

Assistance In School Asset Administration Through The Preparation Of Room Inventory Cards (KIR) At SD Negeri Inpres Yoka Pantai In Jayapura City

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Abstract.

In practice, the management of fixed assets in public schools is still limited to recording by the Education Office. Schools are not required to manage assets independently, but are only tasked with reporting additional assets obtained through the Special Allocation Fund (DAK) for Physical Education and BOS Funds. However, the recording of assets sourced from Central Government Assistance Expenditure has not been fully carried out, although the amount is quite large every year. This has the potential to pose a risk of data overlap, corruption, or loss of assets. In addition, asset registration by the Education Office using an asset recording application has not been accompanied by an adequate verification process, only based on the results of reconciliation between the school and the Accounting Division of the Financial Agency. To improve the governance of fixed assets in schools, this community service program (PKM) aims to assist SD Negeri Inpres Yoka Pantai, Heram District, Jayapura City in conducting asset inventory by compiling a Room Inventory Card (KIR). Activities include providing understanding of asset management and assistance in the asset inventory process in each school room. The conclusion that can be made from the School Asset Administration Assistance activity through the Preparation of KIR at SD Negeri Inpres Yoka Pantai Heram District, Jayapura City is to increase the knowledge and understanding of school asset managers, in this case the principal who is assisted by teachers in managing school assets, which increasing the school's awareness of the importance of asset management and the formation of an orderly administrative culture.

Keywords: Asset Administration; KIR and School .

I. INTRODUCTION

The existence of government policies on Regional Autonomy directly requires the government to manage and regulate its own government and regional affairs, including in the management of regional finances and assets. In the implementation of regional autonomy, especially related to the policy of managing regional property, local governments have a significant role in managing assets. This was marked by the issuance of Government Regulation Number 06 of 2006 which was later revised into Government Regulation Number 27 of 2014, as well as Permendagri Number 19 of 2016 concerning Guidelines for the Management of Regional Property. This regulation is a derivative of Law Number 1 of 2004 concerning State Treasury, which emphasizes the management of state assets in an orderly, accountable, and transparent manner (Meo, et al., 2021). Based on Permendagri Number 47 of 2021 concerning procedures for bookkeeping, inventorying, and reporting of regional property (BMD), the object of these activities includes all goods purchased or obtained through the burden of the APBD, as well as goods derived from other acquisitions. Goods from other acquisitions include: goods obtained through grants, donations, or the like; goods resulting from the performance of agreements or contracts; goods obtained in accordance with laws and regulations; goods resulting from a court decision with permanent legal force; as well as goods obtained back from the results of investment in the capital participation of the Regional Government.

The management of State/Regional Property (BMN/D) requires increased commitment in various aspects, including administration, security, strengthening, and protection of very large assets. Local governments have broad rights and authorities to utilize the financial resources they have in accordance with the needs and aspirations of the people in their regions. However, the use of these financial resources should

not be done carelessly without clear direction and purpose. This authority is a mandate that must be managed in an accountable and transparent manner, both to the community and the Central Government which has distributed balance funds to each region (Supit, et al., 2017). Fixed assets or goods play an important role in supporting the smooth running of government and development. Therefore, a reliable fixed asset management management system is needed to support its planning, implementation, management, and supervision. Although it has a crucial function in the administration of government, asset management often faces various obstacles. One of the factors that causes the non-optimal opinion given by BPK is the low level of accuracy of asset data (Lubis & Hasibuan, 2022). The presentation of fixed assets is very significant in the balance sheet, because one of the important points that must be reflected in the balance sheet is fixed assets. Therefore, the accuracy of fixed asset data is certainly needed to support financial statements so that they can be presented reasonably (Mustika, 2015).

Article 31 paragraph (4) of the 1945 Constitution of the Republic of Indonesia mandates that the state must prioritize an education budget of at least 20% of the state budget and regional budget to meet the needs of the implementation of national education. As a follow-up to this mandate, the National Education System Law (Sisdiknas) stipulates that education funding is a shared responsibility between the government, local governments, and the community. The management of education funds is carried out guided by the principles of justice, efficiency, transparency, and public accountability (Kaligis, et al., 2021). The management of fixed assets in public schools is currently only limited to recording at the Education Office. Schools are not required to administer independently, but are only tasked with reporting the Physical Education DAK and additional assets obtained through the school operational assistance (BOS) Fund. The report is then forwarded to the Education Office and the Finance Agency for recording the addition of fixed assets. However, the recording of fixed assets derived from Central Government Assistance Expenditure has not been fully carried out, even though the value of assets received each year is quite large, so there is a risk of overlap, damage, or loss. Goods managers at the Education Office record assets into the SIMDA BMD application without an adequate data verification process. The recording is only based on the results of asset and financial reconciliation between the school and the Accounting Division of the Financial Institution (Kaligis, et al., 2021).

Research conducted by (Adi, 2020) in public schools in Jakarta shows that the use of Room Inventory Cards in schools is effective in ensuring that state-owned goods in schools are recorded clearly and organized. The results of this study suggest that KIR helps in reducing asset loss and ensuring regular maintenance of goods owned by schools. Other research conducted by (Iskandar, 2021) focus on the implementation of the Room Inventory Card system in several schools in rural areas. The researchers found that although KIR has been implemented, the main challenge faced is the lack of understanding of the importance of proper recording, which has an impact on the inaccuracy of inventory data. The involvement of the principal in monitoring and ensuring the completeness of the KIR proved to be very helpful. The community service program, which was carried out at SD Negeri Inpres Yoka Pantai, Jayapura City, aims to encourage schools to be able to manage fixed assets in terms of asset management through inventory in the form of the preparation of School Room Inventory Cards (KIR). In its implementation, there are several activities carried out by the team, including providing knowledge and practical explanations about asset management in the form of asset inventory through the preparation of school room inventory cards (KIR). Furthermore, providing assistance in terms of direct practice of inventorying assets in each room at SD Negeri Inpres Yoka Pantai.

II. RESULT AND DISCUSSION

2.1 Method

The method applied in this service activity was carried out offline for one day, from 09.00 WIT until it was finished. Participants in this activity were teachers at SD Negeri Inpres Yoka Pantai Heram District, Jayapura City, which was recorded as many as 12 people, but there were 4 people, namely the principal, and teachers. Based on information from the principal, there are indeed challenges related to the attendance and staffing status of teachers, and the lack of enthusiasm of teachers to participate in training activities, so that

teachers are less active in training activities held at schools. The activity began with a lecture/tutorial approach about the purpose and benefits of KIR for schools by providing explanatory material on the importance of school asset management and showing directly how to prepare a Room Inventory Card (KIR) according to the applicable format. Steps ranging from recording the identity of goods, goods codes, condition of goods, to indoor placement are explained directly to the principal as a goods user or who is responsible for the use and management of regional property in his school environment. Furthermore, discussions were held regarding manual administration of school assets and recording using Microsoft Excel, as well as sharing obstacles and solutions related to the management of permanent assets at school, such as items that do not have supporting documents or items that have been damaged.

Other issues related to obstacles were also found that some obstacles did not have the separation of assets based on space or work units, and some assets had not been labeled or coded appropriately. This condition causes asset management to be inefficient and makes it difficult in the process of reporting, supervising, and maintaining school assets. To obtain accurate fixed asset data, it must be supported with adequate recording and details. Fixed asset data will be complete and trusted if asset management between physical assets, ownership/supporting documents, and administration in the inventory book is compatible (Poedjianto, 2019). After understanding the purpose and benefits of preparing school KIR, the next activity is to map the space and physically inventory goods in each room with a simulation approach or direct practice at school for the preparation of a KIR format in accordance with the standards of the Minister of Home Affairs Number 47 of 2021. In this case, the principal and teachers are assisted by students to fill out the KIR for Grades 1-6, the Teacher's Room, the Principal's Room, and the UKS Room based on the assets in their respective rooms. After that, the coaching team gave feedback on the results compiled and the coaching team helped to compile a room inventory list and paste it in each room.

Fig 1. Documentation of Service Activities



In the context of asset inventory, the Room Inventory Card (KIR) is used as a medium for recording items in a room in an institution such as a school. The KIR records in detail each item, including the type of item, quantity, condition, date of acquisition, and source of funding. This card is part of the state-owned or regional asset management system, which functions to ensure that each item can be properly monitored, managed, and accounted for. In addition, the existence of KIR also supports maintenance, repair, and replacement of damaged or unusable goods. From the results of the provision of tutorial materials,

discussions and simulations in the field that occurred showed that providing understanding and concepts regarding the purpose and benefits of asset inventory in the form of effective KIR can improve the quality of school facilities and infrastructure management, which contributes to improving the quality of education (Sukma & Nasution, 2022).

After being assisted by the results of providing tutorial and concept materials, there is an increase in the knowledge and understanding of school asset managers, in this case the principal who is assisted by teachers in managing school assets, which increasing the school's awareness of the importance of asset management and the formation of an orderly administrative culture. In addition, the participants have also increased their knowledge about recording school assets, and with the direct practice of asset mapping in every room in the school starting from classrooms 1-6, principal's room, teacher's room and UKS room, the participants have been able to understand and compile the school KIR as a medium for recording school assets. Thus, the results of this activity show that as many as 90% of the rooms at SD Negeri Inpres Yoka Pantai have a documented KIR. The total assets (items) recorded are 455 items with classification based on type and code. The following is the recap of the preparation of the KIR at SD Negeri Inpres Yoka Pantai as follows:

Table 1. Recap of Items in KIR at SD Negeri Inpres Yoka Pantai Jayapura City

NO	RUANGAN/ROOM	JUMLAH ITEM / NUMBER OF ITEMS	KONDISI/CONDITION		
			BAIK/GOOD	KURANG BAIK / LESS GOOD	RUSAK BERAT / SEVERELY DAMAGED
1	KELAS 1 (CLASS 1)	33	30	1	2
2	KELAS 2 (CLASS 2)	48	43	2	3
3	KELAS 3 (CLASS 3)	67	62	-	5
4	KELAS 4B (CLASS 4B)	61	56	1	4
5	KELAS 5A (CLASS 5A)	58	52	2	4
6	KELAS 5B (CLASS 5B)	34	28	2	4
7	KELAS 6 (CLASS 6)	39	30	5	4
8	RUANG UKS (UKS ROOM)	15	-	10	5
9	RUANG GURU (TEACHER'S ROOM)	51	48	-	3
10	RUANG TAMU SEKOLAH (SCHOOL LIVING ROOM)	14	12	-	1
11	RUANG KEPALA SEKOLAH (PRINCIPAL'S ROOM)	35	35	-	-
		455	396	23	35

The results of the research conducted by (Larasati, et al., 2019) shows that the development of inventory, including the creation of KIR, master books, and inventory codes, provides completeness to schools in terms of facilities and infrastructure. This helps maintain accreditation through the completeness of facilities and infrastructure data. The results of other research conducted by (Aziz & Munir, 2021) emphasizing the importance of the school committee's role in improving asset management. Good management of facilities and infrastructure, including inventory management, is an important factor in improving the quality of education. The KIR data compilation activity shows the importance of good management of school assets to maintain the existence and utilization of regional property in accordance with its use and intended value. The absence of a class inventory list can hinder the process of inspecting goods, so that the creation of an inventory list in the form of KIR can make it easier for schools to supervise the facilities in every classroom and room in the school environment, in this case SD Negeri Inpres Yoka Pantai Jayapura City.

III. CONCLUSION

The results of this community service activity show that the understanding of school asset managers, in this case the principal assisted by teachers, regarding the administration of school assets has experienced an increase in knowledge and understanding of school asset administration through the preparation of the Room Inventory Card (KIR), as well as increasing school awareness of the importance of asset management and the formation of an orderly administrative culture. A training approach that combines lecture methods and practices in compiling school KIR has proven to be effective in improving the understanding of principals and teachers in being responsible for managing school assets.

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