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Analysis of the Effectiveness of the Implementation of Home Affairs Ministerial Regulation No. 1 of 2016 in Resolving Legal Cases Regarding Lost Village Assets

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Abstract: An essential part of having responsible, open, and service-oriented village leadership is managing the community's assets. Village assets are valuable for more than only their monetary and administrative worth; they are also a strategic tool for the development and well-being of village communities. However, there are still many issues in reality, and one of them is the possible loss of local assets due to poor governance. This might lead to financial hardship for the village. There has been little research on the efficacy of Minister of Home Affairs Regulation Number 1 of 2016 in addressing instances of missing village assets, however it does provide a legal framework for village asset management. The purpose of this research is to examine the Minister of Home Affairs Regulation No. 1 of 2016 and its impact on village governance practices, specifically looking at the legal settlement procedure for lost village assets. Legislative, conceptual, and case-based empirical research methodologies are used in this study. examination of relevant literature, research of applicable regulations, and examination of relevant village asset management methods were used to collect the data. Asset identification, administrative examination, responsibility determination, administrative sanctions, or further legal steps if civil or criminal elements are found are the stages that make up the legal resolution mechanism for the loss of village assets, according to the research results. Normative shortcomings in technical rules, inadequate ability of village officials, insufficient supervision mechanisms, and an absence of a robust administrative legal culture at the village level have all contributed to the ineffective implementation of Home Affairs Ministerial Regulation Number 1 of 2016. Therefore, it is necessary to strengthen technical regulations, increase the capacity of village government officials, and optimize participatory oversight to realize more effective, accountable, and sustainable village asset governance.

Keyword: Village Assets; Legal Effectiveness; Village Government

INTRODUCTION

Villages as the smallest government entities in the Indonesian state system have attributive authority in regulating and managing the interests of their communities, including in managing village assets as part of the implementation of village governance. (Masnun & Sepiyah, 2024) The enhanced legal responsibility for the administration of village assets came about as a consequence of the expanded administrative autonomy that communities received when Law Number 6 of 2014 was enacted. The Regulation of the Minister of Home Affairs Number 1 of 2016, among other legal instruments, was put in place to guarantee the organised administration of these assets. According to Ningsih et al. (2023), this rule governs the whole asset management life cycle for a village, beginning with planning and ending with disposal. On the other hand, the rule fails to address the legal settlement procedure for the loss of village assets. This lack of technical norms creates legal issues in the form of multiple interpretations of authority, procedural uncertainty, and weak legal certainty in handling cases of lost village assets. (Ni Putu Astini et al., 2025)

Empirically, the issue of lost village assets is an increasingly common phenomenon in village governance practices in Indonesia. Periodic reports from the Supreme Audit Agency (BPK) of the Republic of Indonesia indicate that various forms of irregularities in village asset management persist, such as the failure to record assets in inventory books, the loss of village property, and the acquisition of assets by certain parties without a valid legal basis. In many cases, village assets, including village land, operational vehicles, buildings, and village inventory, are lost or cannot be accounted for administratively. This situation not only results in financial losses for villages but also demonstrates the weakness of the accountability and internal oversight systems within village governance. This phenomenon demonstrates that the issue of village assets is not merely an administrative issue but has evolved into a public legal issue with a direct impact on village governance.

Here we see a theoretical chasm between das sollen and das sein in action. To ensure government accountability and orderly administration, the Rule of Law notion ideally positions law as the principal tool. The notion of Good Governance encapsulates the ideals of lawfulness, openness, efficiency, and accountability, all of which should inform the administration of village assets. But as we can see from the data, these standards have not been fully implemented. Traditional administrative techniques of asset management are still used by many village administrations. These procedures are not well-documented and are not subject to legal monitoring. Consequently, when village assets are lost, resolution tends to be informal, unsystematic, and often lacks legal certainty.

Actual facts reinforce the urgency of this issue. Several cases of lost village assets demonstrate weak regulatory implementation. For example, cases of the loss of village treasury land in several areas have resulted in disputes between village governments and third parties, or cases of transfer of village assets without proper administrative procedures. Furthermore, the amendments made through Minister of Home Affairs Regulation Number 3 of 2024 demonstrate that the government itself recognizes the need for reform in village asset management, particularly in strengthening asset security and oversight mechanisms. (Rukmi Widowati & Insan Kamil, 2025) This confirms that the issue of village asset management, particularly lost assets, is a pressing issue with high legal and administrative relevance for research.

The urgency of this research lies in the need to evaluate the legal effectiveness of Minister of Home Affairs Regulation Number 1 of 2016 as a normative instrument in resolving the issue of lost village assets. (Ansori & Bagus, 2026) To date, most policy approaches have focused more on administrative asset management, while the legal resolution dimension has not received adequate attention. However, the effectiveness of a regulation is measured not only by the existence of norms but also by its ability to resolve concrete problems in the field.

Thus, there is a research gap in the absence of studies specifically examining the effectiveness of Minister of Home Affairs Regulation Number 1 of 2016. 1 of 2016 in the context of legal settlement of lost village assets, particularly through the perspective of constitutional law and village administrative law. (Lekipiouw et al., 2021)

Academically, several previous studies have shown a different focus. Research by Sofyan Efendi (2018), entitled "Implementation of Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 1 of 2016 concerning Village Asset Management," published in the Empirika Journal, DOI: 10.47753/je.v3i1.58, discusses the implementation of the policy.

METHOD

Because it looks at both the rules and regulations that govern village government and how these rules are put into reality, this study employs an empirical legal research technique with a socio-legal perspective. Nurhayati et al. (2021) asserts Using this strategy will help achieve the study's overarching goal of determining how well Minister of Home Affairs Regulation No. 1 of 2016 has addressed legal concerns related to the dissolution of village assets. Consequently, it is essential to examine the field's factual facts in addition to its normative components.

Methods such as the conceptual method, the case approach, and the statute approach are all part of the research toolbox. For this study, we consulted a number of statutes and regulations pertaining to village asset management, including Law 6 of 2014, Minister of Home Affairs Regulation 1 of 2016, and others. Presented by Hilmi Wahyu Irawan and I. B. Ketut Bayagkara in 2023. Legal efficacy, government accountability, and good governance in villages are some of the theoretical notions studied using the conceptual method. To evaluate the efficacy of the norms, researchers used a case study methodology to look at real-life examples of how village assets were lost due to poor governance.

The study's data came from three places: primary sources, which included statutes, rules, and regulations; secondary sources, which included books, scholarly journals, research findings, and official reports from state institutions; and tertiary sources, which included reference materials like legal dictionaries and encyclopedias. Research in libraries and documentation of pertinent legal sources were used to gather data.

The analytical method used was descriptive qualitative analysis using content analysis and legal interpretation techniques. Data were analyzed systematically through the process of identifying norms, interpreting regulations, evaluating implementation, and drawing deductive conclusions to assess the effectiveness of the law in resolving cases of lost village assets. This approach was chosen because it allows researchers to gain a comprehensive understanding of the relationship between legal norms, administrative practices, and the effectiveness of their implementation in the context of village governance.

RESULTS AND DISCUSSION

Mechanism for resolving HKM cases regarding the loss of village assets based on Minister of Home Affairs Regulation No. 1 of 2016

Village asset management is a fundamental aspect of village governance, as it is not merely an administrative asset but a strategic instrument that supports the continuity of public services, village development, and improved community welfare. (Elok Puri Maharani et al., 2024) Within the framework of constitutional law, villages are granted autonomous authority through Law Number 6 of 2014 to manage their own affairs, including managing village assets independently. However, this granting of authority inherently also gives rise to legal responsibility to ensure that all village assets are managed in an orderly, accountable manner, and protected from the risk of loss or misuse. In this context, the loss of village assets cannot be viewed as a mere administrative issue, but rather as a legal issue with implications for government accountability, village financial protection, and legal certainty in village governance. Normatively, village assets are regulated through Minister of Home Affairs Regulation Number 1 of 2016, which governs various stages of asset management, from planning, procurement, use, utilization, security, maintenance, disposal, and reporting. (Pohan & Adni, 2024). However, upon closer examination, this regulation does not explicitly formulate a specific mechanism for "legal resolution of lost village assets." This lack of regulation raises interpretive issues, as village governments are often faced with concrete situations involving lost assets without detailed technical guidelines regarding the legal steps to be taken. Therefore, the mechanism for resolving lost village assets must be interpreted systematically through an integrative approach incorporating asset management norms, principles of state administrative law, and other relevant legal regimes, both civil and criminal. (Marbun, 2025)

The first stage in the legal resolution mechanism for lost village assets is identification and administrative verification. From an administrative law perspective, every village asset must be recorded in the village inventory book as a form of administrative order and legal proof of ownership. When an asset is declared lost, the initial step the village government must take is to identify the asset's status, including the type of asset, its economic value, the time of loss, and the party responsible for its management. This stage is crucial because without clear identification, the village government will have difficulty determining the basis for legal liability. In practice, many villages face obstacles at this stage due to weak inventory administration, often resulting in missing assets lacking complete supporting documentation. This situation demonstrates that the legal resolution mechanism actually begins with the quality of the asset management administration itself.

After identification, the next stage is an internal administrative audit. The village head, as the holder of authority over village asset management, is obligated to form an audit team or appoint authorized village officials to conduct an internal audit. (Silalahi & Nuswantara, 2024) This audit aims to determine the cause of the asset loss, whether it was caused by administrative negligence, procedural errors, natural disasters (force majeure), or deliberate action. From a state administrative law perspective, this stage is a form of internal control mechanism aimed at upholding the principle of accountability. However, a frequently encountered issue is that internal village audits are often not independent due to the close social relationships within village government, potentially giving rise to conflicts of interest. Consequently, the results of administrative audits are often not objective and actually weaken the law enforcement process.

If the audits reveal negligence on the part of village officials, the next legal mechanism is the application of administrative accountability. In this context, village officials or negligent parties can be subject to administrative sanctions in the form of written warnings, revocation of authority, temporary dismissal, or demands for compensation. This principle aligns with the concept of administrative accountability, which states that every public official is responsible for their actions or omissions in carrying out government functions. However, normative issues arise because Home Affairs Ministerial Regulation No. 1 of 2016 does not specify a model for administrative accountability for lost assets, leaving its implementation highly dependent on the discretion of the village head or local government. This situation has the potential to create disparities in handling between villages.

In addition to administrative liability, the loss of village assets can also give rise to civil liability if there is material loss to the village. Under civil law, the loss of assets caused by the actions of certain parties can be classified as an unlawful act, as stipulated in Article 1365 of the Civil Code. The village government, through the village head, can file a claim for compensation against the party causing the loss. This mechanism is important because not all asset losses meet the elements of a crime; some cases simply involve default or negligence, which are more appropriately resolved through civil channels. However, in practice, village governments are often reluctant to use civil channels due to limited legal capacity, litigation costs, and minimal legal assistance from the local government.

If elements of intent, embezzlement, or abuse of authority are found, the resolution mechanism shifts to the criminal law regime. The intentional loss of village assets can be categorized as a criminal act of embezzlement, as stipulated in the Criminal Code. Even if village assets are related to the use of state finances or village funds, such actions can be classified as a criminal act of corruption under the Corruption Law. In this context, legal mechanisms are implemented through reporting to law enforcement officials, including the police, prosecutors, and government internal oversight agencies. However, a major issue that arises is that many village governments tend to avoid criminal proceedings for social reasons, such as maintaining social harmony in the village or having family ties with the perpetrator. This suggests that local legal culture also influences the effectiveness of formal legal mechanisms.

In addition to administrative, civil, and criminal channels, there are also external oversight mechanisms implemented by local governments, regional inspectorates, and the Supreme Audit Agency (BPK). (Kurniawan et al., 2023) This external oversight serves as a check against potential negligence by village governments. In the theory of checks and balances, external oversight is crucial to ensure that legal resolution mechanisms do not stop at the village level. However, empirically, oversight of village assets still faces obstacles such as limited supervisory resources, limited coverage, and limited digitization of village asset data. As a result, many cases of asset loss are only discovered after significant losses have occurred.

From a constitutional law perspective, legal resolution mechanisms for the loss of village assets must be placed within the framework of the rule of law. This principle requires that all government actions be based on law, including when resolving disputes or violations of village assets. However, in practice, the mechanism for resolving lost village assets still demonstrates a dominance of informal administrative approaches over formal legal ones. Many village heads prefer resolution through village deliberations or social mediation because they are considered faster and maintain social stability. While this approach is not necessarily wrong in a rural social context, if used to cover legal responsibility, it contradicts the principle of public accountability.

A critical analysis of Minister of Home Affairs Regulation No. 1 of 2016 reveals a normative gap regarding the legal resolution mechanism for lost village assets. This regulation focuses more on preventative governance through security and inventory, but does not yet regulate in detail repressive procedures once assets have been lost. The lack of standard procedures for reporting losses, administrative investigations, determining responsibility, and coordination with law enforcement officials means that implementation is highly dependent on the interpretations of individual village and regional governments. Consequently, there is inconsistent practice and weak legal certainty.

Conceptually, the legal resolution mechanism for lost village assets is based on Minister of Home Affairs Regulation No. Law No. 1 of 2016 should be understood as a multi-door legal approach, combining administrative resolution, civil liability, criminal enforcement, and institutional oversight. However, for this mechanism to be effective, regulatory reform is needed through the development of more detailed technical regulations, strengthening the capacity of village officials in asset administration, digitizing the inventory system, and enhancing the role of community oversight. Without these improvements, the regulation will remain merely a formal norm that cannot fully address the concrete issue of lost village assets. (Styaningsih et al., 2023)

Effectiveness of the implementation of Minister of Home Affairs Regulation No. 1 of 2016 in resolving cases of lost village assets in village government.

The effectiveness of a regulation's implementation within an administrative legal system is not solely measured by the existence of written norms, but rather by the extent to which those norms effectively address legal issues within the community. In the context of village asset management, Minister of Home Affairs Regulation No. 1 of 2016 was established as a legal instrument to create orderly, accountable, transparent, and legally certain village asset governance. (Assa & Halim, 2026) This regulation emerged in response to the increased authority of villages following the enactment of Law No. 6 of 2014, which granted villages greater autonomy in managing their own resources and assets. Within this framework, village assets are understood not merely as objects or administrative assets, but as part of a village development instrument with economic, social, and political value. Problems arose when, in village governance practices, various cases of missing village assets, including village land, operational vehicles, buildings, and other inventory, were discovered. This raised a fundamental question: is Minister of Home Affairs Regulation No. 1 of 2016 truly effective in addressing these issues? To assess the effectiveness of a regulation's implementation, one of the most relevant theoretical approaches is Soerjono Soekanto's theory of legal effectiveness, which identifies five main factors as indicators of legal effectiveness: the law itself, law enforcement officials, infrastructure and facilities, the community, and legal culture. This approach is crucial because the issue of lost village assets cannot be analyzed solely from the legal text but must be viewed as a relationship between norms, implementers, institutional systems, and the social context in which the law operates.

In terms of legal substance, Minister of Home Affairs Regulation No. 1 of 2016 actually provides a fairly comprehensive normative foundation for village asset governance. This regulation outlines the stages of asset management, including planning, procurement, use, utilization, security, maintenance, administration, reporting, and disposal. Conceptually, the construction of this norm demonstrates that the regulators are attempting to place village asset management within a modern, orderly and systematic administrative framework. However, this regulation places greater emphasis on preventive measures, namely how to prevent asset loss through security and inventory, but does not yet detail the repressive aspects, namely the legal steps that must be taken when assets are declared lost. This lack of technical norms is a major contributing factor to the weak effectiveness of implementation, as village officials often lack clear operational guidelines for dealing with specific cases.

This lack of clarity is evident in the absence of detailed regulations regarding procedures for reporting lost assets, administrative investigation procedures, accountability models for village officials, or coordination mechanisms with local governments and law enforcement. Consequently, each village tends to interpret its own resolution procedures based on its own administrative practices. In practice, some villages report losses directly to the inspectorate, others resolve them through village deliberations, and still others allow the issue to remain without adequate legal follow-up. This variation demonstrates that, from a normative design perspective, Minister of Home Affairs Regulation No. 1 of 2016 still leaves considerable room for legal uncertainty.

A second factor determining effectiveness is the capacity of village government officials to enforce the law. (Karya Pamungkas & Hefsi Abdullah Jakfar, 2022) In the village government system, the village head holds a central position, holding the authority to manage village assets. The village head is assisted by the village secretary, the finance officer, and other officials in carrying out asset administration. Ideally, all village officials should possess adequate administrative capacity and legal understanding. However, the reality is that many village officials still face limited human resources, particularly in asset administration and regulatory interpretation. Many village officials' understanding of asset management extends only to manual record-keeping, lacking a grasp of the legal consequences of administrative negligence. (Irma Safitri, 2024).

This situation is further complicated in villages that still rely on conventional administrative systems. Asset inventory books are often not updated regularly, ownership documents are not digitized, and there is no adequate periodic reporting system. When assets are lost, village officials struggle to trace their administrative history. In situations like this, sound regulations become ineffective because those implementing them lack the technical skills to implement them optimally. The effectiveness of the law is ultimately determined by the quality of the people who enforce the law.

The third aspect is the facilities and infrastructure supporting legal implementation. Modern village asset management requires a digitalized administration system, an integrated asset database, and a regular internal audit mechanism. Many villages in Indonesia still lack these facilities. Asset inventories are conducted manually, archives are stored in physical documents that are vulnerable to damage or loss, and oversight of both movable and immovable assets is very limited. (Damiyana & Maulana, 2025) This situation increases the potential for asset loss and makes early detection difficult.

The lack of administrative technology also weakens the asset security system. For example, many village operational vehicles lack a clear usage recording system. Village land often lacks certificates, or its boundaries are poorly documented. Village-owned buildings are used by certain parties without documented legal basis. In situations like these, relying solely on Minister of Home Affairs Regulation No. 1 of 2016 as a legal norm is insufficient; its implementation requires the support of adequate administrative infrastructure.

The fourth factor is institutional oversight. Structurally, oversight of village assets is carried out by the local government through sub-district heads, regional inspectorates, and audit institutions such as the Supreme Audit Agency (BPK). Theoretically, this oversight mechanism should be able to prevent and detect asset loss early. In practice, oversight of village assets remains formal and administrative in nature and is not fully substantive. Audits often focus solely on document completeness, rather than on the physical existence and legality of asset use.

The limited number of auditors, the vast scope of oversight, and the large number of villages in Indonesia hinder intensive external oversight. Many cases of asset loss are only discovered after a change of village head or after a special audit. This indicates that oversight is not functioning as a preventative instrument, but rather remains reactive.

In addition to formal oversight, the equally important aspect of community participation is also crucial. In the concept of good governance, the community is an integral part of the public oversight system. (Arti & Rizky, 2023) Villages have deliberation mechanisms that enable communities to participate in policy oversight, including the management of village assets. However, community participation in asset oversight remains relatively low. Many villagers do not understand that village assets are public assets whose use must be jointly monitored.

A lack of information transparency also poses a barrier. Not all village governments openly publish lists of village assets to the public. As a result, residents are unaware of what assets the village owns, how they are used, and whether they still exist. When information is hidden, social control is weakened and the risk of asset loss increases.

Another crucial factor is legal culture. In the village context, legal culture is inseparable from the social character of rural communities, which highly value social relations, kinship, and community harmony. These values have a positive side because they strengthen social solidarity, but in the context of administrative law enforcement, they often create dilemmas. Many cases of lost village assets are not brought to the formal legal realm because the perpetrators are related to village officials or community leaders. Amicable resolution is often chosen to maintain social stability. This approach is fundamentally aligned with local village values, but it becomes problematic when used to replace legal accountability mechanisms. In many cases, informal resolution obscures administrative responsibility and precludes the possibility of stronger law enforcement.

From a constitutional law perspective, this situation demonstrates that the effectiveness of the implementation of Minister of Home Affairs Regulation No. 1 of 2016 depends not only on the quality of the regulations but also on the institutional design of village government. Villages are granted autonomy to manage their own affairs, but this autonomy must operate within a framework of public accountability. (Mamengko et al., 2024) If village asset management is left solely to the village's internal affairs without effective oversight, the principle of checks and balances within village governance is weakened.

Another issue worthy of attention is the suboptimal harmonization of Minister of Home Affairs Regulation No. 1 of 2016 with other regulations related to village financial management and village governance oversight. In some cases, there is overlapping authority between village governments, regional governments, inspectorates, and law enforcement officials. This unclear coordination often leads to slow resolution of lost asset cases. Village officials hesitate to take action for fear of exceeding their authority, while supervisory institutions often wait for official reports before acting.

In village governance practice, regulatory effectiveness is also influenced by the political commitment of the village head. Village heads with a strong legal awareness tend to be more disciplined in managing assets and more responsive when losses occur. Conversely, village heads who view asset management solely as an administrative obligation often place this issue as a low priority. This difference in leadership results in varying levels of implementation of the Minister of Home Affairs Regulation (Permendagri) across villages.

This situation demonstrates that the effectiveness of Permendagri No. 1 of 2016 in resolving cases of lost village assets still faces multidimensional challenges. These obstacles stem not only from regulatory weaknesses but also from the capacity of the apparatus, weak oversight systems, limited administrative infrastructure, low public participation, and a local legal culture that does not fully support administrative law enforcement. This issue demonstrates that the success of a regulation is determined not only by the strength of its norms, but also by the ability of all elements of government and society to translate these norms into consistent, orderly, and responsible governance practices.

CONCLUSION

According to this research, the legal process for resolving the loss of village assets follows Minister of Home Affairs Regulation No. 1 of 2016. This process covers all administrative steps of asset management, including audits of inventory, security, and administration, and the possibility of administrative, civil, or criminal liability in the event of a law violation. However, this regulation does not specifically address the technical procedures for legal resolution when village assets are declared lost, resulting in village governments often facing uncertainty in determining the appropriate legal steps. This situation indicates a lack of technical norms, leaving the resolution mechanism largely dependent on the interpretation of individual village and regional governments.

In terms of implementation, the effectiveness of Minister of Home Affairs Regulation No. 1 of 2016 in resolving cases of lost village assets remains suboptimal. The main obstacles lie not only in the weaknesses in the substance of the regulation but also in the low capacity of village officials in asset management, weak internal and external oversight systems, limited supporting administrative facilities, and a weak administrative legal culture within village government. In this context, the regulation's effectiveness has not been fully achieved because the law still operates more dominantly as a formal norm than as an instrument for resolving real problems on the ground. Strengthening technical regulations, increasing the capacity of civil servants, digitizing asset management, and participatory oversight are urgently needed to ensure that village asset management is more accountable and transparent, and provides legal certainty in resolving any issues that arise.

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