

Analysis of Nagari Asset Management in Mainan Island Nagari, Dharmasraya District, West Sumatera Province

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ABSTRACT

This research was conducted at the Mainan Island Nagari Office, Dharmasraya Regency. This research aims to find out how the Nagari asset management is carried out by the Mainan Island Nagari government. The method used in this research is descriptive with a qualitative approach. Meanwhile, data collection techniques are through observation, interviews, and documentation methods. Based on the research carried out, the results can be obtained that the management of Nagari assets in Mainan Island Nagari carried out by the Nagari government regarding asset management has not been running well in terms of utilization, security, write-off, administration, and assessment of assets. The obstacles in asset management are human resources who are less competent in managing Nagari assets and a lack of socialization from local governments regarding asset management. This can be proven based on the results of interviews with the Nagari government.

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INTRODUCTION

South Sulawesi, Bali, Wakatobi, and West Sumatra are several regions in Indonesia that run governments based on local wisdom. In West Sumatra, this local wisdom has been applied for generations in the government system since the time of our ancestors, known as the Minangkabau. West Sumatra Minangkabau culture is centered on the ideology of "adat basandi syara', syara' basandi Kitabullah" which is translated as "custom based on religion, religion based on the book of Allah (al-Quran)". This principle has continued to be used in Sumatran society from ancient times until now. Customs have a huge influence on all aspects of Minangkabau life, including the government system. West Sumatra also has a unique form and system of government compared to other regions in general, especially the Nagari system at the village level. Nagari is a small republic (as the Dutch call it) with autonomous self-government and a self-governing community (Prima 2014). Nagari is administratively controlled by sub-districts which are an extension of the district government. However, Nagari is not a component of the regional bureaucracy, according to the city government. A Nagari, unlike a village, has the authority to govern its wider territory, making it a mini-republic.

Currently, according to the West Sumatra Province Central Statistics Agency (BPS), the total number of Nagari in West Sumatra is 803 Nagari. Spread across 12 districts/cities, including Pesisir Selatan, Solok, Sijunjung, Tanah Datar, Padang Pariaman, Agam, Limapuluh Kota, Pasaman, Solok Selatan, Dharmasraya, and West Pasaman. Especially in the Mentawai Islands Regency, the lowest government system is in the form of a village because they do not adhere to Minangkabau culture. For city administrative areas such as Padang, Solok, Sawahlunto, Padang Panjang, Bukittinggi, Payakumbuh, and Pariaman, the lowest government system is in the form of a sub-district or village.

In the management of Nagari assets, there is the possibility of administrative and substantive errors in the management of Nagari assets, which can cause legal problems, such as Nagari guardians and Nagari officials who do not yet have competence in terms of planning, procurement, use, utilization, security, maintenance, deletion, transfer, administration, reporting, assessment, development, supervision and control of Nagari assets. Therefore, managing Nagari assets requires a Nagari government that can manage all assets in an accountable, transparent, and free from misuse.

Meanwhile, research conducted by (Sephia 2022) shows that the village asset management plan is not implemented by the established process. Supervision of asset management has been carried out as well as possible, but supervision of assets has been handed over to the village government, BUMDES, and KAN. Meanwhile, asset utilization has not been utilized optimally, and various utilization methods have not been realized. The system used to utilize asset leasing is still not fully established.

Furthermore, research conducted by (Warnedi, Dicky & Malau 2019) shows that the Nagari government is not ready to manage Nagari's assets and finances. This is due to several things, including careful management because Nagari Taratak's assets are

small, and outreach to the government regarding the laws and regulations governing the management of Nagari's assets is still minimal.

Based on previous research, the main obstacles that occur in managing Nagari assets are the lack of supervision carried out by related parties over existing assets, as well as the use of assets not being utilized properly. In the Mainan Island Nagari, there are many fixed assets owned and managed by the Mainan Island Nagari government. From several of these assets, the author concludes that there are still problems in their management. Based on the author's initial observations in Mainan Island Nagari, the author discovered various phenomena related to the management of Nagari assets, including the following; the fact that the asset management or the Nagari government does not monitor and safeguard existing assets, this will have an impact on the stigma of society becoming indifferent. The utilization of Nagari assets in the Mainan Island Nagari has not been said to be optimal. Due to the results of observations made by the author, it was still found that asset management was not being utilized properly. The maintenance of Nagari assets in the Mainan Island Nagari can be seen from the similarities in the utilization process, maintenance of the Nagari assets is not yet said to be optimal because there is no approach and outreach carried out by the Nagari government to the community, thus making the community not care about the existing assets. There are still some assets that do not have clear proof of ownership, and there is rotation or change.

METHODOLOGY

This research uses qualitative descriptive research. Descriptive is a technique for analyzing the status of human groups, objects, conditions, systems of thought, or events that are currently occurring. A clear, systematic, honest, and correct description of all data is the goal of descriptive research. Analysis of the data received is carried out based on the researcher's ability to relate information, facts, and data collected at the research location. By carefully presenting data to the research object, a qualitative descriptive approach analyzes factors that are relevant to the research object (Sephia 2022).

Meanwhile, Sugiono (2012) (Rahmi 2021) explains that qualitative research is postpositivist research used in researching natural things, with data collection techniques carried out by combining (triangulation), and the resulting data analysis is inductive or qualitative, with additional research emphasizing generalizability.

The theoretical basis and conceptual framework described previously form the basis for the conclusions presented regarding Nagari Asset Management in Mainan Island Nagari, Koto Salak District, Dharmasraya Regency. This research was conducted in the Mainan Island Nagari with the government of the village, namely at the Mainan Island Nagari guardian's office. Data sources use primary data sources and secondary data. Primary data is information that has been collected directly from humans, both individuals, and individuals, such as the results of interviews, observations, and questionnaire responses. Secondary data is information collected through intermediaries or information collectors. Data collection techniques use observation, interviews, and

documentation. The informants in this research were the Secretary of Mainan Island Nagari, the asset staff of the Mainan Island Nagari, the Head of Planning Affairs, and community leaders. The data analysis method uses descriptive qualitative data analysis, namely data analysis that goes through the stages of a reduction process, data presentation, and conclusion.

RESULTS AND DISCUSSION

Nagari Asset Management in Mainan Island Nagari

As stated in the general provisions in Dharmasraya Regent Regulation Number 12 of 2021 concerning the Management of Nagari Assets and also in the Minister of Home Affairs Regulation Number 1 of 2016 concerning the Management of Nagari Wealth. They have the same aims and objectives, namely that Nagari wealth is Nagari wealth originating from Nagari original assets, purchased or obtained at the expense of the Nagari Revenue and Expenditure Budget (APBNag), or obtained through the acquisition of other legal rights. In Law Number 6 of 2014 concerning Villages, Nagari assets can be Nagari treasury land, customary land, Nagari market, animal market, boat moorings, Nagari buildings, fish auctions, Nagari-owned forests, Nagari-owned springs, baths

Meanwhile, the fixed assets owned by Mainan Island Nagari consist of various items such as plots of land and fields, equipment, machinery and heavy equipment, vehicles, buildings and structures, roads, bridges, irrigation/ reservoirs/ river water/ drainage, as well as networks/ installations. The Nagari assets mentioned here are all fixed assets within the scope of the Nagari.

Based on the results of observations and interviews with several parties who are competent in the management of Nagari assets, it can be seen that the focus of the Mainan Island Nagari government so far has been public administration services. However, in fixed asset management today, the focus is gradually becoming more focused on asset management. This is demonstrated by the efforts of the Mainan Island Nagari government to realize the Nagari asset management process by conducting various training.

In managing Nagari assets in Mainan Island Nagari, the results of research and research carried out by the author, under the condition that the Nagari government has made intensive independent efforts and provided that there is still a lack of guidance, socialization, human resource competence in the field of asset management and information technology support.

Nagari Asset Planning

Planning in Dharmasraya Regent Regulation Number 12 of 2021 is a level of action that systematically develops many details of Nagari's property needs. Planning is separated into two categories: Medium Term Planning (RPJMNag) and Short Term Planning (RKPNAg). The Nagari RPJM in Dharmasraya Regent Regulation Number 12 of 2021 Article 8 explains that planning is for the next six years, but the planning for asset

needs for one year is determined in the Nagari government work plan and decided in the APBN after taking into account existing assets.

Asset management related to Nagari asset planning in Mainan Island Nagari has been carried out by Dharmasraya Regent Regulation Number 12 of 2021. This can be seen in the results of interviews conducted by the author with the Head of Planning Affairs and the Secretary of Nagari and can also be seen as evidence of the Nagari Year RPJM documents. 2018.

Nagari Asset Procurement

In Management related to Nagari asset procurement, as explained in Regent Regulation number 12 of 2021, asset procurement is a government administrative activity that meets the need for goods. Asset procurement is carried out based on efficient, effective, transparent, and accountable principles:

- a. Efficient, efforts are made to procure goods/services using minimum funds to achieve quality and targets with maximum results within the specified time.
- b. Effective, the acquisition of goods and services must be by the demands of all parties.
- c. Transparent, all information relating to the acquisition of goods/services is clear and open to the public.
- d. Accountable, procurement of goods/services must comply with applicable regulations so that they can be accounted for. that asset procurement activities at Mainan Island Nagari have not been carried out but the procedures for asset procurement are carried out by self-management or by providing goods/services.

In Mainan Island Nagari, the form of asset procurement is proven by the existence of a self-managed building, asset procurement has been carried out effectively and openly so that it is known to the wider community. This aims to prevent misunderstandings between the Nagari government and its people. the procurement of goods/services at Mainan Island Nagari has so far met the aspect of the need, this can be seen from the repair of the community hall training building, the provision of books and reading materials at the Nagari library which aims to meet the learning needs of the community, the majority of whom are students, this is done to support education and empowering the community. Apart from that, the Nagari government is trying to ensure that in the asset procurement process, it can use minimum funds but with maximum results and achievements.

Use of Nagari Assets

Dharmasraya Regent Regulation Number 12 of 2021 explains that the use of Nagari assets is an action carried out by the user.

Table 1.
List of Nagari Assets for Rent

No	Name of Item	Value
1	Building	Rp. 300.000
2	Speakers	Rp. 200.000
3	Tent	Rp. 700.000
4	Culinary tourism stalls	Rp. 200.000 per month
5	Ambulances	According to travel distance

Source: Data from Mainan Island Nagari

From the table above, there are building assets with a rental fee of Rp. 300,000, speakers Rp. 200,000, tents Rp. 700,000, culinary tourism stalls Rp. 200,000/month, and an ambulance with rental fees according to the distance traveled. Almost all of the Nagari assets in the Mainan Island Nagari have been put to good use. It's just that in the use of culinary tourism stalls, it is very clear that the utilization of culinary tourism stalls is not working as desired. As a result of the lack of standard management mechanisms that can be carried out by related parties, the facilities that have been provided are not maintained. This is in the image below.



Source: Research result, 2023

Figure 1. Culinary Tourism Stalls That are Unkempt and Filled with Grass

Based on the picture above, it can be seen that the use of culinary tourism stalls is not well maintained and it is very clear that the facilities provided by the Nagari government have been very neglected so people are reluctant to occupy the facilities that have been provided.

So the utilization of Nagari assets in Mainan Island Nagari has not been fully carried out as expected, even though if all assets can be utilized as well as possible it will certainly provide income for the Nagari.

Securing Nagari Assets

Securing Nagari assets, as stated in Dharmasraya Regent Regulation Number 12 of 2021 Article 7 letter e, must be carried out by the Nagari Guardian and the Nagari apparatus. Meanwhile, safeguarding the assets themselves, as explained in paragraph (1), includes:

- a. Administration, such as bookkeeping, inventory, reporting, and storage of ownership documents.
- b. Physical, to avoid reducing the function of goods, reducing the number of goods, and losing goods. Fencing or installing boundary signs, as well as installing ownership information boards, are used to provide physical security for land and buildings.
- c. Legal precautions, such as providing proof of ownership, limiting threats of destruction, and so on.

Administrative security for assets had been carried out by the management support staff, such as recording and bookkeeping of assets, while legal security had been carried out but only a few assets had proof of ownership. The following table lists assets that have proof of ownership:

Table 2.
List of Nagari Assets That Have Proof of Ownership

No	Asset type	Proof of Ownership
1	Motorbike, Yamaha Aerox brand, 155 cc, license plate number BA 2410 V (BPKB)	Motor Vehicle Ownership Book BPKB
2	Motorbikes, Yamaha brand 1 FDR, 155 cc, license plate number BA 2368 V (BPKB)	Motor Vehicle Ownership Book BPKB
3	Motorbike, Yamaha brand 1 FDR, 155 cc, license plate number BA 2397 V (BPKB)	Motor Vehicle Ownership Book BPKB
4	Motorbike, Yamaha brand 1 FDR, 155 cc, license plate number BA 2408 V (BPKB)	Motor Vehicle Ownership Book BPKB
5	Motorbike, Yamaha brand 1 FDR, 155 cc, license plate number BA 2403 V (BPKB)	Motor Vehicle Ownership Book BPKB
6	Motorbike, Yamaha brand 1 FDR, 155 cc, license plate number BA 2409 V (BPKB)	Motor Vehicle Ownership Book BPKB
7	Posyandu building of Lembur River Jorong	Building permit (IMB)

Source: Data from Mainan Island Nagari

Some assets have proof of ownership, such as motorized vehicles which have proof of ownership in the form of a Motor Vehicle Ownership Book (BPKB), and Posyandu buildings where proof of ownership is in the form of a Building Construction Permit (IMB). So the security of Nagari's assets in terms of legal security is still not optimal because there are only a few assets that have proof of ownership.

Physical security at Mainan Island Nagari has been implemented, such as fencing, providing ownership boundaries, and signposting the ownership of existing assets. Meanwhile, administrative and legal security can be said to have not been implemented optimally, because the Nagari government's administrative security still does not strengthen the security of existing assets, namely the absence of recording proof of borrowing or renting goods, this will of course result in loss or loss. return of assets that have been borrowed or rented. For legal security, some assets do not have a valid proof of ownership, this will of course cause problems such as disputes over existing assets. In this case, the level of security for all assets in Mainan Island Nagari still needs to be improved and security strengthened.

Nagari Asset Maintenance

In Dharmasraya Regent Regulation Number 12 of 2021, it is explained that asset maintenance is an effort made so that every existing asset is always in good condition in the context of administering the Nagari government. Maintenance of assets must be carried out by the Nagari guardian and his apparatus. In the RAB it is written that the maintenance costs for generator engine maintenance are IDR. 1,500,000, spending on motorbike service Rp. 300,000, shopping for vehicle spare parts Rp. 300.00, laptop and computer maintenance costs Rp. 3,000,000, and printer maintenance costs of Rp. 2,000,000. The maintenance of existing assets in Mainan Island Nagari has been carried out by the mandate contained in Dharmasraya Regent Regulation Number 12 of 2021.

Removal of Nagari Assets

Based on Dharmasraya Regent Regulation Number 12 of 2021, it is stated that asset write-off is an activity to remove/eliminate Nagari assets from the Nagari inventory book at the discretion of the Nagari guardian. The regulation states that write-off is carried out if the asset experiences:

- a. Transfer of ownership, which is like transferring assets to another party
- b. Destruction, namely in the form of assets that cannot be used and have no economic value
- c. Other causes, namely lost assets, theft, and fire

Asset management regarding asset write-offs in Mainan Island Nagari is not what is described in the Dharmasraya Regent Regulation Number 12 of 2021. This occurs because the Nagari government feels that the asset write-off procedures contained in the regulation are quite complicated to implement. However, this will result in an invalid recording of the asset inventory. In the activity of deleting Nagari assets in Mainan Island

Nagari, there has been no appropriate treatment for the delisting that has been mandated in Dharmaraya Regent Regulation Number 12 of 2021.

Transfer of Nagari Assets

The transfer of Nagari assets in Dharmasraya Regent Regulation Number 12 of 2021 is the transfer of ownership of Nagari assets. The forms of transfer of Nagari assets are:

- a. Exchange
- b. Sales
- c. Nagari government capital participation

Administration

Based on Regent's Regulation Number 12 of 2021, explains that administration is a collection of tasks involving bookkeeping, inventory, and reporting of Nagari assets by applicable laws and regulations. The regulations state that:

- a. Nagari assets whose use has been determined by Article 10 must be inventoried and coded in the Nagari assets inventory book.
- b. The Regent's decision regarding the determination of location code numbers and regional government item numbers becomes the codification guideline as intended in paragraph (1).

Administration has been implemented but there are still shortcomings, namely in the coding of goods. In fact, in the Dharmasraya Regent Regulation Number 12 of 2021, it is explained that in the inventory book recording, there is a coding of goods that aims to provide instructions regarding the name form that must be used to record certain types of goods.

The administration of assets in Mainan Island Nagari has not been fully carried out by Dharmasraya Regent Regulation Number 12 of 2021.

Nagari Asset Appraisal

Based on Dharmasraya Regent Regulation Number 12 of 2021, it is explained that the assessment of administration assets is a measurement activity procedure that uses a certain method or approach to obtain the value of administration assets based on objective and relevant factual data. Assessments are carried out by most district government functions. Likewise, a small number of administrative government functions have not been carried out well so far. This happens because these actions are the duties and functions of parties who undoubtedly have a high level of understanding and ability. In reality, the concern is to advance the management of Nagari assets. Due to the lack of capacity of the government administration in this matter. Therefore, the Nagari government still really needs assistance from the regional government in managing assets.

Inhibiting Factors in Asset Management for Mainan Island Nagari

In general, the management of Nagari assets in the administration of Mainan Island is based on Regent Regulation Number 12 of 2021 concerning Asset Management. Administrative government officials still really need assistance and counseling from local governments in efforts to manage administrative assets properly and correctly. Several informants stated that the Human Resources factor was the main obstacle in the implementation of the management of administrative assets.

CONCLUSION

The management of assets in the village has not been optimal by Dharmasraya Regent Regulation Number 12 of 2021. Because in the Regent's Regulation, there are ten indicators of asset management, namely; planning, procurement, use, utilization, security, maintenance, write-off, transfer, administration, and appraisal. Of these indicators, several indicators have not been fulfilled by the Nagari government, namely utilization, security, write-off, administration, and assessment of assets. Meanwhile, the inhibiting factor for inadequate asset management is limited human resources.

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