

**ANALYSIS OF VILLAGE FUND MANAGEMENT IN POTUGU VILLAGE,
MOMUNU DISTRICT, BUOL REGENCY, SULAWESI TENGGAH PROVINCE**

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ABSTRACT

This study aims to analyze the management of village funds in Potugu village, Momunu District, Buol Regency. This type of research uses a qualitative method with case studies or field studies. Data collection techniques by observation, interviews and documentation. The results of the study show that planning in potugu village is carried out through village deliberations involving various elements of society. In this process, it is hoped that every proposal from residents can be considered, community participation in planning is still low. This is due to the lack of public understanding of the importance of village fund planning, so that some of the proposed programs do not fully reflect the urgent needs.

Keywords : Analysis of Village Fund Management

INTRODUCTION

More than 80% of Indonesia's population lives in villages, which is an important part of the country. To support development and local government, the head is elected through the PILKADES so that the village is led by the head of the village and the secretary, BPD members, and other staff. A village is the smallest unit of government. (Santoso, 2017) The village is authorized to manage the needs of residents, including services, arrangements, and empowerment. The active role and innovation of the village government is important for the development and improvement of comprehensive infrastructure. In village government, the management of income and expenditure must be transparent to support the progress of the village. Village funds that are managed according to financial planning will increase the development of facilities and infrastructure must indeed be needed, as regulated in the large funding support from the central government, Law Regulation Number 6 of 2014

Before the existence of the Village Law, villages did not have independent authority in setting policies. Almost all policies are regulated by the supra-village government, making the village more of an executor of government duties than a community mandate. The government's lack of attention has led to failures in village development. (Miftahudin, 2018). With Law No. 6 of 2014, villages become centers for community development and welfare, supported by authority and adequate funds. However, village development still faces obstacles, so President Jokowi through the Nawa Cita program prioritizes strengthening villages and suburban areas to overcome infrastructure inequality and previous concerns. (Miftahudin, 2018).

Since the issuance of Law Number 6 of 2014 and the presence of Nawa Cita, villages in Indonesia have received Village Funds through the State Budget which is transferred via the APBD. Village governments are required to be transparent, accountable, participatory, and disciplined in managing funds in accordance with Permendagri No. 20 of 2018. Various derivative regulations from Law No. 6 of 2014 have been issued, including Permendes No. 6 of 2020. This regulation is a guideline for districts/cities in determining the use of village funds for community development and empowerment, as well as preparing planning documents such as the Village RKP and the 2021 APBDes. The provision of village funds is expected to increase people's income and living standards, accelerate development, and demand transparent and efficient management (Miftahudin, 2018). Village fund receipts can pose challenges in management, so the village government is expected to manage it efficiently, transparently, and in accordance with the law (Miftahudin, 2018).

RESEARCH METHODS

Data Research Approach collected by researchers consists of written, oral, and observed actions. **Type of Research:** Case study or field study, and the location is Potugu village in Momunu District, Buol Regency.

The Time and Location of the Study Research is planned for three months, or from July to August 2024. Initial studies or initial observations are conducted before starting the research.

Research Location The research will be carried out in Ds Potugu, Momunu District, Buol Regency, Central Sulawesi Province.

Data Type.

This study uses qualitative data, and the object studied is described here.

Data Source Primary

data is data processed directly by the author from observations and direct interviews with informants of village heads, village secretaries, and village officials at the Potugu village office.

Data Collection Methods

The study collects data in the following ways: Observation, To gather important information, observation involves direct observation at the site. This research utilizes what the staff of Potugu Village sees. Interviews, As a method of collecting research data, in-depth interviews with the head, secretary, and village officials are conducted. Documentation Data collection through village fund reports and recorded research interviews is known as documentation.

Data Processing Method,

Sugiyono (2020) stated that in qualitative research, data processing consists of three main organizing stages. **Raw Data Description:** Collected data is stored and described, but is not yet structured or meaningful. **Data Reduction:** Raw data is selected and compacted to focus on important and relevant information. **Data Categorization:** Data that has been reduced is grouped to give it a clearer meaning.

Data Analysis

The approach applied in the "Village Fund Management Analysis" study is as follows.: Data reduction is the process of filtering, summarizing, and focusing data to facilitate research analysis (Sugiyono, 2021). The presentation of data is carried out after reduction, by presenting data in the form of tables, graphs, or narratives to make it easier to understand. Drawing

conclusions is the final step that clarifies the findings of objects that were not previously clear in qualitative research.

Data Validity In qualitative research, data triangulation can be used to ensure the validity of data, as stated by Lincoln and Guba Wijaya (2021). Source Triangulation: Testing the credibility of the data by comparing interviews, archives, and other documents. Triangulation Techniques: Verify the credibility of the data by examining data from various sources, such as interviews. Time Triangulation: Ensuring the credibility of the data with observations, interviews, and documentation at different times.

RESEARCH RESULTS

The data of this research was obtained through observation, interviews with key informants, and analysis of documents on village fund management. Research in Potugu Village, Momunu District, Buol Regency covers five dimensions: Planning, Implementation, Administration, Reporting, and Accountability:

Planning for the use of village funds Planning for the use of village funds aims to define short-term and long-term goals, focusing on the process and success factors.: Planning process for the use of village funds Planning for the use of village funds in Potugu involves the stages of preparation through village deliberations, according to the village head.:

"In the process of planning the use of illage funds, we always involve the community through village deliberations. There the community is given space to convey their aspirations, development proposals, and needs that are felt to be the most urgent. After that, we village officials together with the BPD (Village Consultative Body) discussed and prioritized the proposal. The results of this deliberation were then used as the basis for the preparation of the Village Medium-Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDDes). We also always try to be transparent in each of these processes, so that the public knows where the budget is allocated and what it is used for" (Interview, October 2 , 2024).

The results of the interviews show that Potugu village planning involves the community through deliberation to identify needs and priorities. The same opinion was also expressed by members of the Potugu BPD with the initials RD as follows:

"In the process of planning the use of village funds, we involve the community in the village deliberation process to convey what are suggestions and inputs for the Preparation of Village Medium-Term Development Plans (RPJMDes) and Village Government Work Plans (RKPDDes)." (Interview October 2, 2024).

The results of the researcher's observation on October 2, 2024 show that planning activities by the village government really begin with village deliberation by inviting the community to attend meetings related to the planning process for the use of village funds.

Image: Village Government Deliberation with the Village Community



The results of the interview showed that Musdes was a means for the village government to formulate the use of village funds based on the aspirations of the community.

The results of the interview showed that in the process of preparing the village fund utilization plan, the village apparatus held a village deliberation to listen to the aspirations of the community about what are the problems that have not been resolved in the village.

To ensure that planning activities for the use of village funds through village deliberations are well recorded, the village secretary is responsible for ensuring administrative completeness as explained in the interview results as follows:

"As the village secretary, my duties are more administrative. I ensure that all stages of planning have been well recorded, starting from the results of village deliberations to the determination of the RKPDes. We document every proposal that arises in the village deliberations, then compile them according to the priority scale. In addition, I am also responsible for ensuring that financial reports related to the use of village funds are always prepared clearly and accurately. Transparency and accountability are very important, so that the community can see and understand how village funds are used" (Interview October 2 , 2024).

The results of the interview showed that the planning stage to capture the aspirations of the community through village deliberations was documented by each proposal by the village government, then included in the form of a priority scale in determining the plan for the use of funds

Thus, the planning of the use of village funds in Potugu village is carried out by means of village deliberations involving the community to capture aspirations, proposals for planning the use of village funds, determination of priorities for proposals by the village government and the preparation of RPJMDes and RKPDes for Potugu village.

Factors Affecting Village Fund Utilization Planning The effectiveness of the implementation of village fund utilization planning in Potugu village is influenced by various factors. According to the head of Potugu village, the initials JF, the main factor that determines the success of the planning for the use of village funds is community participation as shown in the following interviews:

"The main factor that affects the success of planning and implementing village funds is community participation. Here, the community is indeed invited to participate in deliberations, but sometimes the enthusiasm of the community is still low. Only a small number actively express their opinions. This can have an impact on the decisions taken, because the input

obtained is less representative. In addition, the ability of village officials to understand the rules of village fund management is also a challenge. Not all village officials understand management techniques well, so sometimes there are errors in planning and reporting." (Interview October 2 2024)

The results of the interviews revealed that community participation and the ability of village officials to influence the effectiveness of village fund planning in Potugu.:

"The factors that affect the success of village fund planning here are also related to the limitations of human resources. In our village, not all village officials have sufficient educational backgrounds in terms of financial management or administration. As a result, in the preparation of planning documents such as RKPDes, sometimes there are delays or errors. I also feel that the socialization of the central government's program on the use of village funds is not optimal, so the information we get in the village is not always clear. This can affect the quality of program planning and implementation " (Interview, October 2 , 2024).

The limited number of human resources revealed in the interview above has an impact on the delay in the preparation of RKPDes documents and often errors. This is also due to the lack of effectiveness of the socialization program on the use of village funds from the central government to the village government, which affects the quality of planning. The condition of human resources in Potugu village officials can be seen in the following table

Table 4.2 Human Resources Condition of Otugu Village Apparatus

Data Source: Potugu village government, 2024

From the table, it can be seen that the majority of village government officials' education, namely high schools, can have an impact on the low knowledge of the regulations on village fund management. The results of the researcher's observations in June in Potugu village show that community participation is still lacking in responding to matters related to village development and the ability of human resources to manage village funds is still poor.

A factor that affects the management of village funds other than apparatus education is competence, which according to Siallagan and Irnanta 2020, is very crucial.

No.	Apparatus Department	Education Level	Long tenure
1	Village head	S1	4 Years
2	BPD	SMA	4 Years
3	Village Secretary	SMA	10 Years
4	Treasurer	S1	2 Months
5	Service Officer	SMA	4 Years
6	Government Officer	SMA	4 Years
7	Kasie Kesejahteraan	SMA	4 Years
8	General Head	SMA	4 Years
9	Kaur Planning	SMA	4 Years
10	Head of Finance	SMA	4 Years
11	Kadus I	JUNIOR	10 Years
12	Kadus II	SMA	4 Years

Implementation of the use of village funds The implementation of the use of village funds is to develop the village and to improve the welfare of the village community, research on the implementation points of the use of village funds is focused on aspects of the implementation process and factors that support its success. The results of the study are described as follows:

The process of implementing the use of village funds The process of implementing the use of village funds is something that must be done to use the budget that has been set in the planning deliberations for the use of village funds. The results of an interview conducted with the head of Potugu village with the initials BF said that:

"Before the implementation of the use of village funds, planning has been carried out, where this planning is through village deliberations involving all village communities, and for

the implementation of the activities, we are the apparatus that will work and for the community who can help us appoint also to be the implementer" (Interview, October 2, 2024).

Based on the results of an interview conducted by the researcher with Mr. RD (BPD) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that:

"In terms of implementation in the field, one of the factors that often hinders success is the lack of effective supervision. Even though we have carried out monitoring, sometimes the control in the field is still weak. There are also technical constraints, such as a lack of materials when infrastructure projects start, which cause work to be delayed or not as planned. In addition, coordination between village officials also needs to be improved, because there are often misunderstandings or lack of synchronization in carrying out planned programs" (Interview October 2, 2024)

Factors that affect the implementation process of village fund utilization Based on the results of an interview conducted by the researcher with Mrs. JR (Village Treasurer) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu District, Buol Regency said that:

"Based on the implementation in the field, one factor that often hampers the process of implementing development in the village is the lack of effective supervision even though other apparatus has carried out monitoring, but there are other obstacles that cause development in the village to be slow, or from other apparatus there is a lack of coordination from other apparatus." (Interview October 3, 2024)

Based on an interview conducted by the researcher with Mr. RN (Head of Finance) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu District, Buol Regency, said that:

"From the factors that affect the success of the implementation of village fund management is the implementation of work programs that have not been fully implemented for the work program, because there is a delay in the management of files in the work program." (Interview October 3, 2024).

Based on the results of interviews from several informants above, it was found that factors that affect the success of planning and implementation of village funds in Potugu Village include low community participation in deliberations, limited capacity of village apparatus in understanding village fund management, and lack of supervision and coordination in the field. Limited human resources and technical problems are also obstacles that are often faced in the implementation of projects funded by village funds.

Village fund administration

Implementation of Village Fund Management Based on the results of an interview conducted by the researcher with Mr. JF (Village Head) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "In general, the Village Secretary is responsible for administration, including business arrangements in the village. However, often this administrative arrangement does not run perfectly. We still face several obstacles, one of which is the lack of knowledge of the Secretary and other village officials related to good administrative and financial governance. Although there is recording carried out by the village treasurer, sometimes the recording is not carried out regularly or in accordance with existing rules, especially in terms of reporting and closing

books. There were several times when we were late in closing the book due to a lack of coordination." (Interview October 2, 2024)

Based on the results of an interview conducted by the researcher with Mr. MH (Village Secretary) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that:

"As the village secretary, I try to carry out the village business arrangement in accordance with the existing rules, but there are indeed some limitations that we experience. One of them is the lack of training and guidance regarding good financial governance. Although the village treasurer records every receipt and expenditure, this recording is not done in a timely manner. We also had difficulties in closing the books at the end of the fiscal year due to the large number of documents that had not been completed on time. Coordination between village officials still needs to be improved so that recording can be neater and more orderly: (Interview October 2, 2024)

Factors affecting village fund administration Based on the results of an interview conducted by the researcher with Mr. RD (BPD) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that:

"In terms of technical implementation, the recording carried out by the village treasurer does exist, but there are still often delays or lack of details in recording every receipt or expenditure. I saw that there were several times that transactions were not immediately recorded, causing confusion when closing books. In addition, the lack of supervision and limited knowledge related to village accounting are factors that make financial management not optimal. There must be an improvement in terms of recording and reporting so that the book closing process can run well." (Interview October 2, 2024)

Based on the results of an interview conducted by the researcher with Mrs. JR (Village Treasurer) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu district, Buol regency said that:

"In terms of implementation in terms of administration and financial records that I have distributed, it is in line with the needs of the village, there is indeed one, but there are often delays from other village officials or lack of details in recording or spending, so that it causes confusion when closing books. So the information I get in the village is not always clear. This can affect the quality of program planning and implementation" (Interview October 3, 2024)

Based on an interview conducted by the researcher with Mr. RN (Head of Finance) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu District, Buol Regency, it was said that:

"I as the head of finance do my job where I am tasked with seeing what kind of work program must be carried out because in this case I also enter the work program file that will be carried out for village development and how much will be needed for each work program that will be implemented." (Interview October 3, 2024).

Business structuring in Potugu village still faces several obstacles, especially in terms of administration and financial records. The village secretary and village treasurer record every receipt and expenditure, but often this recording is not done in a timely manner and lacks detail. The closing of books is also often late due to lack of coordination and limited knowledge about financial governance. This shows that there is still a need to increase the capacity of village

officials in financial management so that recording and closing books can run better and in accordance with applicable rules.

Village Fund Reporting Process Based on the results of an interview conducted by the researcher with Mr. JF (Village Head) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "In terms of reporting village fund expenditures, we do strive to make periodic reports. However, I have to admit that the evaluation of every expense is not always done well. Sometimes reporting is only a formality, and in-depth evaluation is rare, unless there is a problem or request from a higher party. We still face difficulties in ensuring that each report matches the actual expenses. This is often due to a lack of oversight and limited resources." (Interview October 2, 2024). Based on the results of an interview conducted by the researcher with Mr. MH (Village Secretary) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that:

"As the village secretary, I am responsible for compiling financial reports related to the use of village funds. However, I have to be honest that the regular evaluation of each expense is still not optimal. The report is prepared in accordance with the guidelines, but detailed evaluations to assess the effectiveness of the use of funds are still not carried out frequently. In addition, delays in collecting data from the field are also a factor that slows down the evaluation that should be carried out. We also need more guidance in compiling more transparent and accurate reports." (Interview October 2, 2024).

Factors affecting village fund reporting Based on the results of an interview conducted by the researcher with Mr. RD (BPD) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "Supervision and evaluation of village fund expenditure are sometimes not carried out regularly. In some projects, the reports given to the village treasurer are sometimes out of sync with the reality on the ground, making it difficult to conduct a truly in-depth evaluation. In addition, coordination between us in the field and the administrative apparatus in the village is also often not running smoothly. As a result, there are some expenses that may be missed or not recorded properly, making the evaluation process difficult." (Interview October 2, 2024).

Based on the results of an interview conducted by the researcher with Mrs. JR (Bendahra Desa) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu District, Buol Regency, said that:

"The reporting process from village funds is sometimes not carried out regularly. The report given to me is not in sync with the reality on the ground, so a really in-depth evaluation is difficult. And hinder other work programs." (Interview October 3, 2024).

Based on the results of an interview conducted by the researcher with Mr. RN (Head of Finance) on Thursday, October 3, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency, said that:

"For a complete evaluation from the village head or from the BPD and other staffs, I don't think the evaluation is often carried out, because the delay of the work program that is carried out has not gone well. In addition, coordination between us in the field and the administrative apparatus in the village is also often not running smoothly." (Interview October 3, 2024).

The process of reporting village fund expenditures in Potugu village is carried out periodically, but the evaluation of each expenditure is still not optimal. The village head and village secretary admit that in-depth evaluations are rarely carried out, unless there are specific problems. Delays in data collection and lack of coordination between village officials and the administration also affect the quality of evaluation and reporting. There needs to be an increase in terms of supervision, evaluation, and reporting so that the use of village funds can run more transparently and accurately.

Village Fund Accountability Process Based on the results of an interview conducted by the researcher with Mr. JF (Village Head) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "In general, the budget that has been set is indeed trying to be implemented according to the plan. However, I have to admit that in some cases, budget realization did not go as expected. There are several projects that have been forced to be postponed or even not implemented properly due to various obstacles, both in terms of technical and resources. In terms of accountability, we compiled reports, but there are still gaps in terms of transparency and accountability. We need further guidance to ensure that the budget is actually used according to the plan and can be accounted for properly." (Interview October 2, 2024)

Based on the results of an interview conducted by the researcher with Mr. MH (Village Secretary) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "For accountability, we always strive to prepare financial statements in accordance with applicable rules. However, I have to be honest that not all budgets can be implemented perfectly. Sometimes there are changes or adjustments in the implementation of projects in the field, which ultimately makes the budget realization not fully in accordance with the original plan. In the process of preparing the accountability report, there are often delays or shortcomings in supporting documents, making the report incomplete and requiring revision." (Interview October 2, 2024)

Factors Affecting Village Fund Accountability Based on the results of an interview conducted by the researcher with Mr. RD (BPD) on Wednesday, October 2, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that: "In terms of implementation in the field, I see that some projects financed by village funds are not fully implemented according to the budget plan. Sometimes, there are obstacles that arise such as material shortages or other technical issues that cause the project not to be completed on time or even stopped halfway. In terms of accountability, although we are trying to compile the report, I think there are still shortcomings in terms of accuracy and transparency. This can be caused by a lack of coordination between village officials and implementers in the field." (Interview October 2, 2024) Based on the results of an interview conducted by the researcher with Mrs. JR (Village Treasurer) on Thursday, October 3, 2024 related to the Analysis of Village Fund Management in Potugu village, Momunu District, Buol Regency said that:

"For my accountability as the village treasurer, I have done the maximum recording but there are reports from other devices that usually contain changes to the budget they need, I always try to prepare financial reports in accordance with the applicable rules. However, I have to be honest that not all budgets can be implemented perfectly. Sometimes there are changes or adjustments in the implementation of projects in the field, which ultimately makes the budget

realization not fully in accordance with the original plan. In the process of preparing the accountability report, there are often delays or shortcomings in supporting documents, making the report incomplete and requiring revision." (Interview October 3, 2024)

Based on the results of an interview conducted by the researcher with Mr. RN (Head of Finance) on Thursday, October 3, 2024 related to the analysis of village fund management in Potugu village, Momunu District, Buol Regency said that:

"For the answer to the village fund, related to the programs that have been implemented, not all have been implemented because I myself have not included other programs, because of the work that has not been carried out properly or the work that has been delayed before." (Interview October 3, 2024) Although the budget that has been set in Potugu village is trying to be implemented according to the plan, there are still several obstacles that cause the realization of the budget not to fully run well. Both in terms of planning and implementation, there are problems such as delays, project adjustments, and lack of transparency in accountability. The process of preparing the report is also still experiencing delays, and coordination between village officials and implementers in the field needs to be improved so that budget accountability can be more accurate and can be accounted for properly.

DISCUSSION

Based on the findings of the research obtained through observation, direct conversations, and document recording, the collected data is then analyzed according to the discussion that refers to the relevant theory. To provide a more in-depth explanation, the discussion of the results of this study will be presented based on the problems that have been researched

Table 4.3 Resume of Research Results

No.	Research Sub Focus	Research Findings
1	Planning for the Utilization of Village Funds	<ul style="list-style-type: none"> (1) The process of planning village funds in Potugu village is to conduct deliberations with the village community in order to get proposals for future improvements. (2) The proposals will be evaluated and prioritized by the village government and BPD (3) Community proposals are the basis for the preparation of RPJMDes and RPKDes (4) The village government strives to be transparent so that it can be controlled by the public (5) Factors that affect the effectiveness of planning for the use of village funds in Potugu village are low community participation in participating in deliberations, lack of human resource knowledge in management and villages.
	Implementation of the Utilization of Village Funds	<ul style="list-style-type: none"> (1) The process of implementing the use of village funds in Potugu village is to prepare a program that will be implemented to advance the village (2) Factors that affect the effectiveness of the implementation of the use of village funds are the lack of supervision and coordination in the implementation of the use of village funds, the limitation of human resources and the technical problems faced are also obstacles that are often faced in the implementation of projects implemented by the village
3	Administration	<ul style="list-style-type: none"> (1) The process of approving village funds is carried out by recording all receipts and expenditures of village funds (2) Factors that affect the effectiveness of the implementation of village fund administration are the lack of knowledge of the Secretary and other village officials related to good administrative and financial governance, delays in recording, and lack of training and guidance on good financial governance.
4	Reporting	<ul style="list-style-type: none"> (3) The village fund reporting process is carried out by making periodic reports by collecting records of expenditure and receipt of village funds. (4) Factors that affect the effectiveness of the implementation of village fund reporting are the evaluation of each expenditure is not optimal, lack of supervision of the funds used and the delay in the recording reports collected
5	Liability	<ul style="list-style-type: none"> (5) The village fund accountability process includes planning, implementation, administration and reporting, all aspects must be fulfilled in order to account for all funds used (6) Factors that affect the effectiveness of the Village Fund's accountability include frequent delays and lack of supporting documents

Data source: Primary Data Processing Results (2024)

The discussion of the results of the study is described as follows;

Village fund planning in Potugu village, Momunu District, Buol Regency. One of the main aspects of village fund management is planning, planning refers to the ability of village officials to plan the management of village funds, the management of village funds that can improve village development and improve community development, so as to achieve maximum results.

The results of the study show that planning in potugu village is carried out through village deliberations involving various elements of society. In this process, it is hoped that every proposal from residents can be considered, community participation in planning is still low. This is due to the lack of public understanding of the importance of village fund planning, so that some of the proposed programs do not fully reflect the urgent needs. Without active participation, planning can become irrelevant to the actual situation on the ground.

This research is in line with Sjafrizal (2016), that village development planning requires a team of experts because it includes multidisciplinary aspects.

The implementation of village funds in Potugu village, Momunu District, Buol Sala Regency, one of the main aspects in the implementation of village funds is to finance the implementation of government, development, community development, and community empowerment. The results of this study found that the implementation of village funds in Potugu Village experienced obstacles, delays in disbursement of funds and lack of supervision of project implementation. Several planned development projects are constrained in their implementation, and this has the potential to harm people who urgently need good infrastructure. While some projects are doing well, others are not completed on time, which can cause dissatisfaction among villagers. This research supports the regulation of the Minister of Home Affairs Number 113 of 2014, especially in part 11 of articles 23-34 which regulates the implementation of village funds, which states that all village revenues and expenditures to run village programs must be made through village cash accounts. Administration of the implementation of village funds in Potugu village, Momunu District, Buol Regency. One of the main aspects of the implementation of village funds is the recording of all village financial transactions, both receipts and expenditures, during one year the village fund management budget is carried out by the village treasurer, who has duties and responsibilities. This study shows that the management of village funds is carried out by the village treasurer by recording all receipts and expenditures. However, the recorded recording system implemented is still simple and often irregular. In some situations, inaccuracies in recording can lead to errors in financial statements, which ultimately disrupts the transparency of fund management. This problem can also reduce public trust in the village government. In addition, supervision of fund management is also still weak, so recording errors often occur. To overcome this, training is needed for village officials, especially treasurers, to have sufficient skills in financial management. This research is in line with what was revealed by Rina (2019), who emphasized the important role of effective information systems in supporting accountable and transparent management. With a better system, villages can increase accountability levels and reduce the likelihood of misuse of funds. Reporting on the implementation of village funds in Potugu village, Momunu District, Buol Regency. One of the main aspects of reporting on the implementation of village funds is the reporting of the relationship on the use of village funds submitted by the village head to the regent/mayor at each stage. The results of this study found that reporting on the implementation of village funds is carried out on a regular basis, but not

all reports reflect the actual conditions. Often the reports are not equipped with sufficient supporting evidence, making it difficult to verify the correctness of the information submitted. The incompleteness of this report can also reduce the level of public trust in the management of village funds and create doubts about the use of the allocated dSana. There needs to be training for village officials so that the reports made are more accurate, and the evaluation of the report is also rarely carried out, so that potential errors are not detected properly.

The results of this study are supported by Sudarman (2020), who stated that transparency in reporting is the key to accountability in village fund management. With improvements in the reporting and evaluation process, it is hoped that village fund management can be more effective and beneficial to the community.

Accountability for the implementation of Potugu village funds, Momunu District, Buol Sala Regency, one of the main aspects in the accountability of village funds is the accountability of the village government in managing village funds. This accountability is carried out based on procedures, policies, and applicable laws and regulations. The results of this study found that in terms of accountability, the results were that the accountability report was prepared after each fiscal year, but the implementation of evaluation of the report was not carried out. The results of this study are supported by (Dian et al., 2020) which states that the reporting and accountability of village funds in order to achieve a tability account is carried out with the principles of transparency, accountability, orderliness and budget discipline.

CONCLUSION

The findings can be discussed in advance and it is concluded that:

1. Village fund planning in Potugu is not optimal due to low community participation and limited human resource knowledge in management.
2. The implementation of village funds in Potugu has not been optimal due to lack of supervision, coordination, limited human resources, and technical problems.
3. The administration of village funds has not been fully implemented due to the lack of knowledge of the Secretary and village officials in financial administration.
4. Village fund reporting has not been fully carried out due to lack of supervision and delays in reporting the receipt and expenditure of funds.
5. The accountability of village funds is not optimal due to delays and lack of supporting documents in planning and implementation

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