

## The Effectiveness of Village Fund Management in Village Development Based on Law Number 6 of 2014 Concerning Villages

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### ABSTRACT

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The effectiveness of handling village funds pursuant to Law Number 6 of 2014 on Villages' phases and objectives can be assessed. Village development in accordance with laws can solve many local difficulties. The village government and community must work together to develop. How well does village financial management accomplish village development in Ruis Village, Reok District, Manggarai Regency, (2) What hinders village finance management in Ruis Village, Reok District, Manggarai Regency village development. This empirical legal research employs site data. We employ primary and secondary legal materials. We employed qualitative descriptive analysis. According to the study, village fund management effectiveness in Ruis Village, Reok District, Manggarai Regency, is less effective during implementation. The government should give community socialization and village development information. Engages communities in village development. A village financial accountability report should detail the results of work with Ruis Village people over a specific period since the phases of accountability are inefficient. (2) Poor human resources, facilities, and infrastructure limit village finance administration in Ruis Village, Reok District, Manggarai Regency. The government should prioritize money management stages with development planning and give training and help.

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## INTRODUCTION

The Indonesian government is currently trying to improve the implementation of national development so that the pace of regional and village development runs in a balanced way. The government's strategy for overcoming development inequality is by carrying out national development that pays great attention to rural development.

Granting village autonomy as wide as possible means granting authority to villages to manage and utilize resources optimally in order to balance development between villages and cities for the progress of the country. The Village Government can increase its ability to carry out development according to its resources, can improve the quality and effectiveness of public services.

The implementation of village autonomy can have a positive impact if the village government involves the community in development and creates local community identity which also influences community services. In addition to having a positive impact, autonomy has a negative impact in its implementation, which creates opportunities for elements at the village level to commit violations that affect development activities. In order to prevent irregularities and abuses of this authority, it must be accompanied by strong oversight by the government and community components.

According to the Law of the Republic of Indonesia No. 6 of 2014 concerning Villages, which explains that Villages are general community units that have territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system The Unitary State of the Republic of Indonesia. Village Administration is the implementation of government affairs and the interests of the local community within the government system of the Unitary State of the Republic of Indonesia. With the existence of a policy of authority in the hands of the village government and the revolving of balancing funds through village funds, it is hoped that this will make the village truly prosperous.

The use of village funds is prioritized to finance development and community empowerment aimed at improving the welfare of rural communities, improving the quality of human life and alleviating poverty, all of which are stated in the work plan of the village government. Village funds can be used to finance activities that are not included in the priority use of village funds, after obtaining approval from the regent/mayor by ensuring that the allocation of village funds for priority activities has been fulfilled and/or community development and empowerment activities have been fulfilled. (Djpk. ministry of finance, 2019).

Rural development carried out must be in accordance with the problems faced, the potential possessed, the aspirations of the community and the rural development priorities that have been determined. The form of government concern for the development of rural areas is the

existence of a special development budget that is included in the State Revenue and Expenditure Budget (APBN) for the development of rural areas, namely in the form of a village fund budget.

The use of village funds requires planning, implementation, and monitoring of their use. Village development planning is inseparable from development planning from the Regency/City, so that the plans made can remain aligned. Implementation of village development must be in accordance with what has been planned, in the process the community together with government officials also have the right to know and supervise the progress of village development. With village funds, the government is required to use village funds effectively and accountably. Effectiveness in question is the ability of the village government to utilize village funds to carry out planned programs.

Village funds are actually used as funds for development and community empowerment so that the economic growth of rural communities increases, but the bad phenomenon of managing village funds occurs throughout the Republic of Indonesia. Indonesia Corruption Watch (ICW) released in 2015, the number of corruption cases always more than doubled from year to year. In 2015, corruption cases totaled 17 cases and increased to 41 cases in 2016. In 2017 it jumped to 96 cases. The total cases in 2015-2017 reached 154 cases. Of the 154 cases, the perpetrators were on average carried out by unscrupulous Village Heads. The average corruption committed on village funds is in village work programs, especially the construction of physical works such as infrastructure in the village (Serambinews, 2019 p. 4).

The village has a fairly large area and its management is carried out independently by the village government, but the ability of the village to manage the allocation of these funds is still in doubt. The lack of human resources and adequate supervision has resulted in the management of village funds not running well and smoothly and has become a weakness for the village government in managing the budget for these funds.

One of the villages in Reok District, Manggarai Regency, is Ruis Village, which annually receives village funds from the government. Based on data reported from the Flores website, Critical Independent Com. (9 March 2020) that for three consecutive years, starting from 2015, 2016 and 2017 Rp. 406,249,300 village funds were misappropriated by the Village Head of Ruis. The misappropriated funds are valid data based on calculation results from the Manggarai District Government Inspectorate and experts during the investigation.

Funds that are addressed to villages every year with the hope that these funds can be put to good use, both in infrastructure and also in the development of rural human resources, especially the development of human resources in village officials. With sufficiently large funds it will make the area develop if it is carried out very effectively in managing the budget, but the polemic that occurred in Ruis Village has become a very serious problem.

Based on the results of village observations, it was found that there were still many residential roads that were in unfavorable condition. This road is often used by the community

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in carrying out their daily activities, according to the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (Permentdes PDRT) No. 16 of 2018 concerning Setting Priorities for the Use of Village Funds for 2019 which in Article 5 explains that one of the priorities for using village funds in village development is about residential environments, one of which is roads (covering residential roads, village roads between settlements to tourist sites, village roads between settlements and agricultural areas).

This is the main point of interest in this research regarding the effectiveness of Village Fund Management and what are the obstacles so that the development of the village is in a less viable condition, whereas every year there are funds coming in from the government to the village. Village funds should be able to finance village government programs in implementing government programs and community empowerment, so that equal distribution of income, employment opportunities and business opportunities for rural communities can be increased. The effectiveness of village fund management illustrates the ability of the Village Government to realize village fund finances in carrying out planned programs as well as transparency to the community in the process

## METHOD

In order to obtain the necessary data, the researchers conducted research by taking locations in Ruis Village, Manggarai Regency, Reok District. This research is a type of empirical legal research, namely the type of research that examines law in reality or reality in society regarding the Effectiveness of Village Fund Management in Village Development in Ruis Village, Reok District, Manggarai Regency Based on Law Number 6 of 2014 concerning Villages.

The type of research approach used, the sociolegal approach, is a way to get closer directly to local community members in order to highlight the real behavior of community members in accordance with the provisions of the applicable laws and regulations. Legislation Approach This approach is carried out by examining all laws and regulations that are related to the problem at hand. Conceptual Approach. The conceptual approach is carried out by examining the literature related to the legal issues being handled as well as the views and doctrines that have developed in the science of law, especially those related to the problems studied. The focus of this research is: a) The effectiveness of managing village funds in implementing village development in Ruis Village, Reok District, Manggarai Regency. B) Inhibiting factors for the misuse of village funds in village development in Ruis Village, Reok District, Manggarai Regency.

Types and sources of data used, primary data and secondary data. Primary data is data obtained directly from respondents in the field or research locations through interviews, observations, and questionnaires. Secondary data, namely data obtained through a literature

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study by studying some of the literature and various provisions of laws and regulations which are used as references in research. The sample in this study is part of the population that is used as the respondent in this study. The respondents in this study were village heads, village officials, and community leaders. Data collection techniques carried out are through interviews, observation, literature study. The data collected is then processed and analyzed with the following stages of editing, namely by checking and correcting the data obtained in accordance with the problem under study, coding, which is a method used in data processing by placing marks or symbols on the respondents' answers according to the problems studied, tabulation, is a form of a series of research activities, which will describe the answers from respondents by way of data tabulation, verification, namely checking and assessing the validity of a data that has been traced. Then the data that has been processed, then analyzed using qualitative juridical descriptive analysis. Where this qualitative juridical descriptive analysis is a research process that uses descriptive data in the form of written or spoken words from people who can be observed. namely a method used in data processing by placing signs or symbols on the respondents' answers according to the problems studied, tabulation, is a form of a series of research activities, which will describe the answers from respondents by way of data tabulation, verification, namely checking and assessment of the validity of a data that has been traced. Then the data that has been processed, then analyzed using qualitative juridical descriptive analysis. Where this qualitative juridical descriptive analysis is a research process that uses descriptive data in the form of written or spoken words from people who can be observed. is a form of a series of research activities, which will describe the answers from respondents by way of data tabulation, verification, namely checking and assessing the validity of a data that has been traced. Then the data that has been processed, then analyzed using qualitative juridical descriptive analysis. Where this qualitative juridical descriptive analysis is a research process that uses descriptive data in the form of written or spoken words from people who can be observed. is a form of a series of research activities, which will describe the answers from respondents by way of data tabulation, verification, namely checking and assessing the validity of a data that has been traced. Then the data that has been processed, then analyzed using qualitative juridical descriptive analysis. Where this qualitative juridical descriptive analysis is a research process that uses descriptive data in the form of written or spoken words from people who can be observed. is a form of a series of research activities, which will describe the answers from respondents by way of data tabulation, verification, namely checking and assessing the validity of a data that has been traced. Then the data that has been processed, then analyzed using qualitative juridical descriptive analysis. Where this qualitative juridical descriptive analysis is a research process that uses descriptive data in the form of written or spoken words from people who can be observed. then analyzed using descriptive qualitative juridical analysis. Where this

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## RESULTS AND DISCUSSION

### **The Effectiveness of Village Fund Management in Village Development in Ruis Village, Reok District, Manggarai Regency**

#### 1. Planning

Planning is a very important part in management, because there are many important factors in it, starting from the time of implementation, the budget needed to how long it will take for implementation. Planning according to Adisasmita (2011: 22) is a process of systematically preparing activities to be carried out to achieve a goal. The planning stage is the hamlet meeting and village meeting which aims to plan the village work program in the future.

The participation of the Ruis Village community in participating in the deliberations was very large, this was evidenced by the number of informants who revealed that the community participated in village Musdus and Musrenbang activities, namely that of the 33 informants interviewed, 30 people or 90.90% said that the community participated in hamlet deliberation activities, while only 3 people or 9.10% did not attend Musdus. The following are the results of the Researcher's interview with the Head of Ruis Village, namely Mr. Wensislaus Alhasi Sunardi, regarding how the community participates in Musrenbang activities: "Before the Musrenbang is held, the Musdus (Dusun Deliberation) must first be held. The community has been involved in this Musdus.

The statement of the Ruis Village Secretary, Mr. Stanislaus Sensi regarding community participation in Musdus/Musrenbang activities, is as follows: "In the process of hamlet meetings held in each hamlet, all communities are required to participate in these activities so that aspirations/proposals for work plans in village development planning Ruis can be conveyed in the deliberation and then the results of the deliberation are conveyed by the hamlet head to the Village Musrenbang. (interview August 31, 2022).

The statement of the Ruis Village community as conveyed by Mr. Petrus Aman as a community member said that: "Actually, I still don't know what a musrenbang is and what is discussed in it. Indeed, the village government has been transparent regarding the Village Fund Allocation as seen by the billboard in front of the village office, but I only saw the amount of the budget and planned activities to be carried out. In fact, we, the community, also want to convey our aspirations for the development that is being carried out because the development that is being carried out is also for the community." (Interview 3 September 2022).

Then Ruis Village Community Leader Mr. Urbanus Amon said that: "We Ruis Hamlet Community Leaders always participate in hamlet meeting activities, because we cannot just



hand over everything to the hamlet head, we as community leaders must also propose a development program for our beloved village." (interview 4 August 2022). Furthermore, Table 1 also shows that in the Dusun/Village Musrenbang process the village government passed 5 Dusun Heads from Ruis Village explaining the budget funds received to the community. Of the 33 informants interviewed, 33 people or 100% said that during the Village Musrenbang they always explained the budget received by the hamlet/village. This is as conveyed by Mr. Karolus Renhardo as the Head of Ruis Hamlet who said that: "During the hamlet meeting, all the amount of funds received by the hamlet is explained at the deliberation and if there are residents who do not come during the deliberation, they can see the announcement at the hamlet hall. And the presentation of the village fund budget by the village government was also conveyed to all hamlet heads in the Village Musrenbang forum." (Interview 5 September 2022).

The planning stage for managing village funds in Ruis Village, Reok District is in accordance with applicable regulations where the planning process is carried out in a participatory manner in musrenbang activities. Planning with a participatory model in Ruis Village begins with a Dusun Deliberation (Musdus) in 5 hamlets in Ruis Village which must be attended by several Ruis Village residents in each hamlet. This is because the area is quite large and the population is very large so that a hamlet meeting must be held, which then the Hamlet Head brings the results of the hamlet meeting to the Village Development Planning Meeting (Musrenbang Desa) to be submitted to the village government.

## 2. Implementation

According to Sujarweni (2015: 19) In implementing the previously determined village budget, transactions of village receipts and expenditure arise. All village receipts and expenditures in the context of exercising village authority are carried out through the village treasury account.

Low community involvement in implementing village development, namely from 33 informants interviewed 15 people or 45.5% said that the community was involved in implementing village development while 18 or 54.5% of people interviewed said they were not involved. This is like the statement of Mr. Florianus Asisko, who serves as Kasi Kesra Ruis Village, who said that: "My main task is to inform the community about implementing or working on village development. What is meant by socializing is to prepare the number of workers needed, the materials used and how much wages are given to workers.

Mr. Arnoldus Sudirman's statement as Chair of BPD Ruis said that: "All planning was done in full, only from 2015-2017 there was an inspection from the Reo Prosecutor's Office and the Inspectorate Officer from Manggarai Regency so that they did not know the implementation of the activities in the field, both administration and field. Regarding whether the volume is right or not, and the funds are completely absorbed, the BPD does not know. So BPD is only limited to whether it is physically working or not" (Interview 8 September 2022). From the statement by the Head of the BPD above, the researcher can conclude that there is no transparency in the budget issued by the Ruis Village Government so that everything related to administrative matters and the funds spent are not known at all by the BPD but in the form of development it does exist and all is realized. The statement above is also supported by the results of an

interview submitted by Mr. Kornelis K. Nurdin as a member of the Ruis Village community who said that: "All of the implementation of development in Ruis Village is carried out. However, in this case only a small part of the Ruis Village community is involved, because those who understand and are proficient at what will be built. But most of the workforce used is builders who come from Reo. For example, builders who know about the structure of the slope of the land so that the construction of retaining walls can be carried out properly, but we also need to know that this village fund is for the welfare of people's lives so that most of the workforce must come from the people of this Ruis village." (interview 9 September 2022).

According to the statement above, the researcher can conclude that all forms of development in Ruis Village have been carried out, but on the other hand, the workforce used is not the majority of the Ruis Village community, this has triggered the community to be unhappy with the policies taken by the Ruis Village government. Because why look for workers outside Ruis Village while there are still many Ruis Village people who are qualified in this field. Then the Head of the Ruis Village, Mr. Wensislaus Alhasi Sunardi, said that: "The development carried out and carried out by the village government is in accordance with the results of the proposals of all the people who previously held deliberations at the hamlet level and submitted by the head of the hamlet to the village musrenbang. such as the construction of a retaining wall, the construction of drinking water tubs in Ruis Hamlet and Golo Sita Hamlet were all built according to the expectations of the community because they were carried out based on the results of deliberations held at the Dusun level." (Interview September 9, 2022).

The opinion that was justified by the Ruis Village Secretary, Mr. Stanislaus Sensi, said: "When we talk about implementation, it means we are talking about the construction period because it is always required to complete the process. One year all development must be completed both physically and non-physically. All developments that look like; Construction of the retaining wall for the Ruis Football Field, construction of clean drinking water tanks for Ruis and Golo Sita hamlets and several other developments, all of which were realized in 2015-2017" (Interview 9 September 2022). At the stage of implementing ADD management in Ruis Village, Reok District, the results of the research show that in the implementation stage of Village Fund Allocation Management in Ruis Village, from every village development carried out, namely development Ruis Hamlet Retaining Wall with volume 1 package, Construction of Dusun Ruis clean drinking water tanks with a volume of 1 package, And Construction of Golo Sita Drinking Water Tub with volume 1 package and other developments can be realized properly, However, due to the lack of transparency of information related to the implementation of activity planning by the village government to the community and the lack of village government policies, the achievement of the objectives of implementing Village Fund Allocation Management carried out in Ruis Village, Reok District has not been very effective.

### 3. Supervision

Supervision in a work program is very necessary in order to be able to assess whether the program has deviated or is in accordance with the plan. According to Siswanto (2009:139) supervision or control seeks to evaluate whether the objectives can be achieved, and if they cannot be achieved then the causal factors are sought.

The high level of supervision carried out by the Village Consultative Body to capture community aspirations in the development of Ruis village, namely from 33 informants interviewed as many



as 20 people or around 70% who said that the Village Consultative Council had collected community aspirations related to suggestions for development of Ruis village. Meanwhile, 10 or 29% of the people interviewed said they had never done it and 3 people or 0.99% said that it was sometimes done. Then the development priority was quite high, namely there were 18 people or around 59.4% who said that it had been done. Then those who said it had never been done were 10 people or around 33% and those who said it had never been done were 5 people or around 1.65%. Then move on to the allocation of the village fund budget, namely, Of the 33 informants interviewed, 15 people said it had been done, while 15 people said it had never been done and 3 people said it was sometimes done. rules in this control stage. Our existence as a society really works or it doesn't. Because what we have seen so far is a work program from the village in the form of building a retaining wall for the Ruis football field, then a retaining wall behind the Ruis Gendang, therefore we only see the results as long as this physical work is in place, in essence, we only see the results." (Interview 12 September 2022). Meanwhile, 15 people who said it had never been done and 3 people who said it was sometimes done, according to the statement of Mr. Sebastianus Lon as a member of the Ruis Village community, said that: "As a community, I don't know anything about the rules in this monitoring phase. Our existence as a society really works or it doesn't. Because what we have seen so far is a work program from the village in the form of building a retaining wall for the Ruis football field, then a retaining wall behind the Rui Gendang, therefore we only see the results as long as this physical work is in place, in essence, we only see the results." (Interview 12 September 2022). Meanwhile, 15 people who said it had never been done and 3 people who said it was sometimes done, according to the statement of Mr. Sebastianus Lon as a member of the Ruis Village community, said that: "As a community, I don't know anything about the rules in this monitoring phase. Our existence as a society really works or it doesn't. Because what we have seen so far is a work program from the village in the form of building a retaining wall for the Ruis football field, then a retaining wall behind the Ruis Gendang, therefore we only see the results as long as this physical work is in place, in essence, we only see the results." (Interview 12 September 2022). "As a community, I don't know anything about the rules in this supervision stage. Our existence as a society really works or it doesn't. Because what we have seen so far is a work program from the village in the form of building a retaining wall for the Ruis football field, then a retaining wall behind the Ruis Gendang, therefore we only see the results as long as this physical work is in place, in essence, we only see the results." (Interview 12 September 2022). "As a community, I don't know anything about the rules in this supervision stage. Our existence as a society really works or it doesn't. Because what we have seen so far is a work program from the village in the form of building a retaining wall for the Ruis football field, then a retaining wall behind the Ruis Gendang, therefore we only see the results as long as this physical work is in place, in essence, we only see the results." (Interview 12 September 2022). The bottom line is that we only see the results." (Interview 12 September 2022). The bottom line is that we only see the results." (Interview 12 September 2022).

Based on the results of interviews with several informants above, it can be concluded that the BPD in carrying out its supervisory function, especially in the use of Village Fund Allocations, is quite good, where the BPD management has carried out direct supervision. However, the level of community participation in the implementation of development in Ruis Village, especially in supervising activities carried out by the village government, is not optimal. This can be seen

from the community's understanding of the regulations in village fund management.

#### 4. Accountability

According to Permendagri No.113 of 2014, the village head submits an accountability report on the implementation of the Village APB to the Regent/Mayor at the end of each fiscal year. The report consists of income, expenditure and financing that has been stipulated in village regulations. Regulations regarding accountability reports on the implementation of the Village APB.

In the Accountability Report carried out in Ruis Village, out of 33 informants interviewed, 30 people or around 99% said that the preparation of the LPJ or Ruis Village Accountability Report had gone well with attention to the involvement of the Ruis Village Government together with the Ruis BPDs. Meanwhile, 3 people or around 0.99% of the people interviewed said they did not know about the party that compiled the LPJ in Ruis Village. Then related to the quality of LPJ, that is, of the 33 informants interviewed there were 30 people or around 99% who said they were good while 3 people or around 0.99% said they did not know. And the last is the evaluation of activities with the community, that is, out of the 33 informants interviewed, 7 people or around 13.1% said they were there when the activity evaluation took place. Meanwhile, as many as 10 people or around 66% said they did not know about community participation in the LPJ evaluation activities carried out in Ruis Village. While there were 6 people or around 11.% said they did not know about the level of community participation in the LPJ evaluation or the Accountability Report in Ruis Village. This is like the statement by the Chairman of the BPD Ruis Arnoldus Sudirman saying: "For the form of the village head's accountability report to us, it is in the form of a written report which contains reports on programs that have been implemented by the village government, usually it is submitted to us at the meeting held at the end of the year" (Interview 13 September 2022).

Based on the results of the interview above, it can be seen that, the accountability of the Village Head to the BPD in terms of managing the Village Fund Allocation (ADD), the Village Head provides a written report containing a report on the results of the administration of the village government which has been implemented for one year, providing this report as a form of the Head's obligation. Villages to submit all their activities to the Village Consultative Body. After members of the Village Consultative Council receive a report on the administration of village governance from the village head, the management of the Village Consultative Council led by the chairman of the Village Consultative Council will hold a meeting to evaluate the report on the administration of the village administration. This is in line with what was said by Mrs. Margareta Adel who serves as secretary of the Ruis Village Consultative Body who said that: "The report submitted to us will be discussed again with the BPD management for evaluation. After conducting an evaluation, if there are still unclear or discrepancies in the report, it will be returned to the village government, after an explanation from the village government, we will discuss it again with the BPD management" (interview 14 September 2022).

Based on the data obtained as explained above, that the government's accountability report on the use of village funds has been carried out properly, namely by forming a team for preparing the LPJ and the village has also formed village meetings and reports in the form

of information boards to the people of Ruis Village. It's just that it doesn't involve the community in the LPJ presentation meeting, but invites delegates from every hamlet and community leaders. The information conveyed to the public is good because it is in accordance with Law no. 6 of 2014 concerning Villages, but in this case the LPJ presentation meeting with the community was not held, it is not in accordance with Law no. 6 of 2014 concerning Villages which states that there must be an evaluation meeting of activities with the community. So the accountability stages carried out in managing village funds in Ruis Village, Reok District, can be said to have not been effective because an evaluation meeting with the community was not held which was contrary to Law no. 6 of 2014 concerning Villages.

### **Inhibiting Factors of Misuse of Village Funds in Village Development in Ruis Village, Reok District, Manggarai Regency**

#### **1. Human Resources**

The majority of Ruis Village Government, Reok District, Manggarai Regency have elementary school education, namely 0% of people followed by junior high school graduates, namely 0% and those with high school education of 13 people or 100% while D3 and S1 graduates are 0% of people. Judging from the numbers, out of a total of 13 Ruis Village officials, 13 people graduated from high school. This shows that in Ruis Village, Reok District, adequate human resources are not available in terms of knowledge so that it affects their performance in managing village funds in accordance with the principles of good governance. The data from this document is strengthened by the results of interviews with the following informants: The statement made by Mr. Stanislaus Sensi as the Ruis Village Secretary said: "Almost all Ruis Village officials are high school graduates, so we experience a lot of confusion regarding the rules for managing village funds and how when this error becomes a very serious problem, so we hope that there will always be law graduates who can help us provide insight regarding the rules for managing the use of village funds so that they do not deviate from the management rules. (Interview 13 September 2022).

According to the results of the interview above, it can be concluded that the lack of human resources from the Ruis Village Officials has caused many village fund governance rules to deviate from the rules that have been set. So it is very necessary to have a law graduate as expected from the Ruis Village Secretary to make it easier for them to find out about the importance of managing village funds in accordance with the rules that have been set.

#### **2. Facilities and infrastructure**

The backwardness factor of the village is affected by the lack of availability of facilities and infrastructure, few job opportunities outside the agricultural sector and development results that are not of direct benefit to the poor and marginal groups in the village. Therefore, the government is fully responsible for ensuring the provision of facilities and infrastructure that support basic services in the village and support the economy. The Ministry of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia has made an inventory of the need for village facilities and infrastructure which is processed based on the 2014 Village Potential data as released by the Central Bureau of Statistics.

There are 6 desks in the Ruis Village Office, 13 chairs, 2 cupboards, 1 laptop, while there are no computers at all. The results of the author's interview with the Secretary of Ruis Village, Mr. Stanislaus Sensi, regarding the use of electronic goods in the form of Village laptops said:

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"To be honest, in 2015-2017 the supply of laptop units in Ruis Village was inadequate so we were overwhelmed in matters of typing accountability reports at the end of each year, There is only one laptop supply in our village. Supported by the geographical conditions of Ruis Village, there are many hills so the signal is unstable, sometimes we have to go down to the city of Reo to access the internet network. But thanks be to God now it is very stable, because the lighting has entered the village and there is a tower that stands upright behind the village office."

According to the statement above, the researcher can conclude that the supply of electronic goods in Ruis Village in the form of laptops is still lacking, calculated from 2015-2017 and the geographical location of Ruis Village affects an unstable communication network. So that this has an impact on the inhibiting factors for the misuse of village funds in village development due to existing limitations. The statement conveyed above is in line with what was conveyed by Mr. Florianus Asiskoas the Head of Welfare Section of Ruis Village, saying: "The lack of communication facilities in Ruis Village and limited telephone signal makes it difficult for project parties to contact when there is physical construction that has not reached one hundred percent of the work, but indeed, all construction is still being carried out but not according to the targeted time. (Interview 13 September 2022). From the statement above the researcher can conclude that the limited means of communication greatly affect the work results of the Ruis Village apparatus. Where is it difficult to contact the development contractor in Ruis Village so that the work targets for the construction of Ruis Village are not on time. The statement submitted by the Chairman of the BPD Arnoldus Sudirman said that: "Computer supplies in our village do not exist at all and even if there are, maybe we have to learn to use them, so that there is no damage to the electronic devices." (Interview September 13, 2022). In accordance with the statement above, the researcher can conclude that there is no computer supply in Ruis Village and that expertise in the computer field is also low because no one has computer skills.

## CONCLUSION

Referring to the descriptions of the previous chapters, it can be concluded: 1) Management of village funds in implementing village development in Ruis Village, Reok District, Manggarai Regency is less effective. This can be seen from the stages of work implementation that are not in accordance with the plan. There were village developments that were not realized, such as farm roads that were not implemented in 2019. At the supervision stage, this was less effective. This can be seen from the oversight function of the Ruis Village Consultative Body for the physical development of the village, so it does not know the quality of the physical development being carried out. Also at the stage of accountability is not effective. This can be seen from the absence of data on transparency reports on funds being completely absorbed and the public not being involved in accountability reports at the end of each year. 2) The inhibiting factor for village fund management in village development in Ruis Village, Reok District, Manggarai Regency is human resources. This can be seen from the very minimal level of understanding of village fund management regulations. Facilities and infrastructure are also a factor inhibiting the

management of Village Funds in Ruis Village, Reok District. This result can be seen from the provision of electronic goods in the form of laptops, computers, tables, chairs in Ruis Village, Reok Subdistrict, which is very concerned that it has an impact on village development. Suggestion is It is recommended that the Ruis Village government pay attention to the stages in managing village funds starting from the planning, implementation, monitoring and accountability stages so that village development is achieved based on a predetermined budget. The budget set is a budget that is in accordance with the work plan. So that in the implementation of the work program there should really be physical development in accordance with the results of the musrenbang included in the work planning stage. As well as the transparency of village funds that were budgeted before construction began as well as funds that were absorbed due to physical development, information boards had to be made in the village and in each development program so that the community clearly knew the details. And it is necessary to increase the facilities and infrastructure to support the activities of the Ruis Village Government by budgeting funds taken from village development funds to improve the quality of work of the Ruis Village Government. As well as the need for development priorities so that the APBDesa can be used properly and absorbed in development in Ruis, Reok District.

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