

The Urgency of Enhancing Village Fund Governance in Serang Regency

by Eko Prasetyo

Submission date: 02-Jul-2023 10:47AM (UTC+0700)

Submission ID: 2125320069

File name: KJAP_Urgensi_Tata_Kelola_Kabupaten_Serang_Net.docx (72.52K)

Word count: 5981

Character count: 37696

The Urgency of Enhancing Village Fund Governance in Serang Regency

Eko Prasetyo^{1*}, Hunainah², Rachmat Maulana³

²²

¹ Prodi Ilmu Administrasi Negara, Universitas Islam Syekh-Yusuf, Indonesia

² Prodi Pendidikan Agama Islam, Universitas Islam Negeri Sultan Maulana Hasanuddin, Indonesia

³ Prodi Akuntansi, Sekolah Tinggi Ilmu Ekonomi Dwimulya, Indonesia

Abstract

²⁶

The Law No. 6 of 2014 concerning Villages, grants villages the authority to govern themselves, and the government allocates village funds for their implementation. In Serang Regency, there are issues regarding the ineffective governance of village funds, characterized by the low quality of human resources for public services, lack of transparency and accountability, and insufficient community empowerment programs. This study aims to emphasize the urgency of improving the governance of village funds towards better governance in Serang Regency. The research adopts a qualitative descriptive method. Key informants come from relevant agencies in Serang Regency, the Inspectorate, and civil society organizations, with information gathered through observations and focused group discussions. The research findings indicate that only the dimensions of resource management and governance process are categorized as sufficient, while decision-making, collaboration with the private sector, and other governance principles still need improvement. Based on the research findings, it can be concluded that the governance of village funds in Serang Regency requires urgent strengthening.

Keywords: governance; village funds; village autonomy

Abstrak

²⁷

Undang-Undang No. 6 Tahun 2014 tentang Desa, memberikan desa kewenangan untuk mengatur dirinya sendiri dan pemerintah mengalokasikan dana desa untuk pelaksanaannya. Di Kabupaten Serang, terdapat persoalan mengenai belum efektifnya tata kelola dana desa yang ditandai dengan rendahnya kualitas sumber daya manusia untuk pelayanan publik, kurangnya transparansi dan keterbukaan, serta kurangnya program pemberdayaan masyarakat. Kajian ini mencoba memastikan betapa mendesaknya peningkatan tata kelola dana desa menuju tata kelola yang lebih baik di Kabupaten Serang. Penelitian ini menggunakan metode deskriptif kualitatif. Informan kunci berasal dari instansi terkait di Kabupaten Serang, inspektorat, dan organisasi masyarakat sipil yang informasinya diperoleh melalui observasi dan diskusi kelompok terfokus. Penelitian ini menunjukkan bahwa hanya dimensi pengelolaan sumber daya dan proses tata kelola yang masuk dalam kategori cukup, sedangkan dimensi pengambilan keputusan, kolaborasi dengan sektor swasta, dan prinsip-prinsip tata kelola lainnya masih perlu ditingkatkan. Berdasarkan hasil penelitian, dapat disimpulkan bahwa tata kelola dana desa di Kabupaten Serang sangat mendesak untuk diperkuat.

Kata kunci: tata kelola; dana desa; otonomi desa

* prasetyo@unis.ac.id

INTRODUCTION

The development of villages is always a trending issue in various regional development studies. The Food and Agriculture Organization (FAO) states that 'there is no sustainable development without rural development' (FAO, 2017). The enactment of Law No. 6 of 2014 on Villages (Village Law) is a strategic point in determining the direction of village development reform. Through Law No. 6 of 2014, the state recognizes the rights of origin (recognition), granting local communities authority and decision-making power at the local level for the benefit of the village community (subsidiarity). The law also acknowledges diversity, cooperation, mutual assistance, family, deliberation, democracy, independence, participation, equality, empowerment, and sustainability (Fanani et al., 2019).

Based on the Village Law, the existence of villages has become stronger because the constitution acknowledges and respects the unity of customary law communities and their traditional rights, as long as they are alive and in line with the development of society and the principles of the Unitary State of the Republic of Indonesia (Article 18B, paragraph (2) of

the 1945 Constitution). The Village Law aims to strengthen villages as subjects of development. It also directs that villages carry out the functions of achieving village government autonomy (local self-government) and community self-governance. In this context, according to Article 78 of the Village Law, village development essentially refers to efforts to improve the welfare of the village community, enhance the quality of life, and alleviate poverty in the village. These efforts are carried out through various programs to meet basic needs, develop village infrastructure, enhance local economic potential, and utilize natural resources and the environment sustainably.

To accelerate village development, the Village Law regulates funding for villages in the form of village funds. Village funds are derived from the state budget (APBN) and form a part of village finances (Article 72 of the Village Law). Furthermore, Government Regulation No. 60 of 2014 on Village Funds Sourced from the State Budget establishes more technical regulations regarding this policy. The policy of using village funds aims to implement governance, development, community empowerment, and societal activities. Based on this policy, village

funds are prioritized for financing development and community empowerment (Article 19 of Government Regulation No. 60 of 2014). Under these regulations, the government has allocated village funds annually from 2015 to 2021, with a total disbursed amount of Rp400.16 trillion. The allocation for the 2022 fiscal year is Rp68 trillion for 74,961 villages (Yuwono, 2022).

The results and benefits of the village fund strategy include the provision of economic infrastructure for the community, such as roads, bridges, reservoirs, boat moorings, village markets, irrigation systems, and sports facilities. According to the Ministry of Finance (2017), this strategy also encompasses the provision of infrastructure to enhance the quality of life, such as early childhood education (PAUD), drainage systems, clean water, sanitation facilities, village health centers, soil retention structures, wells, and village clinics.

Following is a breakdown of the 326 villages in Serang Regency's village development funds:

Table 1.
Village Funds in Serang Regency
(From 2017 to 2022)

Year	Number of Village	Village Funds (billion Rupiah)	Average per Village (billion Rupiah)
2017	326	257,17	0,79
2018	326	257,17	0,79
2019	326	260,67	0,80
2020	326	261,9	0,80
2021	326	268,53	0,82
2022	326	298,38	0,92
Total	326	1.346,65	4,13

Source: Ministry of Finance.

The substantial amount of funds has had a positive impact on the village's implementation of development projects (Kurniawan, 2021) (Wibowo et al., 2019) (Bili & Rais, 2017). However, it is important to note that a large amount of funds has also brought about negative consequences for villages (Sultan et al., 2021) (Ashar, Andi; Agustang, 2020) (Imawan & Purwanto, 2020) (Jamaluddin et al., 2018).

Empirical studies have consistently shown the influence of governance on effective village fund management (Wardani & Fauzi, 2019) (Puspitasari, 2019) (Ubaidillah, 2019). The implementation of good governance principles is a crucial factor in determining the success of village fund management, particularly transparency, participation, and accountability (Hendrawati & Pramudianti, 2020) (Lilis Saidah

Napisah & Cecep Taufiqurachman, 2020) (Budiati et al., 2020).

Pragmatically, governance is understood as the collaboration between public institutions, private entities, quasi-public organizations, and active citizen involvement to solve public problems more effectively and achieve common goals through beneficial approaches. Phenomenologists perceive governance as a system of reciprocal influence between government organizations, various civil society institutions (including self-organizing units and networks), and individuals responding to societal challenges (Yani, 2020).

Traditionally, governance is understood as the process of establishing, implementing, and enforcing rules. Meanwhile, from a dynamic perspective, governance is intricately linked to the management and enhancement of accountability, democracy, and efficiency (Katsamunski, 2016). The concept of governance implies the development of a civil society capable of collaborating with the government to address public issues (Schmitter, 2019a). Governance is further portrayed as an emergent paradigm of coordination and coherence among various actors, marked by

heterogeneous goals and interests (Razali & Ismail, 2015).

According to Chhotray and Stoker, the implementation of governance can be recognized through several practices, including (1) corporate governance, which pertains to rules governing the relationship between shareholders and the management of a corporation; (2) participatory governance, which relates to the relations that occur in a democracy between the rulers and civil society; and (3) environmental governance, which involves the management of the environment and global issues (Bock et al., 2021).

Multiple international institutions and experts have emphasized the significance of incorporating principles of good governance as guiding frameworks in governance implementation. These principles encompass various aspects. According to the United Nations Development Programme (UNDP), the principles of good governance include accountability, fairness, legitimacy, performance, and direction (Rawson & Adams, 2017). Lockwood further adds to the UNDP principles with the additional principles of connectivity, resilience, and integration (Pomeranz &

Stedman, 2020). According to ¹⁷ Pomeranz and Stedman, the principles of good governance consist of inclusivity, fairness, performance, transparency, legitimacy, accountability, direction, and capability (Pomeranz & Stedman, 2020).

Furthermore, in the context of this research, governance is understood as how the three sectors—public, private, and civil society—interact and utilize their power to manage public resources through specific processes ⁹ based on the principles of good governance to address public issues. Based on this concept, researchers focus on various dimensions of governance, including: (1) resources; (2) the governance process encompassing planning, implementation, financial management, reporting, and accountability; (3) exercise of authority (power); (4) decision-making processes; (5) community participation; and (6) collaboration with the private sector. The fifth and sixth dimensions reflect the principles of good governance, which include accountability, ¹⁵ effectiveness and efficiency, transparency, participation, and the rule of law.

The village funds represent a government policy implemented in

response to the decentralization of ⁸ authority to villages, as mandated by Law Number 6 of 2014 concerning ³ villages. The allocation of village funds is sourced from the state budget, adhering to the principles of money follows function and money follows the program (April et al., 2021) (M.Si & Afifah, 2019) (Ardiana & Tjukup, 2018) (Ministry of Finance, 2017) (Aziz, 2016).

The policy pertaining to village funds has been officially regulated by ⁷ Government Regulation Number 60 of 2014, which specifically addresses the ¹⁶ allocation and utilization of funds sourced from the state budget for village development purposes. This regulation has been subsequently amended by ³⁹ Government Regulation Number 8 of 2016. Village funds refer to the ¹⁶ allocation of funds to villages sourced from the ¹² state budget, with priority given to development and community empowerment. The objectives of allocating village funds are to provide services, alleviate poverty, advance the economy, address development disparities between villages, and strengthen village communities to actively participate in development (Ministry of Finance, 2017). Village funds are directed toward village

development and empowering communities to become self-reliant (Nurmalasari & Irawan Supriyadi, 2021) (Farida et al., 2020) (Ravianto, 2014).

In the context of this research, village funds pertain to the financial allocation provided to villages in Serang Regency, derived from the State Budget, with the explicit objectives of promoting village development and empowering the local community. The magnitude of these funds is substantial, with each village receiving an allocation exceeding Rp1 billion. Given the significant amount of funding involved, effective management of associated risks becomes imperative, rendering good governance an indispensable prerequisite for the successful implementation of village development initiatives (Lilis Saidah Napisah & Cecep Taufiqurachman, 2020) (Rivan, Arif & Maksum, 2019) (Anam et al., 2018).

Synthesizing the various concepts and theories discussed earlier, the governance of village funds can be defined as the collaborative interaction among the public sector, private sector, and civil society to exercise their respective authorities in managing village funds. This process encompasses

well-defined stages, including planning, implementation, financial management, reporting, and accountability. The primary objective of this governance framework is to address public issues within the village context, ultimately fostering the establishment of self-reliant villages, promoting sustainable development, and empowering the local community.

This research focuses on the comprehensive application of governance concepts in the management of village funds, aiming to provide a thorough understanding of how good governance is implemented in village fund programs. This comprehensive governance concept goes beyond the mere discussion of principles and extends to various dimensions, including resource utilization, governance processes, the exercise of power, decision-making, community participation, and collaboration with non-governmental actors. These dimensions are crucial in comprehensively assessing and analyzing the effectiveness and impact of governance in the management of village funds (Yani, 2020) (Schmitter, 2019b) (Katsamunskaya, 2016).

Based on the observations of village fund management in Serang

Regency, several issues have been identified, including the inadequate quality of human resources in village government administration, the weak quality of village budget planning (APBDes), a lack of transparency, delays in reporting, insufficient community empowerment programs, and cases of misappropriation of village funds leading to legal proceedings.

These issues highlight a governance gap in the management of village funds, ultimately resulting in ineffective fund management. The objective of this research is to analyze the pressing need for the implementation of comprehensive and effective governance in village fund management. This analysis goes beyond conceptual understanding and emphasizes the practical application of governance principles. The outcomes of this study are expected to serve as a foundation for designing a more efficient model of village fund governance policy.

METHOD

This research primarily focuses on investigating the phenomenon of village fund governance in the Serang Regency. The selected research methodology is descriptive qualitative

research, aiming to offer a comprehensive understanding of the subject matter. The data collection process encompasses a range of techniques, such as in-depth observation, discussions, focus group discussions (FGDs), and document studies. The data collection phase extends from April 2021 to July 2022, allowing for an extensive examination of the village fund governance practices in the specified period.

To gather relevant information on village fund management, observations were conducted on various news sources using the Google search engine with the specific keyword "dana desa Kabupaten Serang." Furthermore, field observations were conducted utilizing secondary data obtained from local government agencies such as the Regional Planning and Development Agency (Bappeda) and the Department of Community Empowerment and Village Affairs. These sources serve as valuable resources for examining the governance practices related to village funds in Serang Regency.

Discussions were conducted with various community groups associated with Simpul Madani, a civil society organization dedicated to fostering an intelligent and self-reliant

community that contributes to the advancement of civilization in Serang Regency.

The selection of participants for the focus group discussions (FGDs) was purposeful, based on their relevance to the research objectives. The participants comprised officials and staff from Bappeda, the Department of Community Empowerment and Village Affairs, the Department of Communication, Information, and Statistics, the Serang Regency Inspectorate, the Legal Section of the District Secretariat, the Regional Financial and Asset Management Agency, the Organization Section of the Serang Regency Secretariat, the Regional Board of Aisiyiah Serang, USAID Madani Serang Regency, the Pusat Telaah dan Informasi Regional (Pattiro), and Simpul Madani as a civil society organization.

The Miles and Huberman model was selected for data analysis, which encompasses data reduction, data display, and drawing conclusions (Prof. Dr. A. Muri Yusuf, 2016).

RESULTS AND DISCUSSION

Village Fund Governance in The Serang Regency

In 2022, Serang Regency will comprise 29 districts and 326 villages, functioning as an autonomous region. The local own source revenue (PAD) for Serang Regency in 2021 amounted to Rp791,086,613,633, representing 25.2% of the total regional revenue. The largest portion of the regional revenue is derived from transfer income, reaching Rp2,126,698,078,829 and accounting for 67.8% of the total regional revenue in 2021 (Government of Serang Regency, 2022).

Resource Management

The dimension of resource management encompasses the utilization of both human and financial resources. According to the Central Bureau of Statistics, the average number of village government officials in each of the 326 villages in Serang Regency is 13 individuals. Based on this data, the total number of village government officials in Serang Regency amounts to 4,238 individuals.

The challenges faced in resource management, particularly in the context of village fund governance, include the low quality of human resources in public services. In terms of financial resource utilization, these challenges are reflected in the absorption rate of village funds in the Serang Regency.

The research findings regarding the dimension of human resources in the governance of village funds in Serang Regency are as follows:

Table 2.
Overview of Resource Dimensions in the Governance of Village Funds in Serang Regency

Aspect: Human Resources
Results: <ol style="list-style-type: none"> 1. Low culture of service 2. Suboptimal operating hours of village offices 3. Service delivery conducted from home 4. Insufficient skills of personnel in operating the Village Financial System (Siskedes) due to limited computer proficiency 5. Vulnerability to turnover of village officials after the completion of village elections (Pilkades)

Source: Research data analysis, 2022

In the dimension of human resources, there is still a low service culture among village government officials, as they have not fully grasped the concept of public service and exhibit inadequate attitudes during service provision. The attitudes of village officials towards service do not meet the standards of excellent service. Moreover, the operating hours of village offices are suboptimal, with some offices being closed during normal service hours, making it difficult for the community to access services. Additionally, the results from the FGDs revealed that some services are provided by village officials from their own

homes. The ability of village officials to operate Siskedes (the village financial system) is still lacking, as not all staff members possess computer skills. Furthermore, there is vulnerability to turnover among village officials following the completion of the village head election (Pilkades), particularly if the incumbent village head does not win the contest. This indicates the presence of political factors in the recruitment of human resources for village officials, conducted by the elected village head without giving due consideration to the competence and performance of the village officials.

The financial resources managed by the villages encompass all funds generated from village revenues, revenue sharing from local taxes and levies, financial assistance from provincial, district, and city governments, allocations from the national budget (APBN), and village funds, as well as grants and donations obtained from third parties. Regarding the utilization of financial resources, specifically, those obtained from village funds, the central government has disbursed a total allocation of Rp1,895.2 billion from 2015 to 2022. These funds have been distributed among the 326 villages in Serang Regency, with the following details:

Table 3.
Development of Village Funds in
Serang Regency from 2015 to 2022

Year	Budget (billion Rp)	Realization (billion Rp)	%
2015	89,81	89,81	100%
2016	201,57	201,57	100%
2017	256,26	256,26	100%
2018	257,17	226,93	88%
2019	260,67	257,97	99%
2020	261,90	261,90	100%
2021	268,53	266,07	99%
2022	298,38	132,14	44%

Source: Ministry of Finance, 2022

Until August 2022, the disbursement of funds to Serang Regency amounted to Rp1,692.5 billion, constituting approximately 89% of the total allocated funds. Consequently, the average realization of village fund disbursements stands at 98%, excluding the current year's realization. In 2018, the disbursement realization reached its lowest point at 88%, indicating a relatively lower level of fund distribution. Conversely, the highest realization recorded was 100% of the total allocation, signifying the complete utilization of the allocated funds. The lower realization in 2022 is because some villages have not yet disbursed their village funds. However, by the end of the fiscal year, these funds will be

absorbed by the 326 villages in Serang Regency.

Governance Process

The process dimension of governance encompasses various stages, beginning with planning and budgeting, followed by implementation, record-keeping, and reporting, and finally, accountability. This dimension delineates the mechanisms by which the governance process is executed. In the context of village fund governance in Serang Regency, several key findings are identified within the process dimension:

Table 4.
Overview of the Dimensions in the
Governance Process of the Village
Funds in Serang Regency

Aspect: Planning and Budgeting
Results:
1. The Village Financial System (Siskedes) has been implemented
2. Lack of synchronization between the Village Development Plan (RKPDDes), RPJMDes, and RPJMD.
3. The Village Financial System (Siskedes) has been implemented.
4. Lack of synchronization between the Village Development Plan (RKPDDes), RPJMDes, and RPJMD.
Aspect: Implementation
1. Proposal for fund disbursement use the Salur Desa application.
2. There is a Regent Regulation that regulates the Electronic Procurement System for Goods.
Aspect: Accounting and Reporting
1. Reporting is conducted twice, namely every semester.

2. There are still significant delays in reporting.

Aspect: Supervision

1. The Serang Regency Government has formed a Supervisory and Oversight Team.
2. The oversight control is carried out by the Serang Regency Inspectorate through the implementation of the Village Financial Supervision System (Siswaskedes).
3. The District Head (Camat) is appointed as supervisor.
4. The dispersion of villages and the distance from the district capital pose challenges in supervision.
5. Many village fund management cases ultimately result in legal disputes and are handled by law enforcement agencies.

Aspect: Accountability

1. Accountability is reported after the fiscal year has ended
2. Accountability has not been in accordance with the guidelines for village fund management.

Sources: Research data analysis, 2022

The planning and budgeting process of village funds in Serang Regency has incorporated the utilization of the Village Financial System application, facilitating the effective preparation of the Village Medium-Term Development Plan (RPJMDes) and Village Government Work Plan (RKPDDes) by each village. However, a lack of synchronization persists between the Regional Medium-Term Development Plan (RPJMD), RPJMDes, and RKPDDes.

During the implementation phase, proposals for the disbursement of village funds have been made through the "Salur Desa" application. Meanwhile, the Serang Regency Government has implemented a policy on electronic procurement of goods, which serves as a reference for each village. During the accounting and reporting phases, it has been found that reporting is conducted twice a year (per semester). However, there are still significant delays in submitting the reports.

The supervision of village fund management is entrusted to the Supervisory and Oversight Team, operating under the purview of the Serang Regency Inspectorate. The District Head assumes the role of supervisor, overseeing the proper execution of this responsibility. Furthermore, the facilitation of supervision is bolstered by the implementation of the Village Financial Supervision System (Siswaskedes) by the Serang Regency Inspectorate.

Supervisory challenges arise due to the vast expanse and geographical remoteness of the village areas, impeding the optimal implementation of oversight. The physical distance between these villages and the district capital hinders effective monitoring.

Consequently, instances of irregularities in village fund management have surfaced, resulting in legal ramifications handled by the appropriate law enforcement authorities.

Accountability for village fund management is subsequently reported upon the culmination of the fiscal year. However, it has come to light that the extent of this accountability falls short of full compliance with the prescribed guidelines governing village fund management.

Decision Making

The village administration has undertaken deliberations within the local community as a means of decision-making. These deliberations involve the active participation of community representatives. Nevertheless, the inclusion of the community in the village-level development planning discussions, known as Musrenbang, has yielded inadequate insights into the decision-making process. ¹⁴ The allocation of village funds has predominantly prioritized the advancement of infrastructure development. This strategic emphasis stems from the pressing demand for infrastructure improvement within Serang Regency, resulting in a limited allocation of

resources towards community empowerment programs. Consequently, in response to this policy context, village administrations within Serang Regency initiated ³⁵ the establishment of village-owned enterprises (BUMDes) in 2019. As of now, a total of 101 BUMDes have been successfully established out of the 326 existing villages.

Partnership with the Private Sector

Village development initiatives, underpinned by the utilization of village funds, have engendered collaborative ventures with the private sector. Within the purview of Serang Regency, villages have forged notable partnerships aimed at augmenting financial services for rural communities. One such partnership, exemplified by the "Warung BJB Bisa" program, epitomizes a collective endeavor involving Bank BJB. This initiative strives to extend improved financial services to rural areas, thus addressing the prevalent challenges of financial accessibility and inclusion faced by these communities. Moreover, another significant collaboration has emerged to facilitate postal services through the "Warung Pos Desa" program, established in conjunction with PT. Pos Indonesia. It is essential to acknowledge

that the aforementioned partnerships exhibit a primarily top-down nature, stemming from their initial inception by the Serang Regency Government.

Governance Principles

In the sphere of implementing principles intrinsic to good governance, empirical evidence has substantiated the implementation of core tenets including accountability, effectiveness and efficiency, transparency, participation, and the rule of law.

Table 5.
The Principles of Good Governance

Aspect: Accountability
Results: Accountability is presented after the fiscal year has ended, but it is not yet in line with the guidelines for village fund management
Aspect: Effectiveness and Efficiency
The low quality of service provided by village governments can be attributed to the lack of service-oriented culture and the subpar quality of public officials.
Aspect: Transparency
1. Transparency in village fund management is manifested through the installation of APBDes (Village Budget) billboards.
2. The facilitation of villages has commenced by creating the desa.go.id domain, which aims to establish digital villages.
3. The characteristics of village officials have not yet been supportive of transparency in village fund management.
4. The community does not have access to view village programs

through Siskedes (Village Financial System).

Aspect: Participation

1. Community participation has been conducted during the village deliberation meetings (musrenbangdes).
2. Community participation has been carried out through their involvement as members of village-owned enterprises (BUMDes) committees.

Aspect: Rule of Law

The vulnerability of changing village officials after the completion of the village head election (Pilkades) has the potential to violate the rules regarding the established mechanisms for changing officials set by the government.

Sources: Research data analysis, 2022

The aspect of accountability poses a significant area of apprehension, as evidenced by the delayed submission of village expenditure accountability reports by respective villages subsequent to the conclusion of the fiscal year. Regrettably, these reports inadequately fulfill the criteria set forth for comprehensive accountability, as outlined within the guidelines governing village fund management.

Moreover, discernible deficiencies are apparent in terms of effectiveness and efficiency, as the delivery of public services does not meet optimal standards. The existing service culture and the quality of service rendered by officials still demonstrate notable inadequacies. Additionally, it is

disconcerting to note that public service offices within the village administration are frequently encountered as closed during designated operational hours, indicative of an apparent lack of commitment toward providing efficient services to the public.

Transparency is still low, as the understanding of transparency ¹ in village fund management is limited to the installation of APBDes billboards. It is acknowledged that building transparency requires a process, as the characteristics of village officials do not yet support openness in village fund management. Additionally, the community does not have access to information about village programs through Siskedes. However, efforts are being made by the Department of Communication, Informatics, and Statistics of Serang Regency to establish the desa.go.id domain, aiming to create digital villages.

Furthermore, the Legal Section of the Regency Secretariat of Serang has identified villages with indications of lack of transparency based on the following characteristics: the absence of announcements regarding APBDes (billboards), submitted realization reports matching previously proposed budget plans, village funds held exclusively by the village head, no

socialization about village funds, village heads being unresponsive to questions from residents regarding village funds, and an increase in the village head's assets without clarity about the origin of those assets.

⁸ The level of community participation in village fund management in Serang Regency is still low. Participation is mostly limited to the planning aspect carried out through village development planning meetings (musrenbangdes). However, the community has not been able to access a broader space for participation, as they cannot obtain information about village programs available in Siskedes. The community can only view the Village Budget (APBDes) through billboards at the village office. The limited placement of information regarding APBDes has resulted in uneven distribution of information about the village funds. Another form of limited participation is carried out by community members who have experience in business management, as they are involved in village-owned enterprise (BUMDes) committees.

³⁶ The principle of the rule of law is an important aspect of good governance that assesses the extent to which bureaucracy adheres to existing rules and enforces the law. In the

context of this research, there is evidence of non-compliance by officials regarding regulations related to the replacement of personnel and officials within the village government. This situation arises due to the change in village head resulting from the village elections, which subsequently affects the replacement of personnel. According to Article 5 of the Minister of Home Affairs Regulation No. 67/2017 Amendment to the Minister of Home Affairs Regulation No. 83/2015 concerning the Appointment and Dismissal of Village Officials, there are specific requirements and procedures for dismissal, which involve prior consultation with the Head of District. The considerations for dismissal, as stipulated by the regulation, include: (1) reaching the age of 60; (2) being convicted by a legally binding court decision; (3) having a permanent obstacle; (4) no longer meeting the requirements as a village official; and (5) violating the prohibitions applicable to village officials. It is certainly not easy to meet these requirements in a fair manner.

Based on the preceding analysis, it is plausible to conclude that the quality of village governance in Serang Regency remains subpar, particularly concerning the management of village

funds, thus indicating room for progress. This observation is evident from the various dimensions and aspects highlighted in the research, wherein the dimension of resource management and governance procedures exhibits a certain level of competence. However, other dimensions and all governance principles necessitate significant improvement and enhancements in terms of quality.

Based on the preceding discussion, it is conceivable to conclude that the quality of village governance in Serang Regency remains deficient, specifically concerning the management of village funds, thereby highlighting the imperative for improvement. This observation is readily apparent from the multiple dimensions and features elucidated in the research, wherein the dimension of resource management and governance methods exhibits a certain degree of competency. Nonetheless, other facets and all governance principles necessitate significant enhancements and refinements in terms of quality.

However, it is acknowledged that the benefits have been experienced by the community in the form of infrastructure development in various villages, although it is recognized that

programs related to community empowerment are still lacking.

CONCLUSION

The governance of village funds in Serang Regency needs to be improved urgently. This is due to the low quality of good governance implementation in the region, as indicated by the significant room for improvement in all dimensions of governance except for the dimension of resource utilization and governance processes, which are relatively adequate. Furthermore, the implementation of good governance principles in all aspects shows a lack of quality.

The reform of village fund governance in Serang Regency necessitates immediate attention. This imperative arises from the region's evident deficiency in implementing good governance, as indicated by substantial room for improvement across all governance categories, except for resource utilization and governance processes, which demonstrate satisfactory levels. Additionally, a dearth of quality in the application of good governance principles pervades all domains.

We emphasize the need for further in-depth research to understand the community's perceptions of village fund governance in Serang Regency, as well as comprehensive research on all dimensions of governance. Research related to the implementation of digital technology in village financial management also deserves attention.

ACKNOWLEDGMENT

We extend our sincere gratitude to the Regional Development Planning Agency (Bappeda) of Serang Regency for their support in funding this research. Furthermore, we would like to express our gratitude to the Research and Community Service Institute (LPPM) of Universitas Islam Syekh-Yusuf and the Aisyah Regional Board of Serang, as well as the informants and all parties who have supported this research endeavor.

REFERENCES

- Anam, C., Tjiptoherianto, P., & Manurung, M. (2018). ANALISIS DAMPAK TRANSPARANSI DAN AKUNTABILITAS PENGELOLAAN DANA DESA TERHADAP TINGKAT KEMISKINAN Choirul. *Jurnal ISEI Economic Review* Vol., II(2).

- April, M., Alkadafi, M., & Wahyudi, R. (2021). Problematika Transformasi Implementasi Otonomi Desa Baru Dalam Spirit Undang-Undang Desa (Studi Kasus Desa Rimbo Panjang Provinsi Riau). *Jurnal EL-RYASAH*, 12(1).
<https://doi.org/10.24014/jel.v12i1.13254>
- Ardiana, I. P. E., & Tjukup, I. K. (2018). Kajian Yuridis Prioritas Penggunaan Dana Desa Dalam Kaitannya Dengan Otonomi Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. *Kertha Negara : Journal Ilmu Hukum*, 6(02).
- Ashar, Andi; Agustang, A. (2020). Dampak Sosial Dana Desa Dalam Kesejahteraan Masyarakat Di Desa Kalola, Kecamatan Maniangpajo, Kabupaten Wajo. *Jurnal Sosialisasi: Jurnal Hasil Pemikiran, Penelitian Dan Pengembangan Keilmuan Sosiologi Pendidikan*, 0(1), 19–25.
<https://ojs.unm.ac.id/sosialisasi/article/view/14281>
- Aziz, N. L. L. (2016). Otonomi Desa dan Efektivitas Dana Desa. *Jurnal Penelitian Politik*, 13(2).
<https://doi.org/10.14203/JPP.V13I2.575>
- Bili, S. R., & Rais, D. U. (2017). Dampak Dana Desa Terhadap Pemberdayaan Masyarakat. *Jurnal Ilmu Sosial Dan Ilmu Politik*, 6(3).
- Bock, I. A., Costa, R., Rodrigues, C., & Macke, J. (2021). EXAMINING THE CONCEPT OF GOVERNANCE IN TOURISM RESEARCH. *Tourism and Hospitality Management*, 27(3), 629–668.
<https://doi.org/10.20867/thm.27.3.9>
- Budiati, Y., Sugiyanto, E. K., & Niati, A. (2020). PENGARUH GCG TERHADAP KINERJA PENGELOLAAN DANA DESA DENGAN MODERASI SISTEM PENGENDALIAN INTERNAL. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 3(4).
<https://doi.org/10.24034/j25485024.y2019.v3.i4.4127>
- Fanani, A. F., Astutik, W., Wahyono, D., & Suprpto, S. (2019). Analisis Undang-undang Desa. *DIALEKTIKA : Jurnal Ekonomi Dan Ilmu Sosial*, 4(1).
<https://doi.org/10.36636/dialektika.v4i1.280>
- FAO. (2017). The Future of Food and Agriculture. *Food and Agriculture Organization of the United Nations*, November.
- Farida, F., Wanialisa, M., & Wahyuni,

- N. (2020). Optimalisasi Pemanfaatan Dana Desa untuk Mewujudkan Desa Mandiri. *Ikraith-Abdimas*, 4(1).
- Hendrawati, E., & Pramudianti, M. (2020). PARTISIPASI, TRANSPARANSI DAN AKUNTABILITAS PERENCANAAN DAN PENGANGGARAN DANA DESA. *Jurnal Riset Akuntansi Kontemporer*, 12(2), 100–108. <https://doi.org/10.23969/jrak.v12i2.3113>
- Imawan, S. A., & Purwanto, E. A. (2020). Governing Village Fund in Indonesia: Is It Erradicating Poverty? *Policy & Governance Review*, 4(1). <https://doi.org/10.30589/pgr.v4i1.169>
- Jamaluddin, Y., Sumaryana, A., Rusli, B., & Buchari, R. A. (2018). Analisis Dampak Pengelolaan dan Penggunaan Dana Desa terhadap Pembangunan Daerah. *JPPUMA: Jurnal Ilmu Pemerintahan Dan Sosial Politik Universitas Medan Area*, 6(1). <https://doi.org/10.31289/jppuma.v6i1.1520>
- Katsamunski, P. (2016). The concept of governance and public governance theories. *Economic Alternatives*, 2, 133–141.
- Kurniawan. (2021). Evaluasi Dampak Dana Desa Terhadap Pembangunan Infrastruktur Desa di Indonesia. *Forum Ekonomi*, 23(3).
- Lilis Saidah Napisah, & Cecep Taufiqurachman. (2020). MODEL PENGELOLAAN DANA DESA MELALUI PRINSIP AKUNTABILITAS PUBLIK DAN TRANSPARANSI DI KABUPATEN BANDUNG. *JRAK (Jurnal Riset Akuntansi Dan Bisnis)*, 6(2), 79–88. <https://doi.org/10.38204/jrak.v6i2.397>
- M.Si, R., & Afifah, D. F. (2019). KESERAGAMAN POLA PEMBANGUNAN SEBAGAI POTRET KETIDAK OTONOMAN PEMERINTAH DESA DALAM PENGELOLAAN DANA DESA. *Jurnal Ilmu Pemerintahan Widya Praja*, 45(1). <https://doi.org/10.33701/jipwp.v45i1.340>
- Nurmalasari, D., & Irawan Supriyadi, E. (2021). Efektivitas Pengelolaan Dana Desa Dalam Pemberdayaan Masyarakat (Studi pada Desa Cigondewah Hilir Kecamatan Margaasih Kabupaten Bandung). *Jurnal Identitas*, 1(1). <https://doi.org/10.52496/identitas.v>

- 111.105
- Pomeranz, E. F., & Stedman, R. C. (2020). Measuring good governance: piloting an instrument for evaluating good governance principles. *Journal of Environmental Policy and Planning*, 22(3), 428–440. <https://doi.org/10.1080/1523908X.2020.1753181>
- Prof. Dr. A. Muri Yusuf, M. P. (2016). Metode Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan - Prof. Dr. A. Muri Yusuf, M.Pd. - Google Books. In *Prenada Media*.
- Puspitasari, E. (2019). MEWUJUDKAN PRINSIP GOOD GOVERNANCE DALAM PENGELOLAAN AKUNTABILITAS DANA DESA. *Wacana Equilibrium (Jurnal Pemikiran Penelitian Ekonomi)*, 7(01), 17–26. <https://doi.org/10.31102/equilibrium.7.01.17-26>
- Ravianto. (2014). EFEKTIVITAS PENGGUNAAN DANA DESA DALAM PENINGKATAN PEMBANGUNAN. *Ilmu Pemerintahan*.
- Rawson, N. S. B., & Adams, J. (2017). Do reimbursement recommendation processes used by government drug plans in Canada adhere to good governance principles? *ClinicoEconomics and Outcomes Research*, 9. <https://doi.org/10.2147/CEOR.S144695>
- Razali, M. K., & Ismail, H. N. (2015). The tourism place-making from a concept of governance. *International Journal of Ecology and Development*, 30(3).
- Rivan, Arif & Maksum, I. R. (2019). Penerapan Sistem Keuangan Desa dalam Pengelolaan Keuangan Desa. *Jurnal Administrasi Publik (Public Administration Journal)*, Vol. 9(2), 92–100. <https://ojs.uma.ac.id/index.php/adminpublik/article/view/2487>
- Schmitter, P. C. (2019a). Defining, Explaining and, then, Exploiting the Elusive Concept of “Governance.” *Fudan Journal of the Humanities and Social Sciences*, 12(4). <https://doi.org/10.1007/s40647-018-0236-9>
- Schmitter, P. C. (2019b). Defining, Explaining and, then, Exploiting the Elusive Concept of “Governance.” *Fudan Journal of the Humanities and Social Sciences*, 12(4), 547–567. <https://doi.org/10.1007/s40647-018-0236-9>

- 018-0236-9
- Sultan, M., Sunardi, & Abu, I. (2021).
Jurnal Sosialisasi Jurnal
Sosialisasi. *Jurnal Sosialisasi*,
8(1).
- Ubaidillah, M. (2019). PENGARUH
TATA KELOLA TERHADAP
AKUNTABILITAS
PENGELOLAAN DANA DESA
DENGAN PROFESIONALISME
SDM DAN INTEGRITAS
SEBAGAI VARIABEL
INTERVENING. *Journal of
Islamic Finance and Accounting*,
2(1), 15.
<https://doi.org/10.22515/jifa.v2i1.1>
590
- Wardani, M. K., & Fauzi, A. S. (2019).
ANALISIS PENERAPAN GOOD
CORPORATE GOVERNANCE
DALAM PENGELOLAAN
- DANA DESA DI DESA
SEWUREJO KARANGANYAR.
Among Makarti, 11(2).
<https://doi.org/10.52353/ama.v11i2>
.171
- Wibowo, H., Mulya, I. T., &
Mujiwardhani, A. (2019). Dampak
Alokasi Dana Desa bagi
Pembangunan Daerah dan
Kesejahteraan Masyarakat. *Jurnal
Anggaran Dan Keuangan Negara
Indonesia (AKURASI)*, 1(2).
- Yani, A. A. (2020). Reframing Concept
of Governance in Public
Administration Researches: A
Philosophical Discussion. *SSRN
Electronic Journal*.
<https://doi.org/10.2139/ssrn.35216>
31

The Urgency of Enhancing Village Fund Governance in Serang Regency

ORIGINALITY REPORT

14%

SIMILARITY INDEX

12%

INTERNET SOURCES

10%

PUBLICATIONS

4%

STUDENT PAPERS

PRIMARY SOURCES

1	doaj.org Internet Source	1 %
2	Submitted to Leiden University Student Paper	1 %
3	ojs.stiami.ac.id Internet Source	1 %
4	jurnal.uinbanten.ac.id Internet Source	<1 %
5	eprints.unmer.ac.id Internet Source	<1 %
6	Andi Ilham, Ahmad Munir, Ambo Ala, Andi Amran Sulaiman. "The smart village program challenges in supporting national food security through the implementation of agriculture 4.0", IOP Conference Series: Earth and Environmental Science, 2022 Publication	<1 %
7	goodwoodpub.com Internet Source	<1 %

8	Yulita V. Onibala, Sisca B. Kairupan, Jeane E. Langkai, Recky H. E. Sendouw. "Village Fund Management Accountability in Keroit Village, West Motoling District South Minahasa Regency", SHS Web of Conferences, 2022 Publication	<1 %
9	infinitypress.info Internet Source	<1 %
10	www.ncbi.nlm.nih.gov Internet Source	<1 %
11	ojs.unm.ac.id Internet Source	<1 %
12	www.coursehero.com Internet Source	<1 %
13	www.researchgate.net Internet Source	<1 %
14	ojs.unik-kediri.ac.id Internet Source	<1 %
15	Emily F. Pomeranz, Richard C. Stedman. "Measuring good governance: piloting an instrument for evaluating good governance principles", Journal of Environmental Policy & Planning, 2020 Publication	<1 %
16	Rene Iwo Pearce. "Analysis of the Village Fund Utilization for Poverty Alleviation", Journal of	<1 %

-
- | | | |
|-----------|---|----------------|
| 17 | Submitted to University of Stirling
Student Paper | <1 % |
|-----------|---|----------------|
-
- | | | |
|-----------|--|----------------|
| 18 | www.ssbfnnet.com
Internet Source | <1 % |
|-----------|--|----------------|
-
- | | | |
|-----------|--|----------------|
| 19 | Muhammad Taufiq, Suhirman Suhirman, Tubagus Furqon Sofhani, Benedictus Kombaitan. "Power dynamics in collaborative rural planning: The case of Pematang Tengah, Indonesia", Environment and Planning C: Politics and Space, 2022
Publication | <1 % |
|-----------|--|----------------|
-
- | | | |
|-----------|---|----------------|
| 20 | bircu-journal.com
Internet Source | <1 % |
|-----------|---|----------------|
-
- | | | |
|-----------|--|----------------|
| 21 | recentscientific.com
Internet Source | <1 % |
|-----------|--|----------------|
-
- | | | |
|-----------|---|----------------|
| 22 | journal.unismuh.ac.id
Internet Source | <1 % |
|-----------|---|----------------|
-
- | | | |
|-----------|---|----------------|
| 23 | jurnal.unissula.ac.id
Internet Source | <1 % |
|-----------|---|----------------|
-
- | | | |
|-----------|--|----------------|
| 24 | www.intarchmed.com
Internet Source | <1 % |
|-----------|--|----------------|
-
- | | | |
|-----------|---|----------------|
| 25 | Submitted to Sriwijaya University
Student Paper | <1 % |
|-----------|---|----------------|
-

26	Submitted to Universitas Jenderal Soedirman Student Paper	<1 %
27	cls.ubl.ac.id Internet Source	<1 %
28	pdfs.semanticscholar.org Internet Source	<1 %
29	apjbet.com Internet Source	<1 %
30	www.scribd.com Internet Source	<1 %
31	Kristian ., Delima Samosir, Miar .. "Analysis of Management Transfer Funds in Katingan District", KnE Social Sciences, 2020 Publication	<1 %
32	Roni Mohammad, Ferlin Anwar, Muhammad Obie. "POVERTY AND ITS ERADICATION IN INDONESIA: A CASE OF THE IMPLEMENTATION OF VILLAGE FUND PROGRAM IN GORONTALO REGENCY", International Journal of Management, Innovation & Entrepreneurial Research, 2020 Publication	<1 %
33	Suwari Akhmaddhian. "Recruitment of Village Apparatus in the Regions and Implementation", Substantive Justice International Journal of Law, 2019	<1 %

34

journal.uim.ac.id

Internet Source

<1 %

35

"The International Conference on ASEAN 2019", Walter de Gruyter GmbH, 2019

Publication

<1 %

36

Nyoman Martana, Putu Ade Hariestha Martana, Kadek Agus Sudiarawan, Bagus Hermanto. "Discourses of Legal Certainty in Execution of Administrative Court Decision", Substantive Justice International Journal of Law, 2019

Publication

<1 %

37

garuda.kemdikbud.go.id

Internet Source

<1 %

38

Submitted to iGroup

Student Paper

<1 %

39

journal.unnes.ac.id

Internet Source

<1 %

40

jurnal.narotama.ac.id

Internet Source

<1 %

41

eprints.iain-surakarta.ac.id

Internet Source

<1 %

42

eprints.utm.my

Internet Source

<1 %

43	infor.seaninstitute.org Internet Source	<1 %
44	journal.uui.ac.id Internet Source	<1 %
45	online-journal.unja.ac.id Internet Source	<1 %
46	press.um.si Internet Source	<1 %
47	repository.unisma.ac.id Internet Source	<1 %
48	Hamka ., Tintin Sri Murtinah, Bambang Giyanto. "Collaborative Governance in the Development of Digital Villages in Karanganyar Indonesia", KnE Social Sciences, 2023 Publication	<1 %
49	E Nurfindarti. "Analysis of Serang City Infrastructure Service Satisfaction Index (ISSI) and Direction of Utilization of Village Funds", Journal of Physics: Conference Series, 2020 Publication	<1 %
50	Sumarlin Adam, Pattaling Pattaling, Sumarni Sumai, Muhammad Obie. "Inter-Stakeholders Communication in the Implementation of Village Fund Programs: An Experience in	<1 %

Gorontalo Province, Indonesia", Journal of Management and Sustainability, 2019

Publication

51

jurnal.unpad.ac.id

Internet Source

<1 %

Exclude quotes Off

Exclude matches Off

Exclude bibliography On