Jurnal Akuntansi Publik Nusantara (JURALINUS)
Ikatan Cendekiawan Muda Akuntansi (ICMA)
Volume 4, No. 1. Jan-Jun 2026 - E-ISSN: 3026-6157
DOI: https://doi.org/10.61754/juralinus.v4i1

Analysis of Village Asset Management Based on Regulation of the Minister of Home Affairs Number 1 of 2016 (A Case Study at Lerepako Village, South Konawe Regency)

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Abstract

This research aims to identify and analyze the village asset management process based on the Regulation of the Minister of Home Affairs Number 1 of 2016 in Lerepako Village, South Konawe Regency, and the factors causing the village asset management process to not run optimally. This research uses a qualitative descriptive method with data sourced from primary data in the form of interviews and secondary data through documentation. The results of this study indicate that the village asset management process in Lerepako Village, South Konawe Regency, can be considered good but not fully in accordance with the Regulation of the Minister of Home Affairs Number 1 of 2016 concerning Village Asset Management. The inhibiting factors for optimizing the village asset management process in Lerepako Village, South Konawe Regency, are due to the still inadequate competence of human resources, lack of communication about the implementation of village asset management regulations, some village assets lacking legal certainty of ownership, the implementers' non-compliance with village asset management regulations, as well as other parties unilaterally claiming land. Additionally, the expertise of activity managers in the village asset administration process and the organizational commitment have not been fully maximized.
Keywords: *Asset Management Process, Village Assets*

INTRODUCTION

The Indonesian government is continuously striving to enhance the implementation of national development in order to achieve a balanced relationship between regional, urban, and rural areas. This strategic direction is reinforced through the state's commitment to promoting village autonomy and implementing good governance principles, as stipulated in Law Number 6 of 2014 on Villages. Based on Government Regulation Number 43 of 2014, the Village Head occupies a central position as the highest authority, serving a six-year term and eligible for re-election for one additional term. One of the critical responsibilities of the Village Head, as outlined in the Regulation of the Minister of Home Affairs (Permendagri) Number 1 of 2016, is the management of village assets. As the authority holder, the Village Head is empowered to establish management policies, appoint asset managers, and propose the transfer of strategic assets through village deliberations (musyawarah desa) in order to support financial accountability and deliver maximum benefits for community welfare.

Village asset management in Indonesia continues to face significant real-world challenges. Under Permendagri Number 1 of 2016, village assets — whether strategic (such as land and markets) or non-strategic (sourced from the Village Revenue and Expenditure Budget/APBDes) — must be managed in a functional, transparent, efficient, and accountable manner. Article 76 of Village Law Number 6 of 2014 explicitly mandates the certification of land and the formalization of ownership documents for village-owned buildings. Field conditions, however, indicate that such management has yet to be conducted optimally. This situation is also evident in Lerepako Village, South Konawe Regency. According to data from the Lerepako Village Government (2024), the village's wealth increased significantly from IDR 814,116,200 in 2022 to IDR 1,048,273,023 in 2023. Nevertheless, preliminary interviews with the Head of the Village Asset Management Board, Mr. Agus Priansyah, conducted on 21 December 2023, revealed administrative irregularities and suboptimal governance not in compliance with existing regulations. This phenomenon underscores the need to enhance the capacity of village administrative staff through regulatory training and the utilization of information technology to mitigate risks of corruption and abuse of authority.

Research by Harpinsyah & Maryanti (2023) identified constraints such as limited staff comprehension, insufficient attention to assets, and numerous uncertified village land parcels. Gumelar et al. (2023) highlighted limitations in human resources (HR), budget constraints, and minimal socialization as primary obstacles. Meanwhile, Subagia (2021) also found that asset security and maintenance aspects are often neglected by village governments.

The gap between regulatory frameworks and actual governance practices in the field necessitates the present study. Unlike previous research that primarily focused on HR or budgetary limitations, this study introduces new dimensions by examining administrative irregularities and weak legal certainty of village asset ownership as key inhibiting factors. Furthermore, this study emphasizes the urgency of regulation-compliant asset management given that the value of Lerepako Village's assets continues to grow annually. In general, this study aims to identify and conduct an in-depth analysis of the village asset management process in Lerepako Village, as well as to uncover the factors that cause the management process to operate suboptimally. Through this approach, the study is expected to make both theoretical and practical contributions to the development of public sector accounting, particularly in the area of village asset governance.

LITERATURE REVIEW

The Concept of Good Government Governance

Good Government Governance refers to the set of behavioral norms pertaining to sound governmental administration. The National Committee on Governance Policy (2008), in its guidelines on Good Public Governance in Indonesia, identifies five principles applicable to the practice of good government governance: democracy, transparency, accountability, rule of law, and fairness and equality. These guidelines serve as a foundational reference for implementing

Volume 4, No. 1. Jan-Jun 2026 - E-ISSN: 3026-6157
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good government governance to ensure effective public administration. According to Segara (2017), "good governance in the government environment is commonly known as Good Government Governance (GGG)." Mulyadi et al. (2024) describe good governance in the public sector as a governance framework applied to all public activities to ensure transparent, accountable, and efficient service delivery in alignment with public expectations — consistent with the government's primary objective of serving the public.

Sedarmayanti (2014) identifies the following indicators of Good Government Governance: participation, transparency, accountability, effectiveness, and law enforcement. In contrast, Mardiasmo (2018), citing the United Nations Development Programme (UNDP), identifies a broader set of indicators comprising participation, rule of law, transparency, responsiveness, consensus orientation, equality, efficiency and effectiveness, accountability, and strategic vision. The optimal implementation of good government governance principles is expected to enhance governmental performance and create added value for all stakeholders. The goal of good government governance is the establishment of an effective governance system capable of generating long-term value for all parties and safeguarding public welfare.

The Concept of Village

Law Number 6 of 2014 on Villages grants villages full autonomy to regulate their own governance and community interests. Nurcholis (2011) defines a village as the lowest administrative unit with autonomy rooted in its customs and traditions. Etymologically, the term "desa" (village) originates from Sanskrit, meaning homeland or birthplace. Bintarto (2010) examines it as a geographical, social, economic, and political entity that interacts reciprocally with surrounding areas.

To exercise such autonomy, Village Law No. 6 of 2014 mandates a division of authority between the Village Government and the Village Consultative Body (Badan Permusyawaratan Desa/BPD). The Village Government is led by the Village Head, who serves a six-year term (maximum of two terms) and is assisted by village officials including the Village Secretary, heads of affairs, territorial executives, and technical executors appointed with the approval of the Sub-district Head on behalf of the Regent/Mayor. The BPD functions as the village's legislative body, composed of democratically elected community representatives serving six-year terms, with primary duties of deliberating village regulations, accommodating community aspirations, and overseeing the Village Head's performance.

As the primary capital for development, village assets are defined by Permendagri Number 1 of 2016 as village-owned property originating from original wealth (such as treasury land, markets, and water springs), APBDes expenditures, grants, contract proceeds, and other legally acquired sources. Permendagri Number 1 of 2016 establishes six mandatory governance principles: functional (in accordance with authority), legal certainty (regulatory compliance), transparency (openness), efficiency (appropriate utilization), accountability (public responsibility), and certainty of value (accuracy of balance sheet recording) — all aimed at ensuring village assets effectively contribute to village revenue and community welfare.

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Village Asset Management

Terry (2012) and Utami et al. (2023) define management as a distinctive process encompassing the functions of planning, organizing, actuating, and controlling, utilizing both human and other resources to achieve predetermined objectives. Hasbiyallah & Sujudi (2019) simplify this into three primary functions: planning as preparation for the future, organizing as the alignment of resources, and supervision as an instrument of evaluation and objective correction to prevent waste.

Sound governance (good governance) serves as the foundation for ensuring an organization's credibility, integrity, and operational effectiveness in achieving its vision and mission, while maintaining a balance of interests (Nubatonis et al., 2014). Permendagri Number 1 of 2016 affirms that village asset management constitutes a comprehensive series of activities encompassing planning, procurement, utilization, use, security, maintenance, deletion, transfer, administration, reporting, valuation, guidance, supervision, and control. All stages must be implemented in accordance with the principles of functionality, legal certainty, transparency, efficiency, accountability, and certainty of value — consistent with the mandate of Law Number 6 of 2014 — ultimately aimed at increasing village-sourced revenue and improving community living standards and welfare. Mardiasmo (2018) formulates four optimization strategies that village governments must pursue to achieve professional asset governance:

First, accurate identification and inventorying of the value and potential of assets to support the preparation of the village's balance sheet. Village governments need to know the quantity and value of their assets, including those currently held and those representing untapped potential. The identification and inventorying process is intended to obtain accurate, complete, and up-to-date information on village assets owned or controlled by the village government, which is essential for preparing the village's wealth balance sheet to be reported to the community.

Second, the implementation of a reliable village asset management information system to support transparent accountability reporting. Village governments are required to manage village assets professionally, transparently, accountably, efficiently, and effectively. To do so, village governments need a comprehensive and reliable asset management information system that supports all aspects of asset management, from planning and implementation to supervision. Such a system is beneficial for generating accountability reports.

Third, strict oversight and control of asset utilization with active community participation. Asset utilization must be closely monitored and controlled to prevent mismanagement, loss, and underutilization. The role of the community and village government in enhancing this oversight function is critical. Oversight by both the community and village government should generate feedback for the village government in the form of improved planning and asset utilization.

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Fourth, the engagement of independent appraisers to document year-on-year increases in asset value. Annual increments in village assets need to be recorded and assessed by independent appraisers.

RESEARCH METHODOLOGY

Research Design

This study employs a qualitative-descriptive approach grounded in postpositivist philosophy to examine naturally occurring phenomena (Sugiyono, 2019). This design was specifically selected to provide a detailed account of field realities concerning the 14 stages of village asset management in Lerepako Village as governed by Permendagri Number 1 of 2016. In accordance with Sugiyono's (2019) conceptualization of activity attributes or values, the primary focus of this research is village asset governance itself. Throughout the research process, the researcher acts as the primary instrument (human instrument) to preserve the authenticity and depth of the data collected.

Informant Selection Criteria

To ensure the validity and accountability of research findings, data sources were determined by selecting informants possessing direct competence, authority, and relevance to the subject under study (Heryana, 2020). Based on these criteria, the informants selected in this study consist of key policy stakeholders and primary technical implementors at the village level: namely, the Village Head, the Village Secretary, and the Head of the Village Asset Management Board. These individuals were deemed capable of providing comprehensive information regarding the actual state of asset governance.

Data Collection Methods

Data utilized in this study is classified into qualitative data — including interview transcripts, vision and mission statements, and organizational structures — and quantitative data sourced from village wealth and asset inventory documents (Sugiyono, 2019). In terms of sources, primary data were collected directly through semi-structured in-depth interviews with the Village Head, Village Secretary, and Head of the Village Asset Management Board. Secondary data were obtained through external documents, scientific journals, and relevant regulations. Data collection techniques in this study combine interviews, documentation, and library research as a strategic approach to meet the standards of comprehensive research data (Sugiyono, 2019).

Data Analysis Techniques

To assess the validity of the collected qualitative data, the researcher applied credibility testing through the source triangulation technique (Sugiyono, 2019).

Figure 1. "Source" Triangulation of Data Collection

Source: Sugiyono (2019)

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As depicted in Figure 1, the technique was executed by cross-checking, verifying, and comparing data obtained from multiple informants — namely, the Village Head, Village Secretary, and Head of the Village Asset Management Board — using the same data collection technique to produce consistent conclusions. Subsequently, validated data were analyzed using the qualitative descriptive technique based on Miles and Huberman's interactive model (Sugiyono, 2019). This data analysis activity was conducted interactively and continuously until reaching a saturated stage. As illustrated in Figure 2, the analytical process proceeds through three main stages: (1) data reduction to summarize and focus data on key points; (2) data display in the form of brief descriptions or diagrams to clarify relational patterns; and (3) conclusion drawing/verification to produce final conclusions that are credible and supported by valid evidence.

Figure 2. Qualitative data analysis technique according to Miles and Huberman

Source: Sugiyono (2019)

RESULTS AND DISCUSSION

Results

Description of the Village Asset Management Process in Lerepako Village

The data utilized in this study consist of the Lerepako Village Asset Inventory for the Year 2023, which serves as a basis for evaluating the accountability of the village government's performance in relation to its asset management efforts. In accordance with the Regulation of the Minister of Home Affairs Number 1 of 2016 on Village Asset Management, the management of village assets encompasses the following stages: planning, procurement, utilization, use, security, maintenance, deletion, transfer, administration, reporting, valuation, guidance, supervision, and control.

Table 1. Village Asset Inventory

No.	Type of Item	Item Identity	Origin of Item			Date of Acquisition / Purchase	Remarks	Legal Status
			APBDes	Other Lawful Acquisition	Original Village Wealth/Asset			
1	2	3	4	5	6	7	8	9
1	General Land, Dusun II					2014		
2	Village Office Land				✓	2011		
3	Posyandu Land				✓	2011		
4	Village Garden				✓	2014		

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5	Village Office Building			✓	2011	
6	Posyandu Building			✓	2011	
7	Lerepako Village Mosque		✓		2021	
8	Concrete Bridge, 1 Unit	✓			2016	
9	Village-Owned Bridge, 1 Unit	✓			2022	
10	Village Hall Building		✓		2011	
11	Farm Road Improvement (JUT)	✓			2014	
12	Box Culvert, 4 Units	✓			2014	
13	Clean Water Network Installation	✓			2023	
14	Drainage	✓			2022	
15	Gabion	✓			2022	
16	Lawn Mower, 2 Units	✓			2023	
17	Rice Mol Machine	✓			2018	Severely Damaged
18	Rice Thresher, 1 Unit	✓			2018	Severely Damaged
19	Hand Tractor, 1 Unit	✓			2023	
20	Pest Sprayer, 2 Units	✓			2023	
21	Laptop, 2 Units	✓			2015	
22	Printer, 2 Units	✓			2015	
23	Projector, 2 Units	✓			2023	

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24	Generator, 3200 Watt	✓	2023
25	Microphone, 2 Units	✓	2017
26	Power Strip, 4 Units	✓	2022
27	Village Official Stamp, 1 Unit	✓	2011
28	Hamlet Official Stamp, 3 Units	✓	2011
29	TPK Official Stamp, 1 Unit	✓	2011
30	Archive Cabinet, 2 Units	✓	2023
31	Rack Cabinet, 4 Units	✓	2022
32	Sofa + Table, 1 Set	✓	2022
33	Plastic Meeting Chairs, 81 Units	✓	2020
34	Bureau Desk, 8 Units	✓	2012
35	Wooden Chair, 8 Units	✓	2012
36	Posyandu Wooden Table, 5 Units	✓	2011
37	Village Hall Meeting Table, 2 Units	✓	2023
38	Data Board, 3 Units	✓	2012
39	Calculator, 1 Unit	✓	2019
40	Village Admin Data	✓	2011

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	Books, 25 Units				
41	Iron Ruler 60 cm, 1 Unit	✓		2020	
42	Iron Ruler 30 cm, 1 Unit	✓		2021	
43	Stapler (Medium), 4 Units	✓		2019	
44	Room Trash Bin, 5 Units	✓		2013	
45	Hole Punch, 1 Unit	✓		2012	
46	Sound System, 1 Package	✓		2017	Severely Damaged
47	Plastic Folder, 8 Units	✓		2012	
48	Emergency Light, 1 Unit	✓		2023	
49	Philips Lamp 50W, 4 Units	✓		2023	
50	Official Vehicle (4-Wheel), 1 Unit		✓	2020	
51	Official Vehicle (2-Wheel), 2 Units		✓	2020	

Source: Lerepako Village Government (2024)

Based on the data presented in Table 1 regarding the Lerepako Village Asset Inventory, it is evident that asset management in the form of inventorying requires further optimization. The table indicates that the inventorying process remains incomplete, as the inventory book format does not fully meet established standards — particularly with regard to the item identity column (such as brand or type), which has been left blank. This delay in adopting the latest inventory book format is attributable to a limited understanding of the importance of implementing Regulation of the Minister of Home Affairs Number 1 of 2016 on Village Asset Management, insufficient resources in terms of time available for training, and difficulties in adapting to the new format.

This finding is corroborated by the results of interviews with the Head of the Village Asset Management Board regarding the asset administration aspect of Lerepako Village, who acknowledged that the recording format has not yet been fully implemented in accordance with regulatory standards due to the aforementioned comprehension challenges.

> *"The inventory book format currently in use does not yet fully conform to the format stipulated in Permendagri Number 1 of 2016." (Interview, 22 February 2024)*

Furthermore, confirmation from the Village Secretary also indicated that several other asset management activities — ranging from utilization, security, deletion, valuation, and guidance to supervision and control — have not been exclusively and comprehensively executed in accordance with the applicable legal framework in the field.

> *"Indeed, in the management of village assets here, particularly based on the Regulation of the Minister of Home Affairs Number 1 of 2016, there are still several aspects of village asset management that have not been fully carried out in accordance with the applicable regulations. For instance, the stages of utilization, security, administration, guidance, supervision, and control have not been fully executed in compliance with the regulations, owing to several inhibiting factors." (Interview, 21 February 2024)*

With regard to asset utilization, although all assets have been functionally employed for their intended purposes, the transfer of assets has been based solely on handover records. The village government has yet to issue a Decree (SK) of the Village Head to formally designate responsible parties, which may give rise to ambiguity in operational accountability. Concerning security, while administrative documents have been systematically archived both manually and digitally, legal certainty of ownership remains a significant challenge. Several village land assets — such as posyandu land, office land, and public land — obtained through grants have yet to be certified under the village's name, as the process of splitting certificates from the previous owners has not been undertaken by the asset management board.

Procedural deviations were also identified in the asset deletion stage for damaged assets. The procedure implemented in Lerepako Village does not employ the formal deletion mechanism mandated by regulation; asset managers merely record the status as "severely damaged" or "lightly damaged" in the inventory book and store the physical items in a makeshift bamboo warehouse as evidence during annual audits conducted by the Supervisory Team. Meanwhile, in terms of valuation, the village government has never engaged a government appraisal team or an independent public appraiser. Economic valuation of assets has relied solely on annual document reviews carried out by District-level Supervisors and Village Facilitators during their visits to the village office.

To address these shortcomings, the Village Head has committed to governance reform through innovations in digital asset management, the organization of advanced training for village officials, and the engagement of external experts to enhance transparency and accountability. This proactive step is considered urgent given that guidance from superior vertical agencies remains extremely limited, with village asset management material typically only being briefly incorporated into general guidance on Village Funds at the district level.

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Analysis of Inhibiting Factors in Village Asset Management in Lerepako Village

Based on data analysis and in-depth interviews, the internal control function embedded in the supervision and control stages in Lerepako Village was found to be still very weak and partial. The Village Head revealed that the majority of supervisory teams from higher levels tend to conduct oversight focused solely on administrative document reviews (desk audits). Physical monitoring is also limited to assets located within the Village Office premises — such as laptops, printers, and projectors — while physical assets outside the office premises are frequently overlooked in direct field monitoring.

> *"As I mentioned earlier, the majority of the supervisory team tends to only review administrative documents related to village assets during inspections. They more frequently monitor assets located within the Village Office such as laptops, projectors, and printers. They rarely pay attention to assets located outside the village office premises. To date, no serious violations have been found in our asset management." (Interview, 20 February 2024)*

This structural weakness in the supervision and control aspect constitutes a significant impediment that hinders the effectiveness of the oversight that should be conducted. Effective supervision and control are expected to be carried out comprehensively, both in documentary form and verbally, particularly during the delivery of the Village Head's Accountability Report (LKPJ). Effective supervision and control should encompass all stages from planning and implementation through reporting. In practice, however, insufficient organizational commitment frequently leads to suboptimal execution of these processes. Documentation that should serve as official records and evaluation tools is often incomplete or poorly structured, rendering it difficult to use as a basis for decision-making. Verbal delivery during the LKPJ hearing is also ineffective without strong organizational commitment to listening, recording, and following up on every point raised.

Overall, the root causes of the suboptimal implementation of the Regulation of the Minister of Home Affairs Number 1 of 2016 on Village Asset Management in Lerepako Village are driven by several closely interrelated primary inhibiting factors that form an inseparable whole. These factors include the low competence, skills, and expertise of village administrative human resources in asset management; insufficient compliance of implementers with normative regulations; the absence of legal certainty regarding asset ownership due to the lack of valid certificates; and inadequate two-way communication and socialization of regulations between the village government and the sub-district or district government. These empirical conditions are consistent with the findings of prior research by Gumelar et al. (2023), which states that the primary challenges of asset governance at the village level generally center on limitations in HR quality, budget constraints, and insufficient socialization from authorized government agencies.

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Discussion

Village Asset Management Process in Lerepako Village

Village asset management in Lerepako Village was evaluated using the 2023 Village Asset Inventory Document to assess the extent to which the accountability of the village government's performance has been achieved. Referring to the Regulation of the Minister of Home Affairs (Permendagri) Number 1 of 2016, comprehensive village wealth management encompasses 14 main stages. Based on field findings, the execution of this management cycle is generally categorized as adequate in certain aspects, yet not fully synchronized with or compliant with the normative provisions of the Permendagri. The empirical analysis summarizing the institution's compliance status is concisely presented in the following table:

Table 2. Implementation of Asset Management in Lerepako Village Based on Regulation of the Minister of Home Affairs Number 1 of 2016

No.	Village Asset Management Stage	Status
1	Planning	Fully Implemented
2	Procurement	Fully Implemented
3	Utilization	Not Fully Implemented
4	Use	Fully Implemented
5	Security	Not Fully Implemented
6	Maintenance	Fully Implemented
7	Deletion	Not Implemented
8	Transfer	Fully Implemented
9	Administration	Not Fully Implemented
10	Reporting	Fully Implemented
11	Valuation	Not Implemented
12	Guidance	Not Fully Implemented
13	Supervision	Not Fully Implemented
14	Control	Not Fully Implemented

Source: Processed Data (2024)

Based on Table 2, the planning indicator in Lerepako Village has been operating optimally and in accordance with Article 8 of Permendagri Number 1 of 2016. Long-term asset needs are articulated in the Village Medium-Term Development Plan (RPJMDes), while annual needs are outlined in the Village Government Work Plan (RKPDes) and budgeted through the APBDes. This process upholds the principles of public participation and in-depth consensus through the conduct of hamlet deliberations (musyawarah dusun), which are subsequently carried forward to the village-level deliberations (musyawarah desa) together with the Village Consultative Body (BPD). This bottom-up aspiration-gathering model is consistent with the findings of Bawono (2019) and Khitam et al. (2023), which affirm the importance of hamlet-level deliberation forums in generating strategic decisions that reflect the genuine needs of the community. Similarly, in the procurement aspect, village governance has applied the principles of efficiency, effectiveness, transparency, and accountability through the establishment of the Activity Implementation Team (Tim Pelaksana Kegiatan/TPK). The procurement of goods and services is carried out through a self-managed approach (swakelola) by utilizing local material resources and the professional labor of village residents. This is reflected in the practice of cooperative (gotong royong) construction of farm access roads (JUT), which not only reduces costs but also strengthens community participation. Sumpeno (2011) emphasizes that the institutionalization of TPK is an institutional instrument designed to ensure that EETA principles operate throughout every stage of village development.

Regulatory deviations begin to emerge at the utilization stage. Although various office inventories — such as laptops, projectors, official motorcycles, and furniture — have been employed to facilitate the operational functions of village officials as mandated by Article 10 Paragraph 1, their formal legal status of use has not yet been established annually through a Village Head Decree as required under Article 10 Paragraph 2. Asset transfers have so far been based solely on informal handover records without the formal designation of a responsible party. Due to the absence of this management in use activity, periodic evaluations become difficult to monitor, thereby accelerating the risk of asset depreciation resulting from a lack of personal accountability among implementors. In contrast to the utilization indicator, the asset use stage has recorded positive results through a rental scheme that contributes tangibly to Village-Sourced Revenue (Pendapatan Asli Desa/PAD). Commercial assets, such as projectors, are rented exclusively to local residents at a rate of IDR 50,000 per day, while plastic chairs are subject to differential pricing — IDR 100,000 per day for local residents and IDR 150,000 per day for renters from outside the village. Despite technical challenges involving damage to several units of plastic chairs requiring periodic maintenance, this initiative has demonstrably generated financial profit that is returned to the village treasury for infrastructure development and public services. These asset use findings confirm the studies of Gumelar et al. (2023), Sumarno et al. (2025), and Aini & Utami (2024), which indicate that optimizing asset use through the provision of public goods and services indirectly facilitates governance operations and boosts village-sourced revenue.

The security and maintenance stages proceed with administrative disparity. Asset security activities conducted by village officials remain largely confined to bookkeeping, reporting, and archiving of ownership documents. Physical and legal security practices have not yet met the requirements of Article 19 Paragraph 2 of Permendagri Number 1 of 2016, as the village does not possess an adequate warehouse facility for storing logistical assets, the village office building has not been fenced or clearly demarcated, and certain public land parcels (posyandu land and office land) obtained from grants by former landowners have not been formally certified under the village's name, as the legal process of document splitting has not been pursued. Januardi (2023) notes that the absence of legal certainty over grant land frequently becomes a latent source of future conflict due to the potential for unilateral claims by the heirs of the original donors. As for the maintenance of inventory items, the village government has complied with the provisions of Article 20, whereby routine maintenance costs are directly

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allocated from the goods and services and capital expenditure lines of the Village Revenue and Expenditure Budget (APBDes), overseen directly by the Village Head to ensure the continued usability of organizational resources.

Significant compliance gaps are observed in the deletion, transfer, and administration stages. The Lerepako Village Government has been found to have not executed asset deletion from the village inventory data books in accordance with the mechanism stipulated in Article 21. When assets become damaged, managers merely annotate them with "severely damaged" or "lightly damaged" status without following up with the issuance of a formal destruction report as the basis for a Village Head Decree. Physically damaged items are left to accumulate in a makeshift bamboo warehouse, serving only as evidence during physical audits by the Supervisory Team, thereby introducing inaccuracies in the village's wealth balance sheet data. This administrative disorder in the deletion process is validated by Nihayati & Bawono (2019), who emphasize that the primary function of formal deletion through an official decree is to release the responsible party from both physical and legal liability. Conversely, the transfer indicator has proceeded successfully through the strategic sale of village plantation commodities — specifically coconuts and cacao — executed in a transparent and accountable manner to fund the village's public service programs. With respect to administration, although entries into the master book are routinely conducted in accordance with Article 28 Paragraphs 1 and 2, the format in use is considered outdated and non-compliant with current standards, as the item identity columns (brand and type) are left blank due to limited technical understanding and the absence of a strategic vision for developing village officials' expertise. This non-compliant administration confirms the findings of Hamzah (2019) and Hilman et al. (2023), who describe that failures in administrative organization generally stem from implementors' negligence and ignorance of current inventorying procedures.

The final three stages of village wealth management — namely reporting, valuation, and guidance, supervision, and control — are assessed as follows. Reporting activities, both physical and financial, are categorized as fully implemented as a form of public accountability, submitted periodically to village residents, the sub-district, and up to the district level. However, for valuation (economic appraisal), the village has never engaged a public appraiser or competent government agency as mandated by Article 29 Paragraph 1 and Article 30. Economic valuation of rental rates and plantation commodity prices has thus far been calculated unilaterally by internal village officials based on general market prices. This situation is exacerbated by the minimal guidance, supervision, and control functions from superior vertical authorities. Village facilitators in the field are reported to be overly focused on general Village Fund oversight without allocating specific educational space for asset management, while guidance from the sub-district and district governments appears perfunctory with infrequent operational site visits. External supervision by the sub-district is also very limited and partial, relying solely on documentary reviews (desk audits) without conducting comprehensive physical field inspections of assets. Finally, the internal control function from the village side is also reported to be stagnant and passive, as control is only enforced unilaterally by the district government through the application of rigid regulations

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DOI: https://doi.org/10.61754/juralinus.v4i1

without accompanying periodic field evaluations. These findings are consistent with Subagia (2021), who concluded that village non-compliance with Permendagri Number 1 of 2016 is invariably triggered by limited educational backgrounds of managers, insecurity of physical assets, and obstructed regulatory communication channels.

Factors Causing the Village Asset Management Process in Lerepako Village to Operate Suboptimally

Based on the results of data analysis and confirmation with key informants, the suboptimal implementation of village wealth governance in Lerepako Village stems from a combination of internal and external factors that are mutually reinforcing. The first and most fundamental inhibiting factor is the inadequate competence of human resources (HR). Limited understanding of legal procedures among village officials has resulted in the stagnation of the asset deletion stage, where village staff encounter administrative difficulties in preparing formal destruction reports, leading to prolonged delays and mismanagement. This finding is consistent with Efendi (2018), who affirms that many village officials do not yet understand the technical procedures for asset inventorying in accordance with Permendagri No. 1 of 2016, resulting in suboptimal village asset management. The second factor is ineffective communication, whereby the lack of two-way socialization between the village government and the sub-district/district levels has resulted in the absence of clear technical guidelines, directly impacting the quality of economic valuation and the stagnation of asset guidance activities. Warman (2021) emphasizes that weak coordination between village and district government levels causes asset management policies to frequently lose their direction of implementation.

The third inhibiting factor stems from the low level of compliance and comprehension among field-level implementors. The apathetic, uncommitted, and insufficiently active attitudes of village officials have led to the disregard of critical policies — such as the issuance of a Village Head Decree to formally establish asset utilization status — thereby preventing the potential of village wealth from being accelerated for the welfare of the community. The low commitment of village officials to regulations is a primary obstacle in the implementation of asset governance. This is consistent with the findings of Nengsi (2023), who demonstrates that weak consistency among officials and insufficient understanding of legislation render the application of Permendagri Number 1 of 2016 at the village level suboptimal. Fourth, the limited expertise of activity managers constitutes a major constraint in the administration process. Village officials have not been equipped with structured training to effectively record, manage, and report regional property. This is evidenced by the failure to complete the item identity columns in the village inventory book, resulting from an inability to adapt to the new format of Permendagri Number 1 of 2016.

The final inhibiting factor underlying all of these administrative weaknesses is weak organizational commitment. The internal supervision and control system is executed without organizational consistency, as operational monitoring is not conducted systematically. Weak internal control systems and suboptimal human resource competence are the primary factors impeding the effectiveness of regional asset governance (Perawati, 2021). The review of the Village Head's Accountability Report (LKPJ) documentation tends to be treated as a mere formality without concrete follow-up on physical asset discrepancies in the field. Based on these findings, this study concludes that holistic intervention is required through the enhancement of village officials' HR competencies, improvement of institutional communication, and strengthening of organizational commitment, in order for the principles of transparent, effective, and accountable village asset governance to be fully realized.

CONCLUSION

The village asset management process in Lerepako Village can be described as generally adequate; however, it has not yet achieved full compliance with the Regulation of the Minister of Home Affairs Number 1 of 2016 on Village Asset Management. Non-compliance in village asset management was identified particularly in the stages of utilization, security, deletion, administration, valuation, supervision, and control, in accordance with the established regulations. The inhibiting factors preventing the optimization of the village asset management process consist of six (6) factors: inadequate HR competence among both the village asset management board and the Activity Implementation Team (TPK); insufficient communication regarding the application of village asset management regulations between the village government and the sub-district/district government; certain village assets lacking legal certainty of ownership; non-compliance of implementors with village asset management regulations; limited expertise of activity managers; and organizational commitment that has not been maximized.

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Volume 4, No. 1. Jan-Jun 2026 - E-ISSN: 3026-6157
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