



AN ANALYSIS OF VILLAGE ASSET MANAGEMENT IN ACCORDANCE WITH MINISTER OF HOME AFFAIRS REGULATION NO. 1 OF 2016: A CASE STUDY OF LEREPAKO VILLAGE, SOUTH KONawe REGENCY

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<p>Info Article</p> <p>Received : 12 Oktober 2024</p> <p>Revised : 20 vember 2024</p> <p>Accepted : 02 Desember 2024</p> <p>Publication : 30 Desember 2024</p> <p>Keywords: Rural Asset Management, Regulation, Human Resources, Legal Certainty, Lerepako Village</p> <p>Kata Kunci: Pengelolaan Aset Desa, Regulasi, Sumber Daya Manusia, Kepastian Hukum, Desa Lerepako.</p> <p>Licensed Under a Creative Commons Attribution 4.0 International License</p> 	<p>Abstract: <i>This study aims to identify and analyze the process of managing rural assets in Lerepako Village, South Konawe Regency, based on the Regulation of the Minister of Home Affairs Number 1 of 2016 concerning Rural Asset Management. The approach used is descriptive qualitative method with primary data obtained through interviews and secondary data from documentation. The results showed that the management of rural assets in Lerepako Village has been running quite well, but not yet fully in accordance with applicable regulations. There are several inhibiting factors in optimizing the management of rural assets, including the low competence of human resources (HR), the lack of communication related to the application of regulations, the absence of legal certainty over some assets, the lack of compliance of implementers with the rules, and the existence of unilateral claims on rural land. In addition, weaknesses in recording and administering assets and the lack of organizational commitment also affect the effectiveness of rural asset management. These findings indicate the need for human resource capacity building, socialization of regulations, and strengthening of the asset administration system at the rural level.</i></p> <p>Abstrak: Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis proses pengelolaan aset desa di Desa Lerepako, Kabupaten Konawe Selatan, berdasarkan Peraturan Menteri Dalam Negeri Nomor 1 Tahun 2016 tentang Pengelolaan Aset Desa. Pendekatan yang digunakan adalah metode deskriptif kualitatif dengan data primer yang diperoleh melalui wawancara serta data sekunder dari dokumentasi. Hasil penelitian menunjukkan bahwa pengelolaan aset desa di Desa Lerepako sudah berjalan cukup baik, namun belum sepenuhnya sesuai dengan regulasi yang berlaku. Terdapat beberapa faktor penghambat dalam optimalisasi pengelolaan aset desa, antara lain rendahnya kompetensi sumber daya manusia (SDM), minimnya komunikasi terkait penerapan regulasi, belum adanya kepastian hukum atas beberapa aset, kurangnya kepatuhan pelaksana terhadap aturan, serta adanya klaim sepihak atas tanah desa. Selain itu, kelemahan dalam pencatatan dan penatausahaan aset serta belum maksimalnya komitmen organisasi turut memengaruhi efektivitas pengelolaan aset desa. Temuan ini menunjukkan perlunya peningkatan kapasitas SDM, sosialisasi regulasi, serta penguatan sistem administrasi aset di tingkat desa.</p>
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INTRODUCTION

The Regulation of the Minister of Home Affairs Number 1 of 2016 concerning Village Asset Management was formulated to ensure that village functions are carried out in accordance with their intended objectives. Financial resources and village assets are among the key factors that can strengthen village institutions, as they play a critical role in accelerating village independence. Therefore, optimal management of village finances and assets is essential. Village assets are expected to serve as a source of additional income for the village in the future (Maulidiah, 2016).

Asset management has become an important aspect of village development that requires close attention. The Minister of Home Affairs Regulation No. 1 of 2016 grants authority to village governments to manage and utilize village assets. The regulation defines village asset management as a series of activities that include planning, procurement, utilization, optimization, safeguarding, maintenance, disposal, transfer, administration, reporting, valuation, coaching, supervision, and control (Nihayati & Bawono, 2019).

These stages form a cycle of village asset management. If one stage encounters issues, it can disrupt other stages and hinder the overall asset management process. Assets constitute the largest component of village wealth and are often a source of problems in village governance. Thus, effective asset management must adhere strictly to existing regulations (Andrianto, 2018).

Village asset management must be conducted based on the principles of functionality, legal certainty, transparency and openness, efficiency, accountability, and value certainty (Minister of Home Affairs Regulation No. 1 of 2016, Article 3). The management of village finances and assets demands the ability to adapt to ever-changing environmental challenges. A strategic environment is one that is responsive to modern challenges, including limited but growing community resources, transparency in asset and financial management, and accountability in financial reporting. One influential factor for an organization is its concern for the surrounding environment (Ranandar & Karyono, 2020).

Management, in this context, is synonymous with administration and is an integral part of the management process, which includes well-organized workflows, proper direction, and supervision to ensure that desired outcomes are achieved. Therefore, asset management is not merely about implementation, but involves planning, utilization, and oversight to achieve goals effectively and efficiently (Natasya, 2022).

According to the Minister of Home Affairs Regulation No. 1 of 2016, village assets are defined as assets owned by the village, derived from original village wealth, acquired through the Village Budget (APBDes), or through other legal means. These assets, as part of the village's wealth, must be managed properly to support financial accountability and to provide maximum benefit to the village community. Strategic village assets are those that contribute directly to public welfare and include land, village treasury land, markets, village halls, and other vital properties. Non-strategic assets are typically acquired using village budget funds (APBDes).

Well-managed village assets can increase locally generated village revenue and improve the rural economy toward achieving village self-sufficiency. Optimal utilization requires effective management of the asset lifecycle. Given the significance of asset management, it is imperative for village governments to manage their assets professionally, effectively, and with an emphasis on economic value to ensure that village assets contribute to the economic well-being of the community (Haritsar, 2023).

Village asset management also supports village governance, which is one of the consequences of having village-owned wealth that must be developed. The success of asset management is also influenced by community involvement. Village governments must possess both income and wealth as controlling components of the village. Without support in these areas, asset management becomes difficult to implement effectively (Irawan & Bayagkara, 2023).

Lerepako Village in South Konawe Regency is one such village facing challenges in asset management. To address these issues, the village government has responded to the directive of the Ministry of Home Affairs by striving to implement comprehensive and optimal asset management in accordance with the applicable regulations. One of the main challenges is the disorganized administration of village assets and the lack of regulatory compliance (as stated by Mr. Agus Priansyah, Head of Village Asset Management, during a preliminary interview on December 21, 2023).

To overcome these issues, it is recommended that the Lerepako Village Government strengthen human resource capacity through training and education for village officials, with a focus on deepening their understanding of current regulations and integrating information technology in asset management.

The current issues emphasize the importance of proper asset management to preserve and protect village assets from damage or loss. Clearly, adherence to regulations can help prevent mismanagement and reduce the risks of corruption, abuse of authority,

and other deviations. The Minister of Home Affairs Regulation No. 1 of 2016 offers clear guidelines on asset procurement, use, and maintenance. Compliance with these regulations is expected to enhance transparency and accountability in asset management, thereby minimizing the risk of detrimental practices.

Furthermore, the Village Law (Law No. 6 of 2014), Article 76 Paragraph (4), stipulates that village-owned land must be certified under the name of the village government; Paragraph (6) mandates that village-owned buildings must be supported with clear ownership documentation and be properly administered. By identifying the causes of obstacles in asset management, the Lerepako Village Government is expected to proactively anticipate and formulate appropriate preventive measures.

According to a study by Gumelar (2023), asset management in Pulung Village has been partially aligned with the guidelines of the Minister of Home Affairs Regulation No. 1 of 2016, while some areas still face challenges. Major issues include limited human resources, budget constraints, and insufficient dissemination of information by the relevant authorities.

Sinaga (2021) found that asset management in Tugusari Village, Jember Regency, has not fully complied with the Ministerial Regulation. Key processes such as planning, procurement, utilization, safeguarding, maintenance, disposal, transfer, reporting, evaluation, supervision, and control remain inadequately implemented. The village head acknowledged that several assets are still not properly secured or maintained.

METHOD

This study employs a qualitative descriptive analysis. The object of the research is the village asset management in Lerepako Village, South Konawe Regency. The primary instrument in this study is the researcher, functioning as a human instrument. The study involves three key informants: the Head of Lerepako Village, the Village Secretary, and the Head of the Village Asset Management Unit. Data collection methods include interviews, documentation, and literature review.

RESULTS AND DISCUSSION

Asset Management Process in Lerepako Village

The asset management process in Lerepako Village is carried out based on the Minister of Home Affairs Regulation Number 1 of 2016, which includes planning,

procurement, utilization, optimization, safeguarding, maintenance, disposal, transfer, administration, reporting, valuation, development, supervision, and control.

However, several stages such as utilization, safeguarding, disposal, administration, valuation, development, supervision, and control have not been fully implemented optimally. This is due to several inhibiting factors in the asset management process, including legal uncertainty regarding village assets, which hinders the safeguarding process; limited human resource competence, which affects the asset disposal stage; and inadequate understanding and training, which causes both asset managers and implementation teams to lack a clear understanding of their main responsibilities, resulting in difficulties in carrying out their tasks. Communication is also a hindrance in the valuation and development processes of village assets. Based on an interview with the Village Secretary regarding village asset management, he stated:

“Yes, in managing village assets here, especially based on Minister of Home Affairs Regulation Number 1 of 2016, there are still several aspects of asset management that have not been fully implemented in accordance with the applicable regulations. These include utilization, safeguarding, administration, development, supervision, and control, which have not been fully carried out as regulated due to several inhibiting factors.” (Interview, February 21, 2024)

A similar perspective was conveyed by the Head of the Village Asset Management Unit, who stated:

“In terms of asset management, there are several stages that have not yet been fully carried out in accordance with the applicable regulations, but we are striving to make improvements in this area.” (Interview, February 22, 2024)

These interview results indicate that village asset management in Lerepako Village has not been fully aligned with Minister of Home Affairs Regulation Number 1 of 2016. The village government recognizes that several stages of asset management have not yet been implemented in accordance with the regulations. They have shown awareness and concern regarding this non-compliance and emphasized that this issue is a key priority. The Lerepako Village Government has affirmed its commitment to improving asset management in accordance with the applicable regulations. They acknowledge that understanding the importance of regulatory compliance is the first step in enhancing the effectiveness and efficiency of village asset management. This recognition demonstrates the village government’s good intentions to initiate necessary reforms toward better and more compliant asset management.

There are still several discrepancies in the implementation of village asset management in Lerepako Village, particularly in the aspects of utilization, safeguarding,

administration, development, supervision, and control. This indicates that although a regulatory framework has been established, its implementation remains suboptimal.

Challenges faced in managing village assets in Lerepako Village range from legal uncertainty and poor regulatory enforcement to issues in administration and asset handling. These issues highlight the need for substantial improvements in asset management systems so that the process can be conducted more optimally and transparently. Moving forward, it is essential to implement concrete measures to strengthen asset management mechanisms, thereby increasing the benefits of asset management for village development.

This commitment was evident in the results of an interview with the Village Head regarding asset management. He stated:

“Yes, we have plans and innovations to improve asset management in the future. First, we will implement a digital-based asset management system. This system will better document all village asset data and make it more accessible, facilitating monitoring and management. We will also conduct advanced training for village officials to deepen their knowledge of asset management, including the use of new technologies and best practices in asset maintenance. In addition, we will invite experts to provide guidance and consultation.” (Interview, February 20, 2024)

This statement reflects the Village Government’s commitment to improving the asset management system through technological innovation and capacity building. With the implementation of a digital asset management system, advanced training, and expert guidance, it is expected that asset management in Lerepako Village will become more optimal and transparent, contributing positively to the village’s future development.

Based on the results of the research conducted, it can be concluded that asset management in Lerepako Village has shown commendable efforts, but it has not yet fully complied with the provisions of the Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management. This regulation covers several aspects, including: planning, procurement, utilization, use, safeguarding, maintenance, elimination, transfer, administration, reporting, valuation, development, supervision, and control.

1. Planning

The asset planning process is carried out by identifying needs within the Village Medium-Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDDes), which are then established in the Village Budget (APBDes). Evaluation is conducted through participatory deliberations at the hamlet and village levels, reflecting principles of transparency and consensus.

2. Procurement

Procurement is conducted based on the principles of efficiency, effectiveness, transparency, and accountability. The Village Head forms an Activity Implementation Team (TPK), involving the community to support a self-managed system in accordance with regulations.

3. Use

Assets have been used to support village government activities. However, the absence of a formal decision by the Village Head regarding the usage status of each asset has led to unclear responsibilities, which can accelerate asset depreciation.

4. Utilization

Assets are utilized through a rental system that contributes to the Village's Own-Source Revenue (PAD). Although economically effective, some assets have been damaged, indicating the need for a more robust asset management system.

5. Safeguarding

Asset safeguarding is currently limited to administrative aspects. Physical and legal safeguards have not been fully implemented, such as building storage facilities, installing boundary markers, and certifying land assets.

6. Maintenance

Maintenance is funded by the Village Budget and supervised by the Village Head. However, it remains lacking in physical and legal aspects. Additional efforts are needed to ensure the assets remain functional and retain their value.

7. Elimination

Damaged assets have not been removed from the inventory records due to the absence of an official destruction report. This indicates a lack of administrative understanding, leading to inaccurate inventory data.

8. Transfer

Asset transfers are carried out through the sale of village-owned produce such as coconuts and cocoa, conducted transparently and accountably to support village development and increase PAD.

9. Administration

Asset inventory books are not yet fully compliant with the regulatory format. Improvements in format and training for village officials are necessary to enhance administrative efficiency and transparency.

10. Reporting

Reporting is conducted regularly to the community, sub-district, and district authorities. Despite certain challenges, this demonstrates the village government's commitment to transparency and accountability.

11. Valuation

Asset valuation is currently performed internally for determining rental rates or sale prices, which does not align with the regulations requiring appraisal by a government or public appraiser.

12. Development

Development efforts are not yet optimal, as village facilitators tend to focus more on village funds rather than asset management. Involvement from sub-district and district authorities in providing guidance is still limited.

13. Supervision

Supervision is primarily focused on reviewing documentation without direct field inspections. Stronger synergy between district and sub-district governments is needed to ensure comprehensive oversight.

14. Control

Weaknesses remain in asset control, particularly in ensuring asset use aligns with planning and preventing misuse. A lack of strong organizational commitment is a major barrier in this area.

Factors Contributing to the Suboptimal Asset Management Process

The Lerepako Village Government has made significant efforts to optimize its asset management process. However, this process has not always proceeded smoothly. Despite the allocation of resources and concerted efforts to improve village asset management, several challenges remain. One inhibiting factor in asset utilization lies in the asset management implementers who do not operate in accordance with the decisions set by the Village Head, as mandated in Article 10, Paragraph 2 of the Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management. Assets received are only documented through a handover report signed by the Village Head, without the assignment of specific individuals responsible for their usage. As a result, village assets lack a clear custodian, hampering effective asset utilization and management. This was confirmed by the Head of the Village Asset Management Unit, who stated:

“The obstacle in asset utilization lies with the implementers, who hinder the process. Assets are only documented through a handover report from the Village Head, without designating a clear person responsible. As a result, the assets do not have a designated manager, which hinders effective utilization and management”. (Interview, February 22, 2024)

The interview highlights a significant obstacle in asset utilization related to the role of the implementers. One of the main issues is that assets are formally documented without identifying those responsible for their use. This lack of accountability creates uncertainty and undermines efforts to manage assets effectively and in alignment with their intended purpose.

In addition to issues with asset utilization, the village government also faces challenges in securing village assets. This was also affirmed by the Head of the Village Asset Management Unit:

“Legal uncertainty is an obstacle to securing village assets. Many assets still lack clear legal ownership status, which also hinders the asset inventory process”.(Interview, February 22, 2024)

The interview findings indicate that legal certainty is a major factor impeding the safeguarding of village assets. Several assets do not have clear ownership status, which complicates their legal and administrative status. Without proper legal documentation, effective physical and administrative safeguarding becomes difficult to implement.

Another challenge faced by the Lerepako Village Government is asset disposal. According to the Village Secretary:

“A lack of human resource competence is an obstacle in the asset disposal process, as there is limited understanding and training. As a result, both the asset management unit and the implementation team do not fully understand their core responsibilities, leading to confusion and difficulty in carrying out their duties”. (Interview, February 21, 2024)

The interview reveals that limited human resource competence hinders the asset disposal process. This is mainly due to a lack of understanding and inadequate training. Consequently, those responsible for asset management and implementation are often unsure of their duties, leading to inefficiencies in execution.

Furthermore, the village government also encounters challenges in asset administration. This was stated by the Village Secretary:

“The asset inventory book format in Lerepako Village does not fully comply with the format stipulated in Minister of Home Affairs Regulation Number 1 of 2016, as evidenced by incomplete entries in the item identification columns”. (Interview, February 21, 2024)

The interview illustrates that asset documentation is not being conducted comprehensively in accordance with regulatory guidelines. Incomplete item identification information can lead to ambiguity in identifying and classifying the assets owned by Lerepako Village. Issues in asset valuation and development are also present. According to the Head of the Village Asset Management Unit:

“Communication is a barrier in the valuation and development processes, as there has been no socialization regarding the implementation of asset management regulations by the South Konawe Regency Government and the Lerepako Village Government. This results in confusion among the asset managers due to a lack of understanding of the regulations that should be followed”. (Interview, February 22, 2024)

The findings indicate that communication is a major challenge in the valuation and development of village assets. A lack of adequate socialization regarding the regulations has left asset managers without a clear understanding of how to carry out their responsibilities effectively. Additionally, the village government faces challenges in asset monitoring and control. The Head of the Village Asset Management Unit explained:

“Organizational commitment is a barrier in the monitoring and control process, which should include proper documentation, verbal communication, and cover all stages from planning to reporting”. (Interview, February 22, 2024)

This was supported by the Village Head, who stated:

“The main barrier in the monitoring and control process is organizational commitment. Monitoring and control should involve both documentation and verbal communication, particularly during the presentation of the Village Head’s Accountability Report (LKPJ), covering the entire process from planning to reporting.”

These interviews show that inadequate organizational commitment is a significant obstacle to effective asset monitoring and control. Ideally, this process should involve comprehensive documentation and oral discussion, particularly during evaluations such as the LKPJ presentation. Without strong organizational commitment, these critical oversight functions cannot be carried out effectively.

Based on the research findings, it was discovered that there are still several factors or obstacles causing the management of village assets in Lerepako Village to be less than optimal. This situation may lead to various problems in the future, potentially resulting in conflicts related to village asset management.

Based on data analysis, it can be concluded that the factors causing the suboptimal management process of village assets in Lerepako Village include: human resource competence being a barrier in the asset disposal process; communication hindering the valuation and development processes; implementers acting as obstacles in the asset usage

process; the expertise of activity managers being a limiting factor in asset administration; and organizational commitment serving as a barrier in the supervision and control processes.

CONCLUSION

Based on the results of the research and discussion presented, the following conclusions can be drawn: The process of managing village assets in Lerepako Village can be considered quite good; however, it has not fully complied with the Minister of Home Affairs Regulation Number 1 of 2016 concerning Village Asset Management. There are discrepancies in managing village assets, particularly regarding the indicators of usage, security, deletion, administration, valuation, supervision, and control according to the established regulations. The obstacles to optimizing the village asset management process consist of six factors: the competence of human resources, which is still inadequate among the asset managers and the Activity Management Team (TPK); lack of communication about the implementation of asset management regulations between the village government and the sub-district/district governments; several village assets do not yet have clear legal ownership status; implementers who do not fully comply with asset management regulations; the expertise of activity managers; and organizational commitment which has not been maximized. Based on the conclusions outlined, the following suggestions are offered: For the Government of Lerepako Village, it is expected to improve compliance with the Minister of Home Affairs Regulation Number 1 of 2016 and strengthen asset management in Lerepako Village. Considering the obstacles faced, further research is needed. For future researchers, it is recommended to broaden the scope of the study, as this research only focuses on one village and from the management perspective. Subsequent researchers can examine the management of village assets across multiple villages in South Konawe Regency.

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