



## **THE ROLE OF THE VILLAGE SECRETARY IN PLANNING APBDES IN TOLONDADU I VILLAGE, BOLAANG UKI SUB-DISTRICT SOUTH BOLAANG MONGONDOW DISTRICT**

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### **ABSTRACT**

The study aims to determine the role of the Village Secretary in Planning the Village Income and Expenditure Budget in Tolondadu I Village, Bolaang Uki District, South Bolaang Mongondow Regency. This research uses a qualitative descriptive approach. Data sources used in qualitative writing are primary and secondary data sources. The results can be concluded that the Village Secretary has a significant role in Village Revenue and Expenditure Budget Planning; there needs to be attention from the leadership regarding the importance of improving performance or skills to maximize the Village secretary's duties in carrying out his work. The provision of facilities and infrastructure also needs to be enhanced to support the performance of the Village Secretary, especially in Village Revenue and Expenditure Budget Planning.

**Keywords:** Village Secretary. APBDes Planning

### **INTRODUCTION**

The village is the basis of the smallest government unit of a community of state government. So it can be said that the success in carrying out development also depends on the extent to which the local community participates in the village government in the planning of

development. If the local community participates in the development process and is given enough trust and authority to take care of the village's home, it can be self-sufficient and in accordance with the potential and resources of the village. Law No. 6/2014 states that a village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, in the interests of the local village community based on community initiatives, original rights, and/or traditional rights that are recognized

and respected in the system of government of the Unitary State of the Republic of Indonesia. Given the complexity of the aspects or fields to be developed at the lowest level of government, one aspect that first needs to be developed is to improve the ability of village government officials in the implementation of government administration tasks, in addition to strengthening the participation of village communities and village institutions and other aspects. This is very important, because the village government is the main organizer in government, development and community activities. Therefore, the role of the village government is so important and determines the progress and decline of a government unit. Therefore, village officials are needed who are truly capable and can cooperate in the implementation of tasks that have become their responsibility.

The administration is carried out by the Village government in terms of regulating and managing the interests of the local Village community based on local origins and customs that are recognized and respected in the Regional Government system and Law No. 25 of 2009 concerning public services provided to the community, so the government as an organizer in the service is obliged to provide excellent service to the community. The Preamble of the 1945 Constitution of the Republic of Indonesia mandates that the purpose of the establishment of the Republic of Indonesia, among others, is to advance the general welfare and educate the nation's life. In order for the village to be able to move, organize, control, and encourage the community to advance the village with its development, it requires a village head and village officials who are effective, professional.

Villages can run well if the quality of human resources who carry out village development planning is reliable and has

the ability to carry out the assigned tasks. The progress of a village is determined by the capacity and capability of the actors in the administrative management that is applied, but in addition to good human resources, it must also be accompanied by efficient and effective arrangements that will be carried out so that the implementation will not get problems.

The role of the Village Secretary in planning the Village Budget (APBDes) plays a crucial role in managing village finances and supporting sustainable village development. The level of involvement and professionalism of the village secretary has a significant impact on the successful implementation of the APBDes and the achievement of village development targets.

The Village Secretary is the assistant and holder of financial management power Village. The Village Secretary as the coordinator of village financial management has the task of preparing and implementing APBDesa management policies, preparing and implementing village procurement management policies, preparing the Draft APBDesa and Draft APBDesa Amendments, and accountability for APBDesa and carrying out other tasks based on the authority delegated by the Village Head. The ability and professionalism of the Village Secretary must be improved. The existence of the Village Secretary plays a very important role in structuring the administration in the village.

The limited ability of the Village Secretary in leading the preparation of the Work and Budget Plan (RKA), Preparing Draft Village Regulations on Village Budget and Expenditure, Draft Village Regulations on Amendments to Village Budget and Expenditure and Draft Village Regulations on Accountability of Village Budget and

Expenditure, Examining and recommending the Budget Plan proposed by the activity implementer, Preparing Draft Village Head Decrees related to the Implementation of Village Regulations on Village Budget and Expenditure and Amendments to Village Budget and Expenditure, and documenting the process of preparing Village Budget and Expenditure, Amendments to Village Budget and Expenditure, and Accountability of Village Budget and Expenditure due to limited knowledge in budget planning. This needs to be done by increasing skills, learning orientation, knowledge of job description, and organizational values through continuous capacity building so that human resource performance increases.

Good planning leads to good program implementation, by encouraging community involvement in village development. Starting from the planning process, the implementation and evaluation of village development activities that have been planned together with the community in order to demonstrate the authority of the local village to organize and manage village development.

Based on this description, the authors are interested in writing about the Role of the Village Secretary in APBDes Planning in Tolondadu I Village, Bolaang Uki District, South Bolaang Mongondow Regency.

Administration is a series of collaborative processes between two or more people, which are based on certain rationalities in order to achieve predetermined goals. Thus, it can be concluded that administration is a collaborative process between two or more people aimed at achieving a predetermined goal (Siagian, S. 2016).

Office Administration is a process of planning, controlling and organizing the work of an office and being a driving force

for those who carry it out so that the predetermined goals can be achieved (George Terry, 2014).

A village is a legal entity in which a group of people live within an area and have the authority to govern themselves. A village is a low-density area, consisting of a number of kampongs, dusun, banjar, and jorong, all of which are part of a sub-district and led by a village head (Kartohadikusumo, S. 2020).

Government in a broad sense is all affairs carried out by the State in organizing the welfare of its people and the interests of the State itself, so it is not defined as a Government that only carries out executive duties, but also includes other duties including legislative and judicial. Village Government is a process of combining the efforts of the village community concerned with government efforts to improve the standard of living of the community (Jamaludin. N. Adion, 2015).

The cornerstones of village governance are participation, autonomy, democratization and community empowerment. Based on a geographical review, a village is a result of geographical, social, political, cultural manifestations that exist in an area and have a reciprocal relationship with other areas (Bintarto, 2019).

The Village Secretariat is led by the village secretary assisted by the secretariat staff element whose job is to assist the head of the village in the administrative field. The secretary in carrying out his duties is assisted by the head of affairs. The head of affairs has the task of assisting the desa secretary in the field of affairs that is his responsibility. In accordance with article 62 of PP Niomior 43 of 2014, it is stated that the desa secretary is assisted by a maximum of 3 (three) fields of affairs.

## **RESEARCH METHODOLOGY**

This research method uses a qualitative research approach. qualitative research methods can be interpreted as a philosophical-based research method used to research on scientific conditions (experiments) where the researcher is an instrument, data collection techniques and qualitative analysis put more emphasis on meaning. qualitative research methodology aims to analyse and describe phenomena or research objects through social activities, attitudes and perceptions of people individually or in groups (Sugiyono, 2018).

Research design is a series of procedures and methods used to analyse and collect data to determine the variables that will be the topic of research. Research design is a strategy carried out by researchers to connect each research element systematically to make it more effective and efficient. According to (Silaen, 2018) Research design is a design regarding the entire process required in planning and conducting research. Qualitative research is used to compare groups used as experimental and control subjects. This is in accordance with the research conducted, namely describing, explaining, and explaining the Role of the Village Secretary in APBDes Planning in Tolondadu I Village, Bolaang Uki District, South Bolaang Mongondow Regency.

In analysing the situation for the purpose of this research, researchers will describe data related to the situation about the Role of the Village Secretary in APBDes Planning in Tolondadu I Village, Bolaang Uki District, South Bolaang Mongondow Regency. Furthermore, when researchers enter a predetermined social situation, researchers extract data by purposive sampling, namely taking data sources with certain considerations. This technique is used according to the needs of this research, with the consideration that the source of data in determining textbooks and the policies in

them are only some people who are considered to know best, or maybe sources or informants as stakeholders so that it will facilitate researchers in exploring the object or social situation under study.

The data collection techniques used in this study are: 1. Interview. Interviews are one of the techniques used to collect research data. Interviews are two-way communication to obtain information from related informants. According to (A. Muri Yusuf, 2014) an interview is an event or process of interaction between the interviewer and the source of information or the interviewee through direct communication or asking directly about an object under study. The interview also chosen by the researcher is a free guided interview. 2. Observation. Observation is a data collection technique that has specific characteristics when compared to other techniques. Observation is also not limited to people, but also other objects. Through observation, researchers can learn about behaviour and the meaning of that behaviour (Sugiyono, 2018). 3. Documentation is a method used to obtain data and information in the form of books, archives, documents, written figures and images in the form of reports and information that can support research. Document study is a complement to the use of observation or interview methods that will be more reliable or have high value if supported by photographs or existing academic papers (Sugiyono, 2018).

## **RESEARCH RESULTS**

**Role of the Village Secretary in APBDes Planning** The process of planning the Village Budget refers to the Village Medium-Term Development Plan (RPJMDes) because it is a benchmark when planning the Village Budget will be carried out with community participation through village meetings.

The process of achieving development programmes has been carried out in accordance The process of achieving development programmes has been carried out in accordance with the needs of the community, which are prioritised activities to achieve development that supports the progress of the Village.

The obstacle faced by the village government is the lack of understanding of each village apparatus. so that this obstacle needs to be overcome through training to village officials related to the process of planning in the village so that the planned implementation is truly more efficient in accordance with the needs of the community and supports the progress, especially Tolondadu I Village.

Community involvement is very important in preparing a plan in the village so that the planned implementation is one of the village development priority programmes that meets the real needs of the community and encourages progress, especially Tolondadu I Village.

The APBDes planning process cannot be separated from what has been planned together with the community beforehand, namely the village government work plan, the RKPDes is the foundation of the village when preparing a village revenue and expenditure budget plan.

The obstacles/problems faced are related to the activeness of each village apparatus. Because when implementing a plan in the village, it must require encouragement or assistance from village officials in the village. So that the implementation of planning is truly directed and mature in accordance with what is the vision and mission of the Village itself to be realized properly and efficiently.

**Factors that hinder the role of the village secretary in APBDes planning**  
Strategies to improve the performance of village officials include participating in

training or mentoring activities so that the implementation of tasks and functions in the village can run well and efficiently.

The obstacles faced are due to the low level of education of village officials, lack of knowledge or ability to carry out activities such as planning, implementing development so that the implementation of tasks and functions does not run well in accordance with their fields in the village.

Facilities and infrastructure in the village are still in dire need of additional facilities in order to support the continuity of village administration.

Facilities and infrastructure in the village partly need to be maintained for existing facilities and it is necessary to procure facilities and infrastructure that are needed in the village so that the implementation of the task runs well with supporting facilities.

## DISCUSSION

The Role of the Village Secretary in Village Budget Planning The village financial planning process according to Permendagri Number 20 of 2018, first the secretary prepares a Draft Village Regulation on the APBDesa based on the RKP Desa for the year, then submits it to the Village Head to be discussed and agreed upon jointly with the Village Consultative Body. After the draft is discussed and agreed upon by the village head and the Village Consultative Body together, the draft is submitted by the village head to the Regent/Mayor through the sub-district head no later than 3 (three) days after it is agreed upon for evaluation. The Regent/Mayor determines the results of the evaluation of the Draft APBDesa no later than 20 (twenty) working days from the receipt of the Draft Village Regulation on APBDesa. After the draft is agreed upon, the Regent/Mayor then delegates the results of the evaluation to the village head through

the sub-district head to be stipulated as the APBDesa. If the results of the evaluation are not in accordance with the public interest and higher laws and regulations, the village head must make improvements no later than 7 (seven) working days from the receipt of the evaluation results. If the village head does not follow up on the results of the evaluation, the Draft Village Regulation on the APBDesa will be stipulated as a Village Regulation by the village head.

This is in accordance with the realization related to the management of village funds carried out by the Tolondadu I Village government, Bolaang Uki District, South Bolaang Mongondow Regency, which can be seen through the application of the principles of development planning made in the Village Development Activity Plan (RKPDDes) after that it is contained in the Budget Plan (RAB) for the preparation of the Village Revenue and Expenditure Budget (APBDes).

Based on the results of the above research, it can be concluded that the planning of the Village Budget has gone well, because it is carried out openly by involving community participation in the implementation of planning carried out starting from planning, implementation, administration, and accountability.

#### **Inhibiting Factors of the Village Secretary's Role in Village Budget Planning**

The quality of human resources in terms of the level of knowledge, ability, and willingness that can be demonstrated by human resources. The low quality of human resources in the village government greatly affects the planning that will be carried out so that it is necessary to improve the quality of village government human resources so that the village government can increase expertise in their respective fields as mandated by Village Law Number 6 of

2014 and Permendagri Number 84 of 2015 concerning the main tasks and functions of the Village Government.

Based on the results of the research conducted, the researcher concluded that the obstacles in managing the village revenue and expenditure budget (APBDesa). Several things that become internal inhibiting factors in the process of managing and implementing various village programs and policies include:

- 1) The quality of human resources in Tolondadu I Village, most of which are low-skilled, including some who are involved in organizing village administration.
- 2) Facilities and infrastructure to support the implementation of village administration are still in need of maintenance or the addition of adequate facilities.

#### **CONCLUSIONS**

The Village Secretary serves as the main liaison between the Village Head, other Village Officials, and the community in the process of preparing the APBDes. The Village Secretary ensures that the entire planning process is conducted in a transparent and inclusive manner, in order to achieve the Village's vision and mission in improving development and participation from the community.

The Village Secretary has a very important role in preparing the budget plan together with other planning teams. The Village Secretary is responsible for ensuring that the entire budget preparation process complies with applicable regulations and guidelines, both from the central and local governments.

Village Financial Planning is a series of activities to predict revenues and expenditures within a certain time in the future. Village Financial Management is all activities that include the process of

Implementation Planning, Administration, Reporting and Accountability in village financial management carried out within 1 (one) fiscal year, starting from January 1 to December 31.

Limited resources, including limited operational budgets and infrastructure, are often an obstacle in carrying out the responsibilities of the village secretary. These limitations can also hinder the process of collecting data needed for budget planning. Therefore, it is important to address these resource limitations through increased operational budgets and the development of adequate infrastructure to enable more efficient and effective village budget planning and management.

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