

IMPLEMENTATION OF GOVERNANCE IN VILLAGE FUND MANAGEMENT IN ILOMATA VILLAGE, BULANGO ULU DISTRICT, BONE BOLANGO REGENCY

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ABSTRACT

This study aims to find out a descriptive description of the implementation of governance in the management of village funds which will ultimately affect the implementation of village governance.

This research is a qualitative research with primary data and secondary data. Primary data obtained through observation, interviews and documentation. Secondary data using literature study.

As for the results of the research conducted, it shows that the management of village fund budgets must be based on the principles of Good Governance in the village whose management is a whole activity covering the stages and processes that have been regulated, namely the initial activity is the participatory planning stage, the implementation that meets transparency, and accountability processes for village fund budgets (ADD).

Keywords: village budget management, planning, implementation

INTRODUCTION

The village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia [9].

The village or what is called by another name existed before the Unitary State of the Republic of Indonesia was formed. As proof of its existence, the Elucidation of Article 18 of the 1945 Constitution of the Republic of Indonesia (before the amendment) states that "In the territory of the State of Indonesia there are approximately 250 "Zelbesturende landschappen" and "Volksgemeenschappen", such as villages in Java and Bali, Nagari in Minangkabau, hamlets and clans in Palembang, and so on. These areas have an Original composition and therefore can be considered as special areas. The Republic of Indonesia respects the position of these special regions and all state regulations

concerning these areas will remember the rights of origin of the area.

According to Lai and Bosin, the existence of villages is officially recognized by the Law on Regional Government and Government Regulation Number 72 of 2005 concerning Villages. The above interpretation places the village as an organization that has political power to regulate and manage its citizens or society. The local government has the right to develop the village in accordance with the collective rights of the village.

From the description above, it can be concluded that the village has a very important role in supporting the success of the implementation of national government as a whole because it contains elements of equitable development and community outcomes that directly affect interests of the majority of the people. People living in rural areas as part of their social enterprise. In village development, the village government is positioned as a system of administering the Indonesian government system so that the village has the authority and duty to regulate

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and manage the interests of the village. - called regional autonomy. In carrying out the government, the duties and obligations of the village in running the government or development require sources of village income.

In addition, the Village Fund as one of the sources of village income, the central government is required to allocate village funds in the State Revenue and Expenditure Budget (APBN). With the Village Fund, the income of each village will increase. The increase in village income provided by the government to improve community service facilities in the form of fulfilling the basic integrity of village institutional strengthening and other activities required by the village community is determined through the Village Planning and Development Consultation.

The introduction of the Village Fund program by the government in the era of President Joko Widodo's leadership is a positive value for reorganizing village government that is responsible for realizing the welfare of rural communities, being able to formulate and implement development programs to improve the living standards of rural communities. The village fund is an important tool to achieve village development because it will cover all development integrity, of course, general integrity and basic development such as roads, bridges, irrigation, posyandu, early childhood education (PAUD) and so on. The use of the Village Fund itself is a priority to finance community development and empowerment, the implementation of which is prioritized by self-management using local resources or resources and with the aim of attracting more workers from the local village community.

If you look at the benefits and urgency of the Village Fund Program to carry out the acceleration of village development, then the implementation of village funds must really be carried out properly, meaning that it is carried out according to the principles regulated in the law. Good implementation and management of the Village Fund is also

a manifestation of the principles of Good Governance, namely the implementation of the Village Fund program in an Accountable, Transparent, and Participatory manner. However, the application of the principles of Good Governance mentioned above does not necessarily mean carried out just like that, the government must prepare the equipment in advance, so that its implementation actually runs as it should.

This thesis examines and discusses scientifically the application of good governance in the management of village funds in Ilomata village, Bulango Ulu sub-district, Bone Bolango district. As for the results of the initial observations made, the most basic reason for implementing the Village Fund Program must be based on the principles of Good Governance, namely the lack of commitment from the implementers of the Village Fund Program to actually implement these demands correctly and responsibly.

data on the management of village funds in the field of development in Ilomata Village, Bulango Ulu District, Bone Bolango Regency, the development budget from 2018 to 2019 has increased, and in 2020 and 2021 there has been a decline in the management and absorption of the village fund budget, but the facilities and the existing supporting infrastructure in the village of Ilomata is still in the inadequate category and there are some public facilities that are not feasible. From the results of observations made by researchers, this occurs due to the lack of effective management of the village fund budget in development planning and the inefficient implementation of the development, resulting in delays in the development process.

In addition, there is no transparency regarding the village fund budget from village officials and the community in the area Ilomata Village. Therefore, village officials are required to manage village funds effectively and responsibly. Efficiency is the extent to which village government objectives (quantity, quality and time) have been achieved in the use of village funds.

While accountability is the level of transparency of success or failure achieved by the village government. in the utilization of the village fund budget sourced from the distribution of results from the Bone Bolango Regency Government.

Therefore, it can be briefly explained that from the 2017 fiscal year to the 2019 budget year, the budget devoted to development, both physical and non-physical development, has increased in management and absorption and realization rates, which is more because Ilomata village is still in an intensive position to carry out village improvements. Especially in physical development. This is then different in the current budget years until now, namely in 2020 to 2021 including planning carried out through the Village Deliberation Discussion on the Use of the Village Fund Budget in 2022, where it can be explained that the decrease in budget determination and its realization is more due to changes -changes and shifts both in rules, laws, methods and procedures for planning, implementing, and being accountable for the use of village fund budgets as well as village focus which is more directed at empowering the Ilomata village community so that the balance will have an impact on physical and non-physical development as well as community empowerment in the village of Ilomata.

Management

Management in the Big Indonesian Dictionary is defined as the process of using resources effectively and efficiently to achieve goals. Regarding management, there are 3 views circulating, first: Understanding governance is broader than management (management is the center of governance), second: seeing management more broadly than administration, and third: the view which assumes that management is synonymous with administration.

Understanding management is often understood as knowledge of advice and experts. Management is defined as a science because it is a scientific field that systematically seeks to understand why and how people work together. Meanwhile,

management is defined as a profession because management relies on certain skills to achieve manager performance and professionals are bound by a code of ethics [8].

To understand the management terminology the method used is based on the experience of the manager. Management as a system in which each component does something to satisfy the whole. Thus management is the process of achieving organizational goals efficiently and effectively. The achievement of organizational goals is carried out by managing the planning functions, organizing staffing or directing (payrolling) and directing (leading) and controlling (control).

HR Management

Human resource management is one of the areas of integrated management such as financial management, marketing management, operations management. Human resource management is an important discipline in organizations because the problems faced by organizations are not only problems of holding labor and production equipment or transfer rotation funds but also problems of manpower or human resources. the purpose of the manufacturing process itself [10]

Human resource management (HR) is a strategic area of the organization. Human resource management should be seen as an extension of the traditional view of effective people management and therefore requires knowledge of human behavior and the ability to manage it [7] .

Human resource management (HR) is defined as a strategy to carry out the management function, namely planning, organizing, directing and controlling in every activity of a professional human resource function, starting from selection, training, and development of employment, including promotion of dismissals and mutations, job evaluation, compensation, employment systems and layoffs. with the aim of increasing the effective contribution of the organization's human resources to achieve organizational goals more effectively and

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efficiently. In summary, the author can draw the conclusion that human resource management (HR) is an effort to obtain and use human resources effectively and efficiently from an organization [5].

Implementation of Governance

Globalization affects many areas of life in all areas of state government under the reform of the economic and government systems, including administration, thus enabling economic interactions between regions and between countries to take place more efficiently. The key to the success of economic development is the competitiveness of the efficiency of the service process and the quality, accuracy and certainty of public policies. The key to the success of economic development is competitiveness and the key is quality efficiency and public policy certainty [3].

In an effort to meet these challenges, one of the prerequisites that needs to be built is a high commitment to apply noble values and principles of good governance in achieving the ideals and goals of the state as required in the life of the nation and state. Administration is the exercise of economic, political and administrative rights to manage state affairs at all levels. Governance includes all the mechanisms, processes and institutions through which citizens and community groups express their interests, exercise their legal rights, fulfill their obligations and make peace with one another [4].

Village Fund

Villages have income as the main income of the village for regional income and regional and city revenues in the section of central and regional revenue receipts. Development funds by neighboring areas [9]. The city budget and public expenditure budget (APBN) are supported by the regional revenue and expenditure budget (APBD) and the regional revenue and expenditure budget (APBD) and are not tied to third party grants. Part. Village-wide income streams are used to fund all jurisdictions responsible for the data [1].

The village has the right to regulate and manage its power in accordance with the integrity and priorities of the village. This means that the Village Fund will be used to fund the Village Government in accordance with the integrity and priorities of the Village Fund. However, because village funds originate from central spending, in order to optimize the use of village funds, the government prioritizes using village funds to support village development programs and empower village subsidies for village communities.

The allocation of village funds is set at 10% (ten percent) of the total roaming fund and will be filled in stages according to the capacity of the State Budget (APBN). During the transition period, before the Village Fund reaches 10% (ten percent) the Village Fund budget is financed through central transfers and village promotion programs. The Ministry of Lemmang submits the village program budget to the minister who will be appointed as the source of village funds.

Village Fund Distribution Mechanism

In accordance with Government Regulation Number 60 of 2014 (President of the Republic of Indonesia 1967) regarding Village Funds in the State Revenue and Expenditure Budget (APBN) village authorities and to optimize village utilization to finance the development and empowerment of rural communities. The village capital transfer mechanism is divided into two stages. The first step is to transfer the state revenue and expenditure budget (APBN) from the state general cash account (RKUN) to the regional general cash account (RKUD) and the second stage of the regional general cash account deposit mechanism (RKUD) to the village treasury.

Based on the Minister of Finance Regulation Number 112/PML.07/2017, the distribution of village funds from the State General Treasury Account (RKUN) to the Regional General Treasury Account (RKUD) for each stage as described above is carried out no later than the second week of the month concerned. Meanwhile, the distribution of village funds from the

Regional General Treasury Account (RKUD) to the Village Treasury Account (RKD) is carried out at each stage no later than seven working days after being received in the Regional General Treasury Account (RKUD).

Village Fund Management

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, village finances mean that all village rights and obligations can also be valued in money. in the form of money and wealth assets related to the implementation of village rights and obligations. Its management is a whole activity including: 1) planning; 2) implementation; 3) administration; 4) reporting; and 5) village financial accountability (Minister of Home Affairs of the Republic of Indonesia, 2014).

Planning is very important in managing village finances. Development planning in the village is marked by the preparation of the Village Medium-Term Development Plan (RPJMdes) and the Village Government Work Plan (RKPdes).

All village revenues and expenditures in the administration of village governance are carried out through the village treasury account. Especially for villages that do not yet have a role service in their territory, the procedure is determined by the Government. Village expenditures that involve the inclusion of the Village Revenue and Expenditure Budget (APB) cannot be carried out until the Village Settlement Plan scheduled in the Village Revenue and Expenditure Budget (APB) is determined as the Village Revenue and Expenditure Budget.

Village Development

Village development is an effort to improve the quality of life and livelihoods for the welfare of rural communities. Village development planning is a process of activities carried out in stages by village officials taking into account the village and community members as users and the

allocation of village resources to achieve village development goals.

The purpose of village development is to improve the welfare of rural communities, the quality of human life and reduce poverty by respecting the fundamental integrity of the construction of facilities and infrastructure for the community in the village. Develop local economic potential [9]

Empowerment of rural communities is an effort to ensure the independence and welfare of the community by increasing knowledge, attitudes and skills, attitudes, awareness, capacity and utilization of resources through the implementation of policy activities and mentoring programs according to the nature of the problems and priorities of the village community [9].

RESEARCH METHODS

Approach and Type of Research

In this research, the approach used is a qualitative research approach. Qualitative research method is a research method based on postpositivism or enterpretive philosophy, used to examine the condition of scientific objects, where the researcher is the key instrument, the data collection technique is done by triangulation (combined observation, interviews, documentation), the data obtained tend to be data qualitative, data analysis is inductive/qualitative, and research results are to understand meaning, understand uniqueness, construct phenomena and find hypotheses [6].

The study period is scheduled from September to November 2022 1 . As for the place that is used as the object of this thesis, the researcher takes the research location in Ilomata Village, Bulango Ulu District, and Bone Bolango Regency. In this case the research process is carried out at village institutions. Informants in this thesis are informants who are directly involved and are considered to understand and provide information about the management of village funds. The informants consist of key informants and supporting informants. The key informants are the village government as the Activity Implementation Team (TPK), the Village Consultative Body (BPD), while

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the supporting informants are the Village LPMD who has been given the authority to assist in the implementation of village fund management in each village.

method used in the following research is observation. The data collection tool is an observation guide. Conducting observations and tracing in the field on the implementation of village fund management policies and various efforts can increase the effectiveness of community empowerment through village fund management.

Interviews, interviews are conducted by researchers to collect data from informants or other stakeholders so that the information obtained is problem-free and can be analyzed. Interviews were conducted to collect information or opinions from informants about the research literature being studied [6].

Documentation is the process of collecting data in the form of event records. Ordinary documentation in the form of images in the ongoing research process. Documentation is carried out as a form of accurate evidence and is closely related to the object of research and interviews in the form of filling out questionnaires.

Data analysis is an activity to find out or investigate phenomena to find out the actual situation by collecting data from interviews, observations, and documentation which then sorts or organizes which ones include important data that can be used as information that can later be used in drawing conclusions in a study.

Reduction is the process of selecting, analyzing, focusing, simplifying and selecting data to make a summary of the data. Data from the field will be summarized into reports in the form of relevant answers or information related to the subject matter so that it can support conducting research.

Presentation of data can be interpreted as organizing data containing information from reports that have been compiled from the results of data reduction. Furthermore, the results of research data will be processed into reports in a systematic and detailed manner so that they can become descriptions that

describe and express according to events and phenomena that have occurred so that the data is easier to understand.

RESEARCH RESULT

Planning Stage

The village meeting will be held as an initial stage in planning the use of the village fund budget, the village meeting is attended by community leaders in each hamlet who provide proposals that will be included in the results of the village meeting. plan use budget Ilomata village is always implemented.

In the village fund budget planning deliberation, the distribution of the budget that has become a priority for village development will be conveyed, namely from the total village fund budget obtained, at least 70% of the total expenditure budget is used to fund village administration, implementation of village development and empowerment of village communities and at most up to 30% of the total village budget is used for fixed income and village head allowances, village consultations and operational allowances, and incentives for neighborhood associations and community associations.

Ilomata Village has carried out the distribution of the proportion of the Village Revenue and Expenditure Budget (APB) which has been agreed and compiled through deliberation, namely based on Article 100 of Government Regulation Number 43 of 2014 concerning Village Expenditures.

Participatory Stage

Community participation in proposing a plan to use the village fund budget is very important for the development and empowerment of the hamlet communities in Ilomata village. One form of community participation is to inform every village leader and community involved in the planning stage by filling out the meeting attendance list and posting it on the announcement board that is already available.

Very high enthusiasm which can be seen from the level of attendance and the submission of proposals is a form of community participation in the planning

process of village fund budget management. The form of information disclosure from the use of the village fund budget is to expect every figure to be present and active in supervising every activity/project implementation agenda in the village that is financed by the village fund budget.

Implementation Stage

Every activity/project implementation agenda in the village is financed by the village fund budget, the village government as the executor always pays attention to the results of the Deliberation Document and the Budget Budget Plan and every hamlet community leader is always active in supervising its implementation. The large proportion of the village fund budget for community development and empowerment is a positive sign that village progress can be realized as the goal of establishing a government at the lowest level, namely the Village, is in line with Law Number 14 of 2004 concerning Villages.

With the mandate of Law Number 14 of 2004 concerning Villages, the village government as the implementer of village development and empowerment programs always emphasizes the completeness of the administration of implementation and material and non-material expenditures so that in the future the implementation of activity/project reporting can be properly accounted for.

Transparency Stage

Transparency both in the size of the budget proportion and the use of the village fund budget in every activity/project carried out, especially in development, community empowerment and the implementation of meeting office needs, of course, is very important to be explained and implemented by prioritizing the principles of honesty and disclosure of information that directly impacts the government at the lowest level. Namely the Village, this is in line with Law Number 14 of 2004 concerning Villages.

Transparency as an important principle in planning, implementation and accountability for the use of village fund

budgets, it is important to do this either in the form of providing access to information to the community, namely affixed to the bulletin board, conveyed through loudspeakers and inviting/delivering to every citizen/community leader of the hamlet concerning activities/projects especially in community development and empowerment while they are being implemented/conducted.

Accountability Stage

The village government, in this case the village fund budget implementing team, will have no difficulty in compiling/making a report on the realization of the use of the village fund budget because the administration, receipts and other evidence are complete for each activity/project implemented. This should not have happened, but the reality at the research location is like this, so assistance from the Assistants from the Ministry of Villages who have been placed in each sub-district and in several villages will be very helpful in the stage of providing periodic reports.

Ilomata Village, with the presence of accompaniment staff from the Ministry of Villages who have helped in making the accountability report for the management of the village fund budget (ADD), presents a dependency so that the budget implementing team feels the need to attend intense training regarding the preparation of reports on the use of village fund budgets.

Accountability Stage

The need for the formation of a Financial Audit Team from elements of community leaders in order to give a more positive impression and participation which refers to accountable accountability for the preparation of periodic reports on the use of village fund budgets in Ilomata village.

Consultation assistance and instructions from the Advisors from the Ministry of Villages who have helped in making the accountability report for the management of the village fund budget (ADD) are not supposed to be ongoing every reporting schedule per year, it is felt that they can

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interfere with the principle of Accountability because it seems that there is omission and handover of work. to Assisting Personnel who are not directly involved in the activity/project work process, preparation and completion of its administration as well as in the process of completing receipts and spending notes so that they are vulnerable to fraud and manipulation of reports on the use of village fund budgets.

DISCUSSION

Planning for the use of village funds (ADD)

In the process, the planning stage for the use of village funds in Ilomata Village implemented an integrated system which initially carried out the process of collecting proposals and agreements from the village community in their respective hamlets through village meetings or deliberations to propose each design from the tian hamlet regarding the use of village funds and forming a design drafting team. Village regulations regarding the village income and expenditure budget (APB) based on the previous year's village government work plan (RKP).

This is in accordance with the plan covering (1). Draft Village Regulation on the Village Revenue and Expenditure Budget (APB) The village secretary prepares the Draft Village Regulation on the Village Revenue and Expenditure Budget (APB) based on the Village Government Work Plan (RKP) for the developing year submitted by the village head [2].

At most 30% of the total village expenditure budget is used for fixed income and village head allowances, Village Consultative and operational allowances, and Incentives for the Neighborhood Associations and Community Pillars The Village Revenue and Expenditure Budget (APB) is submitted to the Village Consultative Body (BPD) for discussion and mutually agreed upon, and the mutual agreement is carried out no later than October of the current year.

Participatory Planning

The involvement of the community in the hamlets and all elements of the village government, both the Village Consultative Body (BPD) which consists of 5 people, elements of the Activity Implementation Team (TPK) of all Ilomata village officials, actually shows that the level of community participation and elements of government is very large, access to information for all the planning stages have been running properly so that it can be said that the implementation of governance in planning the use of village funds in Ilomata Village has been running according to the rules and procedures for good village fund management and can positively encourage village development towards a Prosperous Village in Bulango Ulu.

There are 2 important things in the principle of formal mechanisms, namely: regulatory indicators play and empowerment. In realizing Governance, the two indicators must be: done simultaneously. Changes to the rules of the game to take sides and accommodate the interests of the public and marginalized groups must be accompanied by empowerment of the sovereign people and the marginalized.

Implementation of the Village Fund Budget (ADD)

Usually, the implementation of activities applying for funding to carry out activities must be accompanied by documents including the Draft Budget. The Draft Budget is verified by the Village secretary and ratified by the Village Head. The implementation of activities is responsible for expenditure actions that cause the burden of the activity budget by using the activity cash register as accountability for the implementation of village activities.

The village government apparatus always provides transparency in the implementation of the use of the village fund budget (ADD) by always updating information on every detail of the use of the budget and always considering and paying attention to conformity with the design

documents that have been discussed together.

Transparency in its implementation

Basically, the disclosure of information on the implementation of the village fund budget is always far from being transparent about its use, this will encourage public distrust of village government apparatus. However, something different has happened in Ilomata Village, from the results of researchers' observations from 15-30 October 2021, transparency is a work goal that is always visible in the process of implementing the use of village fund budgets.

Village Development, namely that village development planning is a process of stages of activities organized by the Village Government by involving the Village Consultative Body and elements of the community as participants in the utilization and allocation of village resources in order to achieve village development goals [2]. The purpose of village development is to improve the welfare of rural communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment [2].

Village Fund Budget Accountability

Its management consists of all activities including: 1) planning; 2) implementation; 3) administration; and 4) reporting; and 5) Village financial accountability of this concept is based on Regulation Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management. Which should have been implemented in all villages within the framework of the Unitary State of the Republic of Indonesia, but the rules that have been ratified sometimes still don't work well.

The solution for this obstacle is as explained that in the village of Ilomata with the presence of accompaniments from the Ministry of Villages who have helped in making accountability reports for village

fund budget management (ADD), it creates dependence so that the budget implementing team feels the need to attend intense training regarding the preparation of reports on the use of funds. On the other hand, the assistance carried out by the local village assistant (PLD) of Ilomata Village and the village assistant (PD) of Bulango Ulu Subdistrict always provides integrated assistance for the pursuit of report targets and the conformity of the accountability report with the law on Fund Budget Management Village (ADD).

Accountability in Accountability Reporting

The accountability report on the realization of the Village Revenue and Expenditure Budget (APB) consists of income, expenditure and financing. The three forms of realization must meet the elements of accountability. On In general, the Ilomata Village government can fulfill its activities or is already accountable, that is, it can fulfill its obligations for give responsibility, serve, and disclose all activity and activity which Becomesresponsibility to the community as a party which give trust which own right and authority for ask responsibility from village government.

Planning, Participation, Implementation, Transparency, Accountability and Accountability which are the focus of the research mentioned and described above, have been explicitly illustrated simultaneously that in Ilomata Village it can be said to be successful in its Governance in Village Fund Budget Management. However, there are several things that still need to be improved by the village government, especially at the accountability stage, namely there are still obstacles in the preparation of reports as a result of the lack of training on manufacturing procedures, limited human resources in interpreting various rules from local and central governments and limitations Internet network equipment and, limitations of computers and laptops used in preparing the report.

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CONCLUSION

Based on the focus of the problem and the sub-focus of the problem above, it can be concluded that:

- Implementation of Governance in Village Fund Budget Management which includes planning and participatory processes, implementation processes and transparency and accountability and accountability processes in the use of village fund budgets (ADD) in Ilomata Village, Bulango Ulu District, Bone Bolango Regency, meets village fund management standards according to the mandate of the Act -Law Number 6 of 2014 concerning Villages so that Village Governance has been running well or Good Government.
- village fund budget management (ADD) in development and community empowerment in Ilomata Village, Bulango Ulu District, Bone Bolango Regency has increased very significantly in a good direction so that it has an impact on increasing development and the welfare level of the village community has entered the level of physical prosperity , it can be said that the village funds rolled out by the regional government of bone bolango district have been channeled properly and according to the needs of village development which will ultimately encourage the welfare of the community at large and comprehensively .

SUGGESTION

Suggestions in this study are, as follows:

- Due to the implementation of Good Governance in Village Fund Budget Management, the planning process, implementation process and accountability process in Ilomata Village, Bulango Ulu Subdistrict, Bone Bolango Regency has significantly or completely boosted the welfare of the community , so my advice to the village government is to further improve, improve and emphasize to village officials and all elements of the

village community about the three processes;

- Due to the implementation of Good Governance in Village Fund Budget Management, the planning process, implementation process and accountability process in Ilomata Village, Bulango Ulu Subdistrict, Bone Bolango Regency has significantly or completely boosted the welfare of the community , so my advice to the village government is to further improve, improve and emphasize to village officials and all elements of the village community about the three processes;
- For further research students, to examine other variables that influences the village fund budget management variable, for example the presence and loyalty of village officials, and the application of the village head's leadership style.

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