

Problems of a New Paradigm in the Legal Village Asset Management

Yusuf Eko Nahuddin¹, Romli SA², Muhammad Maghfur Agung²

¹Fakultas Hukum Universitas Merdeka Malang, Indonesia

^{2,3} Universitas Islam Negeri Raden Fatah Palembang, Indonesia

Email: yusuf.eko@unmer.ac.id

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Abstrack: *Independent management of village assets in order to make the village the main locomotive for the welfare of the village community is a necessity, while the purpose of this study is to find out how the new paradigm in village asset management and what is a problem in village asset management. This research method uses a type of normative legal research with a statutory approach and a conceptual approach. By collecting legal materials that are relevant to the issues raised and read and then grouped before being interpreted and analyzed using qualitative methods. This research concluded that the new paradigm in village asset management must be understood by all village asset management power holders so that village assets can be managed optimally to increase the potential source of village income so that it becomes an independent village. However, the new paradigm still causes problems including the old mindset in managing village assets and the still weak supervision in the management of village assets and the data collection of village assets that are not optimal, not to mention the conditions where inhumanity in the management of village assets by the holders of village asset management power For this reason, it is necessary to encourage technology-based village asset management management (digitalization) so that there are the same standards, the same perspective in village asset management , so as to give birth to the creativity of village asset management power holders in optimizing the potential of their village assets independently so that the village becomes a locomotive of development and equitable distribution of the welfare of the rural community.*

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Introduction

Village building is the main keyword in understanding the position of the village (Badri, 2016; Eko et al., 2014; Setyobakti, 2017), for this reason, of course, various reinforcements in order to realize the spirit of village building are a necessity. One of them is by encouraging and facilitating villages so that they can be independent, of course, by maximizing their income potential. The trick is to make rules that provide certainty in the management of village assets, so that with the rules,

the village can have legitimacy in managing the assets it owns in order to improve the economy and purchasing power of the people in the village.

The creation of Law No. 6 of 2014, also known as the village law, Government Regulation No. 43 of 2014 regarding implementing regulations of Law No. 6 of 2014 concerning villages, and Permendagri No. 1 of 2016 regarding the management of village assets, has clearly provided an understanding that village assets are items that belong to the village derived from the original wealth belonging to the village, purchased or obtained at the expense of the village. Village asset management, on the other hand, refers to a series of activity initiatives beginning with planning, procurement, use, and utilization of village assets as well as security, maintenance, elimination, and transfer. It also includes administration, reporting, assessment, coaching, supervision, and control (Pamungkas, 2019; Prasetyo & Muis, 2015; Timotius, 2018).

The result of the management of village assets by the village head as the holder of the power to manage village assets becomes the original income of the village, so that from this income can increase the source of village income which of course solely due to the increase in village wealth, it aims to provide welfare to the village community (Risnawati, 2017). So it is very necessary for the management of village assets in increasing the village's original income to be carried out optimally and professionally (Dewi et al., 2017). However, whether this can really be understood and implemented by the village government, of course, is a major problem that needs to be explored so that expectations and reality do not conflict with each other.

There are many cases of abuse of authority in the management of village assets, such as the case of cikole district officials, Lembang District, West Bandung Regency, West Java, allegedly selling village assets (village cash land) (Suceno & Raharjo, 2021). Of course, in the case above, we can use it as a basis that the management of village assets carried out by the village government is far from the noble goal, namely that it is hoped that the village will become a locomotive of equitable welfare development.

With cases related to the misuse of village asset management, it is certainly important for the author as an academic to contribute in conveying input through this study so that village asset management can run as it should. This is of course to connect the idea aspired to with the reality, namely the occurrence of equitable welfare so that the standard of living of the village community is lifted.

Various studies have been carried out related to village asset management including a study entitled "*The Role of Village Consultative Bodies in Village Asset Management*" Putra, M. E., & Hapsari, A. N. S. (2020). *The Role of Village Consultative Bodies in Village Asset Management: Keywords: Village Assets, BPD, Village Funds, and Supervision*. Journal of Accounting, 12(1), 109-122 and the results of a study entitled "*Implementation of village asset management policies in the Sidorejo Village market, Pagelaran District, Malang Regency*" Pacady, F., Sholahuddin, A., & Prianto, B. (2020). *Implementation of village asset management policies in the Sidorejo Village market, Pagelaran District, Malang Regency*. Publisia (Journal of Public Administration), 5(2), 165, which of course from the

research above has not yet reached the strengthening of a new paradigm in village asset management and examines the acute problems of a new paradigm in village asset management so that it makes it necessary to of course in this study aims to be able to find out how the new paradigm in village asset management and what is the problem of the new paradigm in The management of village assets in the hope of providing reinforcement in achieving the noble goal of accelerating welfare by making the village its main locomotive.

Method

.This research uses literature studies with a legal normative approach to process library materials as secondary materials (Zed, 2004). The secondary materials obtained are systematically arranged by recording techniques and interpretation of existing materials. This research focuses on rules, doctrines and legal principles that are in line with the problems studied so as to produce solid arguments. The technique of recording in research is by collecting legal materials relevant to the issues raised and read and then grouped before being interpreted. The material is analyzed by qualitative methods, to build arguments and interpretations on the measure of conformity of the analysis with the specified discussion, namely the new paradigm in village asset management and the problem of the new paradigm in village asset management..

Results and Discussion

A new paradigm in village asset management

The position of the village as a subject of development is certainly not only how the village is able to manage the budget sourced from the APBN and those sourced from the APBD, but also must be able to optimize potential sources from the village to increase its income so that the village can become more independent and not only rely on apbn and APBD sources alone (Deri & Febrina, n.d.). This is certainly in line with the spirit of "village building" which positions the village no longer as an object of development but as a subject of development as is the main spirit of Law No. 6 of 2014 concerning Villages.

Village assets are items that belong to the village and are acquired through the Village Revenue and Expenditure Budget (APB Desa) or the acquisition of other legal rights. They come from the village's initial riches and are owned by the village. According to Permendagri No. 1 of 2016 regarding Village Wealth Management, Article 2 Paragraph 1 states that Village Wealth consists of: Village Original Wealth; Village-owned Assets Purchased or Acquired at the Expense of the Village Revenue and Expenditure Budget; Village Wealth Acquired from Grants and Donations or the Like; Village Assets Acquired as a Form of Agreement/Contract; and/or Acquired Under the Provisions of Laws and Regulations

Village assets and their types have been clearly regulated as mentioned above so that they are only implemented by the holder of the village asset management power. The village head as the holder of the power of village asset management based on article 4 paragraph 1 of Permendagri

No. 1 of 2016 concerning the management of village assets in utilizing assets owned by the village must of course be guided by the mechanism that has been established by the government in government Regulation No. 43 of 2014 article 110 paragraph 2 it is stated that the management of village-owned wealth must be regulated by village regulations, and based on Permendagri No. 1 of 2016 article 11 paragraph 2 it is stated that the utilization of village assets is divided into four forms, namely rent, borrowing, utilization cooperation, build for handover or build handover. Furthermore, Article (3) states that the utilization of village assets must be stipulated in the Village Regulation, so that the management of village assets owned must be based on village regulations (Oksafiana et al., 2019).

The village head is certainly the main driving force in terms of managing village assets. Why does this need to be emphasized because the new paradigm is impossible to run if the mainsid of the village head is still in the old paradigm meaning that the village head of course as the main driving force must be the earliest and the first who must be willing to do it. It is not an easy thing considering that the new paradigm has the challenge of having to change the status quo from the old paradigm in managing village assets.

The paradigm itself is a way of looking at people towards themselves and / or their environment with regard to beliefs, assumptions, concepts, values and practices applied in a certain community, especially in terms of activities that require intellectual discipline (Sanjaya, 2017). Furthermore, according to Mudjia Rahardjo, the paradigm is a way of looking at something that contains a number of assumptions, theories, models and certain solutions regarding the subject matter, objectives, and basic properties of the study material (Rahardjo, 2018). So it can be concluded that a paradigm is a way of looking at dealing with a problem or in carrying out tasks and obligations based on fundamental concepts and values that are believed in its truth in order to achieve a goal.

In order for villages to increase the original income of their villages, of course, they must be willing to change the old paradigm to replace it with a new paradigm, namely by optimizing the management of village assets intended to improve the original opinion of the village. The new paradigma in village asset management as based on the understanding of the paradigm above is the perspective of the village head as the holder of village asset management power which is based on concepts and values that are believed in their truth in order to achieve a goal in managing village assets.

This belief is certainly based on the provisions of the laws and regulations as regulated under government regulation No. 43 of 2014 article 110 paragraph 2 it is stated that the management of village-owned wealth must be regulated by village regulations, and based on Permendagri No. 1 of 2016 article 11 paragraph 2 it is stated that The utilization of village assets is divided into four forms, namely rent, borrowing, utilization cooperation, building for handover or building serah guna. Furthermore, Article (3) states that the utilization of village assets must be stipulated in the Village Regulation.

The aforementioned regulations must certainly be used as the basis for a new paradigm in village asset management which is based on the rule of

law which is believed to be an ideal conception and has a clear vision, has legitimacy to be applied, so that the village head in managing village assets is not based on habits that have been going on continuously but based on the ideal conception specified in the laws and regulations that organize and become the basis in the management of village assets. On this basis, village asset management can be carried out properly in accordance with the principles of village asset management, namely functional principles, legal certainty, transparency and openness, efficiency, accountability, and certainty of value.

The existence of the new paradigm mentioned above in the management of village assets must be properly implemented, and there is a willingness to change the old paradigm whose village asset management is not managed properly because there is no underlying regulation, because the great expectations of the village community depend on the village head as the holder of village asset management power in making optimal use of the village assets owned, So that equitable welfare is achieved in the village and at the end it can reduce the urbanization of the villagers because the source of welfare and the source of prosperity is not only centralized or rests on one point, namely the urban area.

Problems of a new paradigm in village asset management

Optimization of village asset management is a strategic effort in supporting development in the village, the Village Fund stimulus and village fund allocation may certainly not be continuously carried out considering of course the burden of state spending can be more prioritizing others. So that with the village fund and the allocation of village funds, of course, it must be a capital for the village government to optimize the use of village assets to support benefits that can generate a source of income for the village.

Increasing sources of income or having a source of income is certainly a necessity for the village to become a self-sufficient village, and if the independence of the village is achieved, that is where the goal of making the village a subject of development is the end of the goal. Because if this is done, the welfare will undoubtedly be enjoyed by the village community, for this reason, in order to achieve this, the management of village assets must be carried out by of course prioritizing the principles in good governance management and of course must be professional.

So been very good with is the desired new paradigm in village asset management based on Law No. 6 of 2014 Jo. PP No. 43 of 2014, and permendagri No. 1 of 2016 concerning village asset management. However, this still causes its own problems, including:

The old mindset in the management of village assets from the holder of village asset management power

It is explained in article 72 paragraph 1 letter an of Law No. 6 of 2014 concerning villages that original village income is defined as income derived from village authority based on the right of origin and village authority on a local village scale. According to the provisions of article 71 paragraph 2 of Law No. 6 of 2014 concerning villages, it regulates village income, one of

which is sourced from: village original income (PAD). Business outcomes, asset results, self-help and involvement, and gotong make up the initial village income (PAD). Business outcomes also refer to the outcomes of village BUM and village assets. The money from managing local assets is one of the village's sources of income.

The above conception has not been fully understood by the village head so that in many villages, crooked land is directly worked by the Village apparatus in exchange for village device allowances, this is because this concept is considered to have become a habit than its predecessors. In other cases, the village land is still being worked on by retired former village officials and even deceased. The village officials in office at this time did not dare or reluctantly ask for a return. As well as the problem of administrative data collection patterns of village assets, including depreciation of the value of village assets, elimination of village assets, the existence of sets that can no longer be used (have no value) sourced from not understanding in making village asset reports (Purwanti, 2022). As well as another problem, namely crooked land income is not presented in the Village Budget because this kind of practice has been around for many years and is considered commonplace (Purwanti, 2022).

The explanation above is certainly a serious problem in the management of village assets that needs to be made immediate changes and comprehensive awareness, to village heads in particular and village government officials in general so that they can correctly straighten out their mindset in utilizing village assets. Whatever the village assets include crooked land or other village assets that are utilized the proceeds must be reported as receipts in the Village Budget in the eyes of the business budget and can then be allocated for the benefit of the village community or for additional incentives for village heads and village officials or benefits as based on the provisions of article 82 PP No. 43 of 2014 concerning implementing regulations of law No. 6 of 2014 concerning villages. So it is clear that the old mindset in managing village assets from the holder of village asset management power is no longer relevant in managing village assets based on the new paradigm.

Weak Supervision in village asset management carried out by village asset management power holders

That Indonesia already has significant regulations related to village fund management starting from the stages of village fund management to the village fund management supervision system, to the stages of village fund management management and supervision have been regulated in laws and regulations that have the potential to be positive if implemented properly so as to achieve accountability in the implementation or accountability in the implementation of village government (Siti & Utia, 2017). So that in the management of village funds, it is hoped that it can be managed properly. But not only how the village government can manage village funds well, it must also be able to maximize the potential or assets of the village in order to increase the original income of the village, especially by making optimal efforts in managing village assets.

However, in terms of supervision of village asset management, it has not shown the existence of technical and comprehensive regulatory guidelines that can be the basis so that all village assets can be recorded and monitored clearly including their designation so that functional principles can be achieved, including in order to provide legal certainty and transparency in the management of village assets and also of course in order to realize the principle of existence openness, efficiency, accountability, and certainty of value, so that community trust in the village government arises. This deception is important in order to give confidence to the community in the management of village assets that are really able to provide extraordinary benefits and effects in welfare development at the village level.

This is based on circumstances in which the role of village assistants is not functioning, weak components of direction and supervision from the sub-district, weak components of financing and supervision by the Government and Development Security Escort Team (TP4), weak supervision by BPD, weak community participation in village fund supervision, high non-budgeter costs, and incompetence of human resources (HR) village fund managers and village heads (Wibisono, 2017).

The aforementioned opinion can certainly serve as a starting point for our argument that supervision in the management of my village funds is still not operating at its best. This is because there are no detailed regulations regarding supervision of the management of village assets. Actually managing village assets can apply functional principles, legal certainty principles, transparency, accountability, efficiency and value certainty principles.

Data collection of village assets that are not optimal

Accountable and transparent data collection of village assets is certainly very important to determine whether the village assets are managed in various ways such as by renting, borrowing, utilization cooperation, building for handover or building handovers. Of course, in the end it boils down to efforts to obtain income, so it becomes important to then collect data so that all assets owned by the village can be recorded, as well as the utilization of assets for what whether they are rented, borrowed, or cooperated with their use and whether they are built for handover or build handover, of course, must be clear so that the value of the results of managing village assets can be reported clearly and concretely so that there is no The classic reason is related to the management of village assets, namely that they are used by other parties or are still rented out by the previous village officials and so on so that village assets do not produce which of course results in harming the village government. Considering that the responsibility of asset maintenance must be carried out by the Village Head and Village Officials.

Based on the foregoing, encouraging maximum data collection on the management of village assets is a must as based on the study that in order to make village asset data collection optimal and transparent and accountable can be done by maximizing technological advances, namely by collecting village assets in the form of digitization, be it in the form of buildings, land or

others so that with the implementation of the system built then the archives of all village assets can be audited properly (Sihombing & Yanris, 2020). However, in order for data collection in the form of digitalization to run optimally, of course, it must be supported by concrete government policies in this case related to making technical rules and concrete data collection applications to maximize data collection on village asset management so that village assets can be maximally monitored and clearly managed.

The spirit in digitizing village asset data collection is certainly closely related to village asset management. This is certainly an effort so that there is no misuse of opportunities by village asset managers to take personal advantage. As well as minimizing disputes over ownership of village assets considering that it does not rule out the possibility of it happening related to the control or ownership claim of certain objects in the form of land, buildings or other forms of village assets, with the implementation of this data collection, the goal so that the village can be independent can be achieved.

Conclusion

After the passage of Law No. 6 of 2014 regarding villages, the major objective is for each village to be autonomous, with the next technological step being for each community to be able to maximize its initial economic potential. This is undoubtedly consistent with fostering autonomous asset management as a means of village autonomy. Therefore, it is extremely pertinent that the village is no longer used as an object of development but rather as the subject of development, with full discretion to manage its village assets in order to increase the development of its village so that prosperity is achieved according to its needs while remaining within the framework of the unitary

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