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Utilization and security of village assets based on permendagri number 1 of 2016 concerning village asset management

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Abstract

The purpose of this study is to assess the suitability of the utilization and security of village assets in Saliki Village Government with Permendagri Number 1 of 2016 concerning Village Asset Management. The type of research used is qualitative and data collection is carried out by interview methods and document studies. The results showed that the utilization of village assets carried out by the Saliki Village Government, especially by borrowing, was not fully in accordance with the contents of the Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management. In addition, asset security has not been fully carried out, especially legal security for land and building assets. Some practices in asset utilization and security that have not been fully implemented, in addition to being influenced by the Village Government as an asset manager who does not fully understand the guidelines, this is also influenced by the understanding of the community as asset users who do not fully understand the mechanism in utilizing village assets.

Key words: Utilization; security; village assets

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INTRODUCTION

Village is a government under the sub-district led by a Village Head while village government as described in Law of the Republic of Indonesia Number 6 Year (2014) concerning Villages is all instruments that regulate and organize government affairs and all interests of the village community related to the government system. Good management of village assets is highly expected by all rural communities to improve the welfare of the community, more than that the management and utilization of village assets is expected to increase village income to support funding for village operational activities and build infrastructure in the village.

On January 7, 2016, the Minister of Home Affairs of the Republic of Indonesia officially established Permendagri No.1 which regulates Village Asset Management which is a manifestation of the implementation of the provisions in Article 113 of PP of 2014 concerning Regulations for the Implementation of Law Number 6 of 2014 concerning Villages which has now changed to PP No. 47 of 2015. In this Permendagri, it is regulated about village asset management whose series includes activities ranging from planning, procurement, use, utilization, security, maintenance, elimination, scanning, administration, reporting, assessment, coaching, supervision, to controlling village assets.

Since it was officially established on January 7, 2016, the Saliki Village Government has also begun to implement Permendagri No.1 of 2016 concerning Village Asset Management in managing assets owned by its village. From the results of interviews and direct observations to the research location in this case to the Saliki Village office, researchers get information that one of the problems faced in terms of village asset management is HR competence. This is considered to be the result of the lack of understanding and training provided by the Central Government to village asset administrators so that in managing their village assets, the administrators still encounter difficulties and are overwhelmed in carrying out their duties.

One of the problems that the researchers found was in terms of the use of village assets where there were several village assets such as grass machines that were borrowed by the community but not returned for a long period of time. This is very different from the lending and use rules regulated in Permendagri No. 1 Year (2016) which as stated in article 13 that the period for borrowing village assets is only 7 days at most starting from the first day of borrowing and can be extended. Another problem found is in terms of securing village assets as it is known that assets in the form of land do not have certificates in the name of the Village Government, besides that there are village-owned buildings that also do not have legal ownership status. This deviates from the contents of Permendagri No. 1 of 2016, especially in article 19 paragraph (2), it is explained that legal security is carried out by completing ownership status.

Good management of village assets must be carried out at every stage, including the utilization and security of village assets. But in fact, problems related to assets are one of the problems that often occur within the Andrianto Village Government, (2018), therefore asset managers must understand and implement standards or guidelines that have been set well, namely in this case Permendagri No.1 of 2016 concerning Village Asset Management.

Based on the background of the above problem, the formulation of the problem made by the researcher is whether the utilization and security of village assets in the Saliki Village Government is in accordance with Permendagri No.1 of 2016 concerning Village Asset Management. The results of this research are expected to contribute to the thinking of public sector accounting disciplines, especially on the utilization and security of village assets. In addition, this research is also expected to be used as consideration and evaluation material for the Saliki Village Government related to the Utilization and Management of village assets.

Library Study

Public Sector Accounting

Yusup (2012) Defining accounting can be viewed from two perspectives, namely accounting from the perspective of users and accounting from the perspective of the activity process. First, accounting from the user's perspective is seen as a discipline that provides relevant information so that the implementation of activities can run efficiently and becomes an evaluation material for the activities of an entity. While accounting from the point of activity process is a process of recording, classifying, summarizing, reporting and analyzing financial data of an entity.

Public sector accounting is an accounting process that occurs within the scope of the public sector which includes government, hospitals, schools, universities and other nonprofit institutions. Some differences that can be found in public sector and private sector organizations quoted from Andayani, (2007) include: organizational objectives, funding, ownership status, accounting bases used, accountability.

Asset management

Asset management is a series of coordinated practices in which an organization plays an important role in managing assets well to achieve the plans that have been set during the utilization of these assets Suryani et al., (2010). Meanwhile, according to Asih et al., (2018) asset management is an asset management activity, in order to maximize the assets owned so as not to become extinct.

Village

Village in Law of the Republic of Indonesia Number 6 of 2014 concerning Villages is a group of communities in a certain area that has the authority to regulate and manage government affairs and community interests based on the government system of the Republic of Indonesia and community initiatives. A matter in village government is led by the village government which in this case is the Village Head assisted by village officials in carrying out government tasks as well as to meet the interests of the local community.

METHOD

In this study using a type of qualitative research, qualitative research according to Creswell (2008) quoted by Raco (2010) is a type of research conducted to understand a symptom, can be done by interviewing participants with questions that are more general in nature. Then the results of the interview are collected and analyzed, then set forth in the form of a written report.

This type of data uses both quantitative and qualitative data. Quantitative data is village asset inventory data and village wealth reports, while qualitative data is the result of interviews with several informants regarding the utilization and security of village assets in the Saliki Village Government. The method of data collection is carried out by means of interviews and document studies, namely by tracing and studying historical data to obtain information relevant to the phenomenon studied.

The data analysis method in this study uses a comparative descriptive method, which is a method that begins with the stage of problem formulation then looks for relevant theories to find theoretical answers, then collects and processes data, and ends with drawing a conclusion Saputra, (2016). This research will collect data, analyze, draw a conclusion, then interpret it in a paper to find out and formulate the suitability of the utilization and security of village assets in the Saliki Village Government with the Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management.

RESULTS AND DISCUSSION

Utilization

Some of the village assets utilized by the Saliki Village Government are assets that are not used directly in the activities of the Village Government. However, some other assets used still come from assets that are used directly for Village Government activities, for example plastic chairs. Generally, there are no specific criteria for the type of assets that can be utilized as long as they are not used in the village office. The type of asset utilization in Saliki Village Government is only rented and borrowed.

The asset leasing mechanism is enough to report to the village to submit a request for asset leasing, then it will be directed by BUMDES staff and negotiations will be carried out for rental costs and rental periods because so far there are no definite provisions related to asset rental rates, but rates will be discussed with the tenant when leasing activities will be carried out. The period for leasing assets is generally limited to 7 days from the first day the asset is leased. The income from the rental will be included as Village Original Income (PADes) and reported in the APBDes report.

Based on the explanation of the practice of utilizing village assets by leasing that has been implemented in the Saliki Village Government, the practice is considered not fully in accordance with the contents of article 12 of Permendagri No. 1 of 2016 concerning Village Asset Management, although the selection of the type of leased assets is appropriate and the lease period has been limited to only 7 days according to the guidelines, but there is no lease agreement letter made as stated in Permendagri

No.1 year 2016 which explains that there has been a rental activity and can be valid evidence if something unwanted happens.

Furthermore, village assets are usually used by the community by borrowing using grass machines, but even though the utilization system is borrowed, in reality these assets are not returned for a long period of time. In addition to the utilization system by way of lease which is not made a letter of agreement, at the time of utilization by borrowing and using it is also the same. Making a letter of agreement as mandated in Article 13 of Permendagri No.1 of 2016 concerning Village Asset Management is very important when handing over assets. This is because the existence of a letter of agreement can be a solution and basis for resolution when problems occur in the future.

Based on the explanation above, it can be seen that the utilization of assets by borrowing for several assets such as grass machinery is also not in accordance with the contents of Article 13 of Permendagri No. 1 of 2016 concerning Village Asset Management. This is evidenced by the absence of a set loan deadline and a loan agreement letter is also not made.

The utilization of village assets that has not been optimal and has not been fully implemented according to guidelines is caused by lack of knowledge of human resources about the provisions for asset utilization. This is evidenced by the existence of assets that are borrowed but not returned. Thus, the Village Government is expected to pay more attention to the existing guidelines in this case Permendagri Number 1 of 2016 concerning Village Asset Management so that the assets utilized can be maximized their potential, both to help community activities and to increase village income.

Security

The form of security that has been implemented by the Saliki Village Government is in the form of security by means of administration and physical security. Examples of security by administrative methods that have been carried out are such as inventory and asset codification but bookkeeping has not been carried out.

Inventory is carried out by recording, recording in the inventory book and reporting the results of village asset data owned or under village supervision. The village asset inventory book contains columns of type of goods, item code, number of units, identity of goods, origin of goods (APBDesa, other legitimate acquisitions, original wealth of the village), year of acquisition/purchase, price and other information deemed necessary.

Provisions for asset codification as directed by the Central Government, Saliki Village Government refer to the General Guidelines for Village Asset Codification issued by the Director of Financial Facilitation and Village Government Assets in 2017. The provisions in the use of asset codification guidelines are in accordance with the mandate in Law Number 6 of 2014 concerning Villages in which villages are given a great opportunity to take care of their own governance to improve the welfare of village communities. Therefore, with the preparation of general guidelines for asset codification, it is hoped that the Village Government can realize orderly, effective and efficient village asset management.

In addition to inventory and asset codification, several forms of asset security by administrative means that can be done are bookkeeping and storage of proof of ownership. However, both forms of security are not carried out, this is due to the lack of knowledge of management staff to book assets, in addition to storing proof of ownership also cannot be done because some assets such as land and buildings that should have proof of ownership but in fact until now these assets do not have legal proof of ownership.

From several paragraphs of the explanation above related to asset security by administration, it can be concluded that the form of asset security by administrative means carried out by the Saliki Village Government is not fully in accordance with article 19 of Permendagri Number 1 of 2016 concerning Village Asset Management. This is evidenced by the explanation that asset bookkeeping and proof of asset ownership are not stored.

Physical security has also been put in place to prevent the loss of goods. This can be proven by the existence of Linmas who is in charge of guarding assets around the village office building at night. However, this physical security can be said to be not optimal because there are still many assets stored outside the village office building, for example lawn machines. Therefore the asset becomes unmonitored. The problem related to physical security of these assets is due to the unavailability of sufficient space to accommodate village assets and some of the assets used are not stored in the village office.

From the description above, although it is explained that the Saliki Village Government has made efforts to physically secure assets, the security carried out is still not enough to be said to be in accordance with the physical security system mandated in article 19 of Permendagri Number 1 of 2016 concerning Village Asset Management. This is because the physical security carried out is not comprehensive for assets owned by the Saliki Village Government.

Although some forms of administrative and physical security have been carried out, full legal security has not been carried out, for example, such as land and building assets that until now do not have a certificate or proof of legal ownership. In the absence of a valid ownership certificate, of course, the village's land and building assets cannot obtain legal security, especially if things happen that are not desirable. This is certainly apart from the guidelines in article 19 of Permendagri Number 1 of 2016 concerning Village Asset Management which requires land and building assets to be made ownership letters or certificates in order to obtain legal protection.

Other matters related to securing village assets are fencing for building assets and marking boundaries for land assets which have also not been fully carried out. One of the reasons for not fencing the building is because the building area has been maximized with land area, but in fact there is still another building owned by the village, namely the back of the village office which should have been fenced but until now has not been done. This is not in line with the regulated guidelines related to asset security as stipulated in Article 19 of Permendagri No. 1 of 2016 concerning Asset Management.
Furthermore, related to securing village assets, namely for security costs regulated in the Permendagri, which is charged to the APBDes. In this case, the Saliki Village Government has carried out in accordance with the guidelines, namely the budget related to asset security costs, which in this case is the honor for Linmas charged to the APBDes.

CONCLUSION

Based on research conducted in Saliki Village, Muara Badak District, it can be concluded that the utilization and security of assets in Saliki Village has not been fully implemented in accordance with the contents in the 2016 Minister of Home Affairs Regulation on Village Asset Management. This is evidenced by the results of research and discussion that show several practices that are not in accordance with the contents of Permendagri No. 1 of 2016 concerning Village Asset Management including:
Utilization
No time limit is set for borrowing village assets.
No agreement was made at the time of delivery of assets either by lease or borrowing.
Security
No legal safeguards for land and building assets such as completing proof of ownership status.
Some building assets do not yet have fences.
Some assets are left to be stored in people's homes

Some practices in asset utilization and security that have not been fully implemented, in addition to being influenced by the Village Government as an asset manager who do not fully understand the guidelines, are also influenced by the understanding of the community as asset users who do not fully understand the mechanism in utilizing village assets.

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