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Beyond asset inventory: Assessing village asset governance through good governance principles in Sugihwaras, Indonesia

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Abstract

Village asset management requires accurate inventories, legal certainty, and accountable mechanisms for asset utilization and supervision. This study aims to examine asset governance in Sugihwaras Village, Prambon Subdistrict, Nganjuk Regency, using the principles of *Good Governance* and to formulate improvement priorities. It employs a descriptive qualitative approach through document analysis and literature review, drawing primarily on the 2025 Village Asset Inventory Report and Village Profile. The findings reveal incomplete and inconsistent asset records, unresolved legal status for 11 land parcels, and limited information on asset utilization and maintenance. These problems indicate a gap between the availability of administrative inventories and the quality of asset governance. This study contributes an evidence-based reform agenda encompassing data reconciliation, legal regularization, strengthened information systems, greater transparency, and participatory supervision.

Keywords: Village asset management; Asset inventory; Village land legality; *Good Governance*; Sugihwaras Village.

Abstrak

Pengelolaan aset desa membutuhkan inventarisasi yang akurat, kepastian hukum, serta mekanisme pemanfaatan dan pengawasan yang dapat dipertanggungjawabkan. Penelitian ini bertujuan menganalisis tata kelola aset Desa Sugihwaras, Kecamatan Prambon, Kabupaten Nganjuk, berdasarkan prinsip *Good Governance* dan merumuskan agenda perbaikannya. Penelitian menggunakan pendekatan kualitatif deskriptif melalui analisis dokumen dan studi kepustakaan, dengan sumber utama Laporan Hasil Inventarisasi Aset dan Profil Desa tahun 2025. Hasil penelitian menunjukkan bahwa pengelolaan aset masih menghadapi persoalan ketidaklengkapan dan inkonsistensi pencatatan, belum tuntasnya legalitas 11 bidang tanah, serta terbatasnya informasi mengenai pemanfaatan dan pemeliharaan aset. Temuan tersebut menunjukkan kesenjangan antara ketersediaan inventarisasi administratif dan kualitas tata kelola aset. Penelitian berkontribusi dengan menawarkan agenda reformasi yang mencakup rekonsiliasi data, penyelesaian legalitas, penguatan sistem informasi, transparansi, serta pengawasan partisipatif.

Kata Kunci: Pengelolaan aset desa; Inventarisasi aset; Legalitas tanah desa; *Good Governance*; Desa Sugihwaras.

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Introduction

Village asset management is an important component of village government capacity to support the administration of government and serve the interests of the community. The 2025 Village Asset Inventory Report (LHI) records that Sugihwaras Village owns 92 land parcels covering 617,557 m², 17 road, irrigation, and network segments, 12 buildings, 3 vehicles, 19 items of equipment and machinery, and 16 items of other fixed assets. This diversity of assets indicates that the village government manages resources that require orderly recording, protection, and utilization. Based on a survey of asset management officers in 48 Regional Government Work Units (SKPDs) of the Central Java Provincial Government, Masdjojo and Dewi (2018) found that personnel competence, regulations, information technology, reconciliation, and internal control had positive and significant effects on asset management; together, these five factors explained 67.7% of the variation in asset management. Meanwhile, Tirayoh et al. (2021) found that the management of regional government property in Minahasa complied with Government Regulation No. 27 of 2014, based on interviews with nine informants from the Regional Financial and Asset Management Agency (BPKAD). However, their study focused on regional government assets rather than village assets.

Asset management issues extend beyond the number of recorded items to include the quality of information and the government's ability to account for the use of public resources. Dharma et al. (2023) analyzed data from 529 respondents across 34 provincial governments, 416 regency governments, and 98 city governments in Indonesia. Their findings indicate that internal control and good governance have significant effects on the quality of accounting information. Leadership commitment, governance, and information accuracy also affect the effectiveness of fixed asset management, whereas internal control does not have a statistically significant direct effect. Meanwhile, a literature review by Sumaryana et al. (2024) identified outdated asset inventories, fragmented governance, weak transparency and coordination, and inadequate evaluation of asset utilization. These findings underscore that recordkeeping alone does not ensure that assets are managed in an integrated, productive, and consistent manner.

In village government, asset-related issues are particularly important because some village properties consist of land with legal implications and long-term economic benefits. Through a normative legal study of exchanges involving village treasury land, Nain and Niravita (2025) demonstrated that the transfer of such land requires approval from the village government, the regent, and the governor. Replacement land must subsequently be re-entered into the inventory as village treasury land held under a right-of-use title. Administrative and control mechanisms have also been shown to be associated with village government performance. Based on a survey of 159 respondents from 53 villages in Serang Regency, Purnamasari et al. (2024) found that

internal control and the implementation of information systems had significant positive effects on governance, village performance accountability, and sustainable rural development. The effect of information systems on governance was reflected in a path coefficient of 0.889. Accordingly, village asset management requires clear legal status, accurate data, and effective supervision.

Research on village governance has shown that the existence of formal mechanisms does not automatically lead to accountability. Based on semi-structured interviews with village officials, Village Consultative Body (BPD) members, and auditors, Putri et al. (2024) identified three major issues contributing to weak governance and failures to prevent and detect corruption. Their study emphasized the need for clear accounting standards, auditing, and internal control. Through ethnographic research in 18 villages and an analysis of recordings of village deliberative meetings, Haryanto et al. (2025) found that forums in many locations were held irregularly and dominated by local elites. Although residents could voice their aspirations, these forums did not necessarily make public officials more accountable. These findings suggest that village deliberation primarily serves as a channel for expressing aspirations, but does not necessarily function as a mechanism of oversight. Nevertheless, neither study specifically mapped asset inventories, legal status, utilization, and maintenance in a single village on the basis of administrative documents.

In response to this research gap, this study aims to analyze asset governance in Sugihwaras Village, Prambon Subdistrict, Nganjuk Regency, by examining the state of asset inventories, data consistency, legal certainty, utilization, maintenance, and supervision. The analysis applies the principles of transparency, accountability, participation, legal certainty, effectiveness, and efficiency to assess the gap between administrative recordkeeping and accountable asset management. This research is important because village assets constitute resources that support government administration and serve the interests of the community. Inaccurate data, unclear legal status, or inadequate documentation of asset utilization may hinder decision-making and create opportunities for suboptimal use. By focusing on a single village and examining its asset inventory documents and village profile, this study is expected to provide an evidence-based assessment and formulate priorities for improving asset administration, legal status, utilization, and supervision in accordance with the issues identified in the village.

Method

This study employs a descriptive qualitative approach using document analysis and a literature review to examine asset governance in Sugihwaras Village, Prambon Subdistrict, Nganjuk Regency. This approach was selected because the research focuses on examining the content, completeness, consistency, and meaning of information contained in documents, rather than measuring relationships between

variables or testing hypotheses. Bowen (2009) explains that document analysis is a systematic procedure for reviewing and evaluating documents as data sources in qualitative research, while emphasizing the need to assess the authenticity, purpose, and limitations of each document. Dalglish et al. (2020) further support this approach through the READ framework, which comprises preparing documents, extracting information, analyzing data, and synthesizing findings. Accordingly, documents are treated as sources of evidence that require critical examination, rather than records whose contents are automatically assumed to be accurate. This approach is consistent with the administrative and regulatory nature of the research data.

The research data were obtained from two primary documents: the 2025 Village Asset Inventory Report of Sugihwaras Village and the 2025 Sugihwaras Village Profile available in Prodeskel. These documents were used to obtain information on asset categories, quantities, land areas, values, administrative status, and the general profile of village assets. Supporting data were drawn from laws and regulations concerning villages and village asset management, academic books, and scholarly articles relevant to asset governance, village asset information systems, and the principles of *Good Governance*. Data were collected through documentation and literature searches, taking into account the relevance of each source to the research focus, the clarity of its publisher or author identification, and its relevance to the village government context. The information obtained was then recorded and classified into the following themes: inventory, legal status, utilization, maintenance, transparency, accountability, participation, and supervision. Documents were selected because they contained direct information about the research subject and their origins could be traced.

The data were analyzed using qualitative content analysis by classifying documentary information into predetermined categories based on the five principles of *Good Governance*: transparency, accountability, participation, legal certainty, and effectiveness and efficiency. Mayring (2000) explains that qualitative content analysis can be conducted through the systematic application of deductive categories or the development of inductive categories. In this study, the principles of *Good Governance* served as the initial analytical categories, while allowing room for specific issues emerging from the documents. The data were subsequently compared across documents and interpreted with reference to relevant regulations and previous studies. The analytical process followed Miles et al. (2014), comprising data condensation, data display, and conclusion drawing and verification. Findings from previous studies were used as conceptual points of comparison rather than as substitutes for empirical evidence from the village. Participation and supervision were treated as aspects for evaluation based on documentary and literature evidence, not as outcomes of direct measurement. Since the study did not involve interviews or observations, the physical condition of the assets and actual management practices could not be directly verified.

Results and Discussion

Conditions and issues in village asset management in Sugihwaras Village

Sugihwaras Village, located in Prambon Subdistrict, Nganjuk Regency, has a predominantly agrarian character. Data from Prodeskel 2025 record a total area of 603.00 hectares, of which 393.23 hectares consist of rice fields, predominantly served by technical irrigation systems. The recorded agricultural commodities include 342 hectares of wet-rice fields and 21 hectares of peanut cultivation. Beyond agriculture, the village has one Village-Owned Enterprise (BUMDes), seven savings and loan groups, one Rural Bank (BPR), and small and medium-sized enterprises operating in the food and handicraft sectors. Its socio-cultural potential includes cultural heritage sites, customary institutions, and jaranan performing arts groups. This profile indicates that village resources are embedded in diverse economic and social activities in everyday life. However, these regional and institutional potentials do not automatically constitute assets owned by the village government. Therefore, the following discussion focuses specifically on assets recorded in the 2025 LHI (Sugihwaras Village Government, 2025b).

The 2025 Village Asset Inventory Report (LHI) of the Sugihwaras Village Government classifies assets into six categories: land; roads, irrigation, and networks; buildings; motor vehicles; equipment and machinery; and other fixed assets. A recount of the inventory sheets identified 92 land parcels, 17 road segments, 12 buildings, 3 motor vehicles, 19 items of equipment and machinery, and 16 items of other fixed assets. In total, the inventory comprises 159 entries. This figure represents the combined number of entries across categories, rather than a uniform number of units, because each category uses a different recording unit. Table 1 presents this recap and shows the size and acquisition-value information available in the document. This recap provides the basis for a more focused, systematic, and document-based examination of the completeness of administrative records, ownership status, utilization, and maintenance of village assets. The table also highlights information that is not yet fully available (Sugihwaras Village Government, 2025a).

Table 1. Recapitulation of Sugihwaras Village Assets Based on the 2025 Village Asset Inventory Report

Asset category	Quantity and size	Recorded/acquisition value	Description
Land	92 parcels; 617,557 m²	Not detailed in the summary	81 parcels have SHP certificate numbers, 8 have C Desa status, and 3 have not completed the legal regularization process
Roads, irrigation, and networks	17 segments; 5,708.5 m	Rp2,165,160,356*	Construction recorded in 2020, 2021, and 2025; paving and concrete pavement

Buildings	12 units	Rp941,200,300	Includes government, educational, and village market buildings
Motor vehicles	3 units	Not detailed in the summary	Consists of one Suzuki emergency-response vehicle and two motorcycles
Equipment and machinery	19 units	Rp172,841,500	Generally recorded as being in good condition
Other fixed assets	16 items	Not detailed in the summary	Item identities, codes, NUP numbers, and condition information are incomplete
Total	159 entries	—	Sum of entries recorded using different units

Source: 2025 Village Asset Inventory Report of Sugihwaras Village (Sugihwaras Village Government, 2025a), processed by the author.

The asset composition presented in Table 1 shows that land is the category with the largest number of entries, with a recorded area of 617,557 m². Meanwhile, roads, buildings, vehicles, and equipment and machinery indicate the presence of assets that support infrastructure, public services, and village government operations. Nevertheless, the large number of assets and their acquisition values are insufficient to establish that these assets are being managed optimally. Puspitarini and Maulana (2021) assess village asset performance through inventory information and additional indicators covering physical condition, use, utilization, and financial aspects. This framework is relevant to the assessment of the Sugihwaras LHI because the document provides a quantitative overview but does not offer equally comprehensive information across all asset categories. Accordingly, asset management must be assessed not only in terms of what has been recorded but also in terms of the extent to which the available information is adequate to support asset management and control decisions.

The most prominent issue concerns the consistency of land data. The LHI records 92 land parcels covering 617,557 m², or 61.7557 hectares, whereas Prodeskel 2025 records 58.44 hectares of village treasury land (Sugihwaras Village Government, 2025a, 2025b). This difference of 3.3157 hectares, or 33,157 m², is substantial and requires reconciliation before either figure can be used as the sole reference. The discrepancy cannot immediately be classified as an error because the two documents may employ different recording scopes or definitions. Regarding legal status, 81 parcels have SHP certificate numbers, eight parcels retain C Desa status, and three parcels have not completed the legal regularization process (Sugihwaras Village Government, 2025a). This condition indicates that further efforts are needed to complete land administration. Article 76(4) of Law No. 6 of 2014 requires village-owned land to be certified in the name of the village government (Republic of Indonesia, 2014).

Therefore, the uncertified parcels need to be followed up through measurable steps supported by ownership documents.

In addition to discrepancies in land area and legal status, the quality of land information remains problematic. All parcels in the LHI are recorded as having been acquired in the same year, namely 1981, while the recorded values for most parcels follow a uniform pattern and one parcel has a substantially different value (Sugihwaras Village Government, 2025a). Neither pattern automatically demonstrates an error, but both raise questions about the basis for determining the recorded acquisition years and values. The village government needs to trace the original acquisition documents and valuation bases to ensure that this information can be accounted for. Another issue concerns the utilization of *tanah bengkok* (village land allocated for village officials). The LHI does not specify the identities of tenants, rental rates, lease periods, or revenue received by the village. Karyoto (2022), who studied the same village, identified planning, use, utilization, supervision, and accountability as important aspects of asset governance. Therefore, information on land utilization needs to be presented clearly rather than merely indicating that such utilization has taken place.

Regarding vehicles, the LHI records three units, but the available descriptions account for only one Suzuki emergency-response vehicle, acquired in 2022 and used for emergencies and official duties. The ownership status of the two motorcycles and the availability of the registration and ownership document (*Buku Pemilik Kendaraan Bermotor*, BPKB) for one of them still need clarification (Sugihwaras Village Government, 2025a). The emergency-response vehicle has the potential to improve community access to healthcare services and emergency assistance. Research by Sukrisna and Pramono (2025) in Nglangitan Village demonstrates this function while also highlighting challenges related to vehicle operating and maintenance costs. However, findings from another village serve only as a point of comparison and do not constitute evidence of service quality in Sugihwaras. In terms of infrastructure, the LHI records 12 permanent buildings valued at Rp941,200,300 for government, educational, and village market functions, as well as 17 road segments extending 5,708.5 meters, with a recorded acquisition value of Rp2,165,160,356 (Sugihwaras Village Government, 2025a). The physical condition of the roads is not adequately described, making it impossible to draw a reliable conclusion about their serviceability.

The LHI also records 19 items of equipment and machinery with a total acquisition value of Rp172,841,500. These assets support office administration and village government operations and are generally reported to be in good condition. However, this condition assessment is not accompanied by an inspection or maintenance schedule, making it insufficient to establish whether the assets are maintained

regularly. Similar shortcomings are evident in the 16 items of other fixed assets acquired between 2020 and 2024. Item identities are incomplete, the codes used are identical to those assigned to the equipment and machinery category, and the NUP and condition columns have not been completed (Sugihwaras Village Government, 2025a). Minister of Home Affairs Regulation No. 1 of 2016 identifies inventory, safeguarding, maintenance, administration, reporting, supervision, and control as components of village asset management. This regulation was subsequently amended by Minister of Home Affairs Regulation No. 3 of 2024 (Ministry of Home Affairs of the Republic of Indonesia, 2016, 2024). These findings underscore that the main problem is not the absence of an asset list, but rather the inadequacy of information quality for ensuring orderly asset control.

Evaluating Good Governance and the reform agenda for village asset management in Sugihwaras Village

The evaluation of asset management in Sugihwaras Village needs to be situated within the framework of *Good Governance* because inventory-related issues do not occur in isolation but are interconnected with transparency, accountability, legal certainty, and the benefits that assets provide to the community. United Nations Development Programme (1997) identifies nine characteristics of good governance, including participation, the rule of law, transparency, effectiveness and efficiency, and accountability. These five principles are adopted in this study because they are most closely aligned with the evidence available in the 2025 LHI and Prodeskel documents. This framework also prevents the evaluation from being limited to determining whether documents are available. Documents that are formally complete do not necessarily ensure that assets can be traced, appropriately utilized, or monitored by the community. Accordingly, the quality of governance in Sugihwaras is assessed by examining the relationship between data reliability, information transparency, clarity of legal status, and the village government's capacity to control assets throughout their utilization. Thus, this framework serves as a diagnostic tool rather than merely an administrative label.

In terms of transparency, the 2025 LHI demonstrates that the village government has an asset register organized by category and containing certain quantitative information. However, the documents examined do not establish whether this information has been published and made accessible to the community. This indicates a gap between the availability of internal information and public transparency, rather than evidence that the village government has deliberately withheld information. Based on a survey of 128 village governments in the Special Region of Yogyakarta, Sofyani et al. (2021) found that transparency was positively associated with public trust. Their findings also indicate that personnel competence and commitment were positively associated with accountability, but organizational commitment and

accountability were not automatically associated with transparency. This suggests that openness requires its own information dissemination mechanisms. Sugihwaras needs to provide an accessible asset summary covering asset types, ownership status, utilization, and revenue, and update it regularly. Publication should also reach residents beyond those attending village deliberative forums.

Accountability in asset management in Sugihwaras is not yet fully supported by traceable recordkeeping. Missing NUP numbers, discrepancies in equipment quantities, anomalous land values, and inconsistencies in land and building data weaken the village government's ability to explain the existence and condition of each asset. These issues are not merely deficiencies in document formatting; they represent fundamental weaknesses in accountability because asset identities and administrative records are inconsistent. Permatasari et al. (2024) analyzed data on village fund disbursements across Indonesia for the 2018–2020 period and identified anomalies in management and reporting data. The authors emphasized the need to strengthen institutional frameworks and law enforcement to protect public resources. Although their research focused on village funds rather than assets, their findings reinforce the importance of data validation and supervision. Sugihwaras needs to reconcile its records, complete NUP entries, and retain supporting documents for each asset. Without such records, both internal and external audits become difficult to conduct.

Community participation should be understood as involvement in asset-related decision-making and supervision, rather than merely attendance at village deliberative meetings. Kooiman (2003) views *governance* as a process of interaction between government actors and societal actors; this perspective challenges approaches to public management that operate solely within the bureaucracy. Empirical evidence from Suhardi et al. (2023), based on a survey of 100 respondents in Binuang Subdistrict, shows that accountability, transparency, and participation each have positive and significant effects on public trust in village fund management. These findings reinforce the rationale for involving residents in decisions concerning asset utilization and monitoring the benefits generated by those assets. Karyoto (2022) also noted that community participation in asset management in Sugihwaras Village was not optimal due to limited access to information, while supervision by the Village Consultative Body (BPD) remained insufficiently assertive. However, this document-based study does not measure the state of community participation in 2025. Therefore, strengthening the roles of the community and the BPD constitutes a justified reform agenda, rather than a claim about current participation levels. Participation should also be accompanied by feedback on residents' proposals.

Regarding the principle of legal certainty, the LHI data indicate that 81 land parcels have SHP certificate numbers, eight parcels retain C Desa status, and three parcels have not completed the legal regularization process. In addition, the ownership status

of two motorcycles and the completeness of the BPKB document for one of them still require clarification. Thus, legal issues do not affect all land assets but are concentrated in specific parcels and vehicles whose documentation remains incomplete. Article 76(4) of Law No. 6 of 2014 stipulates that village-owned land must be certified in the name of the village government. Asset management provisions are also regulated under Minister of Home Affairs Regulation No. 1 of 2016, as amended by Minister of Home Affairs Regulation No. 3 of 2024. The village government needs to complete the administrative requirements for the 11 land parcels, trace their documentary origins, and ensure that vehicles are recorded on the basis of valid ownership evidence. C Desa status also needs to be verified without automatically being equated with a land dispute.

Effectiveness and efficiency cannot yet be assessed reliably because information on asset utilization and maintenance remains limited. The LHI does not provide complete information on tenants, rental rates, lease periods, or revenue from *tanah bengkok*; the physical condition of roads is also insufficiently described, while equipment recorded as being in good condition is not accompanied by an inspection schedule. The absence of such information does not prove that assets are unused or unmaintained, but it prevents their utilization and maintenance performance from being verified. Hastings (2021) explains physical asset management as a systematic approach covering the entire asset life cycle, from planning and acquisition to operation, maintenance, and disposal. Consequently, the village government cannot limit its responsibilities to recording the quantity and value of assets. It needs to understand the benefits generated by their use, their physical condition, maintenance costs, and renewal requirements so that management decisions are not based solely on estimates. This assessment requires regularly documented indicators of benefits, condition, costs, and service continuity.

These findings call for administrative reform that begins with improving data quality rather than simply installing an application. Mariah and Raharso (2020) found that the implementation of SIPADES faced system disruptions, limited personnel understanding, and a lack of continuous assistance. Nugroho (2020) demonstrated that the capacity to implement SIPADES in Wukirsari Village was influenced by individual factors, organizational structure, and work culture. In the context of Proto Village in Pekalongan Regency, Nugraha et al. (2022) identified insufficient training and assistance, limited internet connectivity, and time-consuming asset data entry processes. Based on a survey of 102 users, Aprilia et al. (2022) showed that internal and external computer training influenced perceived ease of use or perceived usefulness of the system in certain aspects. Accordingly, Sugihwaras needs to reconcile its LHI and Prodeskel records, standardize asset codes and NUP numbers, complete supporting asset documentation, and prepare operators and assistance mechanisms

before relying on SIPADES. Digital systems are useful only when the underlying data are accurate and regularly updated.

The next stage of reform needs to integrate legal status, utilization, maintenance, and supervision into a single measurable mechanism. Ulfa and Murtadlo (2025) found that SIPADES facilitates digital recordkeeping and supports transparency and accountability, but delays in data updates, recording inconsistencies, and manual supervision persist. These findings demonstrate that digitalization does not automatically eliminate governance weaknesses. The Sugihwaras Village Government needs to complete the legal regularization of land and vehicles, establish written agreements for the utilization of *tanah bengkok*, record rental rates and revenue, and prepare regular asset inspection schedules. Inventory and utilization summaries should also be made accessible to the community, while the BPD should be involved in periodic inspections. Table 2 summarizes the relationship between the identified issues, the affected *Good Governance* principles, and the recommended reform priorities. These reforms are recommendations based on documentary evidence, not claims that all the proposed measures have already been implemented. Implementation needs to be supported by assigned responsibilities, timelines, and verifiable evidence of follow-up actions.

Table 2. Evaluation of Good Governance and the reform agenda for asset management in Sugihwaras Village

Governance principle	**Key findings in Sugihwaras Village**	**Recommended reform agenda**
Transparency	The LHI is available, but publication and public access to asset information cannot yet be verified	Publish regular asset summaries covering ownership status, utilization, and revenue
Accountability	NUP entries remain incomplete; discrepancies exist in quantities and values; and land and building data are inconsistent	Reconcile data, complete asset identities and NUP entries, and retain supporting documents for each asset
Participation	Previous research reported suboptimal community participation and insufficiently assertive BPD supervision	Involve the community in deliberations on asset utilization and strengthen inspections by the BPD
Legal certainty	Eleven land parcels have not completed the legal regularization process; ownership documents for certain vehicles remain unclear	Complete land certification according to each parcel's status and verify vehicle ownership documents
Effectiveness and efficiency	Information on *tanah bengkok* leases, road conditions, and maintenance schedules is incomplete	Formalize utilization agreements, record revenue, and establish periodic inspection and maintenance procedures

Source: Author's synthesis based on the 2025 Sugihwaras Village Asset Inventory Report, Prodeskel 2025, Karyoto (2022), United Nations Development Programme (1997), and relevant literature and regulations.

Overall, the evaluation indicates that asset management reform in Sugihwaras Village needs to shift from a recordkeeping-oriented administrative approach towards governance focused on traceability, utilization, and accountability. Improving the asset inventory provides the foundation because transparency, accountability, and supervision cannot operate effectively when asset identities, legal status, and conditions are not recorded consistently. However, administrative improvements alone are insufficient. The village government also needs to ensure the legal status of its assets, document every form of utilization, calculate revenue and maintenance costs, and disclose relevant information to the community. Accordingly, the success of reform should not be measured solely by the preparation of an asset list or the adoption of a digital system, but by improvements in information quality, security of ownership, the benefits assets provide for government administration and the community, and the village government's ability to account for the entire management process on a sustainable basis.

Conclusion

This study demonstrates that the main problem in asset management in Sugihwaras Village does not lie in the absence of an asset inventory, but rather in the insufficient integration of recordkeeping, legal certainty, asset utilization, and supervision. This is evident from the inventory of 92 land parcels covering 617,557 m², of which 8 parcels retain C Desa status and 3 have not completed the legal regularization process. Further issues include incomplete NUP entries, inconsistencies in several data records, and insufficient information on asset utilization and maintenance. The discrepancy in the recorded area of village treasury land between the 2025 LHI and Prodeskel also indicates the need for data reconciliation before asset information is used as a basis for decision-making. These problems arise because asset management is not yet fully supported by consistent information, traceable documentation, and integrated supervision mechanisms. Accordingly, improvements need to involve inventory validation and standardization, completion of legal regularization, documentation of asset utilization and maintenance, and enhanced transparency and community engagement. Thus, the quality of asset governance cannot be measured solely by the availability of an asset inventory, but by the village government's ability to ensure that every asset has clear legal status, is accurately recorded, is utilized responsibly, and generates benefits for the public interest.

This study contributes by integrating an empirical evaluation of village asset inventories with the principles of *Good Governance* to identify the gap between administrative orderliness and governance quality, while formulating a reform agenda tailored to the issues identified. However, the study has limitations because it

relies on document analysis, particularly the 2025 LHI and Prodeskel, without physical verification through observation or further investigation through interviews. Consequently, it cannot establish whether all records correspond to the actual condition of the assets, measure the level of community participation and the effectiveness of BPD supervision, or directly assess the economic and social benefits generated by asset utilization. Future research is therefore recommended to adopt a field-based case study approach involving the village government, the BPD, and the community, supplemented by physical inspections and examination of asset ownership and utilization documents. For the Sugihwaras Village Government, improvement priorities should focus on reconciling the LHI and Prodeskel records, completing the legal regularization of assets, strengthening digital recordkeeping through the system used by the government, and establishing mechanisms for periodic maintenance, information disclosure, and supervision. These measures are necessary to ensure that reform goes beyond improving documentation and leads to village asset management that is more transparent, accountable, legally compliant, and oriented towards the interests of the community.

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