss damage and obsolescence. Its importance also becomes evident when these assets constitute a significant portion of the total assets, as reports indicate that poor inventory management in government entities reduces the ability to deliver services effectively (Chenok & Cozad, 2015).

This requires the establishment of clear and systematic procedures, beginning with reporting and technical evaluation and extending to the final accounting entry. According to Raymond and Nsimbila (2025), the effectiveness of the asset write-off process significantly influences the operational efficiency of government institutions by facilitating the disposal of obsolete or unusable assets and reducing unnecessary financial burdens. In this context, inventory management serves several important objectives. First, it ensures the continuity of production and service delivery by maintaining the availability of necessary resources. Second, it minimizes waste, loss, damage, and asset obsolescence through effective monitoring and maintenance. Third, it provides accurate and reliable information to support administrative and financial decision-making. Finally, it strengthens the oversight of public funds and promotes transparency and accountability in the management of government assets (Puspitawati, 2024). Collectively, these objectives highlight the importance of an integrated inventory management system in ensuring the efficient utilization, monitoring, and disposal of public assets

1.7. The concept of inventory write-off

The term write-off of inventory assets refers to the process of removing the asset from the accounting records when it is no longer needed or has lost its ability to generate future economic benefits (Al-Saadi, 2021). This usually occurs in cases of complete destruction technological obsolescence or sale (Drury, 2019). Write-off represents a final stage in the asset's life cycle, where it is removed from the financial statements to ensure the accurate representation of the economic unit's financial position.

International Accounting Standard (IAS) 16 emphasizes that an item of property, plant, and equipment should be derecognized when no future economic benefits are expected from its use or disposal (IASB, 2022). The reasons that lead institutions to write off assets vary depending on their operational needs, technical conditions, and applicable regulatory requirements. Among the most important reasons are the expiration of an asset's useful life or its full depreciation, technical and technological obsolescence that reduces its efficiency or renders it unsuitable for continued use, and physical damage or loss that prevents the asset from functioning as intended. Asset write-offs may also result from administrative redundancy when an asset is no longer required for operational activities, or from the sale or replacement of existing assets with newer and more efficient models. Furthermore, in the public sector, asset write-offs may be initiated in response to regulatory directives issued by higher authorities or financial oversight institutions, in accordance with applicable laws and procedures (Abdug'aniyev et al., 2024; Al-Kaabi, 2021). These factors highlight the importance of establishing clear asset evaluation and disposal procedures to ensure that write-off decisions are justified, properly documented, and consistent with accounting standards and government regulations.

In the context of the Iraqi public sector, it has been confirmed that the delay in writing off consumed assets or the weakness of oversight leads to the appearance of non-operational assets within the records, which reduces institutional performance efficiency and undermines trust in financial data. (Al-Husseini, 2022). Organized and precise write-offs contribute to achieving the principle of financial transparency and accountability within public institutions, as they prevent the retention of unused or damaged assets in the records and reveal the true financial position of the institution (Jones & Pendlebury, 2020). The unified accounting system in Iraq No. (2) of 1985 also requires government entities to document all write-off operations with official minutes and decisions from the valuation committee (Abbas, 2021).

1.8. Accounting procedures for the write-off of fixed assets

Write-off is the accounting procedure that removes inventory assets from the records when they lose their productive value or are completely damaged (Arias, 2023).

The write-off process is carried out by removing the asset's cost and accumulated depreciation from the records, and recording the resulting difference in the profit or loss account (AccountingTools, n.d.). In the case of a positive residual value after deducting the accumulated depreciation, a write-off loss is recognized. if there is a return from the sale of the asset it is recorded as a write-off gain (Horngren et al., 2021). The write-off of assets does not merely represent an accounting procedure; rather, it is a regulatory process aimed at achieving transparency and financial and administrative accountability (Jones & Pendlebury, 2020). Through it, unproductive or damaged assets are disposed of, contributing to the improvement of the efficiency and accuracy of financial reports. Khatamov (2024) also indicates that the write-off process is an important indicator for measuring the efficiency of public resource use and the effectiveness of internal control systems in government institutions. In the context of the Iraqi government's environmental sector, the process is carried out according to the instructions of the Iraqi Ministry of Finance (2020) which stipulate the formation of specialized technical committees to assess the reasons for the write-off and its value and to prepare official minutes accordingly. The storekeeper or asset manager is also required to document the write-off process in the official records and amend the approved asset lists to ensure the accuracy of financial data and its alignment with the actual reality (Al-Kaabi, 2021). From a regulatory perspective, write-offs are an indicator monitored by the Federal Board of Financial Supervision to measure the efficiency of management in maintaining and using assets, as well as adherence to financial and administrative instructions (Al-Husseini, 2022).

The inventory write-off process generally involves several sequential stages to ensure that asset disposal is conducted systematically, transparently, and in accordance with applicable regulations. First, the warehouse custodian reports damaged, obsolete, or unusable assets to senior management, providing the necessary documentation regarding their condition. Second, an inspection committee conducts a technical assessment to determine whether the assets can be repaired, reused, or are no longer suitable for operational purposes. Third, based on the inspection findings, the committee issues recommendations regarding the appropriate course of action, including asset disposal or the recovery and utilization of reusable components. Fourth, an

authorized official reviews the recommendations and issues a formal decision approving the write-off. Finally, the accounting department records the necessary journal entries to derecognize the asset and remove its carrying amount from the financial records, while recognizing any gain or loss arising from the disposal, where applicable (Scheidegger et al., 2014). These stages establish a clear chain of accountability and help ensure that asset write-offs are supported by appropriate technical assessments, administrative approvals, and accurate accounting records.

1.9. The integrative relationship between storekeepers and executive management

Storekeepers represent a crucial link in the life cycle of fixed assets they report malfunctions assess the condition of the asset, and provide accurate information that helps management make a write-off decision. The relationship is based on functional integration, where management plans and issues instructions, while storekeepers execute and monitor in the field (Baraka & Yadavalli, 2022).

In addition to information transfer: conveying the status of assets to the write-off committee and the financial administration, technical verification: assessing the extent of asset damage based on field expertise. Post-disposal follow-up Ensuring the actual removal of the asset from the warehouses and its deletion from the records (Rachman et al., 2023). The storekeeper plays a crucial intermediary role in linking the daily activities of the warehouse with administrative and financial decisions. He transfers technical information from the field (such as expired or unused materials) to the write-off and financial management committees participates in the technical evaluation and then follows up on the implementation of the write-off decision, ensuring the actual removal of the items from the warehouse and accounting records. Many studies have indicated that the absence of this intermediary role leads to poor execution of write-offs and delays in utilizing the remaining value of assets (Septarinia et al., 2017). His intermediary role also enhances the efficiency of write-offs by: improving the quality of reports and increasing their accuracy, early detection of assets that deserve write-off, accelerating the implementation of write-off decisions, strengthening internal control, and reducing risks associated with accumulation within the warehouse.

The effectiveness of asset management depends significantly on the competence and efficiency of warehouse managers, as their reports provide essential information for assessing inventory system performance and supporting asset-related decision-making (Demiray Kırmızı, 2024). Effective integration between warehouse management and executive management requires several key factors. First, responsibilities and authorities must be clearly defined to ensure accountability and prevent overlapping duties. Second, continuous information exchange between warehouse personnel and management is essential for maintaining accurate asset records and facilitating timely decisions. Third, the implementation of a periodic inventory system helps verify the physical existence, condition, and recorded value of assets while identifying discrepancies between actual stock and accounting records. Fourth, the adoption of technology in inventory management can improve data accuracy, streamline reporting processes, and reduce human errors (Puspitawati, 2024). Collectively, these factors strengthen coordination, enhance internal control, and support the effective management and disposal of government assets.

2. Method

The research employed several scientific methods to achieve its objectives. First, the descriptive-analytical method was used to establish the theoretical framework related to inventory management and asset disposal in government institutions. Second, the applied methodology, using a case study approach, was adopted to examine the practical implementation of procedures for writing off consumed assets within the research sample and to analyze the level of coordination and integration between warehouse custodians and executive management. Third, the comparative-analytical approach was applied to compare actual practices with the accounting instructions, regulations, and applicable procedures governing asset write-offs in government institutions. Together, these methods provided a comprehensive basis for evaluating existing practices and identifying potential gaps between theoretical requirements, regulatory provisions, and practical implementation.

2.1. Research Tools

The research relied on several tools to collect and analyze the data, including documents and inventory records related to the assets to be written off, reports prepared by write-off committees and technical committees, and reports on consumed assets. In addition, the study examined relevant instructions and government regulations governing asset write-offs, as well as financial and accounting data specific to the research sample. These tools provided the necessary information to support a comprehensive analysis of asset write-off procedures and their financial and accounting implications.

2.2. The hypothetical model of the relationship between the research variables.

The hypothetical research model is composed as shown below:

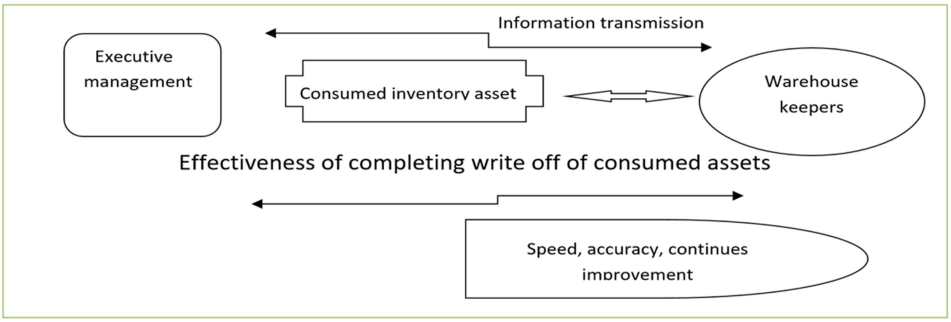


Figure 1. Hypothetical research model

3. Results and Discussion

3.1. The practical aspect of the research

The write-off of consumed assets is considered one of the highly important administrative and financial topics in government institutions due to its direct impact on the integrity of inventory records, the accuracy of accounting data, and the efficient investment of available resources. This procedure cannot be effectively accomplished without a complementary relationship between warehouse custodians and the executive management. The former is responsible for diagnosing the actual status of the assets and documenting their data, while the executive management is responsible for initiating official procedures forming committees, and following up on obtaining the necessary approvals. From here, the effectiveness of completing the write-off of consumed assets is linked to the degree of harmony, coordination, and cooperation between these two parties.

Based on that this practical aspect aims to illustrate the reality of the procedures for writing off consumed assets in the research sample, determine the level of integration between warehouse goalkeepers and executive management, and analyze the impact of that on the speed, accuracy and effectiveness of the process, in light of Instruction No. (1) of 2022 regarding the regulation of write-off procedures and accounting treatments.

3.2. The reality of the procedures for writing off consumed assets in the research sample

Specific procedures are applied in Iraqi government institutions when there is a desire to write off consumed, damaged, or impaired assets. These procedures usually begin with the formation of two committees the Write-off and Destruction Committee and the Technical Committee. They are responsible for inspecting the materials in the warehouses and assessing their actual condition and usability.

After conducting the on-site inspection and physical examination of the assets, the two committees prepare a detailed report that includes a description of the materials, their quantities, original values, extent of damage, accumulated depreciation, and book value, along with final recommendations regarding them.

It appears from practical application that the two committees recommended the write-off of a number of inventory items after confirming that they had sustained significant damage and could no longer be utilized due to the aging of their production life and their normal consumption, in addition to the lack of economic feasibility in repairing, recycling, or reusing them. This confirms that the process of write-off is not based on personal estimation or an individual decision, but rather on actual observation, physical inspection, and technical and administrative recommendations.

It also became clear that the report on the write-off should include a set of basic data, namely: details of the assets and their origin, their number, the original value at the time of purchase, the year of purchase, the type of damage, the accumulated depreciation, the book value, and the recommendations of the write-off committee. These data form the basis upon which subsequent administrative and accounting decisions are made related to write-off deletions from records, or necessary accounting entries.

3.3. Presentation of the research sample results

Through examining the research sample related to the assets to be written off, the results showed the following:

The total value of the assets to be written off amounted to (35,559,400) thirty-five million five hundred fifty-nine thousand four hundred Iraqi dinars. The total value of the assets to be written off amounted to (35,559,400) thirty-five million five hundred fifty-nine thousand four hundred Iraqi dinars.

The number of items to be written off from the metal furniture was 11 items, while the number of electrical items to be written off was 23 items. As for the wooden furniture items, they amounted to 4 items. The number of items to be removed from the metal furniture was 11 items, while the number of electrical items to be removed was 23 items. As for the wooden furniture items, they amounted to 4 items

These figures reveal that the largest portion of the assets to be written off is concentrated in electrical materials, followed by metal furniture and then wooden furniture. This reflects high rates of consumption, obsolescence or damage in these categories, and indicates the importance of continuous monitoring of asset movement within the warehouses to prevent the accumulation of unusable materials

One of the most important findings of the research sample is that the write-off procedures have not been completed from February 2025 until June 2026, indicating a clear delay in completing the administrative and technical steps related to this process, despite the completion of a significant part of the field and technical just One of the most important findings of the research sample is that the write-off procedures have not been completed from February 2025 until June 2026, indicating a clear delay in completing the administrative and technical aspects related to this process despite the completion of a significant part of the field and technical justifications supporting the write-off

3.4. The applied analysis of the integration of the relationship between warehouse storekeepers and executive management

The integrative relationship between warehouse store-keepers and executive management appears as the cornerstone in accomplishing the write-off process. The storekeeper is the entity closest to the actual reality of the assets responsible for maintaining and updating inventory records, monitoring the condition of the assets, and diagnosing damaged, consumed, or stagnant materials. The storekeeper also provides the relevant committees with the essential information needed to prepare write-off reports such as item details, purchase year, number of units, original value storage location, and current condition.

On the other hand, the executive management represents the organizational and procedural link that undertakes the necessary official steps, such as issuing orders to form committees, following up on their work, ensuring the completion of their minutes and reports and submitting

them to higher authorities for approval in addition to coordinating with accounting and auditing units to achieve the resulting accounting and administrative effects.

In this sense, the relationship between warehouse store-keepers and the executive management is not a separate or parallel relationship but rather an integrated one that begins with diagnosing the damaged assets, followed by documenting their data, then technically inspecting them, and finally completing the official approvals and removing them from the records. Any disruption in one of these links directly affects the efficiency of the write-off process.

In light of the research sample results, it can be said that the continued failure to complete the write-off procedures since February 2025 represents a practical indicator of weakness or slowness in the level of this integration. The prolonged duration of damaged or consumed assets remaining in the records and warehouses indicates that the cooperation between the storage authority and the executive authority has not reached the level required for the desired speed of completion. The delay may be due to the incomplete data provided by the storekeepers, the slow follow-up by the executive management on the procedures for forming committees and obtaining approvals the multiple official correspondences or the lack of a specific timeframe for completing the transaction.

3.5. The legal foundation for write-off procedures

The procedures for asset write-off in Iraqi government institutions are based on Instruction No. (1) of 2022 which regulates write-off procedures and accounting treatments. Article (3) of these instructions stipulates that the write-off procedures begin with the formation of a subcommittee in centrally funded spending units and self-funded administrations. This subcommittee is responsible for inventorying and inspecting the lost damaged and destroyed assets intended for write-off, and preparing a report that includes the book values damage percentages and reasons for loss, damage or destruction. The report must be signed by the committee members and submitted to the department head for approval or to the board chairman or department head

depending on the nature of the entity The instructions also mandated the formation of a central committee in each ministry or independent agency, which is responsible for auditing the records and supporting documents to verify the correctness of the procedures taken. The committee then submits its report to the relevant minister head of the independent agency or governor ,including the types quantities and values of the assets recommended for write-off, or those that can be reused after repair or from which parts can be salvaged.

The instructions also stipulated obtaining the approval of the Minister of Finance in case the value of the assets to be written off exceeds the authority of the concerned minister, the head of the entity, or the governor. If it exceeds the authority of the Minister of Finance, the approval of the Council of Ministers must be obtained. Article (4) emphasized the necessity of recording accounting entries according to the applicable accounting systems, while Article (5) clarified that the write-off procedures do not prevent legal actions to secure the rights of the public treasury from the party responsible for the loss or damage, especially in cases resulting from negligence .

3.6. Default or violation of laws and instructions

It is understood from these texts that the process of write-off is linked to interconnected legal accounting, and supervisory procedures and that its success requires high cooperation between warehouse custodians and the executive management as any deficiency in data delay in submission or weakness in follow-up leads to the disruption of the entire process.

The reflection of the integration of the relationship on the effectiveness of the disposal of consumed assets:It is evident from the applied study that the integration of the relationship between warehouse managers and executive management has a direct impact on the effectiveness of the disposal of consumed assets.

The clearer the roles, the smoother the exchange of information, and the more continuous the administrative follow-up the more efficiently and quickly the write-off process can be completed This is reflected in the speed of preparing the reports, the accuracy of the data included in them, the

quick formation of committees, the smooth transfer of transactions between different administrative levels, as well as the completion of accounting entries related to the removal of assets from the records.

This integration also contributes to achieving important advantages, including maintaining the accuracy of inventory records, preventing the inflation of book assets in a way that does not reflect reality, freeing up storage spaces from damaged materials, enhancing control over public funds, and providing more realistic information to management when making decisions related to purchasing replacement assets or reallocating resources.

In this case of a weak relationship or insufficient coordination between the two parties, this leads to slow processing of write-off transactions, the continued recording of consumed materials in the records despite their unsuitability for use, the disruption of utilizing storage spaces, confusion in accounting and auditing work as well as the potential creation of a gap between the actual status of the assets and what is recorded in the official records.

When applying this to the research sample it becomes clear that the prolonged failure to complete the deletion procedures serves as practical evidence that the level of integration between warehouse managers and executive management was not at a level that ensures effective performance which negatively impacted the speed of file resolution and the efficiency of asset management.

4. Conclusions

The process of writing off consumed assets is not just a routine procedure, but a complex process that involves inventory, technical, administrative, accounting, and legal dimensions. The process of writing off consumed assets is not just a routine procedure; it is a complex process that involves the intertwining of inventory, technical, administrative, accounting, and legal dimensions. It has been shown that the warehouse goalkeeper plays a pivotal role in diagnosing the damaged assets and providing the related data, while the executive management plays a fundamental role in initiating the official procedures, following up on them, and completing the requirements for their approval. It has been shown that the warehouse goalkeeper plays a pivotal role in diagnosing the damaged assets and providing the related data. while the executive management plays a fundamental role in initiating the official procedures, following up on them and completing the requirements for their approval. The results of the research sample showed that the presence of consumable materials amounting to a total of (35,559,400) Iraqi Dinars, with the procedures for their removal remaining incomplete since February 2025 is a clear indicator that the lack of integration or slow coordination between storekeepers The results of the research sample proved that the presence of consumed materials amounting to a total of (35,559,400) Iraqi Dinars with the continued failure to complete their disposal procedures since February 2025 is a clear indication that the lack of integration or slow coordination between warehouse managers and executive management negatively affects the effectiveness of performance. It was also evident that the current regulations provided a clear legal framework for the write-off process, but the effectiveness of practical implementation remains contingent upon the extent of cooperation, coordination, and follow-up by the concerned parties. It has become clear that the current instructions provide a clear legal framework for the deletion process, but the effectiveness of practical implementation remains contingent on the extent of commitment from the concerned parties in terms of cooperation, coordination and follow-up. In light of the research findings, several recommendations can be proposed to improve the efficiency, transparency, and accountability of asset write-off procedures in government institutions. First, direct coordination between warehouse managers and executive management should be strengthened in identifying obsolete or unusable assets, preparing the necessary documentation, and monitoring the progress of write-off procedures. Second, a clearly defined timeline should be established for each stage of the process, from the initial identification and technical assessment of assets to final approval and derecognition from the accounting records, in order to minimize delays and ensure timely completion. Third, standardized and accurate reporting templates should be adopted to ensure that all required asset information is complete, consistent, and available from the earliest stages of the process. Fourth, executive management should regularly monitor the performance of write-off committees and technical inspection committees to identify bottlenecks, prevent administrative backlogs, and ensure that recommendations are implemented promptly. Fifth, warehouse managers and employees in

executive departments should receive appropriate training on Instruction No. (1) of 2022 to improve their understanding of the applicable procedures, clarify their responsibilities, and reduce administrative errors. Finally, asset write-off procedures should be integrated with effective internal control mechanisms to accelerate processing while safeguarding public funds, maintaining accurate accounting records, and ensuring compliance with applicable regulations. Implementing these recommendations is expected to strengthen institutional coordination, improve the management of public assets, and promote greater efficiency and accountability in government financial administration.

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