

Village Financial Management, Labor Absorption and Village Community Welfare

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Abstract

This research aims to examine and evaluate how village financial management, employment, and community welfare are planned and executed through village funds, and the impact of managing village funds on improving the well-being of rural communities in South Halmahera Regency. The research employs a qualitative method, where researchers conduct interviews with key informants, including village officials, BPD, and community members. Data is collected through interviews, observation, and documentation, and analyzed using a descriptive qualitative method. Results indicate that overall, the management of village funds in South Halmahera Regency is not effective, as evidenced by a lack of community participation in the management process and inadequate administration, reporting, and accountability of village finances. Additionally, village funds are not being utilized to their fullest potential, and there are obstacles such as delays in APBDes approval and submission of accountability reports. The Village Government also needs to improve on informing the community about proper use of village finances. The village financial management also faces challenges in terms of human resource competence, necessary facilities, and access to technology.

Keywords: Village Financial Management; Employment; Poverty; Village Fund

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Introduction

Law Number 6 of 2014 regarding Villages states that villages are authorized by the central government to regulate and develop their areas utilizing natural and human resources. This law also states that a village is a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs, as well as local community interests, based on community initiatives, origin rights, and/or traditional rights that are recognized and respected within the system of government of the Unitary State of the Republic of Indonesia (NKRI). According to Yabbar and Hamzah (2016), the village government should serve the interests of the community, and therefore, an income is necessary to build village welfare.

One of the sources of income for villages is the allocation of village funds (ADD). Several studies that are relevant to this research include; Jamaluddin et al (2018) found that the management and use of village funds did not have a significant impact on regional development, and village development programs were not in line with regional development policies. Furthermore, research by Sunu & Utama (2019) showed that village funds can decrease poverty rates in communities and improve community welfare, and poverty negatively affects the level of community welfare. Monitoring results from Indonesia Corruption Watch (ICW) from 2015 to the first semester of 2018 show 181 cases of corruption in village funds with 184 suspects and a loss of IDR 40.64 billion. In 2015, there were 17 cases recorded, increasing to 41 cases in the following year and more than doubling to 96 cases in 2017.

The central government first implemented village funds in 2015, which amounted to IDR 20.67 trillion. In 2016, it increased to IDR 46.98 trillion, IDR 60 trillion in 2017 and 2018, IDR 70 trillion in 2019, IDR 71 trillion in 2020, and IDR 72 trillion in 2021. Additionally, the central government has distributed village funds to North Maluku province from 2015 to 2022, which amounted to IDR 6,105,825,742,000 and IDR 1,357,470,793,000 to 249 villages in the South Halmahera district. This shows that the allocation of village funds is affected by factors such as population, area size, number of poor people, and level of geographical difficulty. With this in mind, this study focuses on the problem of village financial management and its effects on employment and the welfare of rural communities in the South Halmahera Regency.

This study aims to explore the planning, implementation, and accountability of village funds in South Halmahera Regency, the effects of village financial management on employment and social welfare in the region, and the obstacles that hinder the implementation of effective village financial management policies in South Halmahera Regency.

The Village Government is responsible for implementing government affairs and the interests of the local community within the government system of the Unitary State of the Republic of Indonesia. It is led by the village head, also known as the chief, and assisted by village officials, who make up the village administration. The village head has a unique role as a leader who is closely connected with the community and serves as a representative of the village. According to Regulation of the Minister of Home Affairs (Permendagri) No. 113 of 2014, village governance is defined as the implementation of government interests and the needs of the surrounding community in the system of government of the Unitary State of the Republic of Indonesia. Village officials include the village head and other village officials, who help to carry out the village administration. The village government is a component of government administration, comprising the village head, village secretary, and village officials such as heads of affairs, executors of affairs, and heads of hamlets. To regulate and manage its affairs, the village government creates village regulations, which are developed by the village head in collaboration with the Village Consultative Body (BPD).

Village finances, according to Law Number 6 of 2014, are all rights and obligations of a village that can be valued in money, and anything in the form of money or goods, related to the implementation of village rights and obligations. These rights and obligations generate income, spending, and financing that need to be regulated under good village financial management. Village financial management is a subsystem of the state and regional financial

management system that funds the implementation and empowerment of village communities. Regulation of the Minister of Home Affairs No. 113 of 2014 states that village finances are all rights and obligations of a village that can be valued in money, and anything in the form of money or goods, related to the implementation of village rights and obligations. Village financial sources typically come from Village Original Income (PAD), funds from the government, and profits from BUMDes. The implementation of regional government affairs by the village government is funded by the APBD, while the implementation of central government affairs carried out by the village government is funded by the APBN.

According to Law Number 6 of 2014 of the Republic of Indonesia, village funds are funds that originate from the State Revenue and Expenditure Budget (APBN) that are intended for villages and customary villages and are transferred through the Regency/City Regional Budget (APBD). These funds are used to finance governance, development, and community empowerment. In practice, the portion of the balancing funds received by the Regency/City Regional Government is at least 10% after deducting the Special Allocation Fund, referred to as Village Fund Allocation. Therefore, following Law Number 6 of 2014 of the Republic of Indonesia, it can be inferred that village funds are funds obtained by a village that originate from the State Revenue and Expenditure Budget (APBN) which are later included in the Regional Revenue and Expenditure Budget (APBD) and are used as a means of village development, infrastructure development, and community welfare in certain villages.

Financial management is a continuous process that includes planning, budgeting, implementation, administration, reporting, accountability, guidance and supervision, reporting, and monitoring and evaluation. Minister of Home Affairs Regulation No. 20 of 2018 states that village financial management encompasses all activities that include planning, implementing, administering, reporting, and village financial accountability. Additionally, Yabbar and Hamzah (2016) define village financial management as an effort to support the implementation of the village government, village development, community development, and community empowerment. Furthermore, according to Minister of Home Affairs Regulation No. 113 of 2014, village finance is managed based on the principles of transparency, accountability, participation, and is done in an orderly and budgetary manner.

According to Law Number 13 of 2003, the workforce is defined as anyone capable of working to produce goods and/or services for both their own needs and for the community. The Central Bureau of Statistics defines the workforce as all individuals who are willing and able to work. This definition includes those who work for themselves or family members without receiving payment, as well as those who are willing but unable to find employment. The workforce also includes individuals who are already working, looking for work, and those who are engaged in other activities such as attending school or taking care of the household. According to Murti, workers are individuals who offer their skills and abilities to produce goods or services for a company to make a profit, in exchange for a salary or wage. Thus, workers are individuals who seek or are engaged in work that produces goods or services, meeting the requirements or age limits set by law, to obtain income for their daily needs.

Economic development that does not lead to an increase in people's welfare can result in inequality and disparities in people's lives. Community welfare refers to the overall well-

being of a community, encompassing 26 different aspects of life, as observed by people's living standards (Badrudin, 2012). Community welfare encompasses the results of community development to achieve a better life, including 1) Building capacity and equitable distribution of basic needs (food, housing, health, and protection); 2) Increasing levels of education, income, and a better standard of living, as well as increasing attention to culture and human values; and 3) Expanding economies of scale and the availability of social choices for individuals and nations (Todaro and Stephen C. Smith, 2006). According to the Central Bureau of Statistics (2002), per capita income is often used to measure the level of community economic welfare. A society with a high per capita income is considered to have a prosperous economy, whereas a society with a low per capita income is considered to have a less prosperous economy. The level of social welfare in this study was measured by observing the condition of parents' education, income, consumers, and spending. According to Soetomo (2014: 48), welfare contains three indicators: 1) Education, health, access to electricity and water, and poor people; 2) Economic justice contains indicators, namely: income, house ownership, and level of expenditure; 3) Democratic justice contains indicators, namely: a sense of security and access to information. Kolle (Bintarto, 1989) suggests that welfare can be seen from several aspects of life, such as 1) By looking at the quality of life from a material perspective, such as the quality of housing, food, etc. 2) By looking at the quality of life from a physical perspective, such as body health, natural environment, etc. 3) By looking at the quality of life from a mental perspective, such as educational facilities, cultural environment, etc. 4) By looking at the quality of life from a spiritual perspective, such as morals, ethics, a harmony of adjustments, etc.

Research Design and Method

The method used in this research is descriptive qualitative. Data collection techniques include interviews and observations. Interviews were conducted with key informants representing village officials who participated in the village financial management process, representing 10 villages. The data analysis technique used in the research consists of three streams of activities that occur simultaneously, including data reduction, data presentation, and conclusion. According to Miles and Huberman (Sugiyono, 2013), qualitative data analysis is inductive, meaning it is based on the data obtained. The analysis process, according to Miles & Huberman (1992), consists of three streams of activities that occur simultaneously, including data reduction, data presentation, and concluding/verification.

Results and Discussion

Result & Discussion

Planning Session

The initial step in the process of village financial management is planning, which requires the village secretary to document everything discussed with the local community and village officials. This planning includes the Village RPJM and Village RKP, which should be prepared promptly as per the Village Regulations.

The Village Government prepares development plans for their village according to their authority, regarding the Permendagri, by holding consultations with hamlets, RT, RW,

community leaders, traditional leaders, religious leaders, and BPD on 4 priorities, which include administering village government, village development, village community empowerment, and village community development. These plans are discussed and developed into the RPJMDes, which is then used to create the RKPDes. From the RPJMDes, important programs are selected and agreed upon to be included in the RKPDes, which is later stated in the APBDes. The RPJMDes is determined within a maximum period of 3 months from the date of the inauguration of the village head. The RKP Desa begins to be prepared by the Village Government from January to May of the current year, and it must be stipulated no later than September of the current budget year. The APBDesa that has been compiled is given to the village head for evaluation and, if everything is appropriate, the village head will approve by signing it, and then submit it to the sub-district head for approval, becoming a village regulation regarding the APBDesa. APBDesa is the village's annual financial plan that is discussed and approved by the village government and the Village Consultative Body (BPD) as stipulated by Village Regulations.

The results of the interviews reveal that the process of implementing village financial management is carried out by the village treasurer. The first stage is that the Village Treasurer regulates all forms of village receipts and expenditures related to village development. In carrying out village development, the executors of activities including government, economy, and community empowerment, which are approved by the village head first submit a letter of request for disbursement of village budget funds to be used for activities to be carried out.

Although village financial management planning has followed Permendagri no 113/2014, some village officials state that the submission of the draft Village Regulation on APBDesa that has been agreed upon has not been following the schedule and deadline set for agreement, which is no later than October. Some RKPDes programs imitate APBDes from other villages.

Obstacles faced by village officials include difficulty in preparing the RKPDesa (Village Government Work Plan) because the village head needs to know a lot about the things the community needs. This information is obtained by conducting deliberations with several community leaders who are considered to know the ins and outs of each village/hamlet.

An interview with the village head of Lelei, Koyoa sub-district stated.

“The way village governments operate has changed, with a greater emphasis on involving all members of the community in decision-making, from planning to budget oversight. The process of creating plans such as the APBDesa and RKPDesa are now typically submitted to the KPN (Village Consultative Body) and the distribution of funds is done in three stages.”

Followed by an interview with the village head of Balitata Gane Barat

“The planning process starts with consulting the village community. The village head and BPD (Village Consultative Body) work together to determine the priorities and needs of the community. However, the final decision on the type of

activity cannot be made as it also depends on the funding allocated by the central government for specific programs such as the BLT program, reducing stunting rates, and providing for basic needs such as food, clothing, and shelter.”

Implementation

The implementation of village financial management includes carrying out activities that have been planned and budgeted for

following regulations and guidelines set by the village government. This includes managing funds allocated for village development and ensuring that these funds are used in an orderly and efficient manner. The village government is responsible for creating regulations and guidelines to govern the allocation, use, and monitoring of these funds.

Most village funds are allocated towards general government activities such as BLT, reducing stunting, and infrastructure development like building bridges, culverts, and drainage systems. According to an interview with the village head of Balitata in Gane Baarat District, physical development projects include constructing polling fields, drainage systems, toilets, village fences, and village halls, such as the one built in early 2017. Additionally, non-physical assistance is provided in the form of seeds for nutmeg and clove, fishing equipment, and other resources to help fishermen.

The release of village funds is broken down into three stages, with 40% being released in the first stage, 40% in the second stage, and the remaining 20% in the third stage. The necessary documents for disbursement are the APBDesa and RKPDesa. The funds are transferred directly to the village account. According to an interview with the director of the Halmahera Selatan inspectorate, the regent's regulation number 1 of 2022 stipulates that every disbursement must have the recommendation of the inspectorate, otherwise, it cannot be released.

The distribution of funds allocated for the village is carried out through the Village Cash Account, which is signed by both the village head and the village treasurer. For villages without access to banking services, alternative arrangements may be made by the district government. These alternative arrangements typically involve transferring funds to a third party's bank account as a means of making payments to others.

The Village Treasurer is allowed to keep a certain amount of money in the village treasury to meet the operational needs of the village government, as outlined by regulations set by the Regent. Additionally, payments to third parties can also be made through cash payments to activity executors, with prior approval from the village head and verification by the Village Secretary. All financial transactions must be supported by complete and valid evidence and must be signed by the Village Head and Village Treasurer.

Administration

The third step in managing village finances is administration, where the financial director, who also acts as the village flagman, plays a crucial role in managing all income and expenses. This includes recording all activities that have been planned, implemented, and executed by the village treasurer in the General Cash Book, Tax Assistant Cash Book, and Bank Books. The village treasurer is responsible for keeping track of all financial transactions, ensuring they are recorded accurately and on time.

According to some village officials, the process of administering village financial management follows Permendagri 113/2014, however, some of them stated that the submission of monthly village financial accountability reports to the Village Head is not done within the scheduled or designated deadline, which is supposed to be the 10th of the following month. Additionally, the utilization of technology that could potentially help accelerate the reporting process is not being utilized to its full potential.

The villagers of Marabose reported that the management of village funds is divided between the village head and treasurer, with a focus on the distribution of BLT (community empowerment funds) for one year through the financial department at the village office.

Financial Report

The task of reporting on village finances is done by the financial department, which also serves as the village treasurer. This includes providing information on all activities that have been carried out. The reports are made monthly to the village head, every quarter to the district, and annually to the regency. The village treasurer plays a crucial role in monitoring the daily expenses after the village funds have been disbursed. The expenses are recorded in three separate books, including the general cash book, auxiliary cash book, and tax book.

According to the Director of the inspectorate, even though the process of reporting village financial management adheres to Permendagri 113/2014, some village officials still report that they do not meet the set schedule or deadline for submitting reports on the implementation of APBDesa and year-end semester reports, which are due at the end of July and the end of January.

The Director of the Inspectorate stated that, during their investigations, they found that many village heads did not have a good understanding of financial accountability. They found that many villages outsourced the preparation of their LPJs to third parties, and often village officials did not even have the knowledge to operate a computer. Thus, most of the process, including the preparation of APBDesa and accountability, was handled by these third parties. They suggested that coaching should be provided for village officials to help them better understand financial management and pointed out that the Halmahera Selatan district had already provided financial assistance to villages, with a package of up to 15 million for one period, to help them with accountability.

Based on the results of an interview with the Director of the Halmahera Selatan inspectorate stated”

“The majority of village heads lack an understanding of financial accountability. According to an investigation, most villages' LPJs (financial reports) were created by village assistants, and many of these village heads do not even know how to operate a laptop. This means that the preparation and creation of the APBDes (annual financial plan) and financial accountability are mostly handled by village assistants.”

Next is the result of the interview

“According to the results of the investigation, most village heads lack understanding of financial accountability. It was found that most LPJ documents were created by village assistants, who often do not even know how to operate a computer. Therefore, the preparation of APBDes and accountability is usually done by companions. Although these companions should provide coaching, it is unclear who these companions are in the Halmahera Selatan area. The cost for one package of services is up to Rp 15 million and the village funds for one period in Halsel are around Rp 3.5 billion for accountability.”

Interview from PMD Official

“The process of monitoring and evaluation (PMD) does not end with the inspectorate's oversight, it is important to check if the planned activities have been carried out and achieved the desired results. The Inspectorate will then assess and decide on the matter.”

This is related to the competence of village officials, the results of interviews with the PMD Official

“The village government often lacks the necessary skills to effectively use the SISKAUDES system for inputting financial reports and budget preparation. Despite annual technical guidance, the input process remains challenging. From my experience as a village secretary, I have had to take on the responsibilities of creating reports, including the village government work plan and budget, as well as accountability reports, without sufficient training.”

Village Financial Accountability

The final step in village financial management is accountability, in which village officials are responsible for providing information on their actions from planning to reporting. In the Halmahera Selatan district, village financial accountability is reported to the sub-district, district, and local community. Village governments must report their finances every three months to the district, once a year to the district, and display them on street corners for the local community to see.

The results of interviews with the village community reveal that there is a lack of transparency in the financial reports, as they are only provided in general terms and are not easily accessible to the public. Despite following regulations outlined in Permendagri 113/2014, some village officials have reported that the implementation of APBDesa accountability reports does not always align with established village regulations.

The statement by the head of the Halmahera Selatan inspectorate confirms that village budget accountability should include APBDes billboards and end-of-year budget realization billboards. However, based on the feedback from village community members, the performance of the village government in terms of accountability is considered insufficient.

Based on the feedback from the interviews, it appears that the village government is not

effectively communicating with the community about its financial reports. It would be beneficial for both community members and village officials to regularly share information about the budget and its use. In the future, the community wants greater transparency in the village's financial operations, so they can understand how the budget is being used and hold officials accountable for their performance.

Interview with the inspectorate director that.

“All of the village heads did not understand what financial accountability was like. According to the results of this investigation, almost all these villages that have created LPJ are assistants”.

“Let alone understanding LPJ, just operate a laptop, but you don't know. So, most of it, starting from preparing the APBD to accountability, is made by companions”

“Yes, this assistant should be conducting coaching but what is the name of this companion in Halsel, his service, one package is up to 15 million, so the Halsel village fund for one period is around three-point M that goes out to make accountability”

PMD service interview results

“PMD only reports the realization, not the document report. but the DPMD is guarding against the possibility that Desa Tara will not make a report, so we just ask, ask for an accountability report in document form because LPJ is an accountability report, it is a village document, ... so give it in to the report first, then process the disbursement, if he is tara, give it in.... now there is a requirement that there must be a recommendation from the new inspectorate to process the next stage of disbursement.

Absorption of Rural Labor

The proper management of village funds that involves the community is essential for carrying out activities in a self-sustaining manner, utilizing local labor and raw materials. By utilizing local workers, it is believed that these activities will create jobs and provide income for those who are employed. Additionally, using local raw materials will also generate income for those who possess them. If village funds are allocated effectively and efficiently to improve the standard of living and welfare of the village community, then the goal of rural development and reducing inequalities between rural and urban areas will be more attainable. (Sri Mulyani Indrawati, 2017)

According to the findings of interviews conducted with residents of Busua village in the West Koyoa sub-district, they stated that for any physical development projects such as building fences or paths, materials are sourced from local villages, including sand, river stones, gravel, and other necessary resources. Additionally, the labor for these projects is also provided by members of the village community, with tools such as hammers also being

sourced locally.

Likewise, interviews with the residents of Lelei village in Kayoa sub-district revealed that local villagers typically participate in the preparation of building materials, such as sand and stones which are divided among households. The prices of these materials vary, with fine sand costing IDR 300,000 per cubic, coarse sand priced at IDR 200,000, and river stones priced at IDR 300,000. These prices depend on the budget of the project, as represented by RAB (the budget plan of the building).

The effects of village funds on the well-being of the community

Community welfare reflects the quality of life of a family. Families with a higher level of welfare mean that they have a better quality of life so that in the end the family can create better conditions to improve their welfare (Rosni, 2017: 53). There are many ways to improve welfare based on local wisdom to have a better quality of life.

Based on research and observations, it has been found that the necessary elements for the successful management of village funds include clear laws and regulations, as well as guidelines set by both the central government and local government officials, which allows the village government to fulfill its responsibilities effectively. Furthermore, it is noted that the level of participation of the community in the Halmahera Selatan district in carrying out activities is very high, as demonstrated by the strong culture of cooperation among the community, particularly during the implementation stage.

Proper management of village funds can lead to significant improvements in the well-being of the community. By using village funds to address poverty and reduce disparities between communities, it is possible to enhance development planning and budgeting at the village level, ultimately empowering the community. On the other hand, if the village government does not use the funds for the benefit of the community and village development, but instead for personal gain, it can have a detrimental effect. Moreover, Village funds can be utilized to improve the economy of the community by providing training, promoting products made by the community, encouraging livestock and fishing businesses, and developing tourist destinations through BUMDes (village-owned enterprises). For the development of villages and the well-being of the community, the key to success is the strong involvement, creativity, and collaboration between village officials and the community working towards a shared goal. The village officials cannot achieve village development alone, they need the support, initiative, and active participation of the community. (Sri Mulyani Indrawati, 2017).

Based on the results above, it can be seen that village funds can have a good impact on village development and community empowerment. Because with the Village Fund which is focused on the development of rural communities, it is hoped that it will be able to encourage the handling of several problems faced by village communities independently without having to wait long for programs from the South Halmahera district government, such as; Ease of getting children into education, BLT for consumption or house expenses, renovation of residential houses, residential facilities (MCK), health of family members (snting), ease of getting health services (hospitals & health centers), and ease of getting transportation facilities (village road).

The results of interviews with the village head of Balitata, West Gane District stated:

“The construction of polling stations, drainage systems, toilets, village fences, and village halls, as well as non-physical developments such as providing nutmeg and clove seeds, assisting fishermen with making equipment, and providing food and cash assistance, have been beneficial for the village.”

Obstacles in Village Financial Management

The interviews reveal that the village officials face challenges in managing village finances, including a) Limited education and qualifications of village officials when it comes to preparing the RKPDesa. b) Insufficient infrastructure and c) The lack of public amenities in the village, resulting in difficulties for villagers to carry out economic activities, such as access to roads and internet connectivity.

The results of the interviews with PMD Halsel officials indicate that while there are annual technical guidance activities for SISKAUDES, the average village government lacks adequate human resource competence in terms of education and skills. This is because the submission of accountability reports and the preparation of village revenue and budget budgets are done through the SISKAUDES village finance system. Therefore, it is important to have the willingness to study and understand the system, as short-term technical guidance is not sufficient. This is consistent with the findings of interviews with the Halsel inspectorate director, who stated that "All the village heads do not understand what financial accountability is like." The investigation also revealed that almost all of the villages that have created LPJ are assisted by assistants.

“The BPKP plans to train staff on the use of "siswatudes" as the audit model, but it must be integrated with "siskaudes". The district government through relevant Regional Apparatus Organizations should provide support to villages in developing APBDes. The PMPD Service needs to be aware of the extent of supervision and guidance provided to villages in Halmahera Selatan Regency.”

Based on the results of interviews with PMD officials, it was stated that.

“Annually, technical guidance activities for the SISKAUDES village financial system are carried out, but the average village government lacks adequate human resources, as the input of accountability report data and the preparation of village income and budget budgets are done through the SISKAUDES system. This causes difficulties in inputting data and requires a willingness to learn. Short-term technical guidance, such as one or two days, is not enough to acquire the necessary skills.”

The following is the result of an interview with the director of the Halmahera Selatan inspectorate.

“All of the village heads did not understand financial accountability. According to the results of this investigation, almost all these villages that have created LPJ are assistants”.

It goes on to say that.

"Only those who are not familiar with LPJ (Land Use Planning and Management) use laptops. Most tasks, including preparing the APBD (Annual Plan and Budget) and accountability, are done by others."

Conclusions

Based on the results of the research, it can be concluded and suggested that the village financial management in South Halmahera Regency, its implementation has followed Permendagri number 113 of 2014. Middle-Term Village Development Plan (RPJM Desa) The drafting of APBDesa starts from the preparation of the Village Medium-Term Development Plan (RPJM Desa)) by the Village head who is elected for 5 years and must be prepared no later than 3 months after the village head is appointed. Determination of the Draft APBDesa Determination of the draft APBDesa. The APBDesa draft is prepared by the village secretary who is then given back to the village head.

Planning for village fund management in the South Halmahera district has gradually implemented the principles of accountability supported by the principles of transparency and participation. Realized in the Musrengbangdes (village development planning meeting) attended by the Village Head, village apparatus, BPD (Village Consultative Body), LPMD (Village Community Empowerment Institute), PKK, community leaders, and other village institutions in planning work plans. Apart from that, in village meetings, the village government is open to accepting all community proposals that are present for development in the village concerned.

The implementation of village funds in the South Halmahera district has implemented the principles of transparency and accountability. The principle of transparency is met with clear information regarding the physical implementation schedule funded by village funds. The principle of accountability has been carried out because physical and administrative accountability is not maximal. The implementation of physical activities for project work has applied participatory principles by mobilizing the community to play an active role in providing self-help in the form of personnel, supervising, evaluating so that irregularities do not occur, misappropriation of funds in the development process and referring on the RAB (Detailed Budget Cost) that has been prepared. This Participatory Principle is already good but communication between the village government and the community still needs to be further improved so that the level of community participation increases.

The Village Fund Allocation (ADD) accountability stage has implemented transparent accountability given to the community, namely the physical form of the facilities and infrastructure that have been built. Meanwhile, from an administrative point of view, the responsibility is given to the South Halmahera Regency Government, where the principle of

accountability in managing village funds has not yet been seen with the completeness of the accountability letter (SPJ), which includes progress reports, treasurer accountability, supporting evidence such as notes and receipts, then the final report that has been prepared. by the treasurer and assisted by other village officials. Technically and administratively this accountability stage has not been carried out properly.

The depth in managing village funds in South Halmahera Regency is faced is human resources with an average high school education and below, which affects the performance of village development. As well as inadequate facilities such as access roads that still lack human resources and supporting facilities such as computer equipment and access to telecommunications networks, especially in remote villages or far from the district capital.

The government, especially the district Inspectorate Team, must cooperate with the village government on an ongoing basis so that unwanted things don't happen. Sub-district Assistance Teams should evaluate the development of Technical Guidance (BINTEK) for village officials because not all devices have the same capabilities, so the process of reporting quickly and correctly is not carried out by the same apparatus. The village government continues to increase cooperation between village officials and improve village government communication with the community and vice versa. Training and mentoring for Village Officials as the Village Implementation Team regarding the management and administration of village fund management. Provision of adequate facilities to support supervision, monitoring, evaluation, and monitoring of village fund activities in the village. Continuous monitoring and evaluation are carried out to improve performance on all sides, both physically, technically, and administratively (accountability / SPJ). The need to increase socialization regarding the priority of using Village Funds for disasters, especially COVID-19, as well as BLT-DD. In addition, it is necessary to evaluate the management of BLT-DD which has not solved the problem of poverty.

The village government needs to plan village development based on real problems in the field, have detailed data such as poverty and health data, increase village financial transparency such as displaying the RAPBDes in public places and invest in BUMDes to improve the village economy. The need for supervisors from related OPDs, in assisting village officials in compiling APBDes and accountability reports. Utilizing information technology optimally such as the intranet for downloading regulations, and comparing village financial management processes in other regions through online media, can add insight and knowledge to village officials.

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