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EFFECTIVENESS OF VILLAGE ASSET MANAGEMENT IN CIAKAR VILLAGE, CIPAKU DISTRICT, CIAMIS REGENCY

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Abstract

This study examines the effectiveness of village asset management in Ciakar Village, Cipaku District, Ciamis Regency. This village has strategic assets of great value, such as the Ciakar Multipurpose Reservoir established in 2019 using the state budget of Rp. 12,500,000,000, and Murbey Nature Tourism with an asset area of 176,400 m2, but the two land assets have not provided economic benefits for the community and Village Original Income (PADes). The purpose of this study is to find out and analyze in more depth about: The Effectiveness of Village Asset Management based on the concept of asset management according to Siregar, (2004), namely: asset inventory, legal audit, asset valuation, asset optimization, asset supervision and control. This study uses a descriptive qualitative method with a case study approach. Data were collected through interviews through purposive sampling and snowball sampling techniques, observation, and documentation. The data analysis technique refers to the Miles and Huberman model which consists of data reduction, data presentation, and conclusion drawn. The results of the study show that the effectiveness of village asset management in Ciakar Village, Cipaku District, Ciamis Regency has not been effective in the five dimensions studied. Asset inventory is still carried out unsystematically with data that is not up-to-date, legal audits have not been carried out seriously, it is proven that there is no legal basis for some assets, asset valuations have not been carried out regularly and standardized so that the economic value of assets is not measurable, asset optimization has not been achieved due to the lack of institutional cooperation and potential-based planning on assets, and asset supervision and control are still administrative without physical evaluation. routine and adequate community participation. The researcher recommends a comprehensive overhaul of the asset management system, including updating inventory data, completing asset legality, periodic asset assessments, preparing strategic plans, and strengthening a transparent and participatory supervisory system.
Keywords: Effectiveness, Village Asset Management, Asset Management, Ciakar Village

A. INTRODUCTION

Sustainable national development is highly dependent on the effectiveness of villages as the frontline of government administration and as centers of economic growth at the local level.

In this context, village asset management serves as an important indicator because it functions as an instrument of village government policy to improve governmental performance, support community welfare, and promote village self-reliance. Village asset management is not merely an administrative activity but also reflects the efforts of village governments to realize good governance through the effective, efficient, transparent, and accountable utilization of resources (Nurdinawati Eva, 2019).

Normatively, village asset management in Indonesia is based on the principle of village autonomy as regulated in Law Number 3 of 2024 concerning the Second Amendment to Law Number 6 of 2014 on Villages, and further strengthened through Minister of Home Affairs Regulation Number 3 of 2024 concerning Amendments to Minister of Home Affairs Regulation Number 1 of 2016 on Village Asset Management. These regulations mandate that asset management must be carried out based on the principles of functionality, legal certainty, transparency, efficiency, accountability, and value certainty. Operationally, the scope of village asset management includes planning, procurement, utilization, exploitation, security, maintenance, disposal, transfer, administration, reporting, valuation, guidance, supervision, and control of village assets.

From a theoretical perspective, the effectiveness of village asset management can be analyzed using Asset Management Theory proposed by Siregar (2004), which emphasizes five key dimensions: asset inventory, legal audit, asset valuation, asset optimization, and asset supervision and control. These dimensions are interconnected and form a comprehensive asset management cycle. Without systematic asset inventory, the processes of legal auditing, valuation, and optimization would lack a solid foundation. Similarly, Nurdinawati Eva (2019) argues that maximizing the value and benefits of assets requires not only natural resources but also human and social resources.

Empirically, village asset management remains a significant issue in many regions of Indonesia. Research by Prasetio et al. (2023) in Ciamis Regency revealed a gap between regulations and implementation, particularly in the management of village treasury land, where planning was found to be poorly directed and community participation in developing the economic potential of village assets remained low. Likewise, Pratama (2024) identified a lack of awareness among village governments regarding the importance of village asset management, as well as insufficient socialization and capacity-building efforts for asset managers. Furthermore, Wisudana (2025) found discrepancies between recorded asset data and physical assets, inadequate supervision of asset utilization, and weak asset security, particularly concerning official asset documentation.

Similar conditions are found in Ciakar Village, Cipaku District, Ciamis Regency. As of December 31, 2024, the village possessed fixed assets valued at IDR 16,009,492,240, consisting of various categories of assets. Among these are the Ciakar Multipurpose Reservoir (Embung Serbaguna Ciakar), constructed in 2019 using the State Budget (APBN) with a total investment of IDR 12.5 billion and a storage capacity of approximately 10,500 cubic meters, as well as Murbey Nature Tourism, which utilizes 176,400 square meters of grazing land. However, preliminary observations identified several fundamental issues: (1) the inventory process of village-owned assets has not been conducted effectively; (2) one of the village assets, namely the Ciakar Multipurpose Reservoir, lacks a legally binding ownership basis; (3)

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there is an imbalance between inputs (budget, labor, and time) and the outputs generated by village assets; (4) some village assets have not been utilized productively by village institutions; and (5) cooperation among village institutions in managing village assets remains inadequate.

Based on the above description, this study aims to examine and analyze in depth the effectiveness of village asset management in Ciakar Village, Cipaku District, Ciamis Regency, using Siregar's (2004) Asset Management Theory as the analytical framework. The novelty of this research lies in its integrated and consistent application of all five dimensions of asset management within a single research locus that faces tangible field-level challenges. This approach differs from many previous studies, which have tended to focus primarily on administrative aspects and regulatory compliance.

B. LITERATURE REVIEW

Competency

Competency is a set of individual characteristics consisting of knowledge, skills, and attitudes required to perform a job effectively. Hutapea and Nurianna explain that knowledge refers to an individual's understanding of the duties, responsibilities, and work procedures associated with their role. Skills represent both technical and non-technical abilities used in carrying out daily tasks and solving work-related problems. Meanwhile, attitude reflects an individual's behavior, commitment, responsibility, and responsiveness in performing assigned duties. These three dimensions are interconnected and serve as the foundation for assessing individual performance quality within an organization (Ainanur & Tirtayasa, 2018). Indicators

- Understanding of cadre duties and functions
- Understanding of health service procedures
- Understanding of Posyandu programs
- Basic health service skills
- Administrative and reporting skills
- Communication and health education skills
- Responsibility
- Community concern and empathy
- Cooperation and discipline

Spencer's Competency Theory

Spencer and Spencer define competency as an underlying characteristic of an individual that is causally related to superior performance in a job. Competencies encompass not only visible elements such as knowledge and skills but also deeper attributes including motives, self-concept, values, and personal traits that influence workplace behavior. Through the Iceberg Competency Model, competency is understood as a combination of surface-level attributes and underlying characteristics that shape an individual's actions and decisions. The theory emphasizes that individuals with higher levels of competency are more likely to demonstrate effective and outstanding job performance. Therefore, competency is considered a critical factor in determining the success of public service delivery and community health services (Spencer & Spencer, 1993). Indicators

- Motivation to help the community

- Commitment to cadre responsibilities
- Social concern
- Accuracy and attention to detail
- Honesty and integrity
- Self-confidence
- Responsibility
- Knowledge of public health
- Knowledge of Posyandu programs
- Communication ability
- Basic healthcare service skills
- Problem-solving ability

Community Health Worker (CHW) Competency

The Community Health Worker (CHW) Competency Theory explains that community health volunteers require a comprehensive set of competencies to perform promotive, preventive, and educational functions within the community. These competencies include the ability to provide health education, engage in effective interpersonal communication, advocate for health issues, and connect community members with formal healthcare services. Community health workers are also expected to build strong relationships with community members to increase participation in health programs and interventions. Furthermore, they must be capable of conducting documentation, reporting, monitoring, and follow-up activities related to community health conditions. These competencies are considered essential for improving the effectiveness of community-based health services and strengthening primary healthcare systems (Rosenthal et al., 2018). Indicators

- Interpersonal communication
- Health counseling
- Community health education
- Promotion of healthy behaviors
- Ability to encourage community participation
- Assistance and mentoring of target groups
- Coordination with healthcare professionals
- Referral of health cases
- Activity recording and documentation
- Health reporting and monitoring

C. RESEARCH METHODOLOGY

This study employs a qualitative research method. A qualitative approach emphasizes process-oriented analysis through inductive reasoning, focusing on the dynamics of relationships among observed phenomena while consistently applying scientific logic. The purpose of this approach is to gain an in-depth and contextual understanding of village asset management rather than to measure statistical relationships between variables. According to Saryono (as cited in Nasution, 2023), qualitative research is used to investigate, discover, describe, and explain the qualities or unique characteristics of social influences that cannot be adequately explained, measured, or described through quantitative approaches. This study adopts a case study approach, which involves an intensive analysis of a single unit—such as an individual, group, event, project, program, or policy—while emphasizing developmental factors within their specific context.

The research was conducted in Ciakar Village, Cipaku District, Ciamis Regency, from February to May 2026. Primary data were collected through in-depth interviews with ten informants selected using purposive sampling based on their direct involvement in village asset management and their ability to provide comprehensive information. The informants consisted of the Village Head, Village Secretary, Head of the Community Empowerment Institution (LPMD), Director of the Village-Owned Enterprise (BUMDes), Head of Administration and General Affairs, Head of Finance Affairs, two Hamlet Heads, the Head of the Youth Organization (Karang Taruna), and one community member. Secondary data were obtained from official village documents, including the 2024 Ciakar Village Fixed Asset Inventory Report, Village Regulation Number 11 of 2024 concerning Village Treasury Land, the 2025 Work Plan of the Ciamis Regency Community and Village Empowerment Office (DPMD), and other relevant regulatory documents.

Data were collected through three techniques: field observation, interviews, and documentation. Data analysis followed the interactive model developed by Miles and Huberman, consisting of three stages: data reduction, data display, and conclusion drawing. To ensure data validity, source triangulation was employed by comparing information obtained from interviews, observations, and documentary evidence.

D. RESULT AND DISCUSSION

Asset Inventory

Asset inventory is the first and most fundamental stage in the overall asset management cycle. According to Siregar (2004), asset inventory consists of two aspects: physical inventory and juridical/legal inventory. The physical aspect includes the form, size, location, quantity/volume, type, address, and other physical characteristics of assets. The juridical aspect covers ownership status, legal issues, the period of control, and other legal matters. The process involves data collection, codification/labeling, classification, and bookkeeping/administration in accordance with asset management objectives.

The research findings indicate that the Ciakar Village Government has documented asset records, although the level of completeness varies. The village government utilizes the Village Asset Management Information System (SIPADES), which is synchronized annually to support asset recording. According to the 2024 Ciakar Village Fixed Asset Inventory Report, total fixed assets amounted to IDR 16,009,492,240, categorized into six groups: land; equipment and machinery; buildings and structures; roads, irrigation systems, and reservoirs; as well as networks and installations.

However, the data collection process remains reactive, conducted only when requested by Regional Government Work Units (SKPD) or for specific needs, rather than through a proactive and systematic update schedule. Several productive and strategic assets, such as the Ciakar Multipurpose Reservoir and Murbey Nature Tourism Area, still lack comprehensive physical identification in the field, including asset codes, size, ownership status, and year of acquisition. This condition indicates that the implementation of asset inventory practices remains partial.

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Such circumstances are inconsistent with Minister of Home Affairs Regulation Number 3 of 2024, which mandates that asset administration be carried out systematically and in a standardized manner.

Legal Audit

The legal audit dimension is highly important because assets that physically exist and are utilized but lack legal clarity have the potential to create disputes that may harm both the village government and the community. According to Siregar (2004), a legal audit is an aspect of asset management that includes identifying asset ownership status, reviewing systems and procedures for asset control or transfer, identifying legal problems and their solutions, and formulating strategies to address legal issues related to asset ownership or transfer. Common legal issues include weak ownership rights, assets controlled by other parties, and unmonitored asset transfers.

The findings show that most village assets in Ciakar Village, Cipaku District, Ciamis Regency, already have a legal basis through Village Regulation Number 11 of 2024 concerning Village Treasury Land. The village sports hall (GOR), managed by the Village-Owned Enterprise (BUMDes), has a clear legal foundation through a village regulation established through deliberation. The land acquisition process for the Ciakar Multipurpose Reservoir was also completed through a lengthy mediation process involving compensation for landowners.

Nevertheless, field findings reveal a serious issue: the Ciakar Multipurpose Reservoir, constructed using state budget funds amounting to IDR 12.5 billion, still lacked legally binding documentation formally recognizing it as a village asset at the time of the study. This situation places the asset in a vulnerable position regarding ownership, utilization, and legal responsibility. Furthermore, the resolution of legal disputes continues to rely on informal family-based deliberation without adequate legal documentation such as official reports, meeting minutes, or written agreements. These findings are consistent with those of Prasetio et al. (2023), who identified weaknesses in the legal aspects of village treasury land management in Ciamis Regency.

Asset Valuation

The asset valuation dimension concerns determining the economic value of an asset for specific purposes, including decision-making, utilization, transfer, and asset development. Proper valuation enables village governments to make data-driven decisions rather than relying solely on intuition or customary practices.

According to Siregar (2004), asset valuation is a process of assessing the value of controlled assets. This process is generally conducted by independent valuation consultants. The resulting valuation can be used to determine asset wealth and provide pricing information for assets intended for sale.

The research findings reveal that the Ciakar Village Government does not conduct periodic and objective asset valuation. The values recorded in the Fixed Asset Inventory Report represent historical acquisition costs rather than values reflecting current market conditions and economic potential. Consequently, there is an imbalance between the investment made and the outputs generated. Both the Ciakar Multipurpose Reservoir and Murbey Nature Tourism Area have not contributed to Village Original Revenue (PADes). This condition contradicts the principles of efficiency and accountability mandated by Minister of Home Affairs Regulation

Number 3 of 2024 and Ciamis Regent Regulation Number 53 of 2021 concerning Village Asset Management.

Asset Optimization

Asset optimization is a process aimed at maximizing the physical, locational, economic, legal, and quantitative potential of existing assets. At this stage, assets are expected not only to exist physically but also to generate economic and social benefits for both the village government and the community.

According to Siregar (2004), asset optimization is a process within asset management designed to maximize the physical, locational, value, volume, legal, and economic potential of assets. During this stage, government-owned assets are identified and categorized into those with potential and those without potential. Assets with potential may be grouped according to priority sectors supporting national economic development strategies in the short, medium, and long term. The criteria used for this classification should be measurable and transparent. For assets that cannot be optimized, the underlying causes must be identified, whether legal issues, physical conditions, low economic value, or other factors. The final outcome of this stage is a set of recommendations regarding objectives, strategies, and programs for asset optimization.

The findings indicate that only a small proportion of village assets have been optimized productively. The village sports hall (GOR), managed by BUMDes, is the only asset generating actual income for the village. Meanwhile, two major strategic assets—Parcel Land No. 014 designated for the Ciakar Multipurpose Reservoir and Grazing Land designated for Murbey Nature Tourism have not been utilized productively. The primary obstacles to optimization include limited cooperation among village institutions, the absence of a strategic asset utilization plan based on local potential, and unresolved legal issues that hinder partnerships with third parties.

This situation is inconsistent with Law Number 3 of 2024 on Villages, which promotes village self-reliance through the optimization of resources, including village assets. The Community and Village Empowerment Agency (DPMD) of Ciamis Regency, in its 2025 Work Plan, even targets an increase in the proportion of self-reliant villages to 86.43%, a goal that will be difficult to achieve if productive assets worth billions of rupiah continue to generate no economic benefits.

Asset Supervision and Control

The final dimension is asset supervision and control, which includes mechanisms for continuous monitoring of asset conditions, usage, and management, as well as the ability to address emerging issues promptly and effectively. Effective supervision serves as a safeguard to ensure that assets are not misused, lost, or subjected to undetected depreciation.

According to Siregar (2004), asset supervision and control represent a major challenge frequently criticized in local governments. One effective tool for improving performance in this area is the development of an Asset Management Information System (SIMA). Through SIMA, transparency in asset management can be ensured without concerns regarding weak supervision and control. The system integrates the four previous aspects while adding supervision and control mechanisms, enabling every action taken regarding an asset to be clearly monitored, including the scope of management and the responsible parties. Such a system is expected to minimize corruption, collusion, and nepotism (KKN) within local government administration.

The findings show that asset supervision in Ciakar Village, Cipaku District, Ciamis Regency, remains largely internal and administrative in nature. SIPADES is used primarily for reporting purposes and has not been optimized as an active and integrated monitoring tool. The Village Consultative Body (BPD), which serves as the village oversight institution, has not performed its asset supervision function effectively. Physical evaluations of asset conditions and utilization are not conducted regularly, and community participation in monitoring remains limited. The lack of cooperation among village institutions in the supervision process weakens accountability in asset management and increases the risk of poor administration and asset misuse.

This condition is consistent with the findings of Kurniawan (2024), who reported that village asset supervision in Banyuraden Village, Sleman Regency, was also not fully effective despite functioning administratively. More effective utilization of information technology such as SIPADES, combined with strengthening the role of the BPD, could serve as a strategic measure to improve the effectiveness of asset supervision.

E. CONCLUSION

Based on the results and discussion conducted in depth regarding the Effectiveness of Village Asset Management in Ciakar Village, Cipaku District, Ciamis Regency, it can be concluded that village asset management has not yet been effective across the five dimensions of asset management proposed by Siregar (2004). The problems identified are systematic in nature and interrelated across the dimensions.

First, in the asset inventory dimension, implementation has not been effective. The recording and registration of village assets are still carried out unsystematically, the available asset data have not been fully updated, and several assets still lack clear identification. Second, in the legal audit dimension, the primary weakness lies in the absence of legally binding documentation for the Ciakar Multipurpose Reservoir (Embung Serbaguna Ciakar), as well as the lack of formally documented resolutions to legal issues related to village assets. Third, in the asset valuation dimension, the absence of periodic asset valuation has resulted in the economic value of village assets remaining unmeasured, leading to a significant imbalance between inputs and outputs. Fourth, in the asset optimization dimension, two strategic assets—the Ciakar Multipurpose Reservoir and Murbey Nature Tourism Area—have not been utilized productively due to limited institutional collaboration and the absence of a strategic plan based on local potential. Fifth, in the asset supervision and control dimension, the existing mechanisms remain largely administrative in nature, without periodic physical evaluations or adequate community participation.

This study recommends several improvements. In terms of asset inventory, the Village Government should regularly update asset data by involving the Head of General Administration and Governance Affairs as the asset administration manager, including relabeling and reidentifying all assets that do not yet have clear identification. In the legal audit aspect, the Village Government should prioritize resolving the legal status of the Ciakar Multipurpose Reservoir by coordinating with the Ciamis Regency Government and relevant agencies to issue legally binding documents. Regarding asset valuation, cooperation with competent asset appraisal institutions or consultants should be established to conduct objective and periodic assessments of the economic value of each village asset. In terms of asset optimization, the Village Government should formulate a strategic asset utilization plan involving all village institutions, including Village-Owned Enterprises (BUMDes), the Village Community Empowerment Institution (LPMD), and the Youth Organization (Karang Taruna), while exploring productive cooperation models based on local potential. For asset supervision and control, a stronger monitoring mechanism is required—one that is more structured, transparent, and actively involves community participation, including the utilization of information technology as a tool for monitoring village assets.

As for recommendations for future researchers interested in studying village asset management, this study still has limitations in terms of scope, as it focuses on only one village and applies a single theoretical framework. Therefore, future studies are expected to expand this research by conducting comparative analyses across multiple villages, as well as exploring variables that were not examined in this study, such as institutional capacity, digital innovation in asset management, and the influence of village leadership on the effectiveness of village asset managemen.

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