

Increasing Income in Asset Management in Modelidu Village Gorontalo Regency, Indonesia

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Abstract

This research aims to determine Asset Management in Increasing Village Original Income in Modelidu Village, Telaga Biru District, Gorontalo Regency. The research method uses a qualitative type. The results of the research showed Asset Management in Increasing Village Original Income in Modelidu Village, Telaga Biru District, Gorontalo Regency has not gone well, where the 4 (four) indicators measured, namely the planning, organizing, directing and monitoring indicators showed it is not optimal. This can be seen from the absence of planning in making village regulations which can be used as a basis for managing village assets as an effort to increase Village Original Income. Beside that, the process of administering and reporting land and building assets has not yet organized all the land and building assets in Modelidu Village and the inability of the Modelidu Village Government to direct and supervise land and building assets into productive physical resources.

Keywords: Asset, Management, Village

Introduction

A village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (UU No. 6 of 2014 Article 1 verse 1). Meanwhile, village government is the administration of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia (UU Number 6 of 2014 Pasal 1 ayat 2), (Endah, 2020; Sihombing & Yanris, 2020).

The Village Government has the wealth to support the administration of its government. Village wealth or assets are one of the results of the wealth of the Village, whose existence must be managed and developed. The Village Government as a dominant element of the Village needs to own Village income and assets. Without the support of these elements, the Village Government will encounter difficulties in carrying out its duties, (Hidayat & Nursetiawan, 2022)

When the Village assets are known, development policies can be implemented well because they

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refer to the assets owned by the Village, so the role of the Village Head in managing Village assets can be seen. Conversely, without assets, the Village does not know the wealth it owns, and the role of the Village Head in managing Village assets is not seen. Village asset management is carried out based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and certainty of value (Permendagri Number 1 of 2016 Pasal 3) (Citra & Zarkasi, 2021; Diniati et al., 2018).

The Village Head as the holder of the authority to manage Village assets has the authority and responsibility to determine Village asset management policies, appoint assistant managers and officers/administrators of Village assets, determine the use, utilization or transfer of Village assets, determine Village asset security policies, submit proposals for procurement, transfer and disposal. strategic Village assets through Village deliberations, approving proposals for transfer, deletion of Village assets according to authority limits, and approving proposals for the use of Village assets other than land and buildings (Harpinsyah & Maryanti, 2023; Noviawati & Galih, 2019)

The Village Head and Village officials have the authority to manage the Village in accordance with their authority, including managing strategic matters in the Village. One of these strategic aspects is carrying out an inventory, managing and utilizing Village assets. Strategic aspects in the Village, adding or releasing Village assets cannot be done unilaterally by the Village head. Villages that have rich assets coupled with the arbitrary attitude of the Village Head can result in the release of Village assets to other parties who have no interest and violate procedures, which in the end will be detrimental to the Village community, therefore identification and control are needed to ensure that Village assets As village wealth, its use is not misused. To achieve community welfare, Village assets are placed as a source of shared life, so Village assets must be utilized and used for all Village communities as a sustainable life source. (Akbar & Mohi, 2017; Noviawati & Galih, 2019).

Village Regulations in Indonesia according to Law No. 6 of 2014 has several objectives, including encouraging initiatives, movements, and participation of village communities to develop potential and village assets for shared prosperity. The definition of Village Assets is goods belonging to the Village originating from the Village's original assets, purchased or obtained at the expense of the Village APB (Income and Expenditure Budget) or the acquisition of other legal rights. (Ridlwan, 2014).

However, in reality the management of Village assets in particular has not been running as expected, because there are no adequate management guidelines. Based on initial information, the implementation of management functions in managing Village assets is limited to recording only. Village assets can be in the form of Village treasury land, customary land, Village markets, animal markets, boat moorings, Village buildings, fish auctions, agricultural product auctions, Village-owned forests, Village-owned springs, public baths, and other Village-owned assets (Law Number 6 of 2014 Pasal 76 paragraph 1).

Village asset management is not just administrative, but how to increase efficiency, effectiveness, and create added value in managing assets so that assets can be managed optimally. Therefore, in managing Village assets there is a need for planning, procurement, use, utilization, security,

maintenance, deletion, transfer, administration, reporting, assessment, guidance, supervision and control. The stages in asset management are a series or cycle of managing Village assets. If one of the stages in the series experiences problems, it will cause problems at other stages so that the management of Village assets does not run as expected. Asset value is the largest component of all wealth owned by the Village. Apart from that, assets are also a problem commonly occurring in Village Government. Therefore, asset management must be carried out optimally and adhere to existing regulations (Herliana, 2021; Silvana, 2023).

Asset management is very important because it is a source of income that contributes greatly to the village's original income. Apart from that, asset management carried out creatively and innovatively will create new sources of income for the Village. So that management that is able to increase the village's original income will support good governance in the community, as well as village development and community welfare will also increase. This presents a challenge to the Village Government in implementing Village asset management strategies in order to increase the Village's original income. The government must be able to prepare a mature strategy so that it can be managed efficiently, effectively, professionally and accountably so that it is able to increase the village's original income (Widyastuti et al., 2021).

Modelidu Village is one of the villages in the Telaga Biru District, Gorontalo Regency with enormous natural potential for the development of the agricultural, industrial, trade and service sectors. With its area and potential value, Modelidu Village has regional assets that should be managed to increase the village's original income.

There are several assets that should be a source of income for the Village treasury, such as land assets, sports facilities assets and multi-purpose buildings through profit sharing between the asset management or asset users and the Modelidu Village Government. However, these assets have not been able to be maximized by the Village Government.

The phenomenon of Village asset management in Modelidu Village which is less than optimal, especially in land and building assets, is due to the lack of understanding by the Village government and the TPK regarding the procurement process, all of which cannot be separated from the planning process which is not good, in addition to not complying with the applicable laws and regulations. For example, in the case of distribution of profits from the management of bent land which is not in accordance with the applicable regulations, namely 50%. So far, the results from managing the bent land are only around IDR 200,000 per year, while the area of the village's bent land is around 1 (one) square hectare which, if calculated commercially, can produce IDR 10,000,000 per year. So if the proceeds are IDR 10,000,000 per year and then divided by 50%, then the Modelidu Village Government should get around IDR 5,000,000 per year, or in other words, the Modelidu Village Government experiences a loss of around IDR 5,000,000 per year

Apart from the bent land, another asset that should contribute to the village treasury is the river that crosses Modelidu Village, which is currently one of the favorite tourist destinations for the people of Gorontalo. The fact is that the Pasambaya river in Modelidu Village is only managed privately by the community without making any contribution to the Village treasury. Until now, the Modelidu Village Government has not been able to capitalize on Village assets that have the

potential to provide or increase the Village's Original Income (APDesa) including the Pasambaya River tourist destination.

Likewise, the management of sports facilities and infrastructure is often not in accordance with applicable regulations. This can be seen from the absence of binding rules regarding the use of sports facilities in Modelidu Village, in this case there is no Village Regulation that regulates this matter. This is important to research because this vital asset is the heart of the village where daily government activities take place there. Regarding reporting issues, often the BPD and Village officials do not agree where the reporting provided is not in accordance with the rules. Likewise, due to the lack of supervision at each change of Village head, many Village assets, especially land and building assets, handing them over often become a problem, apart from that, Village assets such as bent land and sports facilities which have the potential to increase the Village's PADes have not been managed properly. In this research, the researcher focuses on the problems that occur as explained, namely problems regarding tangible assets

Some previous research related to asset management has been written by several previous authors, such as that written by (Risnawati, 2017), entitled Village Asset Management to Improve Welfare in Krayan Selamat Village, Long Ikis District, Paser Regency. His research shows that the implementation of Village asset management to improve welfare has been carried out in accordance with applicable regulations even though the implementation of its use and supervision has not gone well. So the results obtained are less than optimal to improve welfare. The implementation of Village asset management in accordance with Minister of Home Affairs Regulation Number 1 concerning the implementation of Village assets has 14 methods, namely: planning, procurement, use, utilization, security, maintenance, deletion, transfer, administration, reporting, assessment, coaching, supervision and control. Apart from that, the inhibiting factors in managing village assets in an effort to improve community welfare include the community stigma factor, namely thinking that the village government is a barn and sensitivity to the spirit of mutual cooperation, and finally the human resource factor, namely the lack of special staff who know about managing village assets.

Further research was carried out by (Hamzah, 2019), entitled Analysis of Asset Management in Saur-Saebu Village, Sapeken District. The results of this research show that the management of Village assets in Saur-Saebus Village, Sapeken District, seen from the perspective of Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management, carried out by the government of Saur-Saebus Village, Sapeken District, Sumenep Regency is not going well. Even though the planning and procurement of Village assets such as machine tools and water systems is going well, the maintenance and administration processes are not yet running well. The attitude of implementers who do not understand the rules and the absence of asset inventory activities, so that there are no valid and regular reports. The absence of inventory data and an official list of Village assets indicates a lack of transparency by the Village government regarding reporting. A reporting system that is not yet optimal indicates that commitment is not yet optimal and gives the impression of being mediocre.

From these 2 studies, there are differences with this research, where in terms of problems, the researcher raised the problem, namely: The lack of good asset planning in Modelidu Village, indicated by the absence of Village regulations governing Village assets; Furthermore, the

administration of village land and building assets which does not yet cover all village assets in Modelidu Village and the reporting and monitoring system for village assets which is not yet running optimally.

In this research, researchers measured asset management using the theory (Slamet, 2006), which states that asset management is basically a process consisting of planning, organizing, directing, and monitoring. This research is considered urgent to see how asset management in Villages under Development in Modelidu Village, Telaga Biru District, Gorontalo Regency, which is following the phenomenon described previously is still not optimal in managing Village assets.

Methods

This research uses a qualitative approach with a descriptive research type because the aim is to reveal and describe facts regarding the level of community participation in village development in Modelidu Village, Telaga Biru District, Gorontalo Regency.

The data sources in this research are primary and secondary data. Primary data was taken from several people who were informants and Key Informants, such as the head of Modelidu Village; Modelidu Village Secretary; Head of Finance of the Village; Head of Planning; Village officials; Chairman of the Village Consultative Body (BPD) and Modelidu Village Community. The total number of informants was 8 people.

Furthermore, secondary data is obtained from searching documents related to research needs such as journal articles, proceeding articles, books, applicable legal and regulatory documents.

The data collection techniques used were interviews, observation and documentation in the field. Data analysis was carried out using qualitative descriptive analysis with several stages, namely Data Reduction, Data Display and Data Verification.

Result and Discussion

Modelidu Village has an area of ± 4022 Ha, divided into two hamlets, namely Hamlet I Jati, and Hamlet II Olihi Tengah. The population of Modelidu Village based on the 2023 Village Profile is 655 people, consisting of 352 men and 303 women. Most of the residents of Modelidu Village work in the agricultural sector.

Village asset management is not just administrative, but how to increase efficiency, effectiveness, and create added value in managing assets so that assets can be managed optimally. Therefore, in managing Village assets there is a need for planning, procurement, use, utilization, security, maintenance, deletion, transfer, administration, reporting, assessment, guidance, supervision and control. The stages in asset management are a series or cycle of managing Village assets. If one of the stages in the series experiences problems, it will cause problems at other stages so that the management of Village assets does not run as expected. Asset value is the largest component of all wealth owned by the Village. Apart from that, assets are also a problem commonly occurring in Village Government. Therefore, asset management must be carried out optimally and adhere to existing regulations.

One type of asset owned by the Village Government is land and building assets which can be managed by the Village Government to increase the Village's original income. Minister of Home

Affairs Regulation Number 1 of 2016 concerning Village Asset Management, especially Article 6, states that Village assets in the form of land must be certified in the name of the Village government, and land assets in the form of buildings must be accompanied by proof of ownership status and administered in an orderly manner.

The following is a discussion related to Asset Management in Increasing Village Original Income (PAD) in Modelidu Village, Telaga Biru District, Gorontalo Regency using theory (Slamet, 2006) which states that asset management is a process of planning, organizing, directing and supervising. The following is an explanation of each of these indicators.

Planning

Asset planning is determining the ultimate goals and objectives of an organization so that it can determine the best way to achieve them. Needs planning includes planning procurement, planning maintenance, planning utilization, planning transfer, and planning asset write-off (Slamet, 2006).

In this case, the planning process involves all stakeholders in the Village, with the aim that development goals are touched directly by the community using a Village deliberation first. The initial stage in the Village asset management planning process is through Village deliberations. Next, the budget that will be used is first allocated. After the Village deliberation is finished, the Village government carries out sorting in short-term and long-term planning. This planning is simple, which means that the structure of the plan must be systematic, priorities are clearly visible, and all the main activities to be carried out are covered.

The planning intended in this research is planning for the management of land and building assets in Modelidu Village which is carried out by the Modelidu Village Government. Based on the results of the overall interview and the author's analysis, it is known that land and building asset planning in Modelidu Village is not optimal. This is based on the planning process for land and building assets which have not been able to contribute to the Village treasury, while the potential for land and buildings owned by Modelidu Village is prospective enough to be commercialized. One of the inhibiting factors is the absence of Village Regulations made by the Village Government as an effort to manage and protect existing Village assets

Organizing

The organizing function is an activity that regulates human resources and other physical resources owned by the company to carry out predetermined plans and achieve company goals. Land and building assets are physical resources owned by an area or village that can be managed and the results used for the progress and development of the area.

Organizing is a process of determining, grouping and arranging the various activities needed to achieve goals, placing people in each of these activities, providing the necessary tools, determining authority that is relatively delegated to each individual who will need these activities.

Organizing is the determination, grouping and arranging of the various activities needed to achieve the activity, the placement of people (employees) in the activities of physical supplies suitable for work needs and the extension of the relationship of authority delegated to each

person in relation to the implementation of the activity. which are expected (Salam, 2002).

The organization intended in this research is the arrangement of land and building assets owned by Modelidu Village as physical resources that can be used as income for the Village's cash. Based on the results of interviews with all informants and the author's observations, it can be concluded that the organization of land and building assets in Modelidu Village is not optimal. This can be seen from the process of organizing land and building assets which has not yet organized all the land and building assets in Modelidu Village and the inability of the Modelidu Village Government to organize land and building assets into productive physical resources.

Directing

Direction is a phase of management work, where managers try to motivate, foster communication, handle conflict, collaborate and negotiate. Effective direction will increase nurse support to achieve nursing management goals and nursing care goals. Directions are carried out by leaders either individually or in groups. Organizations that know the benefits of this briefing always carry it out regularly with the aim of establishing vertical and horizontal communication, so that they can discuss problem solving effectively.

Directing or Actuating is defined as directing other people. Basically, direction is very closely related to the human element in the organization. Organizational activities will be largely determined by the extent to which the human element can utilize all other elements, and be able to carry out the tasks that have been set. Actuating is the desire to make other people follow the desire to make other people follow their desires by using personal power or position power effectively and appropriately for the long-term interests of the company.

The direction referred to in this research is the direction activities carried out by the Village Government to manage land and building assets in Modelidu Village, Telaga Biru District, Gorontalo Regency. Based on the results of interviews with all informants and the author's observations, it can be concluded that the management of land and building assets in Modelidu Village is not optimal. This can be seen from the less skilled communication process from the Village Head towards Village officials who are in charge of managing Village assets as well as the Village Head's less objective attitude towards the management of bent land.

Supervision

Supervision is the most essential management function, no matter how good the work activities are, without supervision the work cannot be said to be successful. Meanwhile, according to (Fahmi, 2014), supervision can generally be defined as a way for an organization to realize effective and efficient performance, and further supports the realization of the vision and mission of an organization.

To ensure that all the work that has been given by the leader to his subordinates can run according to plan, a leader must have the ability to guide, demand, guide, motivate, drive the organization, establish a good communication network, a good source of supervision, and bring followers to the target they wish to achieve according to provisions, time and planning (Kartono, 2002).

The supervision intended in this research is the supervision of the management of land and

building assets carried out by the Modelidu Village Government, Telaga Biru District, Gorontalo Regency. Based on the results of interviews with all informants and the author's observations, it can be concluded that supervision of land and building assets in Modelidu Village is not optimal. This can be seen from the large number of land and building assets that have not been able to be inventoried as belonging to the Modelidu Village Government. This is caused by the supervisory team structure being dominated by Modelidu Village Government officials and not involving BPD elements as part of the Village asset monitoring team.

Conclusion

The author concludes that Asset Management in Increasing Village Original Income (PAD) in Modelidu Village, Telaga Biru District, Gorontalo Regency has not gone well, where the 4 (four) indicators measured, namely the planning, organizing, directing and monitoring indicators, show that it is not optimal. This can be seen from the absence of planning in making Village Regulations (Perdes) which can be used as a basis for managing Village assets as an effort to increase Village Original Income (PAD). Apart from that, the process of administering and reporting land and building assets has not yet organized all the land and building assets in Modelidu Village and the inability of the Modelidu Village Government to direct and supervise land and building assets into productive physical resources. Researchers suggest that the process of managing Village assets in terms of planning should be directed at the plan for making Village Regulations (Perdes) as an effort to manage and protect existing Village assets; Furthermore, there is a need for an organizational process on the part of the Modelidu Village Government in organizing Village assets into productive physical resources; Next, the Modelidu Village Government needs to direct the implementing parties or Village asset managers to be able to carry out an inventory of land and building assets so that the results can be enjoyed by the Modelidu community as a whole and finally, it is hoped that the Modelidu Village Government can make Village Regulations and an asset monitoring team. A village that involves all elements of village leadership such as the BPD, LPM and the Modelidu Village Government

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