

From Regulation to Practice: Asset Management of Mataosu Village in Kolaka Regency

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ABSTRACT

Village asset management plays a crucial role in supporting governance and village development. The implementation of Home Affairs Ministerial Regulation No. 3 of 2024 requires orderly, transparent, and accountable asset management. However, in practice, various obstacles remain. This study aims to analyze village asset management in Mataosu Village, Watubangga District, Kolaka Regency, identify inhibiting factors, and examine the compliance and accountability of village officials in asset administration. This study used a descriptive qualitative method. Data were obtained through interviews, observation, documentation, and analysis of Goods Inventory Cards (KIB). The results indicate that asset planning and procurement have been carried out through village deliberations and supported by the use of the Sipades application. However, obstacles remain, such as incomplete village land legality and suboptimal handling of damaged or unused assets. These conditions are influenced by limited budget, supporting documents, and technical understanding of village officials.

INTRODUCTION

Assets are resources owned or controlled by individuals, organizations, or institutions that have value and benefits for the sustainability of activities in the present and future. In the public sector, assets are not only viewed as government wealth, but also as resources that need to be managed effectively to support governance, public services, and the achievement of development goals (Melati et al. 2026) . Therefore, asset management is a crucial part of ensuring that assets can be identified, utilized, maintained, and accounted for according to

community needs. This management is not only oriented towards economic value, but also on social value and the benefits generated for the community (Assets and Income 2020) .

In the context of village governance, assets hold a strategic position because they are one of the resources that support governance, development, community development, and community empowerment. Village assets include land, buildings, equipment, infrastructure, and other assets obtained from legitimate sources (Lotong, Lusdani, and Pasak 2025) . The existence of these assets must be managed systematically and accountably so that they can be utilized according to their function and potential and provide sustainable benefits to the village community (Adi Prawira 2023) . Conversely, disorderly management can result in assets not being utilized optimally, experiencing damage without adequate handling, and potentially increasing village losses.

The Central Government established regulatory frameworks through Minister of Home Affairs Regulation (Permendagri) Number 3 of 2024 concerning Amendments to Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management. This regulation explicitly states that village asset management is a comprehensive series of activities, encompassing planning, procurement, use, utilization, security, maintenance, disposal, transfer, administration, reporting, assessment, guidance, supervision, and asset control. This regulation mandates a much more orderly administrative system, stricter oversight, and integrated digital reporting to close the gap for abuse of authority (Anon 2024) .

Field implementation often reveals a glaring gap between normative regulatory provisions and actual conditions at the village level. The classic problems that dominate include the limited capacity of village officials to translate regulatory legal language into technical actions, the lack of regular outreach from local governments, and weak internal oversight. Previous research by Gumelar et al. (2023) reinforces this indication by stating that asset management at the local level remains very limited, particularly due to the inability of officials to execute final stages such as asset disposal.

This research was conducted because the value of assets managed by the Mataosu Village Government, Watubangga District, Kolaka Regency is quite large. Based on the Mataosu Village Inventory Book Recapitulation (KIB) document, the total value of registered assets is Rp5,563,397,124. This value indicates that the Mataosu village government manages assets with a fairly large value, so it needs to be managed in an orderly and optimal manner so that these assets can provide benefits for the administration of government and the village community. The inventory document also noted that there were assets in a state of disrepair, especially in the group of workshop tools, measuring tools, and agricultural and livestock equipment. These findings indicate that there are village assets that require attention, especially in terms of their maintenance and further treatment. The condition of the assets recorded as damaged then became the basis for researchers to further explore how the maintenance, utilization, and disposal of assets in Mataosu Village are carried out. This investigation is important to determine whether damaged assets have been repaired or maintained, and how to handle assets that are no longer usable.

Previous research has shown that village asset management still faces various challenges, including financial management, asset recording, legal protection, and asset disposal. However, these studies generally only address specific aspects of the asset management cycle. This situation suggests the need for more in-depth research on asset management, particularly considering regulatory changes through Home Affairs Ministerial Regulation No. 3 of 2024.

Based on this situation, this study chose Mataosu Village, Watubangga District, Kolaka Regency as its focus to examine how village assets are managed from the perspective of Home Affairs Ministerial Regulation Number 3 of 2024. The innovation of this research lies not only in the use of the latest regulations as a basis for analysis, but also includes efforts to connect asset management methods, obstacles encountered, and the level of compliance and accountability of employees in the process of administering and recording assets. The analysis was conducted by examining the extent to which asset records through the Sipades application comply with administrative conditions and Goods Inventory Card (KIB) documents. Through this approach, this study attempts to describe the relationship between normative rules, digital-based asset management systems, and asset management methods carried out at the village level.

Based on this explanation, this study targets three main questions, namely: (1) how does Mataosu village manage its village assets in accordance with Home Affairs Ministerial Regulation Number 3 of 2024, (2) what are the things that hinder the management of village assets in Mataosu village, and (3) what is the level of compliance and accountability of village officials in managing and recording village assets.

RESEARCH METHODS

This research uses A descriptive qualitative approach is used to capture and describe administrative phenomena related to regulatory gaps and village asset management practices in depth. This approach was chosen so that researchers could interact directly with subjects and understand the context of institutional habits, structural constraints, and capacity real apparatus government village in implement policy public .

Study implemented in a way intensive research in Mataosu Village, Watubangga District, Kolaka Regency. The informant was selected using a *purposive sampling technique* , where subjects were selected based on their authority, competence, and direct involvement in the object being studied. The key informant *in* this study was the Mataosu Village Secretary, Muhammad Aksan, who acted as assistant village asset manager and administration coordinator. To avoid information bias and strengthen data validity through source triangulation, this study also identified several supporting informants *relevant* to the asset cycle. These informants included the Mataosu Village Secretary, the Mataosu Village Head as the holder of asset management authority, the Village Treasurer, the General Manager as the Sipades Operator, and the Chairperson of the Village Consultative Body / BPD. The composition and relevance of the data from these informants are presented in detail in Table

2.1 below.

Table 2.1 Criteria and Distribution Table Research Informants

Informant	Amount	Role in Research	Data Mined
RA (<i>Mataosu Village Head</i>)	1 Person	Key Informant / Asset Management Authority Holder	Strategic village policies, historical chronology of village treasury land ownership (KIB A), land certification commitments, and obstacles to tracing land title documents.
MA (<i>Mataosu Village Secretary</i>)	1 Person	Key Informant / Village Asset Management Assistant	Physical administration flow, KIB bookkeeping administration constraints, inventory of severely damaged goods, and periodic reporting mechanisms.
H (<i>Treasurer of Mataosu Village</i>)	1 Person	Key Informant / Village Financial Manager	Synchronization of capital expenditure allocation in the Village Budget with asset needs planning, as well as financing the maintenance of village assets.
S (<i>General Affairs Head / Sipades Operator</i>)	1 Person	Key Informant / Technical Implementer of Digital Information Systems	Practice of online Sipades application, constraints on classification of electronic goods codification, and village inventory data mutation mechanism.
N (<i>Head of BPD Mataosu</i>)	1 Person	Supporting Informant / Village Government Performance Supervisor	Accountability of village deliberations (Musdes), effectiveness of public infrastructure utilization by residents, and the supervisory function of abandoned assets.

Source: The data was processed by researchers based on the organizational structure of the Mataosu Village Government, 2026.

The data collection techniques applied include, In-depth Interview: using semi-structured interview guidelines to gather data on regulatory understanding, technical obstacles, and apparatus compliance. Field Observation: Conducting direct physical observations of the real condition of assets recorded in the village inventory, especially public facilities, office equipment, and village-owned land. Documentation Study: Analyzing primary documents in the form of the 2024 Mataosu Village Goods Inventory Card (KIB) manuscript and the APBDes realization accountability report.

Data validity was maintained through method triangulation techniques (comparing interview results with physical evidence from observations and document records) and source triangulation. Qualitative data analysis done in a way interactive following the Miles, Huberman, and Saldana model, which consists of on data reduction , data display, and data extraction conclusion or verification .

Given the breadth of the asset management cycle regulated in Home Affairs Ministerial Regulation Number 3 of 2024, this study deliberately limits the focus of analysis to six stages deemed most crucial and with significant problem dynamics in the field, namely: planning, procurement, use/utilization, digital administration, legal security, and asset disposal.

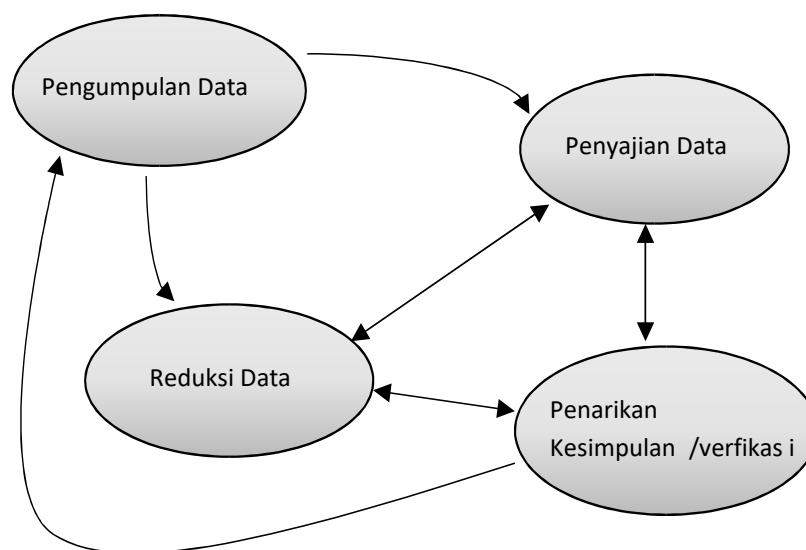


Figure 1. Miles and Huberman's Interactive Data Analysis Model

RESULTS AND DISCUSSION

1.1. Profile and Composition of Asset Value of Mataosu Village

The initial step in assessing administrative compliance is to map the value of the assets under management. Based on the analysis of the Mataosu Village Inventory Card (KIB) document as of December 2024, the details of village asset ownership are classified in detail in Table 3.1 below:

Table 3.1 Classification , Volume, and Nominal Value of Fixed Assets in Mataosu Village

No	Classification of Asset Groups	Volume/Quantity	Book Value (Rp)	Standard Legal Status
1	Village Treasury Land and Public Land (KIB A)	27,080M ²	65,000,000	Recorded in KIB, formal legality is not yet complete

2	Equipment, Electronic Tools, and Machinery (KIB B)	206 Unit	396,556,000	Village Property Rights
3	Buildings, Offices, and Physical Structures (KIB C)	14 Unit	4,424,396,524	Village Property Rights
4	Roads, Bridges, Irrigation, and Networks (KIB D)	-	6,477,733,731	Village Property Rights
5	Other Fixed Assets (KIB E)	-	149,900,000	Village Property Rights
-	Total Accumulated Asset Capitalization Value	-	11,513,586,255	-

Source: Mataosu Village Goods Inventory Card (KIB) Report 2024 (Processed Data)

As presented in Table 3.1, the majority of asset groups have strong village ownership rights, supported by valid village budget (APBDes) capital expenditure procurement documents. However, a significant exception occurs in KIB A (Land) group, where the legal status is still limited to physical control by the village government due to the lack of legal certification. The dynamics of these legal barriers will be explored in more depth in the following sub-chapter.

1.2.Practice Mataosu Village Asset Management

Findings field show that in the phase planning and procurement , Mataosu Village Government has apply principle harmonious participatory with principle general management goods owned by village . Planning process need goods No adopt an authoritarian top -down model , but rather initiated from the lowest level through Village Deliberation (Musdus). Every head hamlet summarize need real society (for example repair bridge , procurement tool integrated health post , or facility office village).

Aspiration the Then validated and filtered in the Village Deliberation Forum (Musdes) for ensure harmony with document Plan Work Village Government (RKPDes) and availability allocation budget in Budget Income Village Expenditure (APBDes). Proof of participation This activity was confirmed by the Chairman of the Mataosu Village Consultative Body (BPD) in quote interview following :

"Every procurement goods and development physique That must past knock hammer at the Village Consultative Assembly " First . We at the BPD ensure that proposals from the hamlets are included in the RKPDes. So the village head can't suddenly purchase items outside of those agreed upon with the community, because the budget is locked in the APBDes." (Interview, April 27, 2026).

This administrative compliance was also proven through an examination of the Mataosu Village APBDes Realization Report document for the 2024 Fiscal Year, where all expenditures for equipment and machinery capital expenditures as well as building and construction capital expenditures have been realized in accordance with the allocations specified in the 2024 RKPDDes manuscript.

In terms of use, assets purchased and owned by the village are used to help run the government, build infrastructure, and provide services to residents. community. Purchase device technology like a laptop used For help work affairs administration and management of village data . In addition , assets in the form of vehicles and equipment operational used For help employees move to various place in operate task government and give service to people in the village who have distance between quite hamlet far . Utilization asset seen from existence infrastructure villages , such as roads and bridges , which are utilized public For help movement , access between area , as well as various activity economy . Various goods others , such as tool agriculture and equipment supporters activity village , used in accordance with its role and needs inhabitant .

Utilization asset the must followed with treatment so that the condition still good and can used longer . Maintenance done with method inspect condition goods , care in a way periodically , and repair Damaged assets . Maintenance is crucial for infrastructure assets such as roads and bridges to ensure they remain functional and safe for users. However, existing inventory data indicates that several assets are still damaged and require further attention. This situation indicates that although most assets are used to support government duties and community needs, the maintenance and handling of damaged assets still requires attention.

The entire asset purchase process is then digitally input into the financial recording system. Operational compliance in this data entry is reviewed and approved by the Head of Finance, who serves as the Sipades operator.

"Every time a new item is purchased using village funds, we immediately enter it into the Sipades app for the current year, complete with its book value. So far, data input has been smooth because the application system is structured centrally." (Interview , April 28, 2026).

1.3.Inhibiting Factors in Village Asset Management in Mataosu Village

Although the administration process changed items has done through the digital database system Village Asset Management (Sipades), this study found that management Mataosu Village assets Still experience obstacles in the field protection law . From a search on KIB A, there is land village as wide as 27,080 meters the square used For various objective villages , such as village markets and fields sports used by the community . However , based on results interviews and examinations documents , assets land the Not yet own support full from document law official like certificate issued on behalf of the Village Government or deed grant written from the losing party land This condition shows

that difference between notes asset in a way administrative with protection asset from aspect law .

Head of Mataosu Village say that part land used For need village obtained through giving in a way oral and up to now its existence recognized by the community . However , the legalization process asset through certification Not yet Can done Because There is obstacle administrative and budgetary constraints . This as delivered in interview following :

“Land for markets and fields That of course grant oral from parents past and society know That owned by village . But for management certificate officially to the BPN indeed we haven't done it yet Because hit affairs administration of rights and fees measurements that have not been budgeted .” (Interview , April 29, 2026).

These findings indicate that one of the obstacles to managing Mataosu Village's assets is incomplete basic land ownership or control documents. Community recognition and the history of inherited land use do not provide the same level of legal certainty as official ownership documents or use rights. This problem is compounded . important Because land the used as facility public village , so that ambiguity regarding its legal status Can make asset more prone to to dispute or claim from other parties in the future . Therefore that , recording land in KIB not yet in a way automatic ensure protection law on asset the if Not yet equipped with document sufficient support . Apart from the problem administration and completeness of legal basis , limitations budget also becomes factors that influence the security process asset land .

Statement The Village Head shows that cost measurement and certification process Not yet become part from budgeting village . Condition the show that security asset Not yet fully placed as need management assets that must be planned in a way sustainable . In fact , security asset is part from management asset villages that include security physical , legal , and administrative . Minister of Home Affairs Regulation Number 1 of 2016 as has changed with Minister of Home Affairs Regulation Number 3 of 2024 places security as one of the aspect important in management asset village (Ermelinda Saputri Weni 2025) .

Condition it also shows existence difference between ability digital administration with security substantive assets . Use Sipades can help government village in do recording and administration assets , but existence of data in system No in a way automatic finish problem legality ownership land . In other words, the recording asset in a way administrative need followed with security law and proof of asset status so that the inventory data owned village own strong foundation . This shows that factor inhibitor management assets in Mataosu Village No only related with ability recording , but also concerns completeness documents , planning budget , and action carry on legalization assets .

Based on findings mentioned , the factors that inhibit management Mataosu Village assets can understood as related issues One each other between aspect administrative , legal , and source Power finance . Lack of required documents create a certification process No Can done immediately , while funding constraints hinder cost measurement and

legalization . This situation shows that management asset village need Work same and more planning structured so that the inventory process No only stop at level recording , but also continued with steps security and legalization assets . Therefore that , management Mataosu Village assets optimally not only depending on the existence of system recording , but also on the capabilities of the apparatus in ensure every asset own base clear ownership , complete documents , and protection adequate law .

1.4.Compliance and Accountability of Apparatus in Village Asset Administration and Inventory

One of the issues identified in the asset management cycle in Mataosu Village relates to the asset write-off stage. Based on the summary data on the physical condition of assets, 18.6% of assets are categorized as severely damaged and 1.4% are abandoned. Thus, approximately 20% of recorded assets are unproductive. Despite this, these assets are still listed in the village inventory book and not all have been written off. This situation indicates that the asset management process has not fully reached the stage of handling assets that are no longer suitable for use.

These findings are supported by the statement from the Mataosu Village Secretary, who acknowledged that there are still damaged village assets that have not been written off due to limited understanding of the procedures and the lengthy write-off process. He stated the following:

"Judging from the situation on the ground, there are still damaged village assets that haven't been removed. We're still confused about the procedures, and the process is quite lengthy. So, not all of them can be addressed immediately." (Interview with Mataosu Village Secretary, April 30, 2026).

This statement indicates that one factor contributing to the stagnant asset write-off process is the limited understanding of administrative procedures required by village officials. Village officials do not yet fully understand the stages and requirements required to follow up on assets that have suffered severe damage or are no longer useful. The perception that the write-off process requires a lengthy procedure has resulted in follow-up on damaged assets not being routinely carried out. Consequently, assets that are physically unproductive remain recorded in the village inventory administration.

These issues not only indicate technical constraints in asset write-offs but also relate to the capacity of officials to implement sustainable asset administration. Administration does not stop at recording and inventory activities; it also requires data updates based on the asset's physical condition and existence. If assets that are severely damaged or no longer in use remain recorded without status updates, there is a gap between the asset's physical condition and the administrative data held by the village government. This gap has the potential to impact the accuracy of information regarding the quantity, condition, and value of assets in village asset reports.

In addition to obstacles in the deletion process, this study identified issues related to the continuity of administration when village leadership changes occur. Based on

interviews, the Handover Process (Sertijab) has not been able to fully guarantee the availability of complete information regarding assets inherited from the previous administration. Limited documentation and information regarding the whereabouts of several assets makes it difficult for officials in the current administration to trace old assets. This situation indicates that the handover process is not only crucial for the continuity of government administration but also plays a crucial role in ensuring the continued control, recording, and accountability of village assets.

This situation is reflected in officials' admissions that only around 10% to 20% of all electronic assets left over from the previous administration can still be actively tracked and controlled. This finding indicates a gap between administratively recorded assets and the ability of officials to verify their physical existence. The inability to comprehensively track assets can result in inaccurate inventory updates and make it difficult for village governments to determine asset status, including whether assets are still in use, damaged, lost, or no longer have any useful value.

From a compliance and accountability perspective, these conditions indicate that asset administration in Mataosu Village still faces challenges in terms of consistent data updates and asset control. Compliance is not only measured by the availability of inventory books or the use of a recording system, but also by the ability of officials to ensure that information in asset administration reflects actual conditions on the ground. Meanwhile, accountability demands clarity regarding the existence, condition, ownership, and follow-up of each asset for which the village government is responsible (Akbar and Marta 2024) .

Thus, the stagnant write-offs and weak tracking of old assets indicate that asset management issues in Mataosu Village are not solely caused by the physical condition of the assets, but also relate to apparatus capacity, administrative continuity, and asset control mechanisms. The use of a digital recording system does not automatically guarantee orderly management if it is not accompanied by regular physical inspections, data updates, an understanding of write-off procedures, and adequate documentation of asset handovers. Therefore, increasing apparatus capacity and strengthening control mechanisms are crucial aspects in realizing more orderly, accurate, and accountable village asset administration and inventory.

CONCLUSION AND SUGGESTIONS

Conclusion

Management Mataosu Village assets are basically has walk through a planning mechanism involving village deliberations and supported by application-based administration, Sipades. However, its implementation has not been fully optimal, especially in the aspect of security law asset land , maintenance , renewal inventory , and follow-up carry on to Damaged or unused assets . This situation is influenced by incomplete land legal documents, budget constraints, and officials' understanding of asset management and disposal

procedures. In terms of compliance and accountability, village officials have recorded and inventoried assets, but physical inspections and regular data updates are still needed to ensure accurate information. in administration asset in accordance with condition actual in the field .

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