



CAPACITY OF VILLAGE APPARATUS IN VILLAGE FINANCIAL MANAGEMENT IN LOKBINUANG VILLAGE, TELAGA LANGSAT DISTRICT

Sabilarrasad*, Ahmad Suriansyah, Samahuddin Muharram

Masters Program of Government Science, Universitas Lambung Mangkurat, Banjarmasin City, South Kalimantan, Indonesia

Submit : December 26, 2023

Accepted : March 29, 2024

***Corresponding author**

Abstract

Villages as the smallest units in the Indonesian government system have an important role in resource management and community development. However, village officials are often faced with various challenges, including limited human resources and skills, as well as village financial dependence on transfers from the central and regional governments. This research uses a qualitative approach with descriptive methods. Data was collected through interviews, observation and documentation. The research results show that Lokbinuang village officials have quite good capacity in managing village finances. Although the majority have higher education and sufficient work experience, they still require ongoing training, especially in technical tasks and adaptation to technology. Aspects that influence the capacity of village officials can be grouped into individual, institutional, infrastructure and financial management aspects. Developing a good strategy in managing village finances, with a focus on community empowerment, as well as increasing education and structured training, can increase the capacity of village officials in managing village finances. In conclusion, Lokbinuang village officials have quite good capacity in managing village finances. However, efforts are still needed to increase community empowerment and increase structured education and training for village officials. Suggestions for further research are to expand the research locations and variables studied to get a more comprehensive picture of village financial management in Indonesia.

Keywords: Village Apparatus Capacity, Management of Supporting Aspects, Lokbinuang Village.

INTRODUCTION

Villages, as the smallest units in the Indonesian government system, have an important role in resource management and community development (Rumkel et al., 2020; Rusdiana, 2023; Bunga, 2023). As an administrative entity, villages have their own specificities in the administration of their government and financial management (Gunawan, 2021; Idham et al., 2022). An approach to understanding the role and function of village officials in managing village finances requires an in-depth analysis of the village government structure, the regulations that govern it, and the readiness of village officials to face environmental demands and changes (Aminudin, 2019; Ridwan, 2019; Nisa & Setiawati, 2022).

In a study by Triswiyana et al. (2022) that the role of village officials in managing village finances is important. This study highlights that village officials are not only tasked with administering village government, but also have a large responsibility in managing village finances. Village officials must be able to manage the village budget efficiently and transparently in order to improve the welfare of village communities.

Based on Law Number 6 of 2014 concerning Villages, village officials have the main function of carrying out village government, carrying out village development, developing village communities, and empowering village communities. Regulations derived from this law, such as Minister of Home Affairs Regulation Number 84 of 2015 concerning Organizational Structure and Work Procedures of Village Officials, emphasize the organizational structure of village officials and their duties and responsibilities in managing village finances.

However, village officials are often faced with various challenges in managing village finances. One of the main challenges is the limited human resources and skills possessed by village officials. As highlighted in research by Hartati & Fitriyani (2020), many village officials do not have adequate knowledge and skills in managing village finances. Lack of training and assistance from local government as well as minimal access to information and technology are the main obstacles in increasing the capacity of village officials.

Apart from that, the dependence of village finances on transfers from the central government and regional governments is also a problem in itself. In a study by Susilowati et al. (2023) published in the journal "Journal of Public Administration", they found that this dependence can hinder village initiative and independence in managing their own finances. Villages tend to experience difficulties in optimizing local resources and developing local economic potential because they are too dependent on funding allocations from government at higher levels.

In the context of village financial management, the preparation of the Village Revenue and Expenditure Budget (APBDes) is crucial (Febrianto & Mujiyati, 2022; Inaq, 2019; Amelia et al., 2023). APBDes is the main instrument in planning and managing village finances (Nafidah & Anisa, 2017; Goo & Sanda, 2022). However, the preparation of APBDes is often not carried out in a participatory and transparent manner (Hanifah & Praptoyo, 2015; Kartika, 2012). In a study by Wulandari (2020), community participation in preparing the APBDes was still low, resulting in a lack of accountability and legitimacy in village financial management.

Apart from that, issues related to accountability and transparency in village financial management are also the main focus in research by Rahayu & Utami (2021) who found that there are still weaknesses in village financial reporting and accountability. Lack of supervision and control from local governments as well as minimal understanding of the principles of accountability and transparency are the main causes of this problem.

From the description above, it can be concluded that the capacity of village officials in managing village finances is a very important thing to pay attention to. The implementation of

good and efficient village governance cannot be separated from the ability of village officials to manage village finances in a transparent, accountable and participatory manner. Therefore, systematic efforts are needed to increase the capacity of village officials through training, mentoring, and providing access to information and technology. Apart from that, it is also necessary to increase community participation in the village financial planning and management process in order to increase the accountability and legitimacy of village government.

RESEARCH METHODS

In this research, a qualitative approach was used with descriptive research type. This approach was chosen because this research aims to provide an in-depth picture of financial management in the Lokbinuang Village Government. According to Sarman (2004), descriptive research is a research model that focuses on efforts to describe the relationship between variables or factors that influence the social phenomenon that is the focus of the research. Qualitative methods were chosen because they allow researchers to gain an in-depth understanding of the context, processes and dynamics involved in village financial management.

The selection of informants in this research refers to the concept defined by Lexy J. Moleong (2006) regarding research informants as individuals who provide information related to the reality and conditions that are the focus of the research. Informants were selected from various parties directly involved in village financial management, such as the Lokbinuang Village Head, village officials, BPD members, community leaders, village assistants, and heads of sub-district government sections. The participation of informants from various roles and backgrounds is expected to provide a comprehensive perspective regarding village financial management.

The research location was chosen based on considerations outlined by Moleong (2003), who said that selecting a research location must consider suitability to the research objectives as well as practical factors such as time, costs and available personnel. The research was conducted at the Lokbinuang Village Government, Telaga Langsat District, Hulu Sungai Selatan Regency. This location is considered to represent the organizational structure and working procedures of village government in general in the area.

Data collection instruments include interview guidelines, observation and documentation. Researchers are the main instrument in collecting data by conducting direct interviews with informants, directly observing the situation in the field, and collecting documents related to village financial management. The use of various data collection techniques is expected to provide a comprehensive and in-depth picture of various aspects of village financial management.

Data analysis was carried out descriptively with steps adapted from Miles, Huberman, and Saldana (2014). These steps include data condensation, data presentation, and drawing conclusions or verification. Data condensation is carried out through a process of selection, focus, summarization and simplification of data collected from various sources. Data presentation is carried out to facilitate understanding and interpretation of research results, while conclusions are drawn based on analysis of the data that has been presented. This process involves discussions with the supervisory team to ensure the validity and objectivity of the research results.

RESULTS AND DISCUSSION

The research results describe field data and information, which is analyzed in a discussion regarding the capacity of village officials in financial management in Lokbinuang Village, Telaga Langsat District. This research focuses on the question of the capacity of village officials in managing finances in Lokbinuang Village, Telaga Langsat District. The research method refers to the theory proposed by Griffin (2004) in Delanno (2013), with three capacity indicators that can be measured including education, training and experience. Interviews were conducted with several village officials to obtain this information (see Figure 1).



Figure 1. Interview Process with Village Officials

Education is a universal aspect of human life, through this process, a person can change their behavior to achieve certain goals. Education is divided into formal, informal and non-formal education. According to an interview with the Head of Lokbinuang Village, Mr. Darmansyah, the Lokbinuang Village Apparatus has adequate capacity, with all members having a Bachelor's degree, which allows them to provide good and efficient services (interview 7 June 2023). A similar thing was expressed by the Head of the Telaga Langsat District Government Section, Mrs. Elly Yuniarti, SE, who stated that village officials have a good understanding of their tasks and can complete work on time (interview 7 June 2023). However, according to Mr. Saidi Asparaini, Secretary of Lokbinuang Village, even though they have higher education, some village officials may not have the appropriate scientific discipline for the work they are carrying out, especially in the technical field (interview 9 June 2023).

Training is an effort to improve a person's skills and abilities in carrying out their duties. According to Mr. Saidi Asparaini, Lokbinuang village officials have participated in various trainings organized by various related agencies, which have helped them improve their basic skills in village government and adapt to technological developments (interview 9 June 2023). Mrs. Sri Rahayu, Head of Financial Affairs for Lokbinuang Village, also emphasized the importance of continuous training in facing current technological challenges (interview 7 June 2023). However, according to Mr Haris Fadillah, Head of Lokbinuang Village Welfare and Services, they still need guidance in some technical work, such as preparing activity budget plans (interview 7 June 2023).

Work experience is also an important factor in increasing a person's capacity to carry out their duties. According to Mrs. Noorjannah, Member of BPD Lokbinuang, several village officials have long and extensive work experience, which helps them in carrying out their duties (interview 9 June 2023). This is supported by the statement of Mrs. Elly Yuniarti, SE, that work

experience can help village officials improve their abilities and competencies in the field of work (interview 9 June 2023). However, according to Mr Restu Fajar Perdana, Lokbinuang Village Assistant, several village officials still need guidance in technical work and the use of applications or IT (interview 7 June 2023).

Based on interviews with various related parties, it can be concluded that Lokbinuang village officials have quite good capacity in carrying out their duties. Even though they have higher education and sufficient work experience, they still need continuous training to improve their ability to handle technical tasks and adapt to technological developments.

The results of this research describe the capacity of Lokbinuang Village Apparatus in managing village funds, taking into account the results of interviews, theory and previous research. Organizational leaders have an important role in achieving goals through identifying jobs and expectations regarding roles, as well as developing human resources through training (Reference: Name, Year). Village apparatus consists of a secretariat, regional implementers, and technical implementers, with capacities in planning, ADD management, village fund administration, and participatory audits. The age of village officials varies, with the majority aged 30-34 years, and having a Bachelor's degree and an average of more than 3 years of work experience (Reference: Name, Year).

To evaluate increasing the capacity of village officials in managing village finances, a comprehensive understanding of the aspects that influence their capacity is needed. Based on the results of this research, aspects that play a role in the capacity of village officials can be grouped into individual, institutional, infrastructure and financial management aspects.

1. Individual Aspects

Individual aspects include mastery of knowledge, skills and insights obtained through education, training, learning and experience (Darimi, 2015; Muttaqien, 2017). Increasing the basic capabilities of village officials in understanding village regulations, the basics of village government, and the main tasks and functions in administering village government is the main focus in this aspect. Even though the majority of village officials have higher education (Bachelor's degree) and sufficient work experience, improving skills through structured education and training (diklat/penataran/bintek) is still lacking. This results in inadequate understanding of village government policy regulations.

Management involves abilities in HR management, public service management, asset management, and financial management. Even though the majority of village officials have adequate understanding in public service management, other aspects such as human resource management, asset management and financial management still need to be improved. Limited resources and lack of structured training are the main causes of the low management capacity of village officials in this aspect.

Technical involves skills in village administration, development planning, budget preparation, village regulation preparation, and public services. Improvement in the technical capacity of village officials is still low, especially in terms of development planning, budgeting and public services. Limited resources and lack of structured training are also obstacles in this aspect. Overall, increasing the capacity of village officials in managing village finances requires comprehensive efforts, including increased education and structured training, as well as greater attention from local governments in providing better guidance to village officials.

2. Institutional Aspects

In the institutional aspect of capturing and screening village officials in the study area, the Hulu Sungai Selatan Regency government plays the role of facilitator, supervisor and supervisor. The government has also made regulations as guidelines for village governments in conducting network and filtering village officials through Regent Regulations. The provisions for the formation of appointment of village officials are adjusted to the needs of the village. In Hulu Sungai Selatan Regent's Regulation Number 15 of 2017 concerning technical guidelines for recruiting and screening village officials, it regulates the filling of vacancies for village officials, such as Village Secretary, Head of General Affairs, Head of Planning Affairs, Head of Financial Affairs, Head of Planning and Financial Affairs, Head of Section The government, Head of the Welfare Section, Head of the Services Section, and Head of the Welfare and Services Section, are adjusted to the needs of each village based on area size, population livelihoods, and village potential.

Age and education requirements for selection and screening of village officials are also regulated in Hulu Sungai Selatan Regent Regulation Number 15 of 2017. These requirements include a minimum of a general high school education or equivalent, a minimum age of 20 years and a maximum of 42 years at the time of registration, as well as fulfilling complete administrative requirements. The organizational structure and work procedures of village government are greatly influenced by village government institutions. Village government institutions are seen from the organizational structure and work procedures of village government, duties and functions of village officials, decision-making processes in village government organizations, procedures and work mechanisms in village government organizations, as well as policies/regulations that have been issued by village government. The organizational structure and work procedures of village government are regulated in the Regent's Regulation of Hulu Sungai Selatan Regency Number 57 of 2022 concerning Amendments to Regent's Regulation Number 13 of 2017 concerning Organizational Structure and Work Procedures of Village Government in Hulu Sungai Selatan Regency. Based on the Regent's Regulation, there is uniformity that differentiates the number of devices from regional elements and field technical implementation elements, which are adjusted to the needs of each village.

3. Infrastructure Aspects

The Village Office Facilities and Infrastructure aspect has a significant influence on the effectiveness of village officials in carrying out village government tasks (Arsjad, 2018). Village government office equipment such as furniture, computers, vehicles and work stationery are very important for increasing the productivity of village officials (Thomas et al., 2017). Apart from that, the availability of internet facilities also makes it easier for village officials to study and work to increase their capacity.

4. Aspects of Financial Management

In the context of financial management in the Village Government, strategy is a key element that supports the established vision and mission (Rivan & Maskumi, 2019). This strategy is reflected in important programs implemented by the village government as concrete actions (Panjaitan et al., 2023). The preparation of this strategy is important to direct village government activities in accordance with the stated objectives. Regarding financial management, money plays an important role in meeting material and machine needs, but is not enough to achieve goals. A method is also needed that can regulate the use of money in

accordance with the stated goals. The concept of good financial management combines the elements of money with methods, where expenditure is adjusted to the needs of programs that have been prepared to achieve predetermined goals. Implementation of the SMART (Specific, Measurable, Achievable, Relevant, Time-bound) concept in financial management allows the Village Government to map budgets for development, empowerment and service programs in accordance with the vision and mission. However, observations show that the Lokbinuang Village Government tends to prioritize physical development and governance, while the lack of spending on community empowerment is a concern. The provision of a fixed income and allowances for village officials which is greater than the budget for the community empowerment program shows that the financial management strategy of the Lokbinuang Village Government is not optimal. The village government focuses more on employee welfare than community empowerment, which is contrary to the vision and mission to be achieved.

Based on the results of the analysis, it can be concluded that the capacity of the Village Government in managing village finances in Lokbinuang Village can be said to be good because of the clarity of vision and which can be reduced to programs such as development and empowerment which clearly contain the required budget amount. Although the empowerment aspect is not given much attention in the sense that the funds provided are too small considering the large other potential that Lokbinuang Village has. More than that, infrastructure capacity can be said to be good with the existence of logistics for office needs as well as physical buildings in the administration of village government, especially in financial management, budget provision for infrastructure is also available, the system works well, especially in the process element, which includes financial management planning. in the form of APBDes, it is run in a participatory manner. This is in line with the implementation of the principle of equality in terms of village financial management planning (APBDes) and the existence of transparency or openness, especially in the implementation of Village Deliberation forums and village level Development Planning Deliberations.

CONCLUSION

Based on the analysis carried out, it can be concluded that the capacity of village officials in managing finances in Lokbinuang Village is quite good. Village officials have high educational qualifications and have attended training to improve their performance. However, there is a lack of spending on community empowerment. Suggestions that can be given are to provide strategic information to stakeholders, increase the capacity of village officials in managing village funds, and expand research to other locations with wider variables.

REFERENCE

- Amelia, P. S., Alghani, I. B., & Priyono, N. (2023). Analisis Efektivitas Pengelolaan Anggaran Pendapatan Dan Belanja Desa (APBDes) Desa Purwosari, Kabupaten Magetan Tahun 2019-2022. *Jurnal Mutiara Ilmu Akuntansi*, 1(3), 145-155.
- Aminudin, A. (2019). Implementation of Good Village Governance in Village Development. *Journal of Public Administration and Local Governance*, 3(1), 1-17.
- Arsjad, M. F. (2018). Peranan Aparat Desa dalam Pelaksanaan Administrasi Pemerintahan Desa di Desa Karyamukti Kecamatan Mootilango Kabupaten Gorontalo. *Gorontalo Journal of Public Administration Studies*, 1(1), 16-32.

- Bunga, N. G. (2023). Pengelolaan bumdes dalam peningkatan kesejahteraan masyarakat desa di desa umanen lawalu kecamatan malaka tengah kabupaten malaka. *Jurnal Hukum Online*, 1(4), 91-106.
- Darimi, I. (2015). Peningkatan Kompetensi Pedagogik Guru PAI dalam Pembelajaran. *Jurnal MUDARRISUNA: Media Kajian Pendidikan Agama Islam*, 5(2), 309-324.
- Febrianto, R., & Mujiyati, M. (2022). Peran Akuntabilitas Dan Transparansi Terhadap Efektivitas Pengelolaan Keuangan Desa. *Eqien-Jurnal Ekonomi dan Bisnis*, 10(2), 267-280.
- Goo, E. E., & Sanda, M. (2022). Analisis Pelaksanaan Tatakekola Rencana Strategis, Akuntabilitas dan Transparansi Dana Desa terhadap Pengelolaan keuangan Desa (Studi di Desa Magepanda Kecamatan Magepanda). *Jurnal Accounting Unipa*, 1(1), 19-33.
- Gunawan, M. S. (2021). *Kedudukan Dan Hubungan Kewenangan Pemerintahan Desa Dengan Pemerintahan Daerah Kabupaten Dalam Urusan Penyelenggaraan Urusan Pemerintahan Menurut Asas Otonomi Berdasarkan Undang-Undang Dasar 1945* (Doctoral dissertation, PERPUSTAKAAN PASCASARJANA).
- Hanifah, S. I., & Praptoyo, S. (2015). Akuntabilitas dan transparansi pertanggungjawaban anggaran pendapatan belanja desa (APBDes). *Jurnal Ilmu Dan Riset Akuntansi (JIRA)*, 4(8).
- Hartati, N., & Fitriyani, F. (2020). Pengaruh Profitabilitas, Keputusan Pendanaan, Keputusan Investasi Dan Kebijakan Deviden Terhadap Nilai Perusahaan. *Referensi: Jurnal Ilmu Manajemen dan Akuntansi*, 8(2), 170-176.
- Idham, I., Nadriana, L., & Sudewi, S. (2022). Memahami Perencanaan Pembangunan Desa Dan Pengelolaan Keuangan Desa Berdasarkan Undang-Undang Desa. *Audi Et AP: Jurnal Penelitian Hukum*, 1(01), 53-67.
- Inaq, I. K. (2019). *Pelaksanaan Penggunaan Dana Desa Ditinjau Dari Asas Pengelolaan Keuangan Desa (Studi Kasus di Desa Nglinggi Kecamatan Klaten Selatan)* (Doctoral dissertation, UAJY).
- Kartika, R. S. (2012). Partisipasi masyarakat dalam mengelola Alokasi Dana Desa (ADD) di Desa Tegeswetan dan Desa Jangkrikan Kecamatan Kepil Kabupaten Wonosobo. *Jurnal Bina Praja: Journal of Home Affairs Governance*, 4(3), 179-188.
- Muttaqien, F. (2017). Penggunaan media audio-visual dan aktivitas belajar dalam meningkatkan hasil belajar vocabulary siswa pada mata pelajaran bahasa inggris kelas x (Quasy experiment: SMAN 8 Garut). *Jurnal Wawasan Ilmiah*, 8(1).
- Nafidah, L. N., & Anisa, N. (2017). Akuntabilitas pengelolaan keuangan desa di kabupaten Jombang. *Jurnal Ilmu Akuntansi*, 10(2), 273-288.
- Nisa, S. W., & Setiawati, B. (2022). Efektivitas Penerapan Praktek Pengelolaan Keuangan Desa Berbasis Sistem Keuangan Desa (Siskeudes) Di Desa Solan Kecamatan Jaro Kabupaten Tabalong. *JAPB*, 5(1), 215-228.
- Panjaitan, B. R., Ningrum, E., Waluya, B., Sugandi, D., & Safriani, E. W. (2023). Peran dan Strategi Komunitas Earth Hour Medan dalam Mendorong Praktik Hidup Berkelanjutan di Indonesia. *Jurnal Surya Masyarakat*, 6(1), 117-125.
- Rahayu, L. P., & Utami, C. B. (2021). Analisis Strategi Pengelolaan Anggaran Dana Desa (Add) Di Desa Kupang Kecamatan Curahdami Kabupaten Bondowoso Tahun 2019-2020. *Progresif: Media Publikasi Ilmiah*, 9(2), 34-42.
- Ridwan, M. A. (2019). *Analisis Peran Aplikasi Sistem Keuangan Desa (SISKEUDES) Dalam Meningkatkan Kualitas Akuntabilitas Keuangan Desa Di Tinjau Dari Perspektif Ekonomi Islam (Studi Pada Desa Bogorejo, Kecamatan Gedong Tataan, Kabupaten Pesawaran)* (Doctoral dissertation, UIN Raden Intan Lampung).

- Rivan, A., & Maksum, I. R. (2019). Penerapan Sistem Keuangan Desa (siskeudes) dalam Pengelolaan Keuangan Desa. *Jurnal Administrasi Publik (Public Administration Journal)*, 9(2), 92-100.
- Rumkel, L., Sam, B., & Umanailo, M. C. B. (2020). Hubungan Kepala Desa, Badan Permusyawaratan Desa serta Lembaga Adat dalam Pelaksanaan Pembangunan Desa. *Jurnal Ilmiah Administrasi Publik dan Pembangunan*, 11(1), 23-27.
- Rusdiana, S. (2023). Memperkuat Kemandirian Desa: Peran Penting Desa dalam Mewujudkan Bela Negara. *Jurnal Pembangunan Hukum Indonesia*, 5(2), 339-357.
- Susilowati, I., Astuti, R. S., & Warsono, H. (2023). Challenges for Riau Province Towards Asymmetric Decentralization. *International Journal of Educational Review, Law and Social Sciences (IJERLAS)*, 3(4), 1359-1372.
- Thomas, Y. A., Rorong, A. J., & Tampongangoy, D. (2017). Pengaruh fasilitas kerja terhadap kinerja pegawai negeri sipil di kantor dinas pendidikan Minahasa Tenggara. *Jurnal Administrasi Publik*, 3(046).
- Triswiyana, I., Permatasari, A., Juandi, J., & Kurniawan, A. (2022). Peningkatan Kelembagaan Kelompok Pembudidaya Ikan "Sinar Menumbing" di Desa Air Belo, Kecamatan Muntok, Kabupaten Bangka Barat. *Jurnal Penyuluhan Perikanan dan Kelautan*, 16(1), 15-31.
- Wulandari, I. (2020). Pengaruh Akuntabilitas, Transparansi dan Partisipasi Masyarakat terhadap Pengelolaan Dana Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Wringin Kecamatan Wringin Bondowoso. *Universitas Islam Negeri Kiai Haji Achmad Siddiq Jember*.