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Village financial management: Case study in "Kampung Srer"

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Abstract

This study aims to analyze village financial management in the special autonomy region, analyze the constraints that hinder village financial management, and analyze efforts to resolve obstacles in village financial management. This study is conducted on the apparatus of *Kampung Srer*. This study uses a qualitative method with a case study approach and obtains the data through in-depth interviews, documentation, and observation. The results show that the village financial management in the *Kampung Srer* is partly in accordance with Minister of Home Affairs Regulation (or *Permendagri*) Number 20 of 2018 concerning the village financial management. The obstacles that hinder the management of village finances in *Kampung Srer* are political constraints, human resource constraints, and communication problems. Efforts made to resolve existing constraints in the management of village finances in *Kampung Srer* are that the village officials who are selected have the ability that is in accordance with the field of work. There is socialization from the district and district levels related to village financial management activities in the form of increasing the capacity of village officials. There needs to be good coordination for every element in the village community, among village officials, and assistants.

Introduction

The law of the Republic of Indonesia Number 6 of 2014 concerning villages has mandated the village governments to be more independent in governing the administration, implementing village development, fostering, and empowering village communities based on community initiatives, rights of origin, and village customs. The allocation of village funds in the State Revenue and Expenditure Budget (or *APBN*) is a form of state recognition of the existence of villages (Director of

Financing and Non-Balanced Fund Transfer 2017). The provision of village funds aims to improve community welfare and village development through improving public services in the village, advancing the economy of village equity, addressing inter-village development requests, and assessing village communities as the subject of development (Abidin, 2015; Tangkumahat et al., 2017; Letik, 2019). This is in line with the third of "*Nawacita*" that is to develop the Indonesia from the periphery with regions and villages within the framework of a unitary state.

The village law provides guarantees to each village regarding the certainty of financial sources to be received. Village funds come from the State Revenue and Expenditure Budget which are transferred through the District/City Regional Revenue and Expenditure Budget (or *APBD*). Based on Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning villages where it states that village expenditures which are stipulated in the village income and expenditure budget are used with provisions; at least 70% of the total village expenditure budget is used to fund the implementation of village government, implementation of village development, village community development and empowerment of village communities. In addition, 30% of the total village expenditure budget is used for regular income and allowances for village heads and village officials, village government operations, allowances and operations of village consultative bodies, as well as incentives for neighborhood and community units.

The Province of West *Papua* is one of the 34 provinces in Indonesia that receives village funds. In addition, the Province of West *Papua* is also a special autonomous region, which in year 2001 the central government passed the Law Number 21 of 2001 on special autonomy for the *Papua* and West *Papua* Provinces. The birth of special autonomy for the Provinces of *Papua* and West *Papua* was motivated by the fact that the government was not successful in providing welfare, prosperity and recognition of the basic rights of the *Papua* people. The condition of the *Papua* people in the fields of education, economy, culture and socio-politics is still concerning. Based on sources from the Indonesian Central Statistics Agency (or *BPS*), the Human Development Index (HDI) in 2018, the Province of West *Papua* is in 33rd position at 63.74 and the Province of *Papua* is in the last order, namely 34th at 60.06. In addition, fundamental problems such as violations of human rights and the improvement of the

rights to the welfare of the *Papua* people have not been resolved fairly and with dignity (Kum, 2012:3; al-Rahab, 2016).

Sukmalalana et al. (2020) find that concerning special autonomy in *Papua* and West *Papua* Provinces, around IDR 60 trillion (2002 to 2017) has been disbursed, including through the 2017 State Budget, reaching more than IDR 5,58 trillion. In addition, there is still a village fund every year which can be used to build health facilities, health clinics or *posyandu* (Widayati and Aco, 2019). The special autonomy funds and village funds that have been disbursed by the government in *Papua* and West *Papua* Provinces are expected to prosper the *Papua* people in the fields of education, economy, culture and socio-politics. The Law Number 3 of 2015 concerning amendments to the Law Number 27 of 2014 concerning the budget of the year 2015, article 9 paragraph 3 states that the amount of village funds is approximately IDR 20,766,200,000,000, has been allocated to all villages throughout Indonesia. The number of villages that exist currently according to Minister of Home Affairs Regulation (or *Permendagri*) Number 39 of 2015 is 74,093 villages. Apart from the village fund, according to article 72 of the village law, the village has original income and transfer income in the form of village fund allocations, district/city tax and retribution sharing, and financial assistance from the provincial/regency/city regional revenue and expenditure budget.

According to attachment XXII of Presidential Regulation Number 36 of 2015 concerning details of the State Budget for West *Papua* of year 2015 is IDR 449,326,962,000. The largest allocation of funds by *Maybrat* Regency is IDR 68,583,837,000, and the smallest allocation of funds by *Manokwari* Regency is IDR 16,736,116,000. Meanwhile for South *Sorong* Regency itself, the village fund allocation is IDR 33,143,700,000, and *Srer* village (or *Kampung Srer*) which is the location of the object of this study which is in the *Seremuk* District of South *Sorong* Regency.

The potential for funds distributed to villages through the village fund requires a control mechanism that must be carried out by the local government to be able to carry out supervision related to village financial management so that the government requires accountability from the village as a control function of the implementation of supervision in managing village funds. Village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability.

The Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management states that the Head of Village submits an accountability report for the realization of the implementation of the Village Revenue and Expenditure Budget or *APBDesa* or *APB Kampung* to the Regent/Mayor through the Head of District or *Camat* at the end of each fiscal year. The report on the realization of the implementation of the Village Revenue and Expenditure Budget consists of income, expenditure, and financing. The report is stipulated by a village regulation and an attached report format for the realization of the implementation of the Village Revenue and Expenditure Budget for the relevant fiscal year.

In this study, the objects are *Kampung Srer* in *Seremuk* District of South *Sorong* Regency because the village is a special autonomous area and to see the treatment of village funds related to the accountability process for village funds in areas that are special autonomous regions where previous studies only focus on accountability outside *Papua* which are not a special autonomous region and has a high source of income from tourism.

The case that occurred in *Kampung Srer* is the activity of village-owned enterprises (or *BUMDes*) for year 2018 in this case the management of the *Sembra* river or *Kali Sembra* tourist attraction located in *Kampung Srer* became a tourist spot that people in South *Sorong* District could enjoy which can increase income for the village and for the people who live in *Kampung Srer* (Figure 1).



Figure 1. *Kali Sembra* in *Kampung Srer*

However, after planning, up to implementation and accountability, the accountability document for the activities of village-owned enterprises is not the same as the report on the realization of the activities of village-owned enterprises and the accountability report do not have photo evidence of the implementation until receipt of expenditure in accordance with what is required in the accountability report. The purposes of this study for *Kampung Srer* in *Seremuk* District of South *Sorong* Regency are to determine: (1) village financial management as a special autonomous region; (2) obstacles faced in managing village finances; and (3) efforts to overcome obstacles in managing village finances.

Literature review

Implementation public policy

The success of policy implementation is determined by many factors and each of these factors is related to one another. Edward III (1980:9) in Tahir (2014:71-74) states: "In our approach to the study of policy implementation, we begin in the abstraction and ask: What are the

precondition for successful policy implementation?". Edward III (1980) states that in the policy implementation study approach, the abstract question starts from what are the pre-conditions for the success of public policy and second is the main obstacle to the success of public policy.

The successful implementation of public policies requires that implementers understand what must be done. Each policy objective and objective must be disseminated to the target group, thereby reducing distortion of implementation. On the other hand, the success of policy implementation must be supported by human resources who have implementation competence and financial resources. Human resources must have the character and characteristics such as commitment, honesty, democratic character, and others. If the implementor has good character and characteristics, he will be able to carry out policies properly as desired by policy makers. Apart from this, the successful implementation of policies must be supported by a good bureaucratic structure.

One of the important structural aspects of any organization is the existence of standard operating procedures. This standard becomes a guideline for every implementor in action (Edward III, 1980). Van Meter and Van Horn (1975) formulate the policy implementation approach model which is called a model of the policy implementation where the implementation process is an abstraction or the performance of a policy embodiment which is basically deliberately done to achieve a high policy implementation performance that takes place in the relationship of various variables. According to Van Meter and Van Horn (1975), the model presupposes that policy implementation runs linearly from political decisions, implementers and public policy performance.

Village fund

According to Minister of Home Affairs Regulation Number 20 of 2018 in chapter 1 article 1 paragraph 1, a village is a traditional village or what is referred to by another

name, hereinafter a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiative, rights of origin, and/or traditional rights that are recognized and respected in the system of the Republic of Indonesia.

According to the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning guidelines for village financial management states that the village fund is a fund sourced from the State Revenue and Expenditure Budget intended for villages which is transferred through the Regency/City Regional Revenue and Expenditure Budget and is used to finance the government administration, implementation of development, community development, and community empowerment. The stages of the management of village funds are outlined from the planning, implementation, administration, reporting, accountability, and guidance/supervision stages.

The study of Tumbelaka et al. (2020) at *Tatapaaan* Districts in Regency of South *Minabasa* find that most of level of planning, implementation, and administration is in accordance with *Permendagri* No. 113 of 2014 but for Reporting and Accountability there are obstacles so that it is not in accordance with *Permendagri* No. 113 of 2014. The study of Pahlawan et al. (2020) at Sub-District of *Grogol* at Regency of *Sukoharjo* shows that competency of village officers and public participation play significant roles on accountability of village funds management.

Research method

This study uses a qualitative research method with a case study approach. The use of the case study method because this research carefully investigates a program, event, activity, process, or group of individuals (Figure 2).



Figure 2. The case study method

Cases are limited by time and activity, and this study collects complete information using various data collection procedures over time. The use of the case study method approach is due to the purpose of this study, namely to understand how village financial management is in the special autonomous regions. Interviews, observation, and documentation are the techniques for data collection of this study (Figure 3).



Figure 3. The data collection techniques

The informants in this study consist of the village head, village secretary, village treasurer, district assistant, and community representatives which give total 5 people (Figure 4). This study uses credibility test which uses the triangulation of techniques and sources in testing validity of the data.



Figure 4. The informants

Result and discussion

Result

On first problem, the process of village financial management for *Kampung Srer* in *Seremuk* District of South *Sorong* Regency as a special autonomous region are outlined from the concept of village financial management based on the Minister of Home Affairs Regulation Number 20 of 2018, which was previously the Minister of Home Affairs Regulation 113 of 2014 concerning village financial management which will be the basis for answering existing problems. Based on concept, there are seven themes, namely: planning, implementation, administration, reporting, accountability, guidance and supervision of village financial management.

On second problem, the obstacles that hinder village financial management for *Kampung Srer* in *Seremuk* District of South *Sorong* Regency have four themes, namely: political constraints, human resource constraints and communication problems. On third problem, the efforts to overcome the obstacles that hinder the management of village finances for *Kampung Srer* in *Seremuk* District of South *Sorong* Regency have three themes, namely: political efforts, human resource efforts and communication efforts.

Discussion

The village financial management of *Kampung Srer*

Planning

Village financial management for *Kampung Srer* basically has following the existing procedures. The Regulation of the Minister of Home Affairs Number 20 of

2018 concerning village financial management suggests that it starts from planning, where in this planning it starts from exploring ideas, submitting proposals from the community at the village level which are appointed to the village deliberations attended by Village Officials and the Village Consultative Body (or *BAPERKAM*) and elements of the village community. It can be explained that this planning starts from exploring ideas, submitting suggestions from the community at the village level, then being appointed to the village meeting at the village level which is attended by Village Officials and *BAPERKAM* as well as representatives of community elements invited to the Village Conference which is accordance to existing regulations.

Furthermore, the stages in planning must be in accordance with the month specified in the existing regulations, the results of this study also conform to existing regulations. The result of the study is that planning also follows the stages of the District Deliberation that there is compliance with the existing regulations at the stage of the agreement process, but the delivery of decisions from the Village Head to the Regent is not mentioned. The conformity between the prevailing regulations and the implementation of the village fund financial management in *Kampung Srer* shows that the apparatus understands the existing regulations. This is in accordance with the theory of public policy implementation which states that the successful implementation of public policies requires that implementers understand what must be done. The results of this study support the result of Makalalag et al. (2019) which prove that the stages in planning related to financial management of village funds must comply with applicable regulations.

Implementation

The implementation process in the concept of village financial management in *Kampung Srer* must follows the procedures in the Minister of Home Affairs Regulation

Number 20 of 2018 concerning village financial management where in this implementation there is a discussion about the receipt and expenditure of village cash must be recorded in Village Account. For banks appointed by the government, there is a distance constraint from the village to the district capital where the appointed bank is located. However, after there was a new policy from the Regent of South *Sorong* Regency which allow the bank to disburse village funds at the same time being immediately accompanied by the Regent.

The village fund is held by the Village Treasurer and for each activity a team has been formed which is also tasked with overseeing the village funds. It can be explained that the implementation carried out in *Kampung Srer* is that the amount of money in the Village Treasurer must be recorded in the Village Account in accordance with existing regulations. Previously, the bank services appointed by the government had problems with the distance from the village to the district capital where the appointed bank was located. However, after there was a new policy from the Regent of South *Sorong* Regency which allowed the bank to disburse village funds in *Kampung Srer* so that the village officials did not need to go to the regency capital to make village funds disbursement and that is also conformity with existing regulations.

The procedure from the Activity Implementation Team or *TPK* to obtaining funds from the Treasurer is to follow the stages of submitting Payment Request Letter or *SPP* first to the Village Secretary, then verified and continued to be submit to the Village Head for written approval so that the Treasurer can make payments according to the request made by the *TPK*, the results of the analysis are found compliance with existing regulations. The last one is regarding changes to the *APB Kampung* in which the requirements for making changes to the *APB Kampung* for a village, namely if there is a natural disaster, a change in the budget from the district, or a riot as well as a changed proposal. In addition, the

procedure for submitting changes to this *APB Kampung*, namely the Village Head as the maker of the *APB Kampung* amendment design first submits the design to the *BAPERKAM* if the design is not appropriate then *BAPERKAM* will conduct discussions based on existing regulations, after analysis there is also conformity with the regulations which exists. According to Edward III 1980 in Tahir (2014:71-74), the implementer attitude factor is the third important factor in the approach regarding the study of public policy implementation. If policy implementation is expected to be effective, policy implementers must not only know what to do and have the capability to implement it, but they must also have the desire to implement the policy.

The implementing factor in village financial management is the village apparatus. Policies will be effective if the implementer understands, understands what is contained in the policy. In addition, what has been mutually agreed upon should be implemented in the sense that implementation must be in accordance with the plan. By implementing what has been mutually agreed upon, it is hoped that the objectives of village financial management will be achieved and will bring benefits to the community.

The results of this study support the results of Tahir et al. (2019) which states that the implementation of finance in a village is carried out by the implementer of activities by proposing funding to carry out activities. The principle of implementing village finance must be carried out in a transparent and accountable manner and in accordance with applicable regulations.

Administration

Basically, administration is a stage that is inseparable from implementation. This process focuses more on the activities of the Village Treasurer. The administrative process in the concept of village financial management in *Kampung Srer* must follow the procedures in the Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management

where in this process there is a discussion of the activities of the Village Treasurer who records expenditures made for village financial management activities.

The administration process that is carried out starts from the initial recording of expenditures based on notes, then recorded in the general cash book, after which the recording process is complete, it is just a matter of waiting for the reporting to the Village Head. It can be explained that the administration carried out in *Kampung Srer* is the activity of the Village Treasurer which records expenditures made on village financial management activities and the use of the general cash books, the bank books, and the tax's auxiliary books which conformity with existing regulations.

Furthermore, the administrative process that is carried out starts from the initial recording of expenditures based on notes, then recorded in the general cash book, after which the recording process is complete, just waiting for the report to the Village Head, there is conformity only to the accountability report process, but the date is not stated. Administration according to the Minister of Home Affairs Regulation Number 20 of 2018 states that: (1) administration is carried out by the Village Treasurer; (2) the Village Treasurer is required to record every income and expenditure and close the books at the end of each month in an orderly manner; (3) the Village Treasurer is obliged to account for money through an accountability report; (4) the accountability report is submitted monthly to the Village Head and no later than the 10th of the following month; and (5) administration of revenue and expenditure, using general cash book, tax's auxiliary cash book, and bank account book.

Reporting

Reporting is a process in which the Village Head reports on village financial management activities carried out within a certain period. This reporting process must also refer to the Minister of Home Affairs Regulation Number 20 of 2018. For reporting activities in *Kampung Srer*, it can be

described, namely the reporting activities of *APB Kampung* carried out by the Government of *Kampung Srer* where in the report of 2018 there was a disbursement of village funds of IDR 100,000,000 finance the activities of village-owned enterprises (or *BUMDes*), but in the reporting there is no activity realization report. It can be explained that the reporting process for village financial management carried out in *Kampung Srer* is not in accordance with the Minister of Home Affairs Regulation Number 20 of 2018.

The report on the realization of *BUMDes* activities in 2018 was not made. Reporting according to the Minister of Home Affairs Regulation Number 20 of 2018 states that: (1) the Village Head submits a report on the realization of the first semester *APB Kampung* implementation to the Regent/Mayor through the *Camat*; (2) the report as referred to in paragraph 1 consists of *APB Kampung* implementation report and activity realization report; and (3) the Village Head prepares the report as referred to in paragraph 2 by combining all reports as referred to in Article 56 no later than the second week of July of the current year. The Regent/Mayor submits a consolidated report on the implementation of *APB Kampung* to the Minister through the Director General of Village Government Development no later than the second week of August of the current year.

Accountability

Accountability is the final process in village financial management activities carried out by the Village Government. On accountability, the Village Head as the authorizer of the budget and expenditure is obliged to take responsibility for all uses of the village budget and expenditure revenue or *APB Kampung* which made for a budget period. Accountability process must follow the regulation of the Minister of Home Affairs Number 20 of 2018 and for the activities of the accountability process in *Kampung Srer* then it can be explained that according to the Village Head the responsibility has not been in accordance

with applicable regulations if there are reports of activity realization that are not reported. Furthermore, the accountability report is prepared in accordance with existing technical instructions. It can be explained that the accountability process for village financial management carried out in *Kampung Srer* can be explained that for the results of the research which states the responsibility of the Village Head if it is still contrary to government regulations means that so far there has been no report on the realization in the village.

Meanwhile, for the results of research on villages, they must inform the community regarding the use of funds, the remaining unused funds, and this is conveyed through a public forum and the second is to be informed through the media of billboards/information boards at the local Village Office according to the instructions in the law compliance with existing regulations.

According to the Minister of Home Affairs Regulation Number 20 of 2018, the order of accountability are: (1) the Village Head submits the accountability report for the realization of the *APB Kampung* to the Regent/Mayor through the *Camat* at the end of each fiscal year; (2) the accountability report as referred to in paragraph 1 shall be submitted no later than three months after the end of the relevant fiscal year stipulated by a Village Regulation; (3) the Village Regulation as referred to in paragraph 2 shall be accompanied by financial reports (consisting of report on the realization of *APB Kampung* and notes to financial statements), activity realization report; and list of sector programs, regional programs, and other programs for the village; (4) the accountability report as referred to in article 70 is part of the Village Government Implementation report at the end of the fiscal year; (5) the Regent/Mayor submits a consolidated report on the realization of the *APB Kampung* implementation to the Minister through the Director General of Village Government Development no later than the second week of April of the current year; (6) the report as referred to in article

68 and article 70 shall be communicated to the public through the information media; and (7) the information as referred to in paragraph 1 shall contain *APB Kampung* realization report, activity realization report, activities that have not been completed and/or not carried out, the remaining budget; and address of complaint.

Format of Account Codes, Material for Preparation of Regent/Mayor Regulations concerning the preparation of *APB Kampung*, Village Regulations concerning *APB Kampung*, Village Head Regulations concerning *APB Kampung* Descriptions, Evaluation Guidelines for Draft Village Regulations concerning *APB Kampung*, Village Regulations concerning Changes to *APB Kampung*, Village Head Regulations about the description of changes to the *APB Kampung*, Budget Implementation Documents or *DPA*, Budget Amendment Implementation Documents or *DPPA*, the Village Activity Plan and Budget or *RAK Desa*, Activity Assistance Book, Activity and Budget Implementation Progress Report, *SPP*, Final Report on the Realization of the Implementation of Activities and Budgets, Advanced Budget Implementation Documents or *DPAL*, Village Regulations regarding Changes to the *APB Kampung*, Village Head Regulations regarding Changes to the Elaboration of *APB Kampung*, General Cash Book, General Cash Assistant Book, Receipts, Village Budget First Semester Implementation Report, and Accountability Report are listed in the attachment which is an integral part of this Ministerial Regulation.

Constraints in village financial management of *Kampung Srer*

Political constraints

Politics is one of the external factors that influence the success of a policy. The non-conducive political environment can become an obstacle to the implementation of a policy. Political constraints in *Kampung Srer* can be described namely the intervention of the elected Regional Head on the organizational structure of the village government. In this case, a change of

Village Officials occurs when the Regional Head is replaced so that it hinders the implementation of activities. This intervention also encourages the village community to be uncooperative towards village officials.

Based on the results of interviews with several informants about political constraints in village financial management in *Kampung Srer*, there is intervention from the Regional Head in the organizational structure of the Village Government so that it hindered the implementation of activities. The intervention of the Regional Head caused the organizational structure of the Village Government to often change even those who became Village Officials did not understand their own field of work. Van Mater and Van Horn (1975) suggest that the last thing that needs to be considered in order to assess the performance of policy implementation is the extent to which the external environment contributes to the success of public policy.

These external factors are the social, economic, and political environment. The unfavorable economic, social, and political environment can be a source of problems for the failure to implement public policies. One of the political elements is the person in power where in this case the Regional Head. If the Regional Head provides support for the implementation of public policies then the policies will be successful. The results of this study support the results of Tatibi et al. (2017) which prove that village officials are influenced by the interests of local political elites who seem more powerful because they have a strong influence on the community in the village.

Human resource constraints

Human resources are another factor supporting policy implementation. Human resources must have the character and characteristics such as commitment, honesty, democratic character, and others. If the human resources in a village are not good enough in managing the administrative activities then this will become an obstacle for the running of the village activities itself.

Based on the results of interviews from several informants, the human resource constraints in *Kampung Srer* can be explained namely the Village Community complains about the lack of available human resources. Some argues that the recruitment of the Village Apparatus does not have certain conditions and only sees the social status of the apparatus or the relationship of the officers with the head of regions regardless of administrative capabilities. Edward III 1980 in Tahir (2014:71-74) explains that important resources include staff in the right size with the necessary expertise, information and other things involved in its implementation. Ensuring this policy is carried out all including the use as facilities (buildings, equipment and supplies) in it or by providing services.

Insufficient resources indicate that laws will not be enforced, services will not be provided and proper regulations will not be developed. If the resources owned by the organization are defined as organizational capabilities, then the implementing resources are understood as implementing capabilities. In this connection, policy implementation is influenced by the ability of the executor, which includes resource capacity, commitment, authority, coordination between implementers and the culture adopted. The results of this study support the results of Makalalag et al. (2019) which argue that human resources are an obstacle in managing village finances because the elected Village Officials are not recruited based on certain conditions, so that the elected Village Officials do not have administrative capabilities. This becomes an obstacle in carrying out activities in the village.

Communication barriers

Communication is another factor that supports policy implementation activities in village government. The government to implement policies in this communication must be conveyed clearly, accurately and consistently to capable people. Communication that is not in accordance with this policy will cause obstacles in the

implementation of village financial management activities.

Communication constraints in *Kampung Srer* can be explained namely that there is a tenuous relationship between fellow village officials where there is no good coordination between fellow village officials and village officials as well as between previous and selected village officials so that the required documents are not submitted by previous village officials. This becomes an obstacle in carrying out village financial management activities.

Based on the results of interviews from several informants about communication in village financial management in *Kampung Srer*, it can be stated that there is a tenuous relationship between fellow village officials and between previous village officials and the elected officials where there is miscommunication related to village financial management activities carried out by the government village.

According to Van Mater and Van Horn (1975), public policy can be implemented effectively if the standards and policy objectives can be communicated to the implementers. Information delivery must be consistent and uniform from various sources of information. Communication between policy implementers is critical to the success of policy implementation. In addition, coordination is a powerful mechanism for policy implementation. In short, better communication and coordination between the implementers then smaller the errors.

Efforts to overcome obstacles in village financial management in *Kampung Srer*

Efforts to overcome political constraints

Political issues arise in the midst of society causing obstacles to arise in the implementation of activities, especially for village financial management activities by the Village Government. This requires efforts to overcome this political obstacle. Efforts to overcome political obstacles in *Kampung Srer* can be explained namely that according to the District Head, the selection of village officials should be carried out

based on criteria in accordance with applicable regulations not based on relationships with the elected regional head.

Based on interviews from informants about efforts to overcome political constraints in village financial management in *Kampung Srer* it was stated that the selection of the apparatus of the *Kampung Srer* had to determine criteria according to the applicable regulations so that the village officials who are elected have the ability that is in accordance with their field of work.

Efforts to overcome human resource constraints

Another problem that arises is about human resource constraints. This obstacle is the most common one that appears in the community and most often becomes a barrier in the implementation of activities, especially for village financial management activities by the Village Government. For this reason, efforts are needed to overcome these human resources. Efforts to overcome human resource constraints in *Kampung Srer* can be described namely from the Empowerment of Village Communities apart from the District that there are also those from the Regency to conduct socialization related to Village financial management activities. This activity is carried out in the form of increasing the capacity of the village apparatus.

In addition, the Village Government itself is required to budget in Allocation of Village Funds or *ADD* a number of costs for the provision of training to increase the capacity of village officials. Based on interviews with several informants about efforts to overcome human resource constraints in village financial management in *Kampung Srer*, it can be stated that from Village Community Empowerment or *PMD* apart from the district that there are also from the District to conduct socialization related to village financial management activities. This activity was carried out in the form of increasing the capacity of the village apparatus. In addition, the Village Government itself is obliged to budget in *ADD* a number of costs for the

procurement of a training center to increase the capacity of village officials.

Efforts to overcome communication barriers

The next problem that often becomes an obstacle in village financial management is communication problems. Policy implementation can run effectively, if communication between the government and elements of society is well conveyed. If there is no good communication in village financial management activities then this can hinder the implementation of existing activities. Efforts to overcome communication barriers in *Kampung Srer* can be explained namely that in essence it is necessary to have good coordination for each element in the village community and also between fellow village officials.

Based on the comments of one of the informants regarding efforts to overcome communication obstacles in village financial management in *Kampung Srer*, it can be stated that in essence it is necessary to have good coordination for every element in the village community, among fellow village officials and assistants.

Conclusions

Based on the Minister of Home Affairs Regulation Number 20 of 2018 in relationship with the village financial management in *Kampung Srer* then this study concludes that first, the planning starts from exploring ideas, submitting proposals from the community at the village level which are appointed to the village deliberation which is attended by the Village Officials, the Village Consultative Body (or *BAPERKAM*), and elements of the village community. The next stage after the village deliberation for planning also follows the District Deliberation and Regency Deliberation stages. The village funds and village fund allocations through the village Medium Term Development Plan or *RPJM Kampung*, Government Work Plan of village or *RKP Kampung* and finally contained in the *APB Kampung*.

Second, the implementation carried out in *Kampung Srer* is that the amount of money

in the Village Treasurer must be recorded in the Village Account in accordance with existing regulations. Previously, the bank services appointed by the government had problems with the distance from the village to the district capital where the appointed bank was located. However, after there is a new policy from the Regent of South Sorong Regency which allowed the bank to disburse village funds in *Kampung Srer* so that the Village Officials did not need to go to the Regency Capital to make village funds disbursement, here there is also conformity with existing regulations.

Third, the administration carried out in *Kampung Srer* is the activity of the Village Treasurer which records expenditures made on village financial management activities and the use of general cash books, bank books, and tax's auxiliary books that there is conformity with existing regulations.

Fourth, the reporting on village financial management carried out in *Kampung Srer* is not in accordance with the Minister of Home Affairs Regulation Number 20 of 2018 because the report on the realization of *BUMDes* activities in 2018 was not made.

Fifth, the accountability for village financial management carried out in *Kampung Srer* can be explained that for the results of the research which states that the responsibility of the Village Head, if it is still contrary to government regulations, means that so far there have been no reports of realization in the village.

Although the village financial management process in *Kampung Srer* is in part in accordance with the Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management, several obstacles are still found, namely politics, human resources, and communication. Based on the existing constraints, it can be stated that the efforts that must be made in village financial management in *Kampung Srer* are: (1) efforts to overcome political constraints in village financial management in *Kampung Srer* stated that the selection of village officials must be determined in accordance with the applicable regulations so that the village

officials who are elected have the ability that is in accordance with their field of work; (2) efforts to overcome human resource constraints in village financial management in *Kampung Srer* namely the socialization of village financial management activities not only from *PMD* and the District but also from the district. This activity was carried out in the form of increasing the capacity of the village apparatus.

In addition, the Village Government itself is obliged to budget in *ADD* a number of costs for the procurement of a training center to increase the capacity of the Village Apparatus; and (3) efforts to overcome communication obstacles in the management of village finances in *Kampung Srer* namely that it is necessary to have good coordination for each element in the village community, between fellow village officials and assistants. There are several things that can be suggested in the management of village finances in *Kampung Srer*. Planning needs to be accompanied again in the delivery of information both to the public and to the Regent, it must be conveyed clearly because it is related to transparency.

On implementation process, it is necessary to emphasize again to the village authorities to supervise the funds in the hands of the village treasurer so that there is no fraud due to the distance that does not allow village officials to go back and forth to take funds from the bank. Regarding reporting, it needs to be accompanied again by either the Village Government or the Facilitators so that the relevant Village Officials understand the concept of an accountability report to be reported and report everything that must be reported.

Data availability

The research data can be accessed openly in the supporting document of the article (supplementary file).

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