



International community service collaboration: Recommendations for village asset management in Kedah, Malaysia

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ARTICLE INFO	ABSTRACT
<p>Article history Received: 2023-10-04 Revised: 2024-05-29 Accepted: 2024-06-02 Published: 2024-08-01</p> <p>Keywords Village asset management Sustainable development Economic growth</p>	<p><i>Village assets consist of various forms, such as buildings, roads, and so on. Asset management by the village government in a professional, transparent, accountable, efficient and effective manner is very important. Properly managed village assets will produce benefits such as creating jobs, realizing sustainable development and ultimately positively impacting the economy. But in reality, there are many similarities in the problems of managing village assets in Indonesia and Malaysia, one of which is the problem of managing village assets so far is only limited to recording. Not yet to the management that can generate village income. This service activity aims to increase the understanding of the government apparatus of Singkir Darat Village, Kedah State, Malaysia, about managing village assets in a professional, transparent, accountable, efficient and effective manner. The method of implementing this service involves counseling, which includes planning, implementation, and monitoring in collaboration with Universiti Utara Malaysia. The instrument for evaluating this activity is a questionnaire, and then analyzed descriptively. The results of this service show an increase in the understanding of the Singkir Darat Village Government apparatus and the community about the importance of village asset management, asset inventory and innovation in village asset management. Through this activity, the management of assets owned by Singkir Darat village can be carried out optimally to realize quality services to the community.</i></p>
<p>Kata Kunci Pengelolaan aset desa Pembangunan berkelanjutan Pertumbuhan ekonomi</p>	<p>Kolaborasi pengabdian masyarakat internasional: Rekomendasi pengelolaan aset desa di Kedah Malaysia. Aset desa terdiri dari berbagai macam bentuk, seperti bangunan, jalan, dan lain sebagainya. Pengelolaan aset oleh pemerintah desa secara profesional, transparan, akuntabel, efisien dan efektif menjadi sangat penting. Aset desa yang dikelola dengan baik akan menghasilkan manfaat seperti menciptakan lapangan pekerjaan, mewujudkan pembangunan yang berkelanjutan dan pada akhirnya berdampak positif terhadap perekonomian. Namun pada kenyataannya, terdapat banyak kesamaan permasalahan pengelolaan aset desa di Indonesia dan Malaysia. Salah satunya adalah permasalahan pengelolaan aset desa selama ini hanya sebatas pencatatan dan belum sampai pada pengelolaan yang dapat menghasilkan pendapatan desa. Kegiatan pengabdian ini bertujuan untuk meningkatkan pemahaman aparatur pemerintah Desa Singkir Darat, Negara Bagian Kedah, Malaysia, tentang pengelolaan aset desa secara profesional, transparan, akuntabel, efisien dan efektif. Metode pelaksanaan pengabdian ini menggunakan metode penyuluhan yang meliputi perencanaan, pelaksanaan, dan monitoring dengan mitra Universiti Utara Malaysia. Instrumen untuk mengevaluasi kegiatan ini adalah kuesioner, dan kemudian dianalisis secara deskriptif. Hasil pengabdian ini menunjukkan adanya peningkatan pemahaman aparatur Pemerintah Desa Singkir Darat dan masyarakat tentang pentingnya pengelolaan aset desa, inventarisasi aset dan inovasi pengelolaan aset desa. Melalui kegiatan ini, pengelolaan aset oleh Pemerintah Desa Singkir Darat dapat dilakukan secara optimal untuk mewujudkan pelayanan yang berkualitas kepada masyarakat.</p>

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INTRODUCTION

Effective and efficient asset management by the government is very important (Schneider et al., 2005). Assets owned by a region, namely natural resources, infrastructure, and property, have a strategic role in creating prosperity and progress for the region (Tafazzoli, 2017). Good asset management can provide direct benefits to society. For example, through sustainable management of natural resources, revenue can be generated to improve people's quality of life, create jobs, and reduce poverty. Adequate infrastructure management will facilitate community accessibility and connectivity, accelerate economic growth, and improve public transportation, education, and health (Gavrikova et al., 2020). The complexity of government assets, both in type and amount, encourages the government to be careful in managing its assets. The accumulation of assets that have economic value and physically consist of various types and are scattered in location is an influential factor in complexity. It can potentially create problems in management, utilization, and recording due to weak coordination and supervision of regional asset management (Nohong et al., 2021). Although the practice of managing regional assets has been regulated in laws and regulations, problems are often found at each stage or cycle, impacting local government performance (Irwandi et al., 2019).

Efficient asset management will have a positive impact on the regional economy. Optimizing the use of assets owned can increase the productivity and competitiveness of the economic sector (Haberly et al., 2019). Asset management also protects and promotes cultural wealth and regional heritage (Dochev et al., 2019). Good asset management, including natural resources, infrastructure, and cultural assets, also contributes to sustainable development. Through efficient and sustainable asset management, we can create opportunities to improve people's welfare, strengthen the economy, protect the environment, and maintain cultural diversity (Sriastiti et al., 2020). Therefore, cooperation between diverse stakeholders in managing assets is becoming increasingly important to achieve sustainable development goals and ensure the planet's survival for future generations (Suprayitno & Soemitro, 2019).

The same applies to the management of village assets. The village government has the wealth to support its governance. Village assets are one of the results of the village's wealth that must be managed and developed. As a dominant element of the village, the village government needs to have village income and assets; without being supported by these elements, the village government will have difficulty carrying out its duties (Hidayat & Nursetiawan, 2022). To support the efficient and effective management of village assets and create transparency in asset management, the village government needs to have or develop a comprehensive and reliable management information system to make decisions (Marshaliany, 2019). Village asset management is carried out to improve the welfare and standard of living of the village community and increase village income. Managing village assets is a crucial issue, in addition to budget and village finance issues. If the village can carry out good and sustainable asset management, the village's role in alleviating poverty and underdevelopment will undoubtedly be realized (Kushartono et al., 2022).

Village asset management is more than just conducting an inventory to secure assets. However, optimising the use of assets is necessary so that every asset owned by the village government can provide economic benefits to the village government and the community (Shaleh et al., 2018). For this reason, village government officials must increase their capacity to manage assets (Suwarlan, 2019). The quality of human resources, namely the village government apparatus, is needed to encourage the running of the asset management process, which starts from planning, implementation, administration, reporting and accountability that is more measurable from start to finish (Harahap et al., 2020). Village asset management is carried out based on the principles of functionality, legal certainty, openness, efficiency, accountability and certainty of value. The village government manages village assets, which must be fully utilized to benefit governance, development and community services (Kristiyanto et al., 2020). Village assets can also be lost or removed because certain people use them. To avoid the loss of village assets by certain parties, the government and village communities are obliged to inventory and administer village lands so that assets are protected, and the community feels the benefits sustainably. In terms of inventory and management of village assets, the government and village community should make village regulations (Pinori, 2020).

Village assets need good management to be easier to monitor and track. The need for information technology regarding data and information on an asset is very important to improve efficiency in its management. Many village governments in Indonesia and Malaysia have yet to use an integrated system in asset data collection. Some management activities are still carried out verbally, and existing documents are stored as files, so existing reports need to be structured. With good asset management, employees can be facilitated in managing data more effectively and efficiently. In the processing process, it can save time and be stored safely. Processed data can also save storage space so that documents do not pile up and make it easier for employees to find data (Anisah et al., 2020).

Indonesia and Malaysia are countries in the Southeast Asian region that have similarities in terms of potential assets and problems in managing them (von Rintelen et al., 2017). Asset management in Indonesia and Malaysia is still not optimal, resulting in several problems. In Indonesia, some of the issues in managing assets owned by the village government are that currently, the role of the village in managing its assets still needs to run optimally. This is due to several factors, such as understanding, concern, leadership and low community participation. The management of village assets has been limited to recording only. It has yet to reach the control that can generate village income and be beneficial in the long term (Elim et al., 2020). Similar to Malaysia, especially in Kampung Singkir Darat, Yan District, Mukim Singkir Kedah,

Malaysia. Several problems were found regarding village asset management, namely that most village governments could not manage assets efficiently. Waste and mismanagement of assets have been found, implying that public funds are not used wisely (Tajudin et al., 2022). This situation affects the village government's effectiveness, efficiency and economics of asset management (Mohamad Azmi & Ismail, 2022). Over the years, asset management has consistently ranked lowest compared to other components of the financial management accountability index (Sani et al., 2012). In this context, community service focuses on educating and providing recommendations regarding asset management by considering learning from experiences in Indonesia and Malaysia. Through collaboration between the two countries, the service team aims to increase understanding and capacity in asset management and encourage sustainable community development.

Based on these problems, the Departement of Government Studies, Faculty of Social and Political Sciences, Riau Islamic University collaborated with the School of Government (SoG), University of Utara Malaysia, to carry out community service on an international scale in Singkir Darat Village, Mukim Singkir, Yan District, Kedah State, Malaysia. The community service was conducted by providing socialization on professional, transparent, accountable, efficient, and effective village asset management to the community and the Singkir Darat Village Government apparatus. This also aligns with realizing the Sustainable Development Goals (SDGs), the eighth point on Decent Work and Economic Growth. This international community service activity has the following objectives: (1) provide information in the form of professional, transparent, accountable, efficient and effective management of village assets as well as an inventory of village assets that apply in the Republic of Indonesia so that it can become a comparative study between Indonesia and Malaysia; and (2) increase knowledge and understanding of village government officials and the community in managing the assets owned by Singkir Darat Village.

METHOD

This international-scale community service activity is a collaboration between the Departement of Government Studies, the Faculty of Social and Political Sciences, Riau Islamic University and the School of Government (SoG), University of Utara Malaysia. Singkir Darat Village, Yan District, Mukim Singkir, Kedah, Malaysia, was chosen as the location for the service because this village is one of the villages assisted by the School of Government (SoG), University of Utara Malaysia. The method of implementing community service activities is based on interactive counselling. This method was chosen based on an agreement between partners, namely the Singkir Darat Village Government and the service team as presenters. This agreement was implemented through discussions, which included discussions such as the activity's objectives, the condition of asset management in Singkir Darat Village, and the targets set by the service team. The service activity was held on Thursday, June 22, 2023, at the Masjidul Ula Hall in Singkir Darat Village from 09.00 to 14.00 Malaysian Time. It lasted one day and included providing material in the form of counseling and discussions on asset management at the village level. This method was chosen because it can generate active interaction between presenters and participants. Meanwhile, this community service activity targets village government officials and their apparatus as well as the community in Singkir Darat Village. The target participants for this community service activity are thirty (30) people.

This community service activity takes the form of outreach, with the material provided being education regarding managing village assets in a professional, transparent, accountable, efficient and effective manner. The last material given was regarding the inventory of village assets. Hopefully, these materials can motivate counselling participants to understand better the management of assets owned by Singkir Darat Village and practice how to manage the village's assets. The stages of implementing this service activity include initial planning by preparing a proposal, preparatory meetings with the proposing team and partners, the implementation stage and finally, the monitoring and evaluation stage. The following are some of the stages in this service activity for four months, from March to July 2023:

- 1) Planning stages. This stage consists of:
 - a) Prepare proposals for community service by the chairman and proposing members. Data from initial observations are collected and processed to be displayed in community service proposals.
 - b) Conduct preparatory meetings with all team members. This meeting discussed the activity schedule, technical implementation of activities, and the division of tasks of the proposing team and partners in implementing community service.
- 2) Implementation Stages. This stage consists of knowledge transfer in the form of counselling regarding managing village assets in a professional, transparent, accountable, efficient and effective manner.
- 3) Monitoring evaluation stage. This stage consists of:
 - a) Distributed questionnaires as an evaluation instrument for this activity and then analyzed descriptively.
 - b) The service team compared before and after the service was carried out regarding the understanding of the counselling participants to see whether the solutions provided were appropriate.

RESULTS AND DISCUSSION

The results and discussion in this article are presented in several sub-chapters so that the material can be more comprehensive. These sub-chapters include information on the implementation of counselling, counselling materials and the performance of discussions between presenters and counselling participants. Information on the implementation of counselling explains how this service is carried out, including time, place and structure of activities. The extension material

contains the discussion presented to the extension participants. Meanwhile, the discussion explained how participants responded to the material presented, seen from the questions asked.

Information on the Implementation of Service

Community service regarding asset management in Singkir Darat Village, Mukim Singkir, Yan District, Kedah State, Malaysia, was carried out over four (4) months, namely from March to July 2023, starting from the planning stage to the monitoring and evaluation stage. Participants in the community service activities were Singkir Darat Village Government officials and the community, totaling thirty (30) people. The activity began with an opening from the School of Government (SoG), University of Utara Malaysia, which the Dean, namely Assoc. Prof. Dr. Halimah Abdul Manaf (Figure 1). On this occasion, the SoG Dean expressed his appreciation for the activities held in their target villages. Through this activity, it is hoped that Singkir Darat Village Government officials can improve the competency of human resources in managing assets in their village and that the community can supervise the implementation of asset management in the village. The next activity is conveying the objectives of the activity to the participants. On this occasion, it was stated that this activity is part of the contribution the academic sector can make to support the implementation of asset management. In particular, this activity aims to provide the essential understanding to Singkir Darat Village government officials on how to manage village assets properly and correctly so that neat asset data collection can be realized. After this activity, the next is the core activity, namely, the delivery of counselling material.



Figure. 1. The SoG Dean gave a speech and opened international service collaboration activities

Counselling Materials

Initially, the discussion of the management of village assets to be carried out in a professional, transparent, accountable, efficient and effective manner took place (Figure 2). Asset management is one of the important elements that form the basis for preparing regional financial reports. Therefore, asset management must be carried out properly, orderly, and systematically (Setiabudhi, 2019). Indonesia is a case study of this service collaboration because there are several problems related to asset management. Asset management can be implemented using an integrated system (Mardinata et al., 2023). The village asset management system is a system that aims to optimize the management of assets owned by the village in a professional, transparent, and accountable manner (Kustono, 2021). Village assets include various forms, such as buildings, roads, parks, fields and so on (Manan & Muda, 2021). Good management of village assets can help the community improve their welfare and improve village infrastructure. The village asset management system also functions as a tool for managing the village budget well. Village assets that are managed appropriately will produce great benefits for the community. This system also helps build partnerships between the village government, community and the private sector in managing assets (Taufik et al., 2019).

In principle, the village asset management system involves all residents in decision-making and program implementation. This aims to optimize asset management to provide more benefits for society (Sudiarsa & Anom, 2020). In this system, the village government acts as a facilitator in decision-making and ensures that the programs implemented are to community needs. The village asset management system has several stages, including asset inventory, asset condition assessment, maintenance and development planning, implementation of maintenance and development, and monitoring and evaluation (Nikmatuniayah et al., 2020). These stages are carried out on an ongoing basis to ensure optimal management of village assets. In conclusion, the village asset management system is a system that is very important for the development of village infrastructure. Therefore, commitment and participation from all related parties are needed to develop a good and appropriate village asset management system.

The village asset management system has several benefits for the village government and community. Some of these benefits include: (1) makes asset management easier: a village asset management system makes asset management more organized and efficient; (2) minimize asset loss: a village asset management system can help the village government supervise and monitor assets, thereby minimizing the risk of asset loss; and (3) increase asset utilization: with a village asset management system, village assets can be utilized more optimally and, at the same time, provide greater benefits for the community.

With a village asset management system, the village government is expected to manage village assets better and provide greater benefits to the community. Managing village asset inventory sometimes uses process stages that have negative impacts. These activities involve data collection and reporting that still uses conventional systems. If the data contained in an agency or institution increases, it will give rise to new, more complex problems. Meanwhile, technological advances are increasingly rapid, so agencies, institutions or organizations are expected to develop themselves from conventional methods to the digital era (Pratama et al., 2023). Therefore, it is necessary to reconsider creating an asset management information system in the current technological era. The problems usually faced by agencies in terms of asset management are related to the difficulty of the agency, institution or organization in knowing the existence of asset data, the number of assets that are still available, the condition of assets or moving assets from one place to another (Supriyono et al., 2017).

The manual system still used at the Singkir Darat Village Office is still using Microsoft Office, namely, Microsoft Excel. The use of Microsoft Office Excel in recording expenditures and entry of goods can be categorized as a process that is still manual because the application has not been used, so there can be discrepancies between the information obtained and data loss caused by human error (Azbihardiyanti, 2020). An application-based information system can be an innovation created for smooth asset management in the village. The village asset management system can be an application that records the administration of village fixed assets, from planning, holding, and administering to submitting complete reports with codification and labelling of fixed assets based on predetermined rules. The aim is to regulate asset ownership to minimize the risk of loss of village assets and make it easier for the village head to present reports on fixed assets owned by the village office, as well as an information system that helps village officials in carrying out fixed asset management which records the administration of village fixed assets from planning, holding, administering to submitting complete reports with codification and labelling of fixed assets based on the rules set by the government.



Figure 2. Counseling participants enthusiastically listened to the presentation material presented by the service team

The next material provided is regarding the inventory of village assets. Village asset inventory is an activity to collect data, record and report the results of village asset data collection. The village asset inventory aims to determine the type of goods, identity, origin, date of acquisition, and the actual condition of the goods (good/lightly damaged/heavily damaged), both those under the control of the village government and those under the control of other parties so that all assets can be recorded properly to realize orderly administration and accountable asset management. This inventory is carried out on all assets belonging to the village, including physical assets, records and other source documents. Inventory is carried out by registering village assets one by one, which are recorded and registered in the asset inventory book by including the code of goods. Carrying out an inventory of village assets is one of the duties and responsibilities of the village government, which is then coordinated by the village secretary as assistant village asset manager. This village asset inventory activity is also a form of asset security effort. The results of village asset inventory activities are outlined in the village asset inventory book and village asset report.

In practice, an inventory of village assets can be accompanied by an asset assessment if necessary. The village asset inventory stages consist of data collection, recording and reporting. At the data collection stage, it is very important to codify each type of asset. Codification of village assets generally consists of 10-digit numbers for codification and 6-digit numbers for Registration Serial Number. Inventory is carried out periodically every 5 years by checking village asset records with the physical existence of assets. The benefit of carrying out a periodic inventory of village assets is that you can immediately identify the existence of missing inventory items, the existence of inventory items that are in a condition of serious damage which will immediately be proposed for deletion, the existence of village fixed assets in the form of vehicles/other inventory items that are in the control of other parties, or the existence of assets the village remains in the form of land/buildings under the control of another party.

Discussions

After the counselling material is delivered, the next activity is a discussion (Figure 3). On this occasion, participants were asked to submit their questions. The questions submitted by the participants were responded to by the presenters and members of the service team interactively. The questions asked by the participants showed that the extension participants had sufficient knowledge and were even interested in managing assets owned by Singkir Darat village in general. However, there were obstacles in asset management experienced by the Village Government. One of the obstacles experienced is that the capacity of government officials to carry out administration still needs to be improved. Next, manual asset management has information that is not integrated, so assets are not presented comprehensively. This situation causes asset management officers in the village government to experience difficulties in carrying out the administrative data collection process and limitations in utilizing assets efficiently and economically.



Figure 3. Discussion session between the service team and extension participants

With the response given by the participants, there is optimism that the participants can manage village assets properly with the knowledge that has been given and after the material is delivered. The success of this service activity is ensured by the participants' increased understanding of efficient and sustainable asset management. Participants understand that excellent and correct asset management can create opportunities to improve community welfare, strengthen the economy, protect the environment, and maintain cultural diversity. In addition, participants also understand all information related to their position as the person in charge of managing village assets. Managing assets correctly and adequately can ultimately realize the Sustainable Development Goals (SDGs), the eighth point regarding Decent Work and Economic Growth. Therefore, this service activity has achieved the expected results. However, further action still needs to be taken so that the benefits of the service program can be maximally felt. Before presenting counselling material on asset management was delivered, the Singkir Darat Village Government and its apparatus completed a pre-test questionnaire. This aims to ensure that the next service activity will be carried out better. The post-test questionnaire was completed after the service activity was completed (Figure 4). This pre-test and post-test aim to determine the extent of knowledge of the Village Government and its apparatus before and after counselling on village asset management. The results of the pre-test and post-test can be seen in Figure 5.

The pre-test questionnaire consists of questions ranging from the level of understanding of the Village Government and its apparatus of the asset management mechanism. The post-test questionnaire consists of questions regarding the capacity of the service team, the relevance of the knowledge provided, expectations, whether this service is a solution, the active response of the service team to each question, the direct benefits obtained by participants from service activities, and the increase in participants' independence through the service activities, and overall participant satisfaction with this service.



Figure 4. The head of the service team helps one of the counseling participants fill out the post-test questionnaire

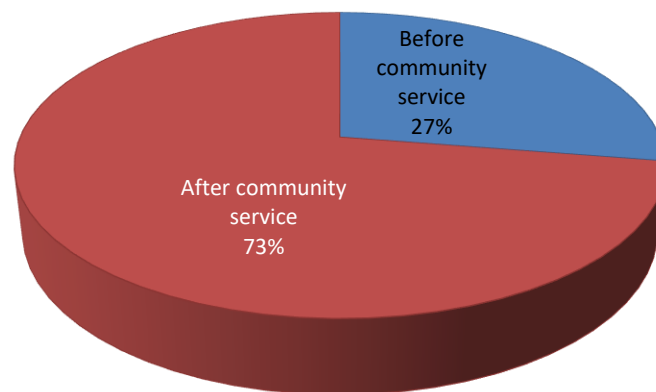


Figure 5. The increase in participant's knowledge of asset management

From the diagram data in Figure 5, it can be seen that the average Pre-test score of the Singkir Darat Village Government and its apparatus at the time of counselling on asset management is relatively low at 27%, which indicates that the initial level of understanding of the Singkir Darat Village Government on asset management is still low. Then, the average Post-test value after implementing counselling on asset management in this community service is 73%. In conclusion, the Singkir Darat Village Government's knowledge after being given asset management counselling ultimately increased. Based on the evaluation carried out by the service team, the plan or follow-up of this service is to make this activity a routine agenda. It can be carried out continuously in Singkir Darat Village with different counselling themes each year. For the following year, village asset management assistance can be carried out, which will be more focused on three things, namely: (1) village asset planning; (2) use and utilization of assets; and (3) administration of village assets in the form of village asset books in Singkir Darat Village.

CONCLUSION

Based on the background and discussion previously explained, it can be concluded that the understanding of Singkir Darat Village Government officials and the community regarding managing village assets in a professional, transparent, accountable, efficient, and effective manner, as well as asset inventory, has increased after participating in this activity. Participants understand more about the importance of village asset management and village asset inventory to carry out excellent and neat asset management. With appropriate assistance and support from the village head and the development of information and communication technology, asset management in Singkir Darat Village can be carried out professionally, transparently, accountably, efficiently, and effectively. Participation and support from the community are also crucial in ensuring the success and sustainability of asset management. Continuous evaluation needs to be carried out to improve asset management according to the needs and context of the village community. Through this activity, asset management by Singkir Darat Village can be carried out optimally in order to provide quality services to the people of Singkir Darat Village, Yan District, Mukim Singkir, Kedah State, Malaysia.

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