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Implementation of Village Asset Planning and Maintenance Based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 1 of 2016: A Case Study of Kota Bangun Village, Ranomeeto District, South Konawe Regency

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Abstract

Law Number 6 of 2014 and Minister of Home Affairs Regulation Number 1 of 2016 mandate transparent and participatory village asset management. However, managerial constraints and weak administration often hamper this regulation at the local level. This study aims to analyze the implementation of village asset planning and maintenance in Kota Bangun Village, Ranomeeto District, South Konawe Regency, and its relationship to the principles of Good Government Governance (GGG). Using qualitative descriptive methods with interactive data analysis and triangulation techniques, this research found that asset planning in Kota Bangun Village has been carried out in accordance with regulations through the Village Development Planning Forum (Musrenbangdes) mechanism involving the Village Consultative Body (BPD) and community elements in a bottom-up manner. Conversely, the asset maintenance function has not met the standards of Minister of Home Affairs Regulation Number 1 of 2016 because the village government has not conducted an inventory due to limited human resource capacity and internal administration. The absence of an inventory master book triggers uncertainty about asset volume, obscures ownership status, and hampers maintenance budgeting. Nevertheless, the implementation of the GGG principle shows a positive trend, where budget transparency is able to reduce suspicion and boost public trust. It was concluded that asset planning had met regulatory standards, but the maintenance sector required fundamental improvements related to increasing the administrative capacity of village apparatus human resources.

Keywords: Asset Planning, Asset Maintenance, Good Government Governance

INTRODUCTION

Law No. 6 of 2014 on Villages marked a significant advancement in the recognition and protection of village assets, encompassing indigenous village property, physical and financial assets, as well as natural resources such as village forests, boat moorings, and natural springs. Through this legislation, the Indonesian government redistributed certain natural resources that had previously been administered by the state while expanding the scope of village financial assets financed through the State Budget (*Anggaran Pendapatan dan Belanja Negara*). This legal framework reaffirmed the position of villages as integral entities within the constitutional system of the Republic of Indonesia rather than merely administrative subdivisions of regencies or municipalities. As an implementing regulation, the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 1 of 2016 required all village governments to complete an inventory of village assets no later than 15 January 2016. Under this regulation, village assets are classified into strategic assets that directly support community welfare, such as village-

owned land, village markets, and community plantations, and non-strategic assets acquired through the Village Revenue and Expenditure Budget (APBDes).

Despite this regulatory framework, the inventory of village assets mandated under Article 116(4) of Law No. 6 of 2014 on Villages has not been implemented optimally, and many regions across Indonesia have yet to fully comply with this requirement. Inadequate asset administration has resulted in numerous village assets being neglected, while the legal status of asset ownership has often become unclear. The inventory process has also encountered resistance from residents, particularly regarding the documentation of village-owned land that has long been cultivated by local communities. Such resistance is primarily driven by concerns that the village government may reclaim the land, thereby preventing residents from continuing its use. Consequently, village asset records have frequently been limited to basic administrative documentation maintained by village officials or, in some cases, have not been established at all.

Similar conditions were identified in Kota Bangun Village, Ranomeeto District, South Konawe Regency. As a village characterized by diverse cultural backgrounds and a variety of public assets managed by the village government, development planning should ideally be coordinated through the Village Development Planning Meeting (*Musyawarah Perencanaan Pembangunan Desa*). Preliminary data obtained from the Kota Bangun Village Office (2023) revealed that several categories of village assets had not yet been comprehensively recorded in terms of both quantity and monetary value. These assets include village-owned land with incomplete records of area and valuation; office equipment consisting of four computers or laptops (IDR 17,000,000), three printers (IDR 4,500,000), eight tables and chairs (without recorded values), one television (IDR 1,000,000), two electric fans (IDR 800,000), and two projectors (without recorded values); as well as public buildings comprising one village hall (20 × 25 m), one kindergarten building (15 × 20 m), one village mosque (20 × 30 m), and one village health post (Poskesdes) measuring 10 × 15 m. Although interviews with the Village Head indicated that additional assets are procured periodically according to operational needs, asset management in practice continues to face significant managerial challenges.

These weaknesses are reflected in the absence of the Village Head's vision and mission from the Village Government Work Plan (*Rencana Kerja Pemerintah Desa*). Furthermore, community understanding of the Musrenbangdes process remains limited. Rather than evaluating development programs that were proposed but not implemented in previous planning cycles, community members tend to submit new proposals each year. Public participation in meetings to determine development priorities also remains relatively low. These challenges are compounded by a rural development approach that continues to position villages as passive recipients of top-down government programs. According to the Regulation of the Minister of Home Affairs No. 114 of 2014 on Village Development, Article 1(10), development planning through the Village Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa*) should actively involve the Village Consultative Body (*Badan Permusyawaratan Desa*) and all elements of the local community. However, inadequate coordination frequently results in villages implementing government programs that do not correspond to local priorities. Consequently, community members often perceive development initiatives as government "gifts" rather than collectively planned programs, leading to infrastructure development that is misaligned with community needs and implemented ineffectively, inefficiently, and without appropriate timing. Another major concern is the absence of systematic maintenance and rehabilitation of village assets once deterioration or damage occurs.

From a theoretical perspective, implementation refers to the process of translating ideas, concepts, policies, or innovations into practical actions that generate changes in knowledge, skills, values, and attitudes (Haji, 2020). Horn (as cited in Tahir, 2014) defines implementation as the actions undertaken by individuals, public officials, or governmental and private



organizations to achieve established policy objectives. Similarly, Mulyasa (as cited in Jasin, 2022) emphasizes that implementation is the process of transforming concepts or policies into concrete actions that produce measurable outcomes. Accordingly, effective village asset management requires a reliable and integrated system encompassing planning, procurement, administration, reporting, and continuous maintenance to ensure compliance with applicable regulations and to prevent administrative irregularities.

Regarding the planning function, Law No. 25 of 2004 on the National Development Planning System, Article 1, defines planning as the process of determining appropriate future actions through a sequence of decisions while considering available resources. National development fundamentally aims to improve human welfare by recognizing individuals as both the subjects and beneficiaries of development. Tjokroamidjojo (1995) defines planning as a systematic process of preparing activities to achieve predetermined objectives effectively and efficiently. Furthermore, planning is viewed as a continuous process that encompasses both policy formulation and implementation while simultaneously serving as a mechanism for monitoring and evaluating development activities (Listyansih, 2014). Within the context of infrastructure development, planning should also incorporate post-construction considerations, particularly maintenance, which is defined as routine inspection and upkeep intended to preserve the structural integrity and functional performance of both the interior and exterior components of public facilities. Maintenance planning should therefore be integrated into the initial design stage because the ease of maintenance significantly influences long-term operational costs. Post-construction maintenance plays a crucial role in ensuring the durability, structural safety, functional performance, and service life of public infrastructure (Fitriadi, 2011).

Within the broader context of rural development, effective governance requires a balanced partnership between government institutions and local communities. Ahmadi (2001) argues that village development represents a harmonious integration of community participation and government initiatives. Likewise, Suparno (2001) emphasizes the importance of maintaining an appropriate balance in which the government provides essential infrastructure while community members contribute according to their capacities. The importance of this collaborative approach is further supported by the findings of Usman et al. (2016), who demonstrated that effective managerial oversight is essential for ensuring that development activities are implemented according to plan, identifying implementation deficiencies, and facilitating corrective actions. Such oversight enables village institutions to prioritize community aspirations rather than merely pursuing administrative interests. In light of the disparity between the regulatory framework and its implementation in practice particularly regarding weaknesses in administrative planning, community participation, and the maintenance of village assets this study examines the implementation of village asset planning and maintenance in Kota Bangun Village, Ranomeeto District, South Konawe Regency.

LITERATURE REVIEW

Good Government Governance

Good Government Governance (GGG) refers to the principles and practices of sound public sector governance that guide the effective administration of government institutions. The National Committee on Governance Policy (2008), through the Guidelines for Good Public Governance in Indonesia, identifies five fundamental principles of good governance: democracy, transparency, accountability, the rule of law, and fairness and equity. Mardiasmo (2009) defines good governance as the manner in which the state manages economic and social resources to promote sustainable societal development. Furthermore, Government Regulation No. 101, Article 2, stipulates that good governance should be implemented based on the principles of professionalism, transparency, accountability, democracy, quality public service, effectiveness, efficiency, the rule of law, and public acceptability.



Village Concept

Villages possess a distinctive form of original autonomy that differentiates them from urban villages (*kelurahan*) and other local administrative units. According to Law No. 6 of 2014 on Villages, a village is defined as a legal community unit with the authority to regulate and administer governmental affairs and the interests of the local community based on community initiatives, traditional rights, and customary institutions recognized within the constitutional framework of the Republic of Indonesia. This autonomous authority is exercised through the direct election of the Village Head and the authority to enact Village Regulations (*Peraturan Desa*), which are deliberated upon and jointly approved by the Village Head and the Village Consultative Body (*Badan Permusyawaratan Desa*).

Assets Concept

According to the Regulation of the Minister of Home Affairs No. 19 of 2016, regional assets (*Barang Milik Daerah*) comprise all movable and immovable property owned by regional governments that is acquired through allocations from the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah*) or through other legally recognized means. Assets are defined as resources possessing economic value, utility, and ownership rights that are controlled by an organization to achieve its objectives (Kurniawan et al., 2020). Effective asset management requires the application of asset and liability management, encompassing the managerial functions of planning, organizing, actuating, and controlling (POAC) in relation to capital management, fund mobilization, and the utilization of financial resources (Riyadi, 2003).

The Indonesian Institute of Accountants (*Ikatan Akuntan Indonesia*) defines an asset as a resource that embodies future economic benefits expected to contribute to future cash flows. Similarly, the Financial Accounting Standards Board (FASB, 1980) defines an asset as a probable future economic benefit obtained or controlled by an entity as a result of past transactions or events. In the public sector, the Government Accounting Standards (*Standar Akuntansi Pemerintahan*) conceptualize assets as economic resources controlled by the government as a consequence of past events that possess measurable monetary value. These assets include both financial and non-financial resources used to provide public services or preserved because of their historical and cultural significance.

Planning Concept

A sound asset governance cycle always begins with comprehensive and well-structured planning. According to Abe (2002), the term planning is derived from the word plan, which refers to a design or framework outlining activities to be undertaken. From this basic definition, planning encompasses three essential components: objectives (what is to be achieved), activities (the actions required to accomplish those objectives), and time (when those activities are to be implemented). Because planning is inherently oriented toward future actions, it can be understood as a deliberate and systematic response to anticipated future conditions.

Affifuddin (2012) explains that the planning process consists of several fundamental stages, including clearly defining organizational goals and objectives, identifying and evaluating alternative courses of action, allocating the necessary resources, determining the appropriate organizational structure, methods, and procedures, and ultimately formulating the development plan itself.

Maintenance Concept

Once the planning phase has been completed and the physical infrastructure has been constructed, the next critical management function is maintenance. Maintenance becomes an essential component of asset management after a facility has been completed and put into operation. Consistent maintenance activities extend the service life of infrastructure, particularly



in terms of its structural integrity, safety, and overall performance. The success of an infrastructure development project can therefore be assessed by the extent to which the facility remains functional throughout its intended design life and by the effectiveness of the maintenance practices implemented following construction (Fitriadi, 2011).

Building asset management distinguishes between maintenance and repair activities. Building maintenance refers to activities undertaken to preserve the reliability of buildings and their supporting facilities and infrastructure, ensuring that they remain functional and suitable for use. In contrast, building repair involves restoring and/or replacing structural components, building materials, utilities, or supporting infrastructure to maintain their operational functionality. When repair activities are conducted on a large scale, they are classified as rehabilitation. Rehabilitation projects generally require substantially greater financial resources and often necessitate the temporary closure of the facility during the rehabilitation period. Within the field of facilities management, building maintenance is commonly categorized into three types: routine daily maintenance, periodic routine maintenance, and unplanned maintenance.

RESEARCH METHODOLOGY

This study employed a qualitative descriptive research design. The object of the study was the implementation of village asset planning and maintenance in Kota Bangun Village, Ranomeeto District, South Konawe Regency. According to Umar (2013), the object of a study refers to what or who is being investigated, as well as where and when the research is conducted, together with any additional aspects considered relevant to the research context.

The study utilized two categories of data, namely primary data and secondary data. Primary data were collected directly from key informants through field research, while secondary data were obtained from official documents, regulations, archival records, and other relevant sources. To ensure the trustworthiness of the findings, data validity was established through credibility testing using the triangulation technique.

Furthermore, qualitative data analysis was conducted using an interactive and iterative approach that continued throughout the research process, beginning with the pre-field stage and continuing until data saturation was achieved. The analytical procedure followed the interactive model of qualitative data analysis, which consists of three concurrent stages: data reduction, data display, and conclusion drawing and verification.

RESULT AND DISCUSSIONS

Result

Planning Based on Minister of Home Affairs Regulation No. 1 of 2016

Planning is the process of determining future objectives while formulating the strategic actions required to achieve them. Within the context of public governance, planning constitutes a critical indicator of the successful implementation of government programs, including village asset management, with the ultimate objective of maximizing public benefits. In accordance with the Regulation of the Minister of Home Affairs No. 1 of 2016, village asset planning must be incorporated into the Village Medium-Term Development Plan (*Rencana Pembangunan Jangka Menengah Desa*), which covers a six-year planning horizon, and the Village Government Work Plan (*Rencana Kerja Pemerintah Desa*), which is prepared annually and implemented through the Village Revenue and Expenditure Budget (APBDes) while taking into account the availability of existing village assets. In Kota Bangun Village, both the RPJMDes and RKPDes are formulated through village regulations and subsequently aligned with the development programs of the South Konawe Regency Government.

Field evidence indicates that the officials of Kota Bangun Village do not formulate development plans unilaterally without community approval. Instead, community needs are identified through a participatory planning mechanism implemented during the Village



Development Planning Meeting (Musyawarah Perencanaan Pembangunan Desa). As explained by the Village Head of Kota Bangun:

"Before acquiring village assets for example, purchasing a sound system or any other asset required to support village administration we first prepare a development plan. However, all procurement decisions ultimately depend on community approval. Therefore, whenever we plan to purchase assets that support village governance, we always coordinate with the Village Consultative Body (BPD). If the proposal is approved and the asset is considered beneficial for future village administration, the procurement will proceed. All assets acquired by the village are intended solely to support the administration and public services of the village government."

This participatory planning process was further confirmed by the Village Secretary, who explained that the Musrenbangdes is attended by both local village facilitators and sub-district village facilitators. The Village Head personally chairs the meeting, during which community aspirations are gathered through officially distributed invitations. Although community attendance is occasionally limited due to residents' occupational commitments, the deliberation process has generally been conducted effectively. This was also confirmed by Mr. Arifuddin, a community representative, who stated:

"Regarding the planning mechanism, the village government always informs community members about the implementation of the Village Development Planning Meeting (Musrenbangdes). Although community attendance is sometimes relatively low because many residents are occupied with their work, the meetings are conducted smoothly, and the aspirations expressed by community members are consistently heard and taken into consideration."

This participatory planning approach is consistent with the principles of sustainable development, which emphasize the active involvement of local communities in development planning and decision-making. Such participation helps ensure that development priorities reflect community needs, minimizes implementation challenges, and promotes a more balanced and accountable system of village governance.

Asset Maintenance Based on Minister of Home Affairs Regulation No. 1 of 2016

The Regulation of the Minister of Home Affairs No. 1 of 2016, which provides guidelines for village financial management, has significant implications for the maintenance of village assets. Although the regulation does not prescribe detailed technical procedures for physical maintenance, it establishes several interrelated strategic principles: (1) the comprehensive management of village assets through mandatory inventory, valuation, and routine maintenance to ensure their optimal functionality; (2) the preparation of the Village Revenue and Expenditure Budget (APBDes), which must allocate financial resources not only for the acquisition of new assets but also for the maintenance of existing assets; (3) the efficient and transparent utilization of Village Funds for maintenance and repair activities; and (4) the supervision of asset conditions and accountability through the reporting of asset-related expenditures in the village budget realization report.

In Kota Bangun Village, the village government has attempted to implement these regulatory provisions by allocating annual budget provisions for asset maintenance. The Village Head explained:

"As a concrete measure, we evaluate the condition of village assets every year to determine whether they have been damaged or require maintenance. Therefore, each year we allocate a maintenance budget because these assets inevitably depreciate through continuous use. For example, when a printer is damaged, we retain it as evidence to support requests for replacement or repair."

The findings also revealed significant challenges related to administrative capacity and



human resources. The Village Secretary acknowledged weaknesses in the village's internal asset management system:

"To maintain village assets, we routinely inspect all assets owned by the Kota Bangun Village Government and classify those that are damaged or require repair. However, we face difficulties because we do not have a comprehensive asset inventory. As a result, the whereabouts of several assets are no longer known. Another major challenge is the limited capacity of our human resources."

The consequences of this inadequate inventory system are particularly evident in public facilities that are frequently borrowed by community members. This issue was highlighted by Mr. Arifuddin, a community representative, who stated:

"Regarding the maintenance of village assets, we as community members always try to protect and preserve the assets owned by Kota Bangun Village. We work together to take care of them. We also frequently borrow village property, such as plastic chairs that are available for public use. However, the number of these chairs continues to decrease, and there is no accurate record of how many remain."

These findings demonstrate that effective village asset maintenance cannot be regarded solely as the responsibility of village officials. Rather, it requires strong collaboration between the village government and the local community to ensure that public assets are properly maintained, sustainably managed, and continue to provide benefits for both present and future generations.

Implementation of Good Governance Principles

Ultimately, the cycle of village asset planning and maintenance in Kota Bangun Village is closely associated with the quality of Good Government Governance (GGG) implementation. The application of fundamental governance principles including transparency, accountability, public participation, fairness, effectiveness and efficiency, compliance with the rule of law, and integrity has proven to be instrumental in fostering social stability and strengthening public trust in village governance. Wahyudi, a resident of Kota Bangun Village, described the positive impact of transparent governance as follows:

"In our village, many residents believe that implementing the principles of good government governance is essential for improving their quality of life. One example was the village road construction project carried out several years ago. Initially, there were concerns regarding how the project funds were being used. However, the village government organized a public meeting and displayed the project budget details on the village information board. This transparency helped reduce public concerns and increased the community's trust in the village government."

Although the implementation of Good Government Governance in Kota Bangun Village has shown gradual improvement, considerable room for enhancement remains. In particular, greater transparency in budget reporting and a more equitable distribution of social assistance programs continue to be important challenges. Another community representative, Samsul, explained:

"During the implementation of social assistance programs, such as food assistance and housing rehabilitation, community members are involved through village deliberation meetings to ensure that assistance is distributed fairly. Nevertheless, several challenges remain, including the need for greater transparency in reporting budget utilization and stronger efforts to involve all segments of the community in the decision-making process. Overall, the implementation of good governance principles in our village has resulted in noticeable improvements. However, the community still expects higher levels of accountability and broader public participation to ensure that all government policies and development programs genuinely benefit every resident."



Overall, the perspectives expressed by residents of Kota Bangun Village conceptualize Good Government Governance as a system in which the village government demonstrates transparency in budgetary decision-making, accountability in explaining development programs, fairness and equity in the delivery of public services, and strict compliance with legal regulations to prevent any form of abuse of power.

Discussions

Implementation of village asset planning in accordance with Minister of Home Affairs Regulation No. 1 of 2016.

The Regulation of the Minister of Home Affairs No. 1 of 2016 establishes technical guidelines for development planning and village asset management. The regulation provides a framework for implementing village asset planning as an essential component of managing local resources and public infrastructure at the village level. Under this regulation, village governments are required to prepare systematic development and asset management plans. These plans include the inventory, valuation, and mapping of village-owned assets, including land, buildings, and other public facilities.

Village assets are expected to be managed optimally to support rural development and improve community welfare. Asset management encompasses the utilization, maintenance, and development of village assets in accordance with local needs and development potential. Furthermore, the implementation of village asset planning should adhere to the principles of efficiency, transparency, community participation, sustainability, and equity in both the utilization of village assets and the distribution of their benefits. Regional governments, acting in their supervisory capacity, are responsible for monitoring the implementation of village asset planning to ensure compliance with prevailing regulations while also providing technical guidance to village governments regarding asset management practices.

Village governments are also required to submit periodic reports on the implementation of village asset planning to both regional governments and the local community. Accordingly, accountability for village asset management must be maintained through transparent and accountable reporting mechanisms.

In Kota Bangun Village, the preparation of the annual development plan is undertaken prior to the commencement of a new fiscal year or at the conclusion of the current fiscal year. The planning process involves all stakeholders within the village and is intended to accommodate community aspirations regarding development priorities and local needs. Following the Village Development Planning Meeting (*Musyawarah Perencanaan Pembangunan Desa*), the Village Head establishes a planning team responsible for preparing the Village Government Work Plan (*Rencana Kerja Pemerintah Desa*). Members of this team are appointed based on the Village Head's considerations and administrative requirements. Once the RKPDes has been prepared, the planning team submits the draft to the village government for deliberation and approval during the Village Deliberation Meeting (*Musyawarah Desa*).

These findings indicate that the planning practices implemented by the Kota Bangun Village Government, Ranomeeto District, South Konawe Regency, are generally consistent with the provisions of the Regulation of the Minister of Home Affairs No. 1 of 2016. The village government has implemented development planning in accordance with the prescribed regulatory framework while ensuring the participation of various community groups throughout the planning process. For example, residents of Kota Bangun Village proposed the expansion of drainage channels to address recurrent flooding during the rainy season. This proposal was subsequently incorporated into the village development agenda through the Musrenbangdes process and was successfully implemented, demonstrating that community aspirations can be effectively translated into tangible development outcomes through participatory planning mechanisms.



Implementation of village asset maintenance in accordance with Minister of Home Affairs Regulation No. 1 of 2016.

The Regulation of the Minister of Home Affairs No. 1 of 2016 establishes guidelines for the management and maintenance of village-owned assets in Indonesia. The implementation of this regulation requires village governments to undertake several key activities. First, villages are required to conduct a comprehensive inventory of all village-owned assets to identify their type, physical condition, location, and ownership status. Second, village governments must prepare an asset maintenance plan that includes routine maintenance, repair, and safeguarding measures to ensure that assets remain functional and are protected from deterioration.

The regulation also mandates that Village Funds allocated for asset maintenance be managed in accordance with the principles of transparency and accountability. Through the effective implementation of these provisions, villages are expected to manage their assets efficiently and responsibly, thereby making a meaningful contribution to local development and improving community welfare. Furthermore, village governments are required to formulate comprehensive asset maintenance plans that incorporate strategies for routine maintenance, rehabilitation, and asset protection. In doing so, villages are expected to apply the principles of sustainability and resource efficiency to ensure the long-term functionality and value of public assets.

Effective implementation of the Regulation of the Minister of Home Affairs No. 1 of 2016 is expected to generate positive outcomes for rural development, both in terms of infrastructure quality and community welfare. Proper asset management enables village governments to improve public service delivery, stimulate local economic development, and strengthen institutional capacity and social cohesion within rural communities. One of the regulation's most fundamental requirements is the implementation of a comprehensive asset inventory. Every village is required to systematically document all village-owned assets by identifying their type, physical condition, location, and estimated value. This inventory serves as the primary database for future planning, management, maintenance, and accountability of village assets.

However, the findings of this study reveal that the Kota Bangun Village Government, Ranomeeto District, South Konawe Regency, has not implemented a comprehensive asset inventory as required by the regulation. As a consequence, the village government has experienced difficulties in identifying the categories of assets under its control, maintaining adequate storage facilities for village assets, and determining the estimated value of those assets. These shortcomings indicate that the implementation of village asset maintenance in Kota Bangun Village has not yet complied with the provisions stipulated in the Regulation of the Minister of Home Affairs No. 1 of 2016, particularly with respect to asset inventory and asset administration.

Good Government Governance

Residents of Kota Bangun Village expressed several expectations regarding the implementation of Good Government Governance (GGG) by the village government. Foremost among these is the principle of transparency. Community members emphasized that all aspects of village governance including budgeting, development planning, and project implementation should be conducted openly and that relevant information should be readily accessible to the public. Such transparency enables residents to understand how Village Funds are allocated and utilized while reducing the potential for the misuse of public resources.

The community also places considerable importance on accountability. Residents expect the village government to be responsible for its decisions and actions by providing regular and transparent reports on the implementation and outcomes of development programs and public projects. This level of accountability is regarded as essential for strengthening public confidence in village governance.

Another key expectation concerns community participation. Residents believe that development decisions are more responsive to local needs when community members are actively involved in the planning and decision-making processes through Village Deliberation Meetings (*Musyawarah Desa*) and Village Development Planning Meetings (*Musyawarah Perencanaan Pembangunan Desa*). They expect meaningful opportunities to express their opinions, propose development priorities, and contribute to policies that directly affect their daily lives.

In addition, community members emphasized the importance of fairness and equity in the distribution of public services and social assistance programs. They expect government assistance, including food aid and housing improvement programs, to be allocated fairly, transparently, and without discrimination. Furthermore, residents consider effectiveness and efficiency to be fundamental principles of good governance. They expect every development project and public program to achieve its intended objectives through the optimal use of available resources while minimizing waste and ensuring that promised projects are completed according to plan.

Finally, the community highlighted integrity and compliance with the rule of law as indispensable elements of effective village governance. Residents expect village officials to perform their duties ethically, honestly, and in accordance with applicable laws and regulations in order to prevent corruption, abuse of authority, and other forms of maladministration. Overall, community members believe that the consistent application of these principles of Good Government Governance will enhance the effectiveness, credibility, and responsiveness of village administration, ultimately improving the quality of life and overall welfare of the residents of Kota Bangun Village.

CONCLUSION

The findings indicate that the planning practices implemented by the Kota Bangun Village Government, Ranomeeto District, South Konawe Regency, are generally consistent with the provisions of the Regulation of the Minister of Home Affairs No. 1 of 2016. Development planning has been conducted in accordance with the applicable regulatory framework, with active participation from various community groups throughout the planning process. For example, residents proposed the expansion of village drainage channels to address recurring flooding during the rainy season. This proposal was discussed through the Village Development Planning Meeting (*Musyawarah Perencanaan Pembangunan Desa*), incorporated into the village development plan, and subsequently implemented. This finding demonstrates that participatory planning has enabled community aspirations to be translated into concrete development outcomes.

In contrast, the maintenance of village assets has not yet complied with the requirements of the Regulation of the Minister of Home Affairs No. 1 of 2016, particularly with respect to asset inventory management. The inability of the Kota Bangun Village Government to conduct a comprehensive asset inventory has created several significant administrative and managerial challenges. Without systematic documentation and monitoring, numerous village assets—including buildings, land, and public equipment have not been managed effectively. This situation has resulted in uncertainty regarding asset ownership, location, and utilization while simultaneously increasing the risk of asset loss, misuse, or misappropriation.

The absence of an accurate asset inventory has also affected the quality of village planning and budgeting. Without reliable information on existing assets, the village government faces difficulties in making informed decisions regarding budget allocation for asset maintenance, rehabilitation, and future procurement. Consequently, Village Funds may be allocated to procure assets that already exist or to repair facilities that remain in satisfactory condition. Furthermore, inadequate asset administration complicates auditing and accountability processes, increases the



potential for abuse of authority and corruption, and ultimately weakens transparency and public confidence in village governance. These findings suggest that the implementation of village asset maintenance in Kota Bangun Village has not yet fulfilled the requirements stipulated in the Regulation of the Minister of Home Affairs No. 1 of 2016.

The implementation of Good Government Governance (GGG) principles in Kota Bangun Village has nevertheless generated several positive outcomes. Community members reported tangible benefits from increased transparency in the management of village budgets and development projects. The availability of clear and accessible information has reduced public concerns regarding the utilization of Village Funds and has enabled residents to monitor the progress of infrastructure projects, including road improvements and the renovation of public facilities. Moreover, enhanced accountability practices have contributed to reducing public dissatisfaction and social conflict, as the village government regularly communicates project outcomes and provides explanations regarding policy decisions. These governance practices have strengthened public trust and reinforced confidence in the performance of the village government.

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