

The Role of Village Apparatus in Managing Village Assets Based on the Regulation of the Minister of Home Affairs Number 1 of 2016*

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Abstract

Village officials play a significant role in managing village assets since they are village assets, despite the fact that there are still constraints in managing village assets, particularly in the organization of government. This article explains how village asset management is based on Permendagri Number 1 of 2016 and the role of langonsari village apparatus, Pameungpeuk District, Bandung Regency in village asset management. This study is qualitative in nature. In Langonsari Village, Pameungpeuk District, Bandung Regency, a total of 5 informants were interviewed utilizing field research, observation methods, and interviews with the Village Head, Village Secretary, and numerous representatives of village officials. The results demonstrated that the role of village officials in managing village assets has not gone well, resulting in suboptimal asset management results. In addition, there are hurdles such as a lack of HR expertise and village officials who are unfamiliar with the particulars of village asset management, which have a significant impact on the implementation of the utilization or management process. Which has caused the implementation of village asset management in Langonsari Village to be non-compliant with permendagri Number 1 of 2016 about Village Asset Management.

Keywords: Village Apparatus; Village Asset Management; Permendagri Number 1 of 2016

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A. INTRODUCTION

A strong village is one that possesses both a strong administration and a strong community. Consequently, the village has two significant meanings: first, as an organized and governance institution that manages policies, plans, finances, and provides basic services for community members; and second, as subjects who are able to become independent by developing local assets as a shared source of income. Numerous villages have been able to autonomously manage local assets to enhance the economic well-being of the community, such as craft villages, agricultural villages, and tourism villages, or to provide fundamental public functions, such as village villages maintaining clean water. In the archipelago, there are numerous tales about how people and village leaders might better manage local assets. Such tales must be recounted and become the spirit of other Indonesian communities. It is vital to copy or imitate the application of village asset management strategies that have been utilized by these villages so that all stakeholders can utilize their assets cooperatively and effectively in the long run.³

Village is the smallest form of government. The village has the right of origin and the traditional right to regulate and manage its own household affairs, which only the village community concerned may manage their own affairs. Outsiders who have no interest may not interfere in regulating and managing the interests of the village community concerned. As well as playing a role in realizing the ideals of independence, so that villages need to be protected and empowered to become strong, advanced, independent, and democratic, so that they can create a strong foundation in implementing government and development towards a just, prosperous, and prosperous society.⁴

The word government and the word government have different meanings. Government means "body" or state instrument that carries out the duties and functions of government, while government connotes "function" of government. The term government in the sense of "agency" where the state is divided into two, namely government in a narrow sense, specifically dealing with executive power. According to the 1945 Constitution, the government consists of a president and a vice president and is assisted by ministers.

³ Sutaryono, Widuri, D., & Murtajib, A. *Buku Pintar Pengelolaan Aset Desa*, (Yogyakarta: Forum Pengembangan Pembaharuan Desa (FPPD). 2014).

⁴ Hanif Nurcholish. *Pertumbuhan dan Penyelenggaraan Pemerintah Desa*. (Jakarta: Erlangga, 2011). Hal, 245.

Government in a broad sense means all state organs, including the DPR (executive and legislative).⁵

For the administration of government, a village is led by a village head as stated in the provisions of Article 200 paragraph (1) of Law Number 23 of 2014 concerning Regional Government that in Regency/City regional government a village government is formed consisting of village officials and BPD. The village apparatus consists of the village head and village apparatus, where the village apparatus consists of the village secretary and other village officials. The village head as intended is directly elected by and from the villagers whose further conditions and procedures for election are regulated by regional regulations guided by government regulations. The term of office of the village head is 6 (six) years and can be re-elected only for the next 1 (one) term of office.⁶

In Law Number 6 of 2014 concerning Villages, the position of the village becomes strong. The financial administration of the village apparatus is separate from the district government's finances. The granting of wider authority to village officials has the consequence of increasing demands for quality and transparency on the management of village-owned resources. Village assets or what are commonly called village assets are assets owned by the village and that is what distinguishes the village from the sub-district. Good management of village assets is carried out based on applicable regulations and has guidelines for its management.

The village apparatus manages and fully utilizes local assets for the purpose of governance, development, and community services. Article 7 of Minister of Home Affairs Regulation Number 1 of 2016 states that Village Asset Management encompasses all planning, implementation, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, evaluation, guidance, supervision, and control-related activities. Village officials must have an understanding of accounting and financial administration in managing village assets so that the value of each village's wealth can be presented accurately and fairly to stakeholders such as the Regional Assets Audit Board (BPKAD) and the entire community, and so that the village head and village apparatus can account for it. At the conclusion of each year, a report on the implementation of the Village Revenue and Expenditure Budget (APBDes) must be submitted, along with a report on

⁵ Sugiman, "Pemerintah Desa", Binamulia Hukum, hal 85.

⁶ Efrizal Dewangga, Skripsi: "Pengawasan Terhadap Pengelolaan Aset Desa Oleh Perangkat desa Berdasarkan Ketentuan Pasal 76 Undang-Undang Nomor 6 Tahun 2014 Tentang Desa". (Jember: Universitas Jember, 2017), hal 2.

village property, in accordance with Minister of Home Affairs Regulation No. 113 of 2014.⁷

Village property will be very useful if managed properly by village officials. Good management of village assets is carried out based on applicable regulations and management guide documents. According to Permendagri Number 1 of 2016, the management of village assets is carried out based on functional principles, legal certainty, transparency and openness, efficiency, accountability, and value certainty.

In Law No. 6 of 2014 pertaining to Villages (UU Desa), village assets are defined as village property arising from the original wealth of the village, purchased or acquired at the expense of the APBDes or other lawful rights. To develop an independent village, the village must acknowledge its existing assets, which it can then exploit for the benefit of its inhabitants. Village assets include village treasury land, communal land, village markets, animal markets, boat moorings, village buildings, fish auctions, agricultural product auctions, village-owned forests, village-owned springs, and public baths, according to Article 76, paragraph 1, of Law Number 6 of 2014 Concerning Villages.⁸

Along with the management of village assets in Langonsari Village, many employees have difficulty managing village assets due to a lack of understanding of village asset management, the apathy of the community regarding the management of village assets, and a lack of community awareness regarding the development of village assets that have been lent by the village. To support proper and proper management of village assets in accordance with the guidelines of Permendagri No. 1/2016, as well as to create accountability and transparency of village asset management policies, it is important for us to know how the role of village officials is in managing village assets in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung.

Based on the description of the background above, the authors are interested in studying in more depth about these matters and formulating it in a legal writing with the title: "The Role of Village Apparatuses in Managing Village Assets Based on Permendagri Number 1 of 2016.

⁷ Sinta Iriyani, Skripsi: "*Analisis Laporan Pengelolaan Aset desa Pada Desa Sawangaoha Kabupaten Kolaka Utara*". (Makassar: Universitas Muhammadiyah Makassar, 2020), hal 3.

⁸ Undang-Undang Nomor 6 Tahun 2014 Tentang Desa

B. METHODS

This study uses qualitative research, in qualitative research the data collection techniques commonly used are in-depth interviews, documentation studies, participant observation, and a combination of the three or triangulation. Also secondary data sources are books, scientific writings and journals related to "The Role of Village Apparatus in Managing Village Assets Based on Permendagri Number 1 Year 2016 (Study in Langonsari Village, Pameungpeuk Subdistrict, Bandung Regency). The stages of data analysis in this study used three data acquisition procedures, namely data reduction, data presentation, and data verification.

C. RESULTS AND DISCUSSION

1. Management of Village Assets in Langonsari Village Based on Permendagri Number 1 Year 2016

Doli, D. Siregar argues that an asset is something that has an exchange value, capital or wealth. In this case, the notion of village assets has the same meaning as the concept of wealth. Village assets have the same meaning as village wealth as referred to in various government regulations governing the Village, although it is not limited to physical wealth.⁹

According to Permendagri Number 1 of 2016, Village Assets are village assets originating from the original wealth belonging to the Village, purchased or obtained at the expense of the Village Revenue and Expenditure Budget (APBDesa) or other legitimate rights. In Article 2 of Permendagri Number 1 of 2016 concerning Village Assets, it is explained about the types and wealth of village assets.¹⁰ Types of village assets consist of: Original village wealth; Village property purchased or acquired at the expense of the Village Budget; Village wealth obtained from grants and donations or the like; Village assets obtained as the implementation of agreements or contracts and/or obtained based on the provisions of laws and regulations; The results of village cooperation; and Village wealth derived from other legitimate acquisitions.

Article 2 paragraph 2 states that the original wealth of the village consists of: village treasury land, village market, animal market, boat, village building, fish auction managed by the village, auction of agricultural products. The management of village assets is carried out based on appropriate regulations, in

⁹ Doli Siregar, *Manajemen Aset*, (Jakarta: Satya Graha Tara, 2004)

¹⁰ Permendagri Nomor 1 Tahun 2016 Pasal 2 Tentang Pengelolaan Aset Desa

which the activity can be in the form of a use of village treasury land, and other activities mentioned in Permendagri Number 1 of 2016.

Village wealth management is carried out based on functional principles, legal certainty, openness, efficiency, accountability and value certainty. Village wealth management must be efficient and effective to increase village income. Village wealth management must obtain approval from the BPD. The cost of managing village assets is charged to the village income and expenditure budget. Village assets are managed by village officials and are fully utilized for the benefit of governance, development, and village community services.¹¹

The government again issued a regulation on village assets. This village asset is regulated in the Minister of Home Affairs Regulation (Permendagri) Number 1 of 2016 which was issued on January 15, 2016. It is contained in Article 7 which reads: "Management of village assets includes: a). planning, b). procurement, c). usage, d). utilization, e). security, f). maintenance, g). deletion, h). transfer, i). administration, j). reporting, k). assessment, l). construction, m). Supervision, and n). control."¹²

2. Planning and Procurement

Planning is a systematic stage of activities to formulate various details of village property needs. Based on Permendagri Number 1 of 2016 concerning the management of village assets, it shows that the planning of asset management is as follows:

- 1) Village asset planning, as outlined in the Village Medium-Term Development Plan (RPJMDesa) for the needs of 6 (six) years.
- 2) Planning for village asset needs for 1 (one) year needs is stated in the Village Government Work Plan (RKPDDesa) and stipulated in the APBDesa after taking into account the availability of existing village assets.

Based on the results of the study showed that asset management planning in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung can be said to be in accordance with Permendagri Number 1 of 2016 article 8, this is evidenced by conducting a planning program through village meetings first,

¹¹ Hanif Nurcholish. *Pertumbuhan dan Penyelenggaraan Pemerintah Desa*.

¹² Peraturan Menteri Dalam Negeri Nomor 1 Tahun 2016 Pasal 7 Tentang Pengelolaan Aset Desa

then preparing the RKPDes for once a year and also RPJMDes planning for the needs of the next 6 years.

Procurement is an activity to fulfill the need for goods in the context of administering village government. In principle, the procurement of goods and services in the village is carried out on a self-managed basis and is a provider of goods and services. Swakelola is the activity of procuring goods and services where the work is planned, carried out, or supervised by the Activity Management Team (TPK). According to Permendagri Number 1 of 2016 article 9 paragraph 1, procurement is carried out based on the principles of efficient, effective, transparent and open, competitive, fair, non-discriminatory and accountable.¹³

- 1) Efficiently, procurement of goods and services must be endeavored by using minimum funds and resources to achieve quality and targets within the stipulated time to achieve results and targets with maximum quality.
- 2) Effectively, the procurement of goods and services must be in accordance with the needs and targets that have been set and provide the maximum benefit.
- 3) Open and competitive, the procurement of goods and services is accessible to all suppliers who meet specified requirements/criteria based on transparent regulations and procedures. And it must be done through fair competition among as many equal and compliant providers of goods and services as possible, so that goods and services can be offered competitively and there is no interference with the development of market processes in the purchase of commodities.
- 4) Transparent, all provisions and information regarding the procurement of goods and services are clear and can be widely known by interested providers of goods and services as well as by the public in general..
- 5) Fair or non-discriminatory, giving equal treatment to all potential providers of goods and services and not aiming to give benefits to certain parties, while still taking into account the national interest.

¹³ Musliha, Skripsi "Analisis Akuntabilitas Dalam Pengelolaan Aset Desa Ditinjau Dari Peraturan Menteri Dalam Negeri RI Nomor 1 Tahun 2016 (Studi Kasus di Kecamatan Tompobulu Kabupaten Banteng)". (Makassar: UIN Alauddin Makassar, 2016)

- 6) So that they may be accounted for, the acquisition of goods and services must adhere to the laws and regulations governing the procurement of goods and services.

Based on the results of the study showed that the procurement of goods and services in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung is not in accordance with Permendagri Number 1 of 2016 concerning Village Asset Management, because in its implementation it is not open and competitive, not efficient, there is no clear transparency in reporting, so that the procurement of village assets is not accountable.

3. Use and Utilization

Use is an activity carried out by a Property User in using village assets in accordance with their duties and functions. As referred to in Permendagri Number 1 of 2016 article 10 The use of village assets is stipulated in order to support the implementation of Village Government, the status of the use of village assets is determined annually by a decision of the Village Head.

Utilization is the utilization of village assets that are indirectly used in the context of carrying out village government tasks and do not change ownership status. Then the utilization of village assets as referred to in Article 11 can be carried out as long as they are not used directly to support the administration of the village government. The form of utilization of village assets is in the form of rent, borrow and use, cooperation in utilization, build for handover and build for handover.¹⁴

Based on the results of the study, it can be said that the form of use and utilization has been implemented, although it has not been maximized. For its use, it is more focused on the management of Gor Desa which becomes Village Original Income (PAD). If the village assets for the carik land are few and almost nothing can be utilized. The most that can be utilized is from mobile vehicles and electronic goods.

¹⁴Dewi Risnawati, Jurnal: "*Pengelolaan Aset Desa Dalam Upaya Meningkatkan Kesejahteraan Di Desa Krayan Bahagia Keeamatan Long Ikis Kabupaten Paser*". (Universitas Mulawarman: 2017) Ejournal Ilmu Pemerintahan, Volume 5, Nomor 1, 199-212.

4. Security and Maintenance

Security is a process, a way of securing village assets in physical, legal, and administrative forms. The security of village assets as referred to in Permendagri Number 1 of 2016 article 19 paragraph 1 must be carried out by the Village Head and Village Apparatus. The cost of securing village assets is charged to the APBDes.¹⁵ Security of village assets includes:

- 1) Administration includes bookkeeping, inventory, reporting and storage of ownership documents;
- 2) Physical to prevent the occurrence of a decrease in the function of goods, a decrease in the number of goods and the loss of goods;
- 3) Physical security for land and buildings is carried out by means of fencing and installation of boundary signs;
- 4) In addition to land and buildings, it is carried out by means of storage and maintenance; and
- 5) Legal safeguards include, among others, completing proof of ownership status.

Maintenance is an activity carried out so that all village assets are always in good condition in the context of implementing village government. The maintenance of village assets must also be carried out by the village head and village officials, both movable and immovable assets, the maintenance of movable assets requiring large funds is included in the budgeting plan. The cost of maintaining village assets is charged to the APBDes.

From the results of this study it can be said that the security and maintenance of village assets in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung is not in accordance with Permendagri Number 1 of 2016. Due to the fact that there are still obstacles in securing these assets, there are no bookkeeping or inventory, assets in the form of carik land, there is no proof of ownership status, there is no legal certainty in the form of certificates, which results in carik land in Langonsari Village being used for personal interest, until it is rented out and the farm does not make a direct contribution to the village.

5. Deletion and Transfer

Deletion is the activity of deleting or eliminating village assets from the village inventory data book with the village head's decision to free the

¹⁵ Permendagri Nomor 1 Tahun 2016 Pasal 19 Ayat 1 Tentang Pengelolaan Aset Desa

management of goods, goods users, and or the power of goods users from administrative and physical responsibilities for goods under his control. Elimination of village assets as referred to in Permendagri Number 1 of 2016 article 21 paragraph 1 is an activity to delete or eliminate village assets from the village inventory data book. Elimination of village assets is carried out in the case of village assets due to a change of ownership, destruction, or other reasons.

Elimination of village assets that change ownership, among others: Transfer of village assets to other parties; Court decisions that have permanent legal force; Villages that lose their rights as a result of a court decision are obliged to remove from the inventory list of village assets. Meanwhile, the destruction of village assets with the following provisions: In the form of assets that can no longer be used and or have no economic value; and Minutes of destruction are made as the basis for determining the decision of the Village Head regarding the destruction. Elimination of village assets due to other causes are: Lost; Theft; Burnt.

Transfer is an activity of transferring ownership of village property which is legalized by the village head and needs to be known by the community directly. Transfer includes exchange, sale and participation of village government capital. The transfer of village assets in the form of land and buildings belonging to the village is only carried out by exchange and capital participation.¹⁶

Based on the results of the study, it can be said that in Langonsari Village there has never been any transfer or disposal of village assets. Not to delete it, it's just that the main factor is damaged, unfit for use and lost, it can be used as a Minutes. Because the deletion of assets cannot be arbitrary, there must be approval from the BPD and a decision from the Village Head, not necessarily the village apparatus can delete the village assets.

6. Administration, Reporting and Assessment

Administration is a series of activities carried out including bookkeeping, inventory and reporting of village assets in accordance with applicable regulations. The administration of village assets is regulated in Permendagri

¹⁶ Musliha, "Analisis Akuntabilitas Dalam Pengelolaan Aset Desa Ditinjau Dari Peraturan Menteri Dalam Negeri RI Nomor 1 Tahun 2016 (Studi Kasus di Kecamatan Tompobulu Kabupaten Banteng)", hal 18

Number 1 of 2016 article 28 paragraph 1 where village assets whose use has been determined must be inventoried in the village asset inventory book and coded. The codeification as intended is regulated in general guidelines regarding the codeification of village assets.

There are three heads of affairs, namely the head of development affairs, the head of general affairs, and the head of government affairs. In the administration of village asset management, assets are first calculated, then recorded, after which they are reported in the books. After the bookkeeping is complete, it is entered in the inventory journal and reporting is carried out to prepare an accountability report.¹⁷ Inventory is an activity or action to calculate, manage, organize, regulate, record data and report village property in the unit of use.

The asset administration process in Langonsari Village is still carried out minimally, without clear data collection and bookkeeping, village officials have also not carried out the mandate of asset inventory this is because almost all village assets do not have legal certainty of asset ownership. Because the inventory is not carried out, the codification process is also not running. So it can be said that the administration in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung is not in accordance with Permendagri Number 1 of 2016 concerning the management of village assets.

Reporting is the presentation of information in the form of information related to the objective condition of village assets. In reporting village assets, the village head submits a report on the results of village wealth management to the Regent/Mayor through the sub-district head at the end of each fiscal year or at any time if necessary. Report on the results of village wealth management as part of the accountability report. The village financial report presents relevant information regarding the financial position and all transactions carried out by the village head. The village head has an obligation to report the efforts that have been made in carrying out activities systematically and structurally in one reporting period.

Village assets that have been reported, then an assessment of village assets is carried out. Assessment is a process of measuring activities based on objective and relevant data or facts using certain methods or techniques to obtain the value of village assets. The assessment of village assets as referred to in Permendagri Number 1 of 2016 article 30, in the context of utilization in the

¹⁷Sinta Iriyani, Skripsi: "Analisis Laporan Pengelolaan Aset Desa Pada Desa Sawangaoha Kabupaten Koalaka Utara". (Makassar: Universitas Muhammadiyah Makasar, 2020)

form of land or buildings, is carried out by government appraisers or public appraisers. In the valuation of assets in the form of land, it is necessary to consider the current uses and benefits and future prospects, because land will be of high value if it has optimal use. But for now, in the context of utilizing only buildings in the form of village halls, posyandu, they are used for the local community. Then a routine assessment is carried out by the District and District once a year.

7. Coaching, Supervision, and Control

In conducting guidance, supervision and control, it refers to Permendagri number 6 of 2016 article 46 paragraph 4 that the Regent/Mayor may delegate to the sub-district head. In order to ensure the smooth and efficient management of village property management, the functions of guidance, supervision and control are very important to ensure orderly administration of village property management.

Coaching is a business or activity through the provision of guidance, guidance, training and supervision. Control is an effort or activity to ensure and direct that the work carried out goes according to a predetermined plan. Supervision is an effort or activity to find out and assess the actual reality regarding the implementation of tasks or activities, whether carried out in accordance with statutory regulations.

It can be said that the guidance in Langonsari Village is not optimal, because it has not been properly socialized which causes village officials to be still confused in the implementation of this village asset management. In terms of control that is implemented is also not optimal, because in order to achieve a good management of village assets and in accordance with regulations, it is necessary to have a good control system that can direct village officials in managing assets.

Regarding the supervision of Langonsari Village assets, village assets must be reported on their condition and condition and accounted for once a year. Reporting by the Village Head, through officers from the inspectorate who came to inspect. Reports will go to the center through the sub-district head, to the district government. Supervision carried out by the inspectorate is usually carried out once a year.

8. The Role of Langonsari Village Apparatus, Pameungpeuk, Bandung in Managing Village Assets

The role according to terminology is a set of behaviors that are expected to be possessed by people who are domiciled in society. In English, the role is called "role" whose definition is "person's task or duty in undertaking". It means "a person's duty or obligation in a business or job". Role is defined as a set of behaviors that are expected to be possessed by people who are domiciled in society. While the role is an action taken by a person in an event.¹⁸

Momon Sudarman argues that role is when someone enters the community, both on a small and large scale, everyone is required to learn to fill a certain role. Social roles that need to be studied include two aspects, namely learning to carry out obligations and claim rights from a role, and having attitudes, feelings, and expectations that are in accordance with that role.¹⁹

Village administration is carried out by the village head who is supported by the village secretary and village officials. The village apparatus consists of the head of affairs, namely the executor and the village head. The government supports the village secretary in providing data, information and services. The executor of affairs is a civil servant who takes care of village household affairs in the countryside. The mayor is the deputy mayor in his area. Village budget affairs are matters that have the right to be regulated and managed by village officials. To regulate and manage their affairs, village officials issue village regulations. Village regulations are issued by the Village Head together with the BPD (Village Consultative Body). Village regulations are enforced by the village head and accountable to the people through the BPD.²⁰

Based on Permendagri Number 1 of 2016 article 4, it explains that in exercising the power as referred to in paragraph (1), the Village Head may delegate some of his power to the Village Apparatus. The Village apparatus as referred to in paragraph (4) consists of: the village secretary as assistant to the village asset manager; and Elements of village apparatus as officers/managers of village assets.²¹

¹⁸ Syamsir, *Organisasi & Manajemen (Perilaku, Struktur, Budaya, dan Perubahan Organisasi)*, (Bandung: Alfabeta, 2014).

¹⁹ Momon Sudarman, *Sosiologi Untuk Kesehatan*, (Jakarta: Salemba Medika, 2008).

²⁰ Sugiman, Jurnal: "*Perangkat Desa*", (Universitas Suryadarma: 2018), Binamulia Hukum, Vol. 7 No. 1, Juli

²¹ Permendagri Nomor 1 Tahun 2016 Pasal 4 Ayat 4 Tentang Pengelolaan Aset desa

Village officials are required to provide more excellent services and empower the community so that the community's standard of living is guaranteed and of course it can improve the welfare and progress of the region, because basically it is the people who know what they need and how then they can be said to be a prosperous society. The role and initiatives of village officials are very dominant in planning and implementation as well as to increase awareness and technical capabilities of villagers in the development of village welfare.

The village chief and village officials have the authority to regulate the village within the scope of their authority, including the management of strategic matters. The inventorying, administration, and utilization of community assets is a strategic component. The strategic aspect of a village, as well as the acquisition or sale of local assets, cannot be decided unilaterally by the village chief. Villages with abundant assets combined with the arbitrary behavior of village leaders and village officials will result in the release of village assets to parties who are not interested and who violate procedures, which will ultimately harm the village community; therefore, identification and control are required to prevent the misuse of village assets. To achieve community welfare, village assets are positioned as a shared source of life; therefore, village assets must be exploited and utilized by all village communities as a source of sustainable life.

The role of village officials in Langonsari Village in managing village assets is generally based on Permendagri Number 1 of 2016 concerning Village Asset Management. In its implementation, village officials have participated in implementing village asset management, although it has not been maximized and has not been fully implemented, because there are still obstacles. This can be seen through the opinions expressed by the informants.

Langonsari Village's village apparatus has helped implement village asset management. However, there are still problems with how it's being done, such as a lack of qualified human resources and poor communication about regulations. Also, almost all village assets haven't been listed because they don't have legal certainty. This is partly because the implementers haven't been honest about how they're doing their jobs.

D. CONCLUSIONS

The management of village assets in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung has not adhered to the processes outlined in

Minister of Home Affairs Regulation Number 1 of 2016 Regarding Village Asset Management. It is still not ideal and optimized since it has not followed the procedures that have been established in line with government legislation, and its implementation has experienced numerous hurdles. This is evidenced by the acquisition of village assets that did not adhere to the rules because they were not open and competitive, were not efficient, and lacked clear transparency. Security and maintenance of village assets that lack proof of ownership and administrative status, as well as those that have not conducted an inventory of data in the form of bookkeeping, are not adequately codeified.

Village officials as in Langonsari Village, Kec. Pameungpeuk, Kab. Bandung has not carried out its role as executor in managing village assets, because there are still problems in the implementation of village asset management, still not optimal and not optimal in the process. Because there are obstacles, such as not carrying out the mandate of asset inventory so that all village assets do not have legal certainty of asset ownership, the lack of competence in Human Resources, the lack of staff who know specifically about the management of village assets which greatly affects the implementation in the process of utilization or management.

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