



INNOVATIVE: Journal Of Social Science Research

Volume 4 Nomor 4 Tahun 2024 Page 7908-7918

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

Utilisation of Village Assets in Increasing Sources of Village Original Revenue (PADes) in Ketapanrame Village, Trawas Sub-district, Mojokerto Regency

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Abstrak

Aset desa merupakan sumber kekayaan asli baik berupa barang maupun non barang milik desa. Barang milik desa dapat diperoleh atau dibeli dengan menggunakan Anggaran Pendapatan dan Belanja Desa (APBDesa) atau diperoleh dengan cara lain dengan cara yang sah dan dapat dibuktikan kebenarannya. Sedangkan Pendapatan Asli Desa (PADes) merupakan suatu bentuk sumber yang dapat dijadikan pendapatan oleh Desa, dimana segala bentuk tersebut dilaksanakan oleh pemerintah desa untuk mendukung terselenggaranya pemerintahan desa melalui PADes guna mewujudkan penyelenggaraan dan peningkatan otonomi daerah. . Penelitian ini menggunakan jenis penelitian kualitatif dengan pendekatan deskriptif dengan memperoleh data melalui wawancara dan dokumentasi. Dalam penelitian ini peneliti fokus pada pemanfaatan aset desa dan peningkatan Pendapatan Asli Desa yang dilakukan oleh perangkat desa sebagai sumber Pendapatan Asli Desa di Desa Ketapanrame Kecamatan Trawas Kabupaten Mojokerto. Dalam penelitian ini terlihat bahwa aset desa yang menjadi sumber asli pendapatan desa di Desa Ketapanrame adalah pemanfaatan tanah milik desa dan peningkatan perangkat desa yang dikelola oleh BUMDes. Dengan adanya BUMDes, Desa Ketapanrame menjadi lebih terstruktur dan dalam pengelolaannya, BUMDes pelaksana aset desa dapat berjalan maksimal.

Kata Kunci: *Pemanfaatan, Aset Desa, Peningkatan Pendapatan Asli Desa*

Abstract

Village assets are a source of original wealth in the form of goods and non-goods owned by the village. Goods owned by the village can be obtained or purchased using the Village Revenue and Expenditure Budget (APBDesa) or obtained by other means in a valid manner and can be proven to be true. Meanwhile, Village Original Income (PADes) is a form of source that can be used as income by the Village, where all forms are implemented by the village government to support the implementation of village government through PADes in order to realize implementation and increase regional autonomy. This research uses a qualitative type of research with a descriptive approach by obtaining data from interviews and documentation. In this research the researcher focuses on the use of village assets and increasing village Original Income carried out by village officials as a source of Village Original Income in Ketapanrame Village, Trawas District, Mojokerto Regency. In this research, it can be seen that the village assets that are the original source of village income in Ketapanrame Village are the use of village-owned land and improvement of village apparatus managed by BUMDes. With the existence of BUMDes, Ketapanrame Village is more structured and in its management, BUMDes implements village assets to run optimally.

Keywords: *Utilization, Village Assets, Increase in Original Village Income*

INTRODUCTION

After the implementation of regional autonomy, Indonesia entered an era of openness, also known as transparency, which allows many people to participate in public life. By allowing regions to develop strategic policies that have a broader impact on the achievement of development goals, regional autonomy can reduce the burden on the central and provincial governments. Decentralisation and regional autonomy aid the process of community empowerment in the form of economic and political upliftment of citizens. This will accelerate the achievement of national and regional development goals, which are the basis of central and provincial government policies. The enactment of regional autonomy is enshrined in Village Law No. 6/2014. This provides a new breakthrough for the village government and the village community in developing and improving the economic welfare of the village community. one of the initiatives carried out in accordance with the village law is the management of village assets. based on Village Law No.6 of 2014 Village Assets are Village property originating from the original Village assets, purchased or obtained at the expense of the Village Revenue and Expenditure Budget or acquisition of other legal rights. Cash land, communal land, markets, animal markets, boat moorings, buildings, fish auctions, agricultural product auctions, forests, springs, public baths, and other assets owned by the village can be included in the category of village assets (Putu Eka, 2017).

Village wealth or village assets are goods owned by the village that are purchased or acquired through the village revenue and expenditure budget or other legal acquisitions. Village wealth or village assets are not just village revenues or receipts; they are also social and economic capital that can increase community production. One of the rights of village autonomy is to utilise village assets. Village assets are regulated in the Minister of Home Affairs Regulation No. 1/2016 on Village Asset Management, which describes the types and wealth of village assets. Article 2 paragraph 1 states that the types of village assets are: (1) Original village assets; Village-owned assets purchased or obtained at the expense of the village budget; (2) Village assets obtained from grants and donations or similar; (3) Village assets obtained as the implementation of agreements/contracts and/or obtained based on the provisions of laws and regulations; (4) Results of village cooperation and (5) Village assets derived from other legitimate acquisition.

Currently, all villages in Indonesia are asked to be independent in running their government, especially in terms of village financial management. so that the village does not only depend on funds from the local or central government, but comes from the village's original income is a form of village independence in managing finances. in this case the village plays a strategic role to assist local governments in various tasks, including development and community empowerment. This is done by the local government in supporting regional autonomy in its region (Atmadja, etal, 2018). Ketapanrame Village is one of 13 (thirteen) villages in the Trawas Sub-district area of Mojokerto Regency. Based on preliminary observations conducted by researchers, Ketapanrame Village has many productive assets that can increase village revenue. village assets in Ketapanrame Village are Village Cash Land, buildings, soccer fields, educational facilities, health facilities, irrigation networks, and so on. In the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 1 of 2016 concerning Village Asset Management regulates the management of village assets. Not all village assets can increase PADes, but some productive assets can increase PADes, especially immovable assets. The utilisation of village treasury land and village buildings is the most important asset utilisation to increase Ketapanrame's PADes.

The asset utilisation that plays the most role in supporting Ketapanrame Village's income is the utilisation of village treasury land and village buildings. The following researchers present the types of Ketapanrame Village assets in the asset table below:

Table 1. Types of productive assets in Ketapanrame Village

Village Assets Ketapanrame Trawas			
No	Asset Form	Location	Extensive
1.	Dlundung waterfall	Ketapanrame Village	4,5 hektare
2.	Ghanjaran park	Ketapanrame Village	2 hektare
3.	Gempong source	Ketapanrame Village	4 hektare
4.	Coffee plantation	Ketapanrame Village	67 hektare

Source: processed by researchers, 2024

From table 1 above, it can be seen that village asset management that has the potential to increase village income is immovable assets, namely tourism assets along with land and buildings. The utilisation process carried out is through leasing, utilisation cooperation, borrowing and building handover. The Minister of Home Affairs Regulation No. 1/2016 on Village Asset Management is expected to provide guidelines for all villages in managing and maximising village assets. This regulation covers matters such as planning, procurement, use, utilisation, security, maintenance, deletion, alienation, administration, reporting, valuation, guidance, supervision, and control of village assets. (Apriva Azbihardiyanti, Muhammad Farid Ma'ruf, S. Sos., 2020)

Basically, village asset management is an effort made by the village government, especially in terms of village asset management, to ensure that these assets and wealth can be used effectively to help the village community. Optimising the utilisation of village assets can boost the village treasury and increase the village's own revenue. To avoid problems in the future, the existence of assets should be legalised. This can be achieved by optimising their utilisation through leasing, borrowing, or cooperative utilisation models. In simple terms, village assets are owned and used by the village for the benefit of the village community and its prosperity.

In the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 1 of 2016 concerning Village Asset Management states that: Utilisation of Village Assets is the utilization of village assets indirectly used in the context of carrying out village government tasks and does not change the status of ownership. Article 11 states the form of utilisation of village assets as referred to in paragraph (1), in the form of: (a) Lease; (b) Borrow-to-use; (c) Cooperation in utilisation; (d) Build-to-use or build-to-use. The use and utilisation of Ketapanrame Village assets have currently been carried out in accordance with their respective functions and purposes, in this case leasing village assets in order to become a source of village revenue in Ketapanrame Village. To find out more about how the management of village assets as a source of PADes in Ketapanrame Village, then in this

study researchers focused on the management of village assets in increasing PADes in Ketapanrame Village, Trawas District, Mojokerto Regency.

RESEARCH METHOD

This type of research uses qualitative with a descriptive approach. This type of research is descriptive research that uses a qualitative research approach. The description of qualitative research as research aims to explain the events experienced by the research subject (Meleong, 2014). The research location chosen to obtain data in this study was conducted in Ketapanrame Village, Trawas District, Mojokerto Regency. The reason for choosing Ketapanrame Village as the research location is because Ketapanrame Village has village assets that have enough potential to be further developed.

This research uses purposive sampling method to find informants. In other words, this method will take a number of individuals who are directly selected by the researcher to fulfil their objectives. To obtain information, the data collection techniques used, the researcher will combine interviews and documentation. The data collection process known as documentation is defined as data collection carried out by collecting data from various sources of publications or documentation of various kinds of authorities (Saputra, 2016). Interviews are referred to as a series of face-to-face enquiries for data or information between questioners and interviewees (Riyanto, 2015). Miles and Huberman explained that activities in qualitative data analysis are carried out as interactive and continue continuously until completion, so that the data is full. Activities in analysing consist of data reduction, data presentation and conclusion making.

- a. Data Collection, Data collection in qualitative research is carried out from the beginning of the research and during the research process. The data obtained is then put together and then processed systematically (Iis & Handoyo, 2015).
- b. Data Reduction, Data reduction is a process that requires broad insight because data reduction is converting rough data in the field into written notes. The process of data reduction continues until the research is completed which focuses on finding research themes or conceptual frameworks. (Sembiring, 2016).
- c. Data Presentation, Data presentation is a process of combining information that can make it easier to understand something that happens so that it can make it easier to form a strategy for further work (Lestari, 2015).
- d. Drawing Conclusions, Drawing conclusions is the final stage which consists of simplifying meaning, regularity in recording in presentation, and logical explanation of cause and effect through empirical law. (Desmawangga, 2013).

RESULT AND DISCUSSION

Village asset management is an effort of the village government, especially in terms of managing village-owned assets, so that the assets owned by a village are utilised or used properly with the aim of prospering the community. This village wealth can usually be in the form of village treasury land (tanah bengkok), village markets, springs, and buildings. Optimal utilisation of assets generates income for the village treasury and contributes to the village's original income. The existence of assets must be legalised to avoid further problems. The existence of assets is optimised through their utilisation, either by leasing, borrowing and using services, or cooperative utilisation and build handover. In simple terms, village assets are owned by the village, utilised by the village, for the benefit of the village community and its welfare. In terms of village financial management, it is conducted during one fiscal year, from 1 January to 31 December (Reaso, 2015: 23). The village head is responsible for managing village finances. This includes the rights and obligations of the village that are valued monetarily as well as all goods and money required in an effort to implement these rights and obligations. These rights and obligations then impact the income, expenditure, and financial management of the village.

The village government has the authority to regulate or manage the interests of the community and make development efforts so that it can raise the status of rural communities. To achieve these efforts, a development strategy is needed. According to (Sumpeno, 2011), a village development strategy can be interpreted as steps taken by all organisational apparatus, containing indicative programs in order to realise the vision, mission and goals set. One of them is Ketapanrame village, Trawas sub-district, Mojokerto district. This village has 3 hamlets, namely Ketapanrame hamlet, Sukorame hamlet, and Slepri hamlet. Each of the three hamlets has a different history or origin. Ketapanrame village has the oldest origin compared to the other hamlets. In addition to a brief history of Ketapanrame Village, there is local wisdom of the elders at that time, the three hamlets were merged into one under the name Ketapanrame Village. Ketapanrame Village, Trawas Subdistrict, Mojokerto Regency, has a majority of people who make their living in agriculture because most of the local residents have rice fields that are used as plantation fields because the fertile soil is suitable for planting such as vegetables, fruits, and all kinds of other plants. Since 2016 until now, the government has focused on wanting Ketapanrame village to become an independent village, not always asking for assistance from the government.

In 2017 BUMDES Ketapanrame Village developed a larger village asset, namely the creation of a tourist destination by managing TKD land (Tanah Kas Desa) or commonly known as bengkok land. The management intends to make Ketapanrame villagers more

prosperous, because it can create new jobs. The government established Bumdes to create new jobs through community empowerment as an effort to increase residents' economic income and PAD (Original Village Revenue).

Ketapanrame Village Head receiving the award



Source: Kabarterdepan.com, 2023

Based on Figure 1, Ketapanrame Village in 2023 was named the number one best tourist village in Indonesia. The award was given by the Ministry of Tourism and Creative Economy (Kemenparekraf) in the peak night of the 2023 Anugerah Desa Wisata Indonesia (ADWI) program at Taman Mini Indonesia Indah (TMII), thus Ketapanrame village makes the most of village assets. In the management of village assets in Ketapanrame village, the community can channel its capital in the form of shares to BUMDES with village capital participation to BUMDES is mandatory but not preceded by planning analysis and so on. In other words, the management of village assets as the embodiment of a tourist village is managed at the same time using the budget of the village community and the government without the intervention of investors from outside the village.

BUMDES gets initial capital not on the capital participation budgeted from the village to BUMDES, because from the beginning we pioneered this BUMDES on the basis of self-help of the village community as the formation of BUMDES. So that the capital from the village given by BUMDES on average must be used for operations not for productive assets. There are five productive assets in Ketapanrame village, namely the ganjaran park, kiosks and cattle pens, waste management, Sumber Gempong rice field tourism, and Dlundung waterfall. The investment group is a BUMDesa partner to cooperate in tourism development. The game rides in the tourist attractions are also the partners themselves who manage starting from ticket sales, employee recruitment, payroll. Since the investment group is a BUMDesa partner, an MoU is required, so BUMDesa only receives 10% of their income when selling tickets. Investors or the community are limited to a maximum of 10 investment sheets per household with a price per sheet of 1 million rupiah. Restrictions are made for reasons of equity as well as so as not to be controlled by one or two people who have money. The

profit sharing obtained by investors or villagers comes from 87.5% of tourism SHU. Each sheet is assumed to get a minimum of 3%. In the implementation of the last 2 years the average BUMDesa can share above 5 - 30% per sheet each month.

In addition, Ketapanrame village has various lodging places, namely hotels, homestays, and villas. The revenue from the hotels and villas is then donated to the BUMDES in Ketapanrame, because the BUMDES participates in controlling or supervising the state of water consumed by guests of hotels, homestays, and villas in the Ketapanrame village area. The existence of BUMDES in Ketapanrame village under the name of BUMDES 'Tirto Tentrem'. BUMDES Tirto Tentrem has four business units, namely the Drinking Water Management Agency (BPAM), Environmental Hygiene, Terminal Use Rights, and Water Tandon. The existence of BUMDES in overseeing the BPAM unit is expected to be able to answer problems that arose in previous management. In the utilisation of village assets as a source of village revenue in Ketapanrame Village, BUMDes Ketapanrame applies the principles of village asset utilisation which include functional principles, principles of legal certainty, principles of openness, principles of efficiency, principles of accountability, principles of certainty of value even though its application in the village has not been maximised.

(1) Functional principle

Functional principles are assessed as decision-making in the village asset utilisation sector carried out by the village government through village officials in accordance with their authority, functions, and responsibilities. This principle can be proven by the village apparatus in Ketapanrame managing village assets as an example is the financial problems regarding village assets to financial reporting which is handed over and handled by the BUMDes of Ketapanrame village.

(2) Legal Certainty Principle

This principle has been implemented and proven by the utilisation of village assets in Ketapanrame Village which has been carried out according to the agreed village regulations (perdes).

(3) Openness Principle

The utilisation and management of village assets are carried out transparently for all parties, both from the village head, BUMDes, and the community in Ketapanrame Village so that the community knows about the information on the goals, objectives, and results of village asset management in Ketapanrame Village. This openness can be proven by the participation of the village community in carrying out village asset management in Ketapanrame Village.

(4) The Principle of Efficiency

The utilisation of village assets is intended to be used in accordance with the needs in carrying out the main tasks and functions of government optimally. This is evidenced by the existence of BUMDes records regarding the list of asset tenants in Ketapanrame Village along with the amount of rupiah paid by tenants so that it is clear about local revenue sourced from assets.

(5) Accountability Principle

The entire process and activities of utilisation and management of village assets from proposal to achievement, the results can be accounted for to all parties, especially the village community. The principle of accountability is evidenced by the reporting of village revenue sourced from the management of village assets to the government above the village government.

(6) The principle of value certainty

The utilisation of village assets is supported by contributions and investments from the Ketapanrame community, where people who invest are limited in accordance with village regulations. In order to optimise the utilisation, transfer of assets and depreciation of government scales, the principle of certainty of value regarding assets in Ketapanrame Village is marked by the length of village asset land that cannot be measured and valued.

BUMDES reporting on the basis of village asset management in Ketapanrame tourism village is carried out within a period of one month and once a year by discussing BUMDES management, BUMDES development and future BUMDES progress. Especially in developing ghanjaran park tourism. Meanwhile, reporting on BUMDES activities in Ketapanrame village usually has BUMDES reporting as well as in the form of LPJ which is done once a year. Revenue from BUMDES Ketapanrame is utilised as a social fund intended for economically disadvantaged residents and for future BUMDES development. The purpose of community participation is to empower the community with activities in the economic field and the existence of BUMDES is expected to prosper the village community. In the process of planning village assets, the Village Government, especially the Village Head, forms a RPJMDes drafting team consisting of village officials, community empowerment institutions, and other community elements. After the preparation of village asset planning, then the document in the form of the RKPDesa is an explanation of the RPJMDes discussed and approved at the discussion of the Village Development Plan (MusrenbangDes) which takes place every year and is carried out annually, no later than the fourth week of January. The

implementation of Musrenbang is carried out starting from the village government, the Village Consultative Body, to the local community.

CONCLUSION

Based on the discussion, it can be concluded that: Ketapanrame Village has many productive assets that can increase village revenue. Village assets include springs, village treasury land, and buildings. The mechanism of village asset utilisation has been implemented properly and has contributed to village income, by applying the principles of village asset utilisation which include functional principles, legal certainty principles, openness principles, efficiency principles, accountability principles, value certainty principles. The obstacle in asset utilisation in Ketapanrame Village is the principle of value certainty because village assets cannot be measured and valued. Therefore, a central government policy is needed to contribute to the sustainable management of Ketapanrame village assets in terms of asset valuation. It is intended that all productive assets and unproductive assets can be known for their asset value, because there are several village assets that are not functioning optimally and the creation of the principle of transparency in the eyes of the public. Thus, the management of Ketapanrame village assets is a tangible manifestation of the largest source of increasing Village Original Income (PADes).

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