



Analysis of implementation of high school asset transfer in west java province government

Venti Eka Satya¹, Edmira Rivani², Ari Mulianta Ginting³,
Eka Budiyan⁴, Sony Hendra Permana⁵

Expert Body of the House of Representatives of the Republic of Indonesia.

¹Email: ventieka@y7mail.com

²Email: rif_green@yahoo.com

³Email: arigins2@gmail.com

⁴Email: eka.budiyan@gmail.com

⁵Email: sony.hendra@gmail.com

Abstract

Based on the mandate of Law No. 23/2014 on Local Government, management and authority of senior and vocational high schools in the regency and city governments were taken over by the provincial government. The handover began on March 2016 and must be completed in early 2017. In the province of West Java, the value of the assets of the senior and vocational high school that had been handed over reached 5 trillion rupiahs. This study aims to determine the process, the problems were faced and the accounting treatment of the assets transferred. This research uses descriptive qualitative method using empirical data collected through observation, interviews, and documentation. The results showed that the transfer of these assets actually caused many problems which were mainly caused by the large amount and value of the assets and the location of the assets which were spread throughout the provinces of West Java. The main problems in the transfer of these assets are: the limited time, incomplete assets documents; assets documentations are not accordance with accounting system; inadequate quality and quantity of personnel; and greater problems will be faced after the transfer process is complete, because the province will be heavily burdened with the task of managing a large number of assets. Those assets are separated in wide area, and some of them are difficult to reach thus make complicated problem in coordination and supervision.

Keywords: Assets; regional government; government accounting; high school

INTRODUCTION

Paragraph 15 of Law Number 23 of 2014 concerning Regional Government mandates that the authority to manage the education of Senior High and Vocational High Schools in the regency and city (regency/city government) is taken over by the provincial government (Provincial). The handover began on March 2016 and must be completed in early 2017. The transfer of governance is basically aimed to making local governments more focused on managing education in the regions. The regency/city government will focus more on fixing basic education, Early Childhood Education and Community Education. While the provincial government focuses on managing secondary education and completing the 12 years compulsory education program.

But in practice, this transfer raises many new problems. This transfer basically involves not only the transfer of authority but also the handover of personnel, funding, facilities, and infrastructure as well as documents. Many governors complained about the lack of budget to fund the operational costs and teacher salaries. In addition, technical guidelines for the teacher's career are also the next jobs that must be handled. Another problem which also deplete time, effort and cost is the problem assets transfer. The assets transfer become a big problem because given the large number of Senior High and Vocational High School have significant in number and spread across many regencies/cities.

Assets are an important resource because they have a very significant nominal amount. Local governments need to do comprehensive data collection and recording to ensure that these assets are not lost or controlled by unauthorized parties because it will certainly harm the State. The status of the asset is actually the property of the State, but administratively is under the authority of the regional government.

After the enactment of Law Number 23 of 2014, the provision of West Java was inherited Senior High and Vocational High School from 27 regencies and cities. Based on data from the Ministry of Education and Culture, the number of high schools in West Java Province in the 2017/2018 school year is 1,584 schools and the number of Vocational High School is 2,846 schools. The number of high school/vocational high school teachers in the province of West Java is 83,341 consisting of 34,828 high school teachers and 48,513 vocational school teachers, full data can be seen in Table 1 below. While there has not been found data regarding the value of the senior high and vocational high school assets. As well as the large number of senior high and vocational high school, the number of assets is certainly very large, the process of transferring assets will requires a lot of time, cost, and effort too.

Table 1. Data senior high and vocational high school west java school year 2017/2018

	Public Senior High School	Private Senior High School	Number of Senior High School	Public Vocational High School	Private Vocational High School	Number of Vocational High School	Total
Schools	495	1,089	1,584	280	2,566	2,846	4,430
Students	441,096	229,981	671,077	281,112	769,910	1,051,022	1,722,099
Teachers	21,380	13,448	34,828	14,205	34,308	48,513	83,341
personnel	5,935	2,194	8,129	4,183	5,395	9,578	17,707
Study group	12,459	8,306	20,765	8,587	26,968	35,555	56,320
Classrooms	12,200	8,026	20,226	7,475	24,391	31,866	52,092

Assets are key resources because of the amount of an entity in terms of both quantity and nominal enormous. And assets are the main economic resource for each entity. For that reason, assets management requires thoroughness, accuracy, and precisely in determining management methods. The state as an entity certainly has a very large asset value. Some state assets are controlled and managed by the central government and some are managed by local governments. The transfer of authority for managing senior high and vocational high school from the regency/city government to the provincial government as mandated by Law No. 23 of 2014 has caused its own problems, especially assets transfer. Through this research the researcher intends to know the assets transfer process carried out by the regency/city and provincial governments. In addition, researchers also want to know the problems and obstacles and the accounting treatment of the assets transferred.

Review of literature

Assets definition

The Indonesian Institute of Accountants in the Statement of Financial Accounting Standards defines assets as the resources controlled by companies that are obtained from past events and are expected to generate economic benefits to the company in the future. The economic benefits of assets can flow to entities in various forms, including used in production activities, exchanged with other assets, used to replace liabilities or distributed to owners or investors. Whereas the Financial Accounting Standard Board in 1980 defined assets as economic benefits that might occur in the future, obtained or controlled by a particular entity as a result of past transactions or events. Weetman defines assets as resources controlled by the entity as a result of past events and is expected to flow benefits in the future.

The definition of assets according to Government Accounting Standards is broader and more comprehensive, namely economic resources controlled and/or owned by the government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both by the government as well as the community, and can be measured in units of money, including non-financial resources needed to provide services to the general public and resources maintained for historical and cultural reasons.

The many definitions regarding these assets show not much different from each other. Thus, the general characteristics of assets can be formulated as follows: (1) there are characteristics of future benefits; (2) the existence of economic sacrifice to obtain assets; (3) relating to certain entities; (4) shows the accounting process; (5) relating to the time dimension; and (6) relating to the characteristics of measurability.

Based on the characteristics of these assets, the recognition of assets according to The Indonesian Institute of Accountants in 2007 are following:

Assets are recognized in the balance sheet if it is probable that future economic benefits are obtained by the company and the asset has a value or cost that can be measured reliably.

Assets are not recognized in the balance sheet if expenditure has occurred and the economic benefits are considered impossible to flow after the current accounting period. As an alternative to this kind of transaction raises the burden of recognition in the income statement.

In the context of statutory regulations, the definition of assets is contained in the Draft Bill on Seizure of Assets. In the bill, assets are regulated as all movable or immovable objects, both tangible and intangible, and which have economic value, while the positive law currently in effect does not use the term "assets", but instead uses the term property or wealth. Government Regulation Number 6 of 2006 concerning Management of State/Regional Property, for example, uses the term 'goods' for 'State Property'.

Government Regulation Number 6 of 2006, which uses the term state goods for state assets, defines state property, that is, all goods purchased or obtained at the expense of the state budget or derived from other legal acquisition. Based on this definition, the state assets referred to in this study are as regulated in Government Regulation Number 6 of 2006, namely all movable or immovable objects, both tangible and intangible, and which have economic value, which is purchased or obtained on state budget burden or derived from other legal acquisition.

State property in Government Regulation Number 6 of 2006 is based on Law Number 1 of 2004 concerning State Treasury. What is meant by state property in accordance with Article 1 point 10 of Law Number 1 of 2004 is all goods purchased or obtained at the expense of the State Budget or derived from other legal acquisition. The referred state property can be located in all places, not limited in the ministries/institutions, but also those in state owned enterprises and state owned legal entity or other forms of institutions that have not yet been determined to be separate state assets. Meanwhile, state property whose status has been determined to be separated state property is regulated separately from this provision.

For items purchased or obtained at the expense of the state budget, identification can be easier as part of state property. Meanwhile, for goods originating from legal acquisition, there need to be clearer limits, which are included as state property. In this case, the defined limits of goods originating from legal acquisition are goods which according to statutory provisions, court provisions, and/or legal agreements are designated as State Property.

According to Article 2 Government Regulation Number 6 of 2006, state assets consist of two types, namely goods that are purchased or obtained as the expense of the state budget/local government budget and goods originating from other legal acquisition, which includes goods obtained from grants/donations or the like; goods obtained as an implementation of the agreement/contract; goods obtained based on statutory provisions; or goods obtained based on court decisions that have obtained permanent legal force.

Management of state assets

Before 2006, the management of state property had not been carried out properly, our country did not yet have a state property management system reliable, which could be accounted for properly, transparently, and accountably. The use of state property from poor administration leads to the use of state property which is not yet accountable and not transparent. This can be seen from the Audit Board of The Republic of Indonesia's findings relating to the administration and utilization of state assets quite a lot. In the central government financial statement 2004 and the 2004 balance sheet, the asset balance sheet has not been presented at fair value, seen that it has not been physically orderly, has not been administratively disciplined, has not been legally ordered.

The change in the paradigm of managing state assets occurred after the issuance of law in the field of state finance, namely from Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury and Law Number 15 of 2004 concerning Audit of Management and Responsibility of State Finance. In order to support better management of state property, Government Regulation Number 6 of 2006 concerning Management of State/Regional Property has been issued as a regulation for the Act that gives authority to the Minister of Finance in addition to being the State General Treasurer and also the Manager of state property. With the change in paradigm, the government policy that the Minister of Finance is the Manager of the goods and the Minister/Head of the Institution is the user of the goods. A property manager is the official authorized and responsible for setting policies and guidelines as well as managing state/regional property. Goods users are officials holding the authority to use state property. Thus the executor of management is the manager of the goods and the user of the goods.

Article 1 number 10 of Law Number 1 of 2004 concerning the State Treasury and Article 1 of Government Regulation Number 6 of 2006 states that state property is all goods purchased or obtained at the expense of the State Budget or derived from other legal acquisition. Based on Article 2 paragraph (2) PP Number 6 of 2006, goods originating from other legal acquisition include: (1) goods obtained from grants/donations or the like; (2) goods obtained as an implementation of the agreement/contract; (3) goods obtained under the provisions of the law; or (4) goods obtained based on a court decision that has obtained permanent legal force.

Based on Article 2 paragraph (2) Government Regulation Number 6 of 2006, state assets in the form of state property are of very many types, including goods from the purchase of the State Budget; ex-Cooperation Results products in the oil and gas sector; ex-items of the Indonesian Bank Restructuring Agency; booty based on court decisions; and the other. The management system of state property state property Management as regulated in Government Regulation Number 6 of 2006 covers activities planning needs; budgeting; procurement; usage; utilization; security and maintenance; assessment; deletion; alienation; administration; and supervision and control.

Asset transfer is the transfer of ownership of state property as a follow-up to write off, be sold, exchanged, granted or included as government capital. The forms of alienation as a follow up on the elimination of state property include sales; exchange; grant; and central/regional government capital investment.

Government policies regarding the management of state assets which include immovable and movable objects have been stipulated in the Law in the field of state finance, namely Law Number 17 of 2003 concerning State Finance, Law Number 1 of 2004 concerning State Treasury and Law Number 15 of 2004 concerning Audit of Management and Responsibility of State Finance and Government Regulation Number 6 of 2006 concerning Management of State/Regional Property.

Asset accounting

According to Zaki Baridwan: "assets or assets are objects both tangible and false and the resources of the company are expected to have economic benefits". Thompson which is translated by Skoussen *et.al* (2001: 131) assets is the possibility of future economic benefits obtained or controlled by certain

entities as a result of transactions or events in the past. According to Weygant, *et.al*, assets are resources owned by the company; where the general characteristics they have been providing services or benefits in the future. Wild, Larson, and Chiappetta defines assets as resources with future benefits that are owned or controlled by a company. These resources are expected to yield future benefits. According to Mamduh M. Hanafi, assets are resources that are controlled by the company as a result of past events and from which future economic benefits are expected to be achieved by the company.

Based on the description above it can be concluded that an asset is something that is owned or controlled by a company that is expected to provide economic benefits for the future. Assets are one element of the balance sheet that will form financial information that is useful for stakeholders. The assets themselves are classified based on their level of liquidity. Weygant, Kimmel, and Kieso (2007) are classified into four sections:

Current assets

Current assets are cash and other resources that are expected to be realized in cash or sold or used for business activities within a period of one year from the date of the balance sheet or the longest during the company's operating cycle.

Long term investment

Like current assets, long-term investment is a resource that can be converted into cash. However, conversion to cash cannot be expected within one year or moreover during the operating cycle. In addition, long-term investment is not intended in the company's business activities. This group is often referred to as "investment" which generally includes shares and bonds from other companies.

Fixed assets (property, plant, and equipment)

Fixed assets are tangible resources that are used by companies for business activities and are not intended for sale. This group includes land, buildings, machinery and equipment, shipping equipment, as well as furniture and furniture.

Intangible Assets

Intangible assets are non-current resources that do not have a physical form. Intangible assets include patents, copyrights, and trademarks or name brands that give exclusive rights to use these rights within a certain period of time.

Assets are recognized in the balance sheet if it is probable that future economic benefits are derived by the company and the assets have a value or cost that can be measured reliably. Valuation or measurement of assets based on acquisition costs. If the valuation of assets is not possible using acquisition costs, then the valuation of assets is based on the fair value at the time of acquisition. Thus it can be concluded that asset accounting is the process of recognizing, measuring, recording, and reporting something that is owned and provides benefits.

At the end of each accounting period, assets are reported in the balance sheet. In broad outline, assets are classified into two, namely current assets and non-current assets. Current assets are cash and other assets that are the fastest to convert into cash or cash no later than one year, for example cash, short-term investments, accounts receivable, inventories, prepaid expenses, and others.

Non-current assets are assets with a long cycle and useful life, which is certainly more than one year. These assets are divided into three, first fixed assets, according to Soemarso, fixed assets are tangible assets with a useful life of more than one year, used in company activities, owned not for resale in normal company activities, owned not for resale in normal company activities. and its value is quite large. Examples of fixed assets are land, buildings, machinery, vehicles and so on. Second, intangible assets are fixed assets that cannot be seen physically. Examples of intangible assets are patents, copyrights, goodwill, and others. Third, long-term investment.

In relation to regional governments, assets are economic resources that are controlled and/or owned by regional governments as a result of past events and from which future economic and/or social benefits are expected to be obtained by local government, and can be measured in units of money, including non-financial resources needed to provide services to the general public and resources maintained for historical and cultural reasons.

METHOD

Approach and type of methodology

Research This research uses a research design with research type descriptive. In addition to describing the existing problems, this study also tries to analyze the problems studied. The data obtained are then not stated in the form of statistics but in the form of descriptive or qualitative richer than the numbers or frequencies. Based on the benefits, this research is applied research because it tries to solve specific problems specifically. Based on the time dimension, the research conducted was cross-sectional research.

Data types and data sources

The type of data used in this study is primary data and secondary data. Primary data is data obtained directly from research observations or obtained directly from other parties or the relevant informants. While secondary data is obtained by researchers from the literature, literature studies, or similar studies before related to this research. Primary and secondary data used in this study were also obtained from the Head of Service relating to research and literature such as books and journals.

Primary data obtained directly by researchers through direct observation or interviews with informants. In this study, the informants used as primary data were informants from the Department of Education, Schools, the Financial and Asset Management Agency of the Regency/City and the Provinces of Banten and West Java, and Academics. While secondary data obtained from the literature in the form of books, reports, documents, research results and other sources that have relevance to the research issues raised indirectly come from the object of research.

The data sources

Primary data is used in this study. Primary data is data obtained directly from the object of research, which requires further processing by the author. This data was obtained through direct observation, interviews, and documentation.

Methodology techniques

There are several data collection techniques used in this study, namely observation, interview, Focus Group Discussion (FGD), and documentation.

Observation

This method is used with the intention to observe and record the symptoms that appear on the object of the study at a time or situation that is natural or actually ongoing, including the condition of human resources, commitment from the leadership, as well as existing constraints and other conditions support the results of this study. In observation, researchers will prepare a list of checklist of questions and inquiries about the object to be observed and recorded symptoms that look or appear when making observations.

Interview

This method is done by interviewing directly and in-depth to the parties involved and directly related to getting an explanation of the actual conditions and situations as well. In this study the informants are people who are considered to have the key information needed in the study area. The number of employees interviewed depends on how feasible they are to answer research questions.

Focus group discussion

FGDs are carried out through group discussions with policymakers, implementers, and academics who are related to the implementation of asset inventory in government agencies. This data collection activity is carried out with academics and practitioners who focus on government accounting and education management.

Documentation

Documents can be in the form of writings, drawings, or monumental works of a person. The study of this document is a complement to the use of observation and interview methods in qualitative research.

RESULTS AND DISCUSSION

Applicability of Law Number 23 of 2014 concerning Regional Government which revokes Law Number 32 of 2004 concerning Regional Government, which has significantly changed the Regional Government Affairs of Provincial Government and Regency/City Governments, particularly Government Affairs in the Field of Education, Marine and Fisheries, Forestry, Energy and Mineral Resources, Trade, Industry, Transportation, and Labor. The handing over of personnel, funding, facilities, and infrastructure, as well as documents as a result of the distribution of Government Affairs between the Central Government, the Provincial Region and the regency/city Region regulated under this Law is carried out no later than 2 (two) years from this Law invited.

This division of authority is actually an effort to increase the effectiveness and efficiency of governance between the center and the regions. Not only that, this balanced division of authority is expected to bring harmonious relations between the central and regional governments. If there are dynamics in the distribution of authority such as the transfer of authority from the center to the regions, vice versa or between regional governments (provinces/municipalities/ cities) solely aimed at serving the community better. Likewise, the transfer of authority to manage this Senior High and Vocational High School. The purpose and objectives of the transition can be seen from two things, namely the distribution of the quality of education (especially the increase in 12 year compulsory education) and more focused education management including the use of education budgets in each government. The ability of each regency/city area to provide quality education services varies greatly so that disparities in the quality of education often arise between Regencies and cities even within a province.

The transfer of authority of Senior High and Vocational High School to the provinces makes management/education management more focused based on the level of education. Previously, Regencies and cities carried a very heavy burden, namely being responsible for primary and secondary education services. The division of government **affairs** in the education sector which covers several aspects can be seen in Table 2 following.

Table 2. Division of government affairs in the field of education

Aspects regulated	Central Government	Provincial Government	Regency/City Government
Government Education Management	Establishment of national education standards Management of higher	Education Management of special education	Management of primary education Management of basic education Management of early childhood education and no formal education
Curriculum	Establishment of the national curriculum for secondary education, basic education, early childhood education, and no formal education.	Determination of local content curriculum for secondary education and local content for special education	Determination of local content curriculum for basic education, early education, and non-formal education.
Accreditation	Accreditation of higher education, secondary education, basic education, early childhood education, and none formal education.		
Educators and Education Personnel	Control the formation of educators, the transfer of educators, and career development of educators, the transfer of educators and education staff across Provincial Regions.	Transferring educators and education personnel across regency/city regions in 1 (one) provincial Region.	Transfer of educators and education personnel in the regency/city area.
Education Licensing	Issuance of licenses of private tertiary institutions organized by the community,	• Issuance of secondary education permits organized by the community,	• Issuance of basic education licenses held by the community,

Aspects regulated	Central Government	Provincial Government	Regency/City Government
	Issuance of licenses to administer foreign education units.	<ul style="list-style-type: none"> • Issuance of special education licenses held by the community. 	<ul style="list-style-type: none"> • Issuance of licenses for early childhood education and non-formal education organized by the community.
Language and Literature	Fostering Indonesian language and literature.	Fostering languages and literature whose speakers cross Regency/City regions in 1 (one) Provincial Region.	Fostering language and literature whose speakers are in regency/city regions.

The central government, in this case, the ministry, and the ministry is also divided into two, the ministry of research and technology and higher education, as well as the ministry of education and culture, has authority in all six aspects. Furthermore, the provinces and municipalities each have the authority to regulate 5 (five) aspects other than accreditation. Provincial and regency/City Regional Authorities are only differentiated in the management of secondary education and basic education which are entirely the responsibility of the regency/city area.

In the new order period where the management of education was managed by two ministries, namely: Junior High School, Senior High School and Vocational School under the authority of the Minister of Education and Culture and Elementary School under the Minister of Internal Affairs (Level II local government). With the enactment of this Law, the management of high schools and vocational schools is the same as the new order period, which is under the province at that time the Regional Office of Education and Culture now became the Provincial Education Office. Senior High and Vocational High School has been managed by Regencies/cities for almost two decades since the reformation and decentralization of the government system has been rolled out.

Implementation of Law Number 23 of 2014 takes up to two years, this is because the change or transfer of Regency/city authority to the province and from the province to the central government requires structuring and preparation for up to two years. One of the impacts of the enactment of this law is the transfer of authority to manage secondary education, namely high school and vocational high school, from Regency or city governments to provincial governments. The transfer of authority is of course accompanied by the transfer of all elements within the school, including school assets. Problems related to asset transfer are asset maintenance and management issues. The abundant assets certainly are not all in good condition, repairing and rehabilitating these assets will certainly be the responsibility of the province. Not only that, the construction of new school units and their facilities and infrastructure will also be the responsibility of the province.

With this transfer of authority, of course, the responsibility of the provincial government will be heavier given the extent of the area that must be monitored and reached compared to if the management is carried out by Regency/city governments. The provincial government must carry out intense communication with the regency/city to be able to continue to monitor and control the management of senior high school and senior high school which is located in all provinces with varying distances and difficulties. With this transfer of authority there are at least two things that are highlighted, namely the matter of the ability of the province to provide quality education services equally and the ability of the budget.

The asset transfer process from the regency/city government to the provincial government

With the enactment of Law Number 23 of 2014 concerning Regional Government, the West Java regional government has made various efforts to be able to carry out the mandate of the law in accordance with the stipulated time. After the enactment of this law, the first step taken by the regional government is to prepare a legal basis for the regency/city and province to carry out the transfer of management. In December 2014, the Provincial and Regency/City governments made a joint agreement relating to the implementation of the transition of regional government affairs in public services after the enactment of Law Number 23 of 2014 concerning Regional Government. The Memorandum of Understanding was

signed by the regional heads of West Java Province and the Regents and Mayors of 27 Municipalities and Cities in the West Java province.

The purpose of the agreement is to carry out policy synergies and operational activities in the field in the implementation of regional government affairs, both mandatory government affairs and selected government affairs, especially in the field of Education, Maritime Affairs and Fisheries, Forestry, Energy and Mineral Resources, Trade, Industry, Transportation, and Labor in West Java. This Memorandum of Understanding aims to provide legal certainty and protection to the public and business world, and the fulfillment of public services in the administration of Regional Government Affairs, especially in the field of Education, Maritime Affairs and Fisheries, Forestry, Energy and Mineral Resources, Trade, Industry, Industry, Transportation, and Labor after the enactment of Law Number 23 of 2014. About Regional Government. This Memorandum of Understanding is valid until the enactment of Regional Regulations as a follow-up to the issuance of Regulation Number 23 of 2014 concerning Regional Government.

Based on the Memorandum of Understanding, the relevant parties then carry out an inventory of records and physical assets. In order to follow up on the Joint Agreement, in 2015 the provincial Disdik began to move to take data assets/inventory to schools without coordinating with Regency/city local government finance office until 2016. As a result the Regency/city local government finance office did not want to sign the minutes because they could not confirm and believe the truth of the data inventory. Audit Board of The Republic of Indonesia did not make this inventory as a finding because almost all regions had not yet completed it.

By statutory regulation, local government finance office is responsible for the administration of assets, while those responsible for checking assets in the field are related agencies. Furthermore, the asset inventory is submitted to the Provincial local government finance office. To anticipate the findings of the Audit Board of The Republic of Indonesia due to the excess of inventory and less inventoried assets, the West Java local government finance office makes the data contained in the 2016 audited financial statements as the basis for checking assets. From this data, inventorying and physical checking of assets are then carried out. Data from city Regencies are recorded in asset inventory records. Then confirm with the school to check the suitability of the existing assets with notes from the Education Office.

The accounting treatment of inventoried assets was executed by the Provincial local government finance office. Assets that are in good condition or damaged are fixed in the asset group concerned. Assets that are heavily damaged are included in the group of other assets. While assets that are listed but not physically found are entered into separate records first, for further inspection, if not found, they will be included in the notes on government financial report. For assets found in schools, but not recorded and not reported by the school to the authorities, the assets are included in notes on government financial report. in units of quantity without specifying the nominal or value of the asset. This is done because the unrecorded assets are usually of unknown origin and there are no supporting documents to determine the historical value/acquisition cost. So to determine the value of these assets need to be validated first, and that certainly cannot be done in a short time given the large value and number of assets as well as the variety of asset types.

To avoid the findings of the Audit Board of The Republic of Indonesia due to administrative errors. In addition, also carried out a search for assets acquisition documents such as the minutes of the handover. The basis for recording is the purchase document or grant document (if the asset is a donation or a grant). Most of the unrecorded assets came from the contributions of alumni and parents. Grants received from the central government by schools are usually recorded and reported to the education office or local government finance office Regency/City. Some regencies/cities have first inventoried grant items in schools.

Due to personnel limitations, in carrying out an inventory of these assets, the Provincial local government finance office carried out a division of tasks with the school. The inventory of machinery and books is carried out by the school, while the buildings and land are inventoried by the Provincial local government finance office. Because the recording of buildings and buildings is often not in accordance with actual conditions. The local government finance office of the Province carried out an inventory of these assets in all Senior High and Vocational High School scattered in all Regencies and cities in West Java for almost two months with a total of twenty personnel. The school itself has also formed a Regional Property Inventory Team. The Inventory Team collects and records the inventory of

regional property in the predefined report format. Furthermore, the Team sent reports in the form of soft files and hard copies to the Government of the City of Bandung through the Bandung City Education Agency. The provincial government budget for asset transfer is 2 billion per year, around 1.7 billion rupiahs is used, 50% for official travel, and 50% for socialization costs. The addition of personnel is not done because the process of adding employees or moving employees requires a long time.

After the inventory process is completed, the handover of the Regional Property is handed over, the minutes of the Reconciliation are signed in December 2017. The minutes of the report contains the Recapitulation of Regional Property Reconciliation results submitted from the Regency/City to the Province and vice versa. In the Minutes of handover from the Regency/City Government to the Provincial Government, the number of high schools/vocational schools handed over was 750 schools. Of this amount, 456 land occupied by the school has the status of Owned, 175 has the status of Loan Use, 24 has the status of Rent and 5 Rides. The value of the assets handed over is Rp5,504,665,573,308 (Five Trillion Five Hundred Four Billion Six Hundred Six Million Five Hundred Seventy-Three Thousand Three Hundred Eight Rupiah). As for the value of the assets that are Ekstrakomptabel is Rp105,343,744,255,- (One Hundred Five Billion Three Hundred Forty-Three Million Seven Hundred Forty-Four Thousand Two Hundred Fifty Five Rupiah). The breakdown of education affair assets value per regencies/cities is listed in table 3.

Table 3. Number of West Java Province Education Affair Assets (Including Senior High and Vocational High School)

No.	Regency/City	Number of Assets (Including SMA / SMK)
1	Bogor Regency	1,117,233,308,285.34
2	Bogor City	465,294,032,619.67
3	Depok City	413,681,498,728.86
4	Bekasi City	705,348,250,806.01
5	Bekasi Regency	1,199,793,707,879.30
6	Subang Regency	689,311,357,523.99
7	Karawang Regency	659,153,714,452.64
8	Purwakarta Regency	145,990,927,692.12
9	Cianjur Regency	320,932,117,039.00
10	Sukabumi Regency	322,101,739,420.77
11	Sukabumi City	211,400,971,752.20
12	Bandung Regency	447,964,646,097.00
13	West Bandung Regency	314,921,816,274.34
14	Sumedang Regency	259,910,242,471.66
15	Bandung City	2,916,725,479,006.20
16	Cimahi City	132,436,956,850.30
17	Cirebon Regency	501,936,120,023.26
18	Cirebon City	720,098,698,052.00

No.	Regency/City	Number of Assets (Including SMA / SMK)
19	Kabupaten Majalengka	510,239,705,924.54
20	Indramayu Regency	654,243,021,783.44
21	Garut Regency	733,106,668,248.19
22	Tasikmalaya Regency	228,133,214,896.44
23	Tasikmalaya City	369,916,744,533.46
24	Banjar City	135,940,173,689.42
25	Kabupaten Ciamis	416,819,518,700.28
26	Kuningan Regency	272,859,121,379.17
27	Pangandaran Regency	135,395,290,704.86
Total		15,000,889,044,834.50

Problems and constraints faced

Causes of differences in the value of assets between the records of the school and the Education Office are the school does not report the asset concerned; item value is unknown due to incomplete grant document; when the donated item is delivered from the office to the school, it is not accompanied by an asset document or asset value; dinas has not distributed asset records to schools; shopping for goods that use boss funds is not in accordance with its purpose. Or there are assets purchased with boss funds plus other funds such as school committee funds and others. This results in the administration of assets to be difficult.

The handover was carried out between the Provincial local government finance office and the City Regency. Local government finance office Regency/city only submit asset records, while the physical inspection and accounting treatment of the results of the physical inspection will be carried out by the Provincial local government finance office. And this process might not be completed in two years as mandated in Law Number 23 of 2014 concerning Regional Government. So to overcome this, the existing problems are grouped according to the type of problem, then resolved one by one. The total number of schools submitted to the province is 750 schools, while only 20 provincial local government finance office personnel have to be completed it by July 2017. Because of the limited personnel, the Provincial local government finance office has to share the tasks with the schools.

Basically, in West Java, there was no rejection of the transfer of management of this Senior High and Vocational High School. However, several problems still arise and cannot be avoided related to the transfer of asset management, including:

In the city of Bekasi there are buildings that are built on special facilities and developer's special facilities so that they cannot be handed over, only the buildings can be handed over.

The school buildings that are built along with other Regencys' buildings must be broken down, so the ownership documents also need to be divided.

Problems arising from the transfer of management of this school are like an iceberg, which will be more complicated is the next problem arising from the transfer of management. In financial reporting problems will also arise because of the limited personnel handling in preparing financial statements. When preparing the Financial Statements, local government finance office employees could not return home for three days and three nights. local government finance office hopes that there will be additional units for asset management that have jumped sharply beyond the unit's capacity limit. The hardest problem is not only during the transition and transition but also after the transition.

After the transition, there was an idea to expand the organizational structure because it could not get permission from the Ministry of Home Affairs because the Agency could not have branches. There should also be centers or units in the regions as an extension of the Provincial local government finance office so that remote area can be reached and monitored well by the provincial local government finance

office. Asset management and administration personnel are not available at school even if there are mostly incompetents.

From the school side, the obstacles faced were:

There is a difference between the initial data between the recording of assets in the City Education Office and the data available at school, that is, the goods are recorded in the Education Office report while the goods are not present at the beginning of school. In addition, there are also goods that are physically present but have not been recorded in the City Education Agency records.

The asset recording system does not have a standard system, so when there is a change of officers due to death, retirement or mutation there is no continuity in the administration and management process of assets so that when there is a discrepancy in recording with physical assets it is difficult to clarify.

CONCLUSIONS

Starting on October 2016, Law Number 23 of 2014 that concerning on Regional Governments related to the authority of Provincial Regions, came into effect simultaneously throughout Indonesia. Thus the management and educational authority of the Senior High and Vocational High School level in the Regency and City Governments are taken over by the Provincial Government. The transfer of governance is basically aimed to make local governments focus more on managing education in the regions. Regency/city governments can focus more on fixing basic education, Early Childhood Education and Community Education. Regency Government is expected to be able to deal with this optimally. On the other hand the provincial government focuses on managing secondary education.

This transfer of governance actually raises some new problems. This transfer does not only involve the transfer of authority but also handover of personnel, funding, facilities, and infrastructure as well as documents (P3D). Related to the transfer of facilities and infrastructure (a problem that is very time-consuming), labor and cost (problem of the transfer of assets) are not small in number considering a large number of vocational/high schools that spreads across Regencies and cities. Assets are an important resource and have a very significant nominal amount. For this reason, local governments need to make comprehensive data and records to ensure that these assets are not lost or controlled by unauthorized parties because this will certainly harm the State.

This study uses a research design with research type descriptive. In addition to describing the existing problems, this study also tries to analyze the problems studied. The object of this study is the process of transferring assets of Senior High and Vocational High School in the provinces West Java.

The procedure for transfer assets of high school and vocational school starts from the Asset records that are owned by the Regency and City Education Offices. The asset record data is subsequently submitted by the Regency and City Education Agency to the Regency/City local government finance office without prior confirmation and physical checking. Furthermore, these notes are the basis for calculating the number of assets that will be handed over to the Provincial local government finance office in October 2016. Problems arise in the process of transferring these assets include:

The time was given to transfer the asset is too short. It is found that the assets to be transferred worth trillions of rupiah and are spread throughout the province and sometimes it is difficult to reach.

Many assets do not have complete documents, both acquisition documents, and other documents, making it difficult for inventory process.

Disorderly assets recording, it caused recorded data was not match with the physical condition of the asset.

Limited personnel both in terms of quality and quantity.

Bigger problem will arise after the transfer process is completed, it is; Province is very burdened by the task of managing a lot of number of assets with a very large location and sometimes difficult to reach so that it made process of coordination and supervision become complicated.

Based on the results of the study which concluded the number of constraints and problems faced by the region in the process and after the transfer of these assets, the researcher made the following recommendations:

Before enacting a law, the government should first understand the conditions of region and impacts of the enactment of the law from various sides. Thus the problems arising from the enactment of these laws can be minimized.

The government should take anticipatory steps before enacting a statutory regulation.

The government should consider adding personnel to the Asset Management Agency in the Province so that asset management can run well and effectively.

The government should form units or centers in various regions as representatives of the provincial education office or provincial asset management agency to facilitate supervision and coordination in the management of education in the region given the vast area and a large number of schools managed.

The Education Office together with the Regional Asset Management Agency should provide adequate training and technical guidance to the school in terms of asset management and administration. This is to avoid mistakes in recording and managing assets by the school as has happened so far.

Schools should also consider placing competent employees to perform the tasks of managing and administrating assets.

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