

## **MOVABLE ASSET MANAGEMENT IN WEST PILOHAYANGA VILLAGE, TELAGA DISTRICT, GORONTALO REGENCY**

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### **Article Information**

**WINTER  
JOURNAL**

**IMWI STUDENT RESEARCH  
JOURNAL**

Volume 5, Number 2  
August 2024  
Page.: 54-67

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**Keywords:**  
*movable assets, management*

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### **Abstract**

*This study aims to find out how the Management of Mobile Assets in West Pilohayanga Village, Telaga District, Gorontalo Regency. The research method uses a qualitative approach with a descriptive type of research. The results of the study found that the Management of Movable Assets in West Pilohayanga Village, Telaga District, Gorontalo Regency has not fully run well. This is when viewed from 4 (four) indicators of asset management, all of these indicators have not run well. In the planning indicator, it was found that the planning process carried out in asset management was not fully attended by the community in general, who attended indicated that people who had close ties with village leaders. Utilization indicators, it is found that not all people who can utilize these movable assets because in the lending process sometimes do not get loans. Monitoring and evaluation indicators were not carried out properly by the village government, besides that monitoring was carried out but was not accompanied by clear records. Furthermore, related to the control and supervision indicators, it was found that movable assets owned by the village were not always carried out properly supervised.*

### **INTRODUCTION**

The village government has a very central role in the lives of the community because the village is the executor of government duties at the lowest level. Since the enactment of Law Number 6 of 2014 concerning Villages, everything in the village both

for finance and village asset management has become the authority of the village in managing and regulating it (Hariri, 2018). Law number 6 of 2014, is a further elaboration of the provisions referred to in article 18 paragraph (7) and article 18B paragraph (2) of the State Constitution of the Republic of Indonesia Year 1945. At the village government level in Indonesia, each village is led by a Village Head who has the highest authority and power in developing villages. The government has implemented programs that aim to be implemented in developing its villages. This program is called the village fund program. The amount of disbursement from the village fund program that has been disbursed by the central government is Rp. 1 billion per village. With this amount, of course, strict supervision is needed in its management. This is very necessary, so that such a large amount of funds can be implemented in accordance with the village development budget plan that has been agreed upon both by village officials, BPD and community representatives who volunteer to help supervise and control the use of village funds. Independent villages must meet the criteria, some of the criteria for independent villages can be seen in terms of infrastructure, human resources and productivity levels to develop existing potential so as to generate original village income. The potential and assets owned by the village must be managed professionally and optimally in their utilization. Village asset management is not just administrative, but how to increase efficiency, effectiveness, and create added value in managing assets so that assets can be managed optimally (SILVANA, 2023). Then according to Hamalik suggests that "the term management is synonymous with the term management, where management itself is a process to achieve goals". The stages in asset management are a series or cycle of village- owned asset management (Adisasmita, 2011).

If one stage in the series experiences problems, it will cause problems at other stages so that village asset management does not run as expected. The value of assets is the largest component of all wealth owned by the Village. In addition, assets are also one of the common problems in Village Government. Therefore, asset management must be carried out optimally and adhere to existing regulations. Each village has its own potential, one of which is West Pilohayanga Village which has various kinds of village assets managed by the Village Government. Village assets are Village property derived from the original wealth owned by the Village, purchased or obtained at the expense of the Village Revenue and Expenditure Budget (APB Desa) or the acquisition of other legal rights. In other words, the Village Government is a Village asset manager who manages Village-owned wealth that can be utilized for the benefit of governance, development and community services (Marshaliany, 2019) (Munandar et al., 2021).

According to Pradjudi said that "Management is the control and utilization of all resource factors that according to a planner are needed for the completion of a particular work goal". According to Soekanto stated that "Management in administration is a process that starts from the process of planning, organizing, supervising, mobilizing until the process of realizing goals". Then according to Hamalik suggests that "the term management is synonymous with the term management, where management itself is a process to achieve goals". This is in line with what was stated by Balderton who stated

the same thing between management and management, "namely moving, organizing and directing human efforts to achieve their goals" (Adisasmita, 2011). According to Goerge R. Terry, said that "Management is the achievement of goals set in advance by using the activities of others (ERNAWATI, 2015).

Based on Article 108 PP Number 43 of 2014, the management of village-owned assets is a series of activities ranging from planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision and control of village-owned assets. Village asset management must be efficient and successful in order to increase village income. Village asset management must obtain approval from the Regional Consultative Board (BPD). The cost of managing village assets is charged to the Village Revenue and Expenditure Budget (APB). Village assets are managed by the Village Government and fully utilized for the benefit of governance, development and village community services. Based on Article 109 PP number 43 of 2014, the Village Head as the holder of the power to manage village-owned assets. In exercising this power, the Village Head can delegate some of his power to the village apparatus.

In the context of asset management by village governments, it is not fully understood by village managers. Asset management is one profession or skill that has not been fully developed and popular in the community. Siregar (2018) can be concluded that there are several factors that affect asset management with indicators (Natasya, 2022), which are as follows:

#### **Planning**

Planning or Planning, which is the process that involves efforts made to anticipate future trends and determine appropriate strategies and tactics to realize organizational targets and goals, and develop plans to integrate and coordinate activities.

#### **Utilization**

Utilization is an activity, process, way or action to make something that exists useful. Utilization comes from the word 'benefit', which is an acquisition or use of useful things either used directly or indirectly in order to be useful.

#### **Evaluation and Monitoring**

Supervision and control of the utilization and transfer of assets is a problem that is often blasphemous to the current local government. One effective means to improve the performance of this aspect is SIMA (Asset Management Information System).

#### **Control and supervision or Controlling**

That is the process carried out to ensure that the entire series of activities that have been planned, organized, and implemented can run according to the expected target even though various changes occur in the business environment.

Related to village asset management, previous studies have been conducted. Such as research conducted by Shaila Nadya Natasya 2022, Village Asset Management in Karangpawitan Village, Kawali District, Ciamis Regency. The purpose of this study is to determine Village Asset Management in Karangpawitan Village, Kawali District, Ciamis Regency. Based on the results of research conducted by the author, it can be seen that

Village Asset Management in Karangpawitan Village, Kawali District, Ciamis Regency, has not entirely run optimal, namely in the dimension of village asset management planning in terms of village asset management strategies are still not running optimally and the use of village assets as a source of PADes, as well as in terms of evaluation and monitoring so that they are required to go directly to the field to supervise regularly and periodically. There are several obstacles in the management of village assets by the Karangpawitan Village Government related to the lack of planning strategies in optimizing asset utilization, budget costs and infrastructure. However, several joint efforts have also been made by the Village Government, BPD, and also interested elements to deal with these obstacles (Natasya, 2022).

Research conducted by Andrianto 2018, *The Role of Village Asset Management: A Study on Pekarungan Village, Sukodono District, Sidoarjo Regency*. From the results of the study, it can be concluded that in village asset management, village apparatus lacks skilled ability in village asset management so that this is the main inhibiting factor for village government. In addition, the village apparatus should be more active in providing socialization and guidance on the importance of the role of village asset management for the welfare of village people. Village asset management is carried out by planning, utilization, maintenance, administration, reporting as well as coaching and supervision. With the stage of village asset management, it is hoped that the welfare of the village people can increase (Andrianto, 2018). Then research conducted by Dewi Risnawati 2017, *Village Asset Management in an Effort to Improve Welfare in Krayan Bahagia Village, Long Ikis District, Paser Regency*. Based on the results of the research conducted, it can be concluded that the implementation of village asset management in an effort to improve welfare has run according to applicable regulations even though the implementation of its utilization and supervision has not run well. So that the results obtained are less than optimal in an effort to improve welfare. The implementation of village asset management in accordance with the Minister of Home Affairs Regulation Number 1 concerning the implementation of village assets has 14 ways, namely: planning, procurement, use, utilization, security, maintenance, elimination, transfer, administration, reporting, assessment, guidance, supervision, and control. In addition, inhibiting factors in Village Asset Management in an Effort to Improve Community Welfare include community stigma factors, namely thinking that the village government is a granary and sensitivity to the spirit of mutual cooperation, the last of which is the human resource factor, namely the lack of special staff who know the management of village assets (Risnawati, 2017).

Based on observations that have been made in West Pilohayanga Village, Telaga District, Gorontalo Regency, it was found that this village has movable assets such as tractors, corn threshers and grass trimmers. However, the management of village assets by the Village Government is still not optimal. This can be seen from the lack of careful planning in compiling and formulating needs in accordance with the availability of assets owned by the village to carry out development in the village. Like there are still wealth and assets of Pilohayanga Village that have not been addressed or invested and have not

even been certified so that they have not been able to be managed properly and will cause many problems in the future. Then the utilization of village assets that are not clear in the recording is related to costs incurred for damage to assets and entry costs for the use of these assets by other parties. In addition, it was also found that the lack of attention of the village government in supervision and control, which resulted from the lack of communication and coordination with all interested elements in the village to conduct guidance, supervision and conduct regular and continuous evaluations of the village apparatus in conducting orderly administration of village asset management. Such as communicating with all interested elements in the village and community leaders so that they can cooperate to find out all existing assets so that they can be known clearly and transparently.

## **METHOD**

Based on the research problems as stated earlier, this research uses a qualitative approach and this type of research is descriptive. This descriptive research is a method that aims to determine the nature and deeper relationship between two variables by observing certain aspects more specifically to obtain data that is in accordance with existing problems with research objectives, where the data is processed, analyzed, and processed further on the basis of theories that have been studied so that the data can be drawn a conclusion (Sugiyono, 2019) (Sugiyono, 2013). Qualitative research in principle is one of the efforts to find theories that can support the results of research and it is done through an inductive approach. With this approach, data is collected and then analyzed, abstracted, so that theories emerge as qualitative research findings. This is intended because, qualitative research data is supported by using quantitative data, but what often happens is generally not using quantitative analysis together. Thus, it can be said that both approaches are possible to be used if the design utilizes one paradigm while the other paradigm is only a complement. The reason for using a qualitative approach is because it is easier to adjust to double-dimensional reality, easier to present directly the relationship between the relationship between research and research subjects, have sensitivity and self-adjustment to many influences arising from the value patterns faced.

This research was carried out by taking place in West Pilohayanga Village, Telaga District, Gorontalo Regency with consideration that problems related to the management of movable assets occurred at that location. The study was carried out for 2 months, from June to July 2023. According to Riduwan (2005), the source of research data collected directly by researchers is called a primary source and if it is through the second hand it is called a secondary source. The data sources in this study consist of two categories, namely:

1. Primary data sources are data collected through direct interviews with parties who are the object of research. The informants in this study include;
  - a. Village head : 1 people
  - b. Village Secretary : 1 people

- c. Head of BPD and member : 3 people
- d. Head of Affairs : 3 people
- e. Community : 5 people

The total number of informants in this study was 13 people

2. Secondary data sources are data collection carried out by collecting documents relevant to the research

The data collection procedures in this study include; 1) Observation; is the process of recording systematic behavior patterns of subjects (people), objects (objects) or events without questions or communication with the individuals studied (Haryono, 2020). Observation in this study was carried out by direct observation and recording. 2) Interviews; In this activity, researchers are more on the use of in-depth interview methods. This method begins with preparing research instruments through a list of interview guidelines, and 3) Documentation; This documentation method is carried out through the process of collecting data and information sourced from written materials, records of an event or recordings obtained at the time of conducting research. During the research process, data collection through documentation is carried out by observing, recording and copying documents, materials, guides, archives and other data related to the problem under study. These documents, which are records related to research problems.

In this study, data analysis techniques used qualitative descriptive analysis methods. According to Indriantoro and Supomo, descriptive research is research on problems in the form of current facts of a population (Saemargani & Mustikawati, 2015). Qualitative methods are used to obtain in-depth data, a data that contains meaning (Abdussamad & Sik, 2021) (Ramdhan, 2021). Based on this understanding, it can be concluded that qualitative descriptive research is used to obtain facts about a problem under study through data collected to provide useful recommendations. This whole process takes place at the time of research where data analysis is carried out at the time of data collection, and after the completion of data collection within a certain period. In this study, researchers used several stages of research, namely:

1. Orientation Stage

Conducted to obtain a complete and clear picture of the problem under study, this activity is like conducting observations and studying relevant documents. At this stage, the widest possible data will be collected and the most prominent things to be researched will be determined.

2. Centralized Exploration Phase

The exploration stage is data collection that is more focused on the focus of research. Where to analyze the information collected in the first stage, and on the basis of this analysis sketches interviews and observations are made more structured.

3. Setting Instruments

In research there is a main instrument, namely the researcher in other words humans as instruments, because humans as instruments have the advantage of being responsive and responsive to problems that occur around them.

4. Data Dilution Levels

The researcher will recheck the credibility of the information that has been collected and the check is addressed to the informer. At this stage can be seen the consistency of information and can be avoided misinterpretation of the information provided.

5. Carry out research

Researchers will carry out research according to established procedures and mechanisms.

6. Manage and analyze data

Managing and analyzing data will be carried out for the benefit of drawing conclusions as the final result of the study.

## **RESULT AND DISCUSSION**

### **Research Results**

In the past before it was bloomed, West Pilohayanga Village was a hamlet which at that time was Dusun IV (Four) or usually called by the name "ILABE" Hamlet, but until now the history of the name "ILABE" is difficult to reveal because historical sources have been very difficult to find. However, in 2007 Pilohayanga Village experienced a village expansion, namely into three (3) villages consisting of Pilohayanga Village, West Pilohayanga Village, and Dulohupa. At the time of the division of the area of Dusun IV (Four) as a whole and some of the residents in Hamlet V (Lima) will be formed into 1 (One) village but residents in Hamlet V (Lima) refuse to join the residents in Hamlet IV (Four). This rejection is caused by geographical factors where road access to get to the village office must pass through other villages. For the success of village expansion, residents in hamlet IV (Four) received a decision from the residents of hamlet V (Lima). In terms of giving the name of this village, there was a tug-of-war. There are some people who want to be called ILABE Village and some who want to give the name PADENGO Village.

After meeting after meeting passed, it was finally agreed that this village was named "PILOHAYANGA BARAT" Village because of its geographical location in the west of Pilohayanga village. At that time this name was also considered on the grounds that Mekaran Village could not take the name of the original village. However, by the community this name is still maintained on the grounds that the history of Pilohayanga village cannot be separated from West Pilohayanga village which is a whole unit both in terms of social, cultural and economic. So in 2008 the Village " PILOHAYANGA BARAT " officially became One Village. Geographically and administratively, West Pilohayanga Village is one of 191 villages in Gorontalo Regency, and has an area of 205 Ha. Topopographically located at an altitude of  $\pm 18$  km above sea level (DPL). The average daily temperature ranges from 27.0 C – 32.0 C. The average rainfall is 2,500 – 3,500 mm / year. Typographic conditions are dominated by slopes of 15-450 with soil types that often experience erosion, while the main geological conditions and structures are faults that have the potential to cause tectonic movements, causing natural disasters such as earthquakes, soil movements, erosion and silting and flooding.

The West Pilohayanga Village area in the north is bordered by Dam Village of Bone Bolango Regency, in the east it is bordered by Pilohayanga Village, Telaga District, in the south it is bordered by Luhu Village, Telaga District, and in the west it is bordered by Dumati Village, Telaga Biru District. The land in West Pilohayanga Village is mostly wetland and a small part of dry land.

## **Discussion**

The purpose of this study is to find out how the Management of Movable Assets in West Pilohayanga Village, Telaga District, Gorontalo Regency. The main problems obtained through the initial observations and outlined in the subsection of the problem identification chapter are: 1) lack of transparency in the management of movable assets, 2) lack of attention of village governments in supervision and control over assets, and 3) lack of communication and coordination with the community. The three problems found during the initial observation, by the author put them in a research study and combined with references to asset management theory proposed by Siregar (2018) with indicators of work professionalism, namely: 1) planning, 2) utilization, 3) evaluation and monitoring, and 4) control and supervision or controlling (Hartanto et al., 2020). Then by the researcher, references to theories related to asset management are used in the form of questions asked to informants in this study. The discussion for each indicator is as follows:

### **Planning**

Planning or planning, the process of efforts to anticipate future trends, determine appropriate strategies and tactics to achieve organizational goals and objectives, and develop plans to integrate and coordinate activities. The planning function consists of two parts: setting goals and determining how to achieve them. Good planning minimizes the risk of failure. This is why planning is so important in every management function.

Based on the results of the research obtained through the interview process conducted to the Village Head, Village Secretary, Village Officials, BPD and its Members and the community that have been determined in the research informant, it can be concluded related to planning in the management of movable assets in West Pilohayanga village, Telaga District, Gorontalo Regency by providing several points of simpun, namely: First: related to the planning process in the management of movable assets in the Village West Pilohayanga, Telaga District, Gorontalo Regency, it can be concluded that the planning process carried out has not fully run well. Where there are people who complain that meetings in planning carried out by the village government and BPD are not fully known by the village community. Second: related to the involvement of the community or stakeholders in planning the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the planning process has involved all communities or related stakeholders has not fully run well. Where there are complaints from the community that in involvement in every meeting carried out only presents those people or people or communities who have closeness to village leaders. So that there are still people who have a great interest in

advancing the village but are not given the opportunity to attend activities that are important in the village asset planning process.

Third: related to village assets that have gone through a good planning process in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that village assets have gone through a planning process by taking into account their needs and utilization has fully run well. Where the village government in planning the management of mobile village assets has paid attention to the needs and benefits of the planned assets. Fourth: related to the planning process, it has been determined by conducting asset inventory in the planning of movable asset management in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the asset inventory process has fully run well. Where in the management of bergeral assets has been carried out asset inventory. However, the asset inventory is not said by the community as a result of the interviews conducted. This has become commonplace because those who deal with the administrative process are the apparatuses in charge of conducting asset inventory

Fifth: related to the legal audit process in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the management of movable assets has been carried out a legal audit. However, there are complaints from the community that the legal audit carried out in the management of movable assets in the village is not fully carried out by the village government. Sixth: related to asset assessment in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the planning process by conducting asset assessment has not fully run well. Where there are complaints from the community that the assessment of village assets is not fully carried out by the village government at any time. Even the village assets that are assessed are simply placed with no clarity on who will be responsible. Seventh: related to asset optimization in movable asset management in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that asset optimization has not fully run well. Where there are complaints from the community that the optimization of village assets for use by the community has not been good. People in borrowing assets are not certain to get loans. Meanwhile, people who have close ties to the village government can quickly get the village assets.

### **Utilization**

Use is the activity, process, method, or action that makes something useful. The term "use" comes from the word "utility" and refers to acquiring or using something useful. Used directly or indirectly to help. Utilization is one of the many activities involved in the management of village property. Utilization is the use of village property which is indirectly used as part of the implementation of village management duties and does not change ownership.

Based on the results of research obtained through the interview process conducted to the Village Head, Village Secretary, Village Officials, BPD and its Members and the community that have been determined in the research informant, it can be concluded

related to planning in the management of movable assets in West Pilohayanga village, Telaga District, Gorontalo Regency by providing several points of simmer, namely: First: related to the process of utilizing existing village assets in management Movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency can be concluded that the process of utilizing existing village assets has not fully run well. Where there are complaints from the community that in the process of utilizing existing village assets it is rather difficult to obtain. There are people who apply for loans but have never been able to utilize the village's assets. Second: related to the process of utilizing village assets carried out with the principle of justice in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the process of utilizing village assets carried out with the principle of justice has not fully run well. Where there are complaints from the community that the utilization of village assets has not touched the sense of justice. Not all communities can make loans, on the other hand there are people who continue to repeatedly borrow and utilize the assets of the village.

Third: related to administration in the process of utilizing village assets, whether recording both those who rent and borrow in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the administration in the process of utilizing village assets, whether recording both those who rent and borrow village assets has not fully run well. Where there are complaints from the public that the recording is not done properly. This causes that in the administration it is not visible which communities have repeatedly received loans for movable assets owned by the village. Fourth: related to the rental or loan process by the community, it has been accompanied by rules related to how much the rental cost and the borrower's responsibility for damage to these assets in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the rental or borrowing process by the community has been accompanied by rules related to how much the rental fee and the borrower's responsibility for damage to the asset has been Fully run well. Where all those who make loans will follow the applicable procedures, namely making loans and are responsible for the village assets used.

The results of observations as made by researchers during research that village assets, namely tractors, are managed or used by farmer groups, namely the Happy and Prosperous Group which has been formed in the village deliberative forum. This farmer group utilizes existing assets in the village with a rotational system so that this causes uneven distribution in the use of these assets as complaints are always submitted by the community that have been submitted in the identification of problems, namely 1) Lack of transparency in the management of movable assets.

### **Evaluation and Monitoring**

Monitoring and evaluation activities or also called Monev include the process of collecting data through the implementation of programs / activities, reporting activities, evaluation and evaluation of performance results. Monitoring is the routine process of collecting data and measuring progress against program objectives, as well as monitoring

process- and outcome-focused changes. Monitoring is counting what we do, monitoring is observing the quality of the services we provide. Evaluation is an activity aimed at assessing the level of policy performance by systematically checking the effectiveness of the program. Evaluate the program's contribution to change (objectives) and assess the need for improvement, continuation, and expansion of the program (recommendations).

Based on the results of research obtained through the interview process conducted to the Village Head, Village Secretary, Village Officials, BPD and its Members and the community that have been determined in the research informant, it can be concluded related to planning in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency by providing several points of conclusion, namely: First: related to checking village assets and how the process is carried out on movable assets in the village in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that checking village assets and how the process carried out on movable assets in the village has not fully run well. Where there are complaints from the community that checking village assets lent to the community is not carried out at all times. The government is just waiting for reports provided by citizens.

Second: related to the evaluation and monitoring process of village assets accompanied by juklak or juknis for use in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that the evaluation and monitoring process of village assets accompanied by juklak or juknis for use has not fully run well. Where there are complaints from the ast community, the juknis is only submitted orally by the village government. So that the existing juknis have not been fully understood by the village community. Third: related to what was done by the village government after completing the evaluation and monitoring in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that what was done by the village government after completing the evaluation and monitoring of the above has not fully run well. Where there are complaints from the community that the results of monitoring and evaluation of village assets are only recorded without any follow-up.

So from the results of interviews and observations made by researchers during the research that the evaluation and supervision carried out by the local government related to movable assets in the village is still considered lacking, and this is in accordance with the findings of the initial problem in the study, namely 3) lack of attention of the village government in supervising and controlling assets.

### **Control and supervision or Controlling**

Control is the process of determining various elements in an organization to be carried out in accordance with the provisions of the plan. Monitoring involves comparing performance against predetermined standards, plans, and objectives to determine whether performance meets those standards and to ensure that human resources are used as effectively and efficiently as possible to achieve them. Systematic management actions to determine the corrective actions needed to ensure it's results. Therefore, management

and supervision can be said to be a process carried out to ensure that all activities planned, organized, and carried out run as expected, even in the face of various changes in the business environment.

Based on the results of research obtained through the interview process conducted to the Village Head, Village Secretary, Village Officials, BPD and its Members and the community that have been determined in the research informant, it can be concluded related to planning in the management of movable assets in West Pilohayanga village, Telaga District, Gorontalo Regency by providing several points of simpun, namely: First: related to communication with related parties, Whether it is BPD or communities that have made loans or leases in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that communication has been carried out with related parties, both BPD and communities who have made loans or leases that have not fully run well. Where there is a statement from BPD members, there is no intensive communication with the village government regarding the borrowing of movable assets in the village. Communication only occurs when rapa is carried out with the local government and BPD. Second: related to good supervision and in accordance with the applicable rules on village assets in the management of movable assets in West Pilohayanga Village, Telaga District, Gorontalo Regency, it can be concluded that good supervision and in accordance with the applicable rules have fully run well. Where existing village assets are supervised based on predetermined rules both from the Regional Government and the village government.

Through the results of observations that have been made by researchers in research activities that the implementation of control and monitoring carried out by the village government is still considered lacking. This occurs due to the lack of cross- sectoral communication between BPD, Pemdес and the community in managing assets in the village, and this is in accordance with the results of the researchers' initial observations related to 2) lack of communication and coordination with the community.

## **CONCLUSSION AND RECOMMENDATION**

Based on the results of the study, it can be concluded that Mobile Asset Management in West Pilohayanga Village, Telaga District, Gorontalo Regency is still not optimal. Evaluation of four asset management indicators shows deficiencies in implementation. Planning does not fully involve the participation of the general public, rather it tends to focus on individuals who have close ties to the village head. The utilization of movable assets is uneven due to constraints in the lending process. Monitoring and evaluation are carried out, but are not accompanied by clear records. Control and supervision of village movable assets is also less effective and not always done well. There needs to be improvements in the implementation of asset management to increase efficiency and overall community involvement.

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