Management of Land and Building Assets in Tolotio Village, Tibawa District, Gorontalo Regency

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Abstract
This study aims to determine the Management of Land and Building Assets in Tolotio Village, Tibawa District, Gorontalo Regency. The research method uses a qualitative type. The results of the study indicate that the management of land and building assets in Tolotio Village, Tibawa District, Gorontalo Regency has not been running well, where 1 (one) of 4 (four) indicators measured, namely the planning indicator is optimal, namely the existence of planning activities by the Tolotio Village Government together with other stakeholders. Those in Tolotio Village plan for the village's needs every year which are contained in the Village Government Work Plan (RKPDes). Meanwhile, 3 (three) other indicators measured, namely organization, direction and supervision were not optimal. This can be seen from the process of administering and reporting land and building assets that have not organized all land and building assets in Tolotio Village and the inability of the Tolotio Village Government in directing and supervising land and building assets into productive physical resources.

Introduction
The village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (UU No. 6 of 2014 Article 1 verse 1). Meanwhile, village government is the administration of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia (UU No. 6 of 2014 Article 1 paragraph 2).

The village government has the wealth to support the administration of its government. Wealth or village assets are one of the results of village wealth, which must be managed and developed. The village government as a dominant element of the village needs to have village income and assets (Grzelak et al., 2020). Without the support of these elements, the village government will find it difficult to carry out its duties.

When the village assets are known, then the development policy can be implemented properly because it refers to the assets owned by the village, so that the role of the village head in managing village assets can be seen on the contrary without assets, the village does not know the wealth owned and the role of the village head in managing village assets does not. seen. Management of village assets is carried out based on functional principles, legal certainty, transparency, and openness, efficiency, accountability, and value certainty (Permendagri Number 1 of 2016 Article 3).
The village head as the holder of village asset management authority has the authority and responsibility to determine village asset management policies, determine assistant managers and officers or village asset managers, determine the use, utilization or transfer of village assets, establish policies for securing village assets, submit proposals for procurement, transfer and elimination of strategic village assets through village deliberation, approving transfer proposals, deleting village assets within the limits of authority, and approving proposals for utilization of village assets other than land and buildings.

The village head and village officials have the authority to regulate the village in accordance with the authority they have, including managing strategic matters in the village. One of the strategic aspects is conducting an inventory, managing and utilizing village assets (Saputra et al., 2019; Wicaksana et al., 2021). The strategic aspect in the village, the addition or disposal of village assets cannot be done unilaterally by the village head. Villages that have rich assets coupled with the arbitrary attitude of the village head can result in the release of village assets to other parties who are not interested and violate procedures, which will ultimately harm the village community, therefore identification and control are needed to ensure that village assets as village wealth, its use is not misused.

In order to achieve community welfare, village assets are placed as a source of shared life, so village assets must be utilized and used for all village communities as a source of sustainable life.

Village Regulations according to Law no. 6 of 2014 has several objectives, one of which is to encourage initiatives, movements, and participation of village communities for the development of village potential and assets for mutual prosperity. The definition of Village Assets is Village assets originating from the village's original wealth, purchased or obtained at the expense of the Village APB (Revenue and Expenditure Budget) or other legitimate rights acquisitions.

However, in reality the management or management of village assets in particular has not been running as expected, because there are no management guidelines that are considered adequate. Based on initial information, the implementation of the management function in managing village assets is only limited to recording. Village assets can be in the form of village treasury land, communal land, village markets, animal markets, boat moorings, village buildings, fish auctions, agricultural product auctions, village-owned forests, village-owned springs, public baths, and other village-owned assets (UU No. 6 of 2014 Article 76 paragraph 1).

Management of village assets is not just administrative, but how to increase efficiency, effectiveness, and create added value in managing assets so that assets can be managed optimally.

Therefore, in the management of village assets, it is necessary to have planning activities, procurement activities, use activities, utilization, security activities, maintenance, elimination activities, transfers, administration, reporting, assessment, guidance, supervision and control. The stages in asset management are a series or cycle of village asset management (Pinori, 2020). If one of the stages in the series experiences problems, it will cause problems at other stages so that the management of Village assets does not work as expected. Asset value is the largest component of all wealth owned by the Village. In addition, assets are also one of the problems that usually occur in the Village Government. Therefore, asset management must be carried out optimally and adhere to existing regulations.

One type of asset owned by the Village Government is land and building assets which can be managed by the Village Government in order to increase the village's original income.
Permendagri Number 1 of 2016 concerning Management of Village Assets in particular in Article 6 states that village assets in the form of land must be certified in the name of the village government, and land assets in the form of buildings must be accompanied by proof of ownership status and administered in an orderly manner.

Tolotio Village is one of the villages in the Tibawa District, Gorontalo Regency with very natural potential for the development of the agricultural, industrial, trade and service sectors. With the area and potential value, Tolotio Village has regional assets that should be managed to increase the village's original income. However, this does not seem to have gone well so that the village assets owned by Tolotio Village have not been able to have a significant impact on the economy of Tolotio Village.

The phenomenon of village asset management in Tolotio Village, especially in land and building assets, there is still a lack of understanding of the village government and the TPK on the procurement process, all of which cannot be separated from the less mature planning process, besides that they have not complied with the applicable laws and regulations. For example, in the case of profit sharing on the management of crooked land that is not in accordance with the applicable rules, namely 50%. Likewise in the case of building rentals which are often not in accordance with applicable regulations. Furthermore, in terms of administering village land and building assets, many vital assets such as village offices, schools and others do not have proof of ownership in the name of the village, this is important to study because these vital assets are the heart of the village where daily government activities take place there. Regarding reporting issues, often the BPD and village officials do not agree where the reporting provided is not in accordance with the rules. Likewise, due to the lack of supervision at every change of village head, many village assets, especially land and building assets, are often a problem, besides that many village assets that have the potential to increase PADes have not been managed properly.

Her previous research, Risnawati (2017), entitled "Management of Village Assets in an Effort to Improve Welfare in Krayan Bahagia Village, Long Ikis District, Paser Regency". This type of research is a qualitative descriptive study. Based on the results of the research conducted, it can be concluded that the implementation of village asset management in an effort to improve welfare has been running according to the applicable rules even though the implementation of its utilization and supervision has not gone well. Hamzah (2019) "Analysis of Asset Management in Saur-Saebu Village, Sapeken District". This type of research is qualitative research. The results of the study that the management of village assets in the village of Saur-Saebus, Sapeken sub-district, from the perspective of Permendagri Number 1 of 2016 concerning Village Asset Management, is not going well.

In contrast to previous research, the author is more focused on the indicators used to measure the extent to which village asset management exists in Tolotio Village.

Methods

In this study, the type of research used by the researcher is descriptive research with a qualitative approach. Sugiyono (2013). A qualitative approach was chosen to be used in this study because this approach can be used to describe or provide an overview related to the management of land and building assets in Tolotio Village. Sarwono (2006) Based on the source, research data can be grouped into two types, namely primary and secondary. The informants in this study are; (1) Village Head; (2) Village Secretary; (3) Finance Officer; (4) Planning Coordinator; (5) BPD elements; (6) Community 4 people. The number of informants in this study was 9 people.
Results and Discussion

Management of village assets is not just administrative, but how to increase efficiency, effectiveness, and create added value in managing assets so that assets can be managed optimally. Therefore, in the management of village assets, it is necessary to plan, procure, use, utilize, secure, maintain, delete, transfer, administer, report, evaluate, develop, supervise and control. The stages in asset management are a series or cycle of village asset management. If one of the stages in the series experiences problems, it will cause problems at other stages so that the management of Village assets does not work as expected. Asset value is the largest component of all wealth owned by the Village. In addition, assets are also one of the problems that usually occur in the Village Government. Therefore, asset management must be carried out optimally and adhered to existing regulations.

One type of asset owned by the Village Government is land and building assets which can be managed by the Village Government in order to increase the village's original income. Minister of Home Affairs Regulation Number 1 of 2016 concerning the management of Village Assets in particular in Article 6 states that village assets in the form of land must be certified in the name of the village government, and land assets in the form of buildings must be accompanied by proof of ownership status and administered in an orderly manner.

The following is a discussion regarding the Management of Land and Building Assets in Tolotio Village, Tibawa District, Gorontalo Regency using the theory of Riyadi (2009) which states that asset management is basically a process of planning, organizing, directing, and supervising.

Planning

Asset planning is the determination of the ultimate goals and objectives of the organization so as to determine the best way to achieve them. Needs planning includes planning for procurement, planning for maintenance, planning for utilization, planning for transfers, and planning for asset disposal (Riyadi, 2009).

The planning process, in this case, involves all stack-holders in the village, with the aim that development goals are directly touched by the community by means of village consultations first. The initial stage in the village asset management planning process is through village deliberations. Furthermore, the first allocation of the budget to be used, after the village deliberation is complete, the village government sorts it out in planning short-term and long-term plans. The planning is simple, which means that the composition of the plan must be systematic, priorities are clearly visible, all the main activities to be carried out are included. It is carried out based on the principles of public interest, functionality, legal certainty, transparency, efficiency, effectiveness, accountability, and certainty of economic value. What is stated in the Village Government Work Plan (RKPDes) which is preparing the RKPDes is to present the village's annual development planning document in accordance with the needs of the village. According to the Village Law, each Village is required to prepare a Village RKP. The planning intended in this research is planning for the management of land and building assets in Tolotio Village which is carried out by the Tolotio Village Government. Based on the results of the overall interview and the author's analysis, it is known that the planning of land and building assets in Tolotio Village is not optimal. This is based on the planning process for land and building assets that have not been able to contribute to the village treasury, while the potential for land and buildings owned by Tolotio Village is quite prospective for commercialization.
Organizing

The organizing function is an activity to regulate human resources and other physical resources owned by the company to carry out predetermined plans and achieve company goals. Land and building assets are physical resources owned by an area or village that can be managed and the results are used for the progress and development of the area.

Riyadi (2009) organizing is a process of determining, grouping and regulating various activities needed to achieve goals, placing people in each of these activities, providing the necessary tools, establishing relative authority delegated to each individual who will require these activities. "Organizing is the determination, grouping and arrangement of the kinds of activities needed to achieve the activities, the placement of people (employees) for activities from the physical provision that are suitable for work needs and counseling the relationship of authority delegated to each person, in relation to the implementation of the expected activities (Salam, 2004:19). Based on some of these opinions, this organizing function includes all management activities that are embodied in the structure of duties and authorities.

The organization intended in this study is the arrangement of land and building assets owned by Tolotio Village as physical resources that can be used as village cash income. Based on the results of interviews with all informants and the author's observations, it can be concluded that the organization of land and building assets in Tolotio Village is not optimal. This can be seen from the process of organizing land and building assets that have not organized all land and building assets in Tolotio Village and the inability of the Tolotio Village Government in organizing land and building assets into productive physical resources.

Direction

Riyadi (2009) direction is the phase of management work, where managers try to motivate, foster communication, deal with conflict, cooperate, and negotiate. Effective guidance will increase nurse support to achieve nursing management goals and nursing care goals. Directions are carried out by the leaders individually or in groups. Organizations that know the benefits of this direction always do it regularly with the intention of establishing communication vertically and horizontally, so that they can discuss problem solving effectively.

Directing or Actuating is defined as directing others. Basically, direction is very closely related to the human element in the organization. Organizational activities will be largely determined by the extent to which the human element can utilize all other elements, and is able to carry out the tasks that have been set. Actuating is the desire to make others follow the desire to make others follow their wishes by using personal power or position power effectively and in place for the long-term interests of the company.

The direction intended in this research is the directive activity carried out by the Village Government to manage land and building assets in Tolotio Village, Tibawa District, Gorontalo Regency. Based on the results of interviews with all informants and the author's observations, it can be concluded that the direction of land and building asset management in Tolotio Village is not optimal. This can be seen from the unskilled communication process from the village head to the village apparatus in charge of managing village assets and the attitude of the village head who is less objective in his attitude towards the management of crooked land.

Supervision

According to Riyadi (2009), supervision is the most essential management function, no matter how good work activities are without supervision, the work cannot be said to be successful. Meanwhile, according to Irham (2014) said that supervision in general can be defined as the...
way an organization realizes an effective and efficient performance, and further supports the realization of the vision and mission of an organization.

Supervision is all activities to ensure and ensure that tasks/works have been carried out in accordance with a predetermined plan. The policies that have been outlined and the orders (rules) given (Siagian, 2003)

To ensure that all the work that has been given by the leader to his subordinates can go according to plan, a leader must have the ability to guide, demand, guide, motivate, drive the organization, establish a good communication network, a good source of supervision, and bring followers to the target to be addressed according to the provisions, time and planning (Kartono, 2002).

The supervision intended in this study is supervision of the management of land and building assets carried out by the Tolotio Village Government, Tibawa District, Gorontalo Regency. Based on the results of interviews with all informants and the author's observations, it can be concluded that the supervision of land and building assets in Tolotio Village is not optimal. This can be seen from the large number of land and building assets that have not been able to be inventoried as the property of the Tolotio Village Government. This is due to the structure of the supervisory team which is dominated by the Tolotio Village Government apparatus and does not involve BPD elements as part of the village asset supervisory team.

The results of research on Land and Building Asset Management in Tolotio Village, Tibawa District, Gorontalo Regency are strengthened by previous research that village assets managed based on Permendagri Number 1 of 2016 concerning Village Asset Management will depend on the success of a well-integrated management concept starting from Planning, Organizing, Direction and Supervision.

Conclusion

Based on the results of research and discussion, the authors conclude that the management of land and building assets in Tolotio Village, Tibawa District, Gorontalo Regency has not gone well, where 1 (one) of 4 (four) indicators measured, namely planning indicators are optimal, namely the existence of village government planning activities. Tolotio together with other stakeholders in Tolotio Village plan the needs of the village every year which are stated in the Village Government Work Plan (RKPDes). This is in line with Regent Regulation Number 38 of 2019 concerning Village Asset Management that planning is a systematic stage of activity to formulate various details of village property needs. Meanwhile, 3 (three) other indicators measured, namely organization, direction and supervision were not optimal. This can be seen from the process of administering and reporting land and building assets that have not organized all land and building assets in Tolotio Village and the inability of the Tolotio Village Government in directing and supervising land and building assets into productive physical resources.

Suggestion

The process of managing land and building assets in terms of planning, although it is said to be optimal, must be further improved to prevent changes in conditions. There is a need for an organizational process from the Tolotio Village Government in organizing land and building assets into productive physical resources. The Tolotio Village Government needs to direct the implementing parties or village asset managers to be able to carry out an inventory of land and building assets so that the results can be enjoyed by the Tolotio community as a whole. It is hoped that the Tolotio Village Government will be able to form a village asset monitoring team.
that involves all elements of village leadership such as BPD, LPM and from the Tolotio Village Government as representatives.

References


