



## VILLAGE FUND MANAGEMENT TOWARDS GOOD GOVERNANCE AS AN EFFORT TO REALIZE VILLAGE COMMUNITY WELFARE

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### Abstrak

Dana desa diberikan kepada desa untuk dikelola dengan baik agar desa dapat memberikan kesejahteraan bagi masyarakat desa dan pembangunan desa. Pengelolaan dana desa harus dilakukan secara bertahap dan hati-hati dalam penggunaannya, selain itu harus disesuaikan dengan aturan hukum yang ada agar tidak terjadi penyalahgunaan dana desa. Desa Harjowinangun Barat merupakan salah satu desa di Kabupaten Batang yang masyarakat desanya masih membutuhkan dana desa untuk mencapai kesejahteraan masyarakat. Kepala desa dan perangkat desa lainnya perlu mengelola dana desa dengan baik sesuai aturan dan prinsip tata pemerintahan yang baik. Permasalahan dalam pengabdian ini adalah: (1) Apa kendala yang dihadapi Desa Harjowinangun Barat Kabupaten Batang dalam mengelola dana desa? (2) Bagaimana penerapan prinsip Good Governance dalam pengelolaan Alokasi Dana Desa di Desa Harjowinangun Barat Kabupaten Batang? Kegiatan pengabdian dilakukan dengan menganalisis permasalahan yang ada di Desa Harjowinangun Barat. Setelah itu, tim melakukan program pengabdian untuk mewujudkan pengelolaan dana desa sesuai prinsip good governance. Kegiatan akhir tim adalah melakukan diskusi dan forum penyelesaian masalah seputar pengelolaan dana desa. Program ini bertujuan untuk membantu aparatur pemerintah dalam menjalankan birokrasi pemerintahan dan memberikan pendampingan dalam pengelolaan dana desa sesuai prinsip good governance. Pendampingan pengelolaan dana desa secara transparan untuk pengembangan dan pengembangan usaha ekonomi produktif. Usaha BUMDes Harjowinangun Barat di Kabupaten Batang yang sempat dirintis dan gagal akibat pandemi, mulai dibangun kembali menggunakan dana desa. Selain itu Dana Desa di Harjowinangun Barat direncanakan untuk pembangunan sarana olahraga.

**Kata Kunci:** Dana Desa, Good Governance, Harjowinangun Barat, Kabupaten Batang

### Abstract

Village funds are given to the village to be managed properly so that the village can provide welfare for the village community and village development. The management of village funds must be carried out gradually and carefully in its use, besides that it must be adjusted to the existing legal rules so that there is no misuse of village funds. Harjowinangun Barat Village is one of the villages in Batang Regency, where the village community still needs village funds to achieve community welfare. The village head and other village officials need to manage village funds properly following the rules and principles of good governance. The problems in this service are: (1) What are the obstacles for Harjowinangun Barat Village, Batang Regency in managing village funds? (2) How is the application of Good Governance principles in the management of Village Fund Allocation in Harjowinangun Barat Village, Batang Regency? Service activities are carried out by analyzing the problems in Harjowinangun Barat Village. After that, the team carried out a service program to realize the management of village funds following the principles of good governance. The team's final activities were conducting discussions and forums for problem-solving around village fund management. This program aims to help government officials carry out government bureaucracy and provide assistance in managing village funds following the principles of good governance. Assistance in the

transparent management of village funds for the development and development of productive economic enterprises. The West Harjowinangun BUMDes business in Batang Regency, which had been pioneered and has failed due to the pandemic, has begun to be rebuilt using village funds. In addition, the Village Fund in West Harjowinangun is planned for the construction of sports facilities.

**Keywords:** Village Fund, Good Governance, Harjowinangun Barat, Batang Regency

## A. INTRODUCTION

The Village Fund is one of the village incomes sourced from the State Revenue and Expenditure Budget (APBN) whose use is integrated with the Village Revenue and Expenditure Budget (APBDesa)(Hulu et al., 2018). The Village Fund as a fund allocated in the State Revenue and Expenditure Budget (APBN) intended for villages is provided through the district/city Regional Revenue and Expenditure Budget and is used to finance government administration, and implementation of development, community development, and community empowerment. If we examine more deeply, village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. The Village Fund is a mandate from the law as regulated in Article 72 paragraph 2 of Law Number 6 of the Year 2014 concerning Villages. As one of the village incomes, the central government is obliged to allocate Village Funds in the State Revenue and Expenditure Budget (APBN). The budget allocation is sourced from Central Expenditures by making Village-based programs more effective and equitable.

The enactment of Law Number 6 of the Year 2014, resulted in the village government obtaining relatively large funds that could be managed. On the other hand, of course, these relatively large funds must be managed and accounted for properly.

The purposes of providing village funds are (Tangkumahat et al., 2017):

1. Improving the administration of village government in carrying out government, development, and community services

following their authority.

2. Improving the capacity of community institutions in the village in planning, implementing, and controlling development as well as participatory following their potential.
3. Increasing income distribution, job opportunities, and business opportunities for rural communities in the context of socio-economic development of rural communities.
4. Encouraging an increase in community self-help participation.

Sri Mulyani Indrawati as the Minister of Finance stated that every year the Central Government has budgeted a large enough Village Fund to be given to the Village. In the year 2015, the Village Fund was budgeted at IDR. 20,7 trillion, with an average allocation of IDR. 280 million. In the year 2016, the Village Fund increased to 3 IDR 46,98 trillion with an average of IDR 628 million, and in the year 2017, it increased to IDR 60 trillion with an average of IDR 800 million. Based on the evaluation results of three years of implementation, the Village Fund is proven to have produced facilities/infrastructure that is beneficial to the community, including the construction of more than 95,2 thousand kilometers of village roads; 914 thousand meters of a bridge; 22.616 clean water connection units; 2.201 boat mooring units; 14.957 PAUD units; 4.004 Polindes units; 19.485 well units; 3.106 village markets; 103.405 drainage and irrigation units; 10.964 Posyandu units; and 1.338 reservoirs in the year 2015-2016 period. In addition, villages also have the opportunity to develop the community's economy, through training and marketing of community crafts, development of livestock and fisheries businesses, and

development of tourist areas through BUMDes (village-owned enterprises).

One important aspect of the implementation of village funds is the distribution of village funds from the APBN to the Village Government. Although the Village Fund is the right of the village government, in its implementation the distribution of the Village Fund still involves the roles and functions of the district/city Government following their authority. To realize the principles of transparency and accountability and ensure the achievement of the use of village funds, the process of distributing Village Funds requires several criteria that must be met first, both by the village government as the user of village funds and by the district/city. Provisions related to the distribution of village funds are regulated in the Minister of Finance Regulation Number 50/PMK.07/2017 concerning Management of Transfers to Regions and Village Funds, as amended by Minister of Finance Regulation Number 112/PMK.07/2017.

An understanding of the management of village funds in the village is a fundamental aspect that must be possessed by stakeholders at the village government level, especially village officials, in realizing village financial transparency and accountability. In the year 2020, the world experienced a catastrophic Corona Virus Disease 2019 (Covid-19) pandemic. The spread of Corona Virus Disease 2019 (Covid-19) brings risks to public health and has even claimed lives for those infected in various parts of the world, including Indonesia. The Covid-19 pandemic is a disaster caused by non-natural factors, namely Corona Virus Disease 2019 (Covid-19) which threatens and disrupts the lives and livelihoods of rural communities, resulting in human casualties and social, economic, health, and psychological or human impacts.

The Corona Virus Disease 2019 (Covid-19) pandemic has also significantly disrupted economic activity and has had major implications for the economies of most countries around the world, including Indonesia. Since the pandemic period, it has affected all 4 economies in Indonesia,

including the use of village funds. The use of the 2021 Village Fund is prioritized to implement the provisions of Law Number 2 of the Year 2020 concerning the Stipulation of Government Regulations in Lieu of Law Number 1 of the Year 2020 concerning State Financial Policy and Financial System Stability for Handling The 2019 Corona Virus Disease (Covid-19) Pandemic and/or in the context of dealing with threats that endanger the National Economy and/or Financial System Stability into law, the construction of the Village head office, Village Hall, and/or places of worship is not allowed. The management of village funds is carried out with several provisions.

To reduce the social and economic impact on the community as well as the inhibition of village development due to the Corona Virus Disease 2019 (Covid-19) pandemic, it is necessary to adopt new habits in the village in addition to facing threats that endanger the country's economic system and/or financial system stability, it is necessary to implement state financial policies and financial system stability for handling the Corona Virus Disease 2019 (Covid-19) pandemic, including the Village Fund.

Corona Virus Disease 2019 (Covid-19) has caused greater casualties and material losses, so it has implications for social, economic, and community welfare aspects. The use of the 2020 Village Fund has been prioritized for handling Covid-19. The activities are in the form of a Covid 19 response village, Village Cash Work Intensive, and Village Fund Cash Direct Assistance. Furthermore, to strengthen the adaptation of new habits and economic recovery in the Village, the use of the 2020 Village Fund is also focused on financing Covid-19 Safe Villages and Village Cash Intensive Work (PKTD) for village economic empowerment through village-owned enterprises. The use of the 2021 Village Fund is still directed at social safety nets, Covid-19 Safe Villages, and national economic recovery which includes national strategic sectors. National strategic sectors include: (1). energy facilities/infrastructure; (2). communication facilities/infrastructure; (3). tourism facilities/infrastructure; (4). stunting prevention; and (5).

inclusive village development.

The allocation of village funds has complicated problems, both in terms of technical allocation and technical distribution. At least the issue of village fund allocation involves three ministries, namely the Ministry of Finance (Kemenkeu), the Ministry of Home Affairs (Kemendagri), and the Ministry of Villages (Kemendes). The three ministries have their respective authorities regarding villages, both in terms of fostering governance, infrastructure development, and the allocation of village funds by issuing their respective policy products. However, it is difficult for coordination to reach a common ground of them, the process of allocating and distributing village funds must be stated in a joint decree.

In general, the obstacles in managing village finances are reporting and accountability which is still a problem for some villages. Not all villages studied have human resources who master the reporting and accountability aspects. Good financial management can prevent the misuse of village funds.

The misuse of village funds occurred in the year 2016 when there were six village heads in the East Seram Regency of Maluku. The village head misappropriated village funds. In the year 2017, the KPK arrested the suspect in the hands of the Pamekasa Regent, the Head of the Pamekasan Regency Inspectorate, the Head of the Pamekasa District Attorney, and the Pamekasan Dasok Village Head. Arrest related to misappropriation of village funds amounting to IDR. 100 million. In East Java, there is also a misappropriation of village funds, namely the Village Head of Kranggan, Madiun, East Java who pays the installments of personal debt using village funds.

Good village governance, has three main pillars, namely transparency, accountability, and participation. Village financial management is based on Article 93 paragraph (1) Government Regulation Number 43 of the Year 2014 concerning Implementing Regulations of Law Number 6 of the Year 2014 concerning Villages covering Planning, Implementation, Administration,

Reporting, and Accountability (Sugiharti & Ramdan, 2019). Good governance starts with good planning, appropriate reporting, and good accountability will prevent the misuse of village funds.

To minimize misappropriation of Village Funds, several principles must be carried out including:

1. The principle of participation in village fund management.
2. The principle of transparency in the management of village funds.
3. The principle of accountability in managing village funds.

The management of village funds has become a "scourge" for several village officials in their management. In general, there are several problems in managing village funds. These problems include the difficulty of villages in complying with the village budget management cycle time frame; the unavailability of a unit of the standard price for goods or services that are used as a reference for preparing APBDes; low transparency of APBDes planning, use, and accountability; not yet standardized accountability reports made by villages and prone to manipulation in reporting; the preparation of the APBDes has not fully reflected the needs of the village. The existence of these problems shows that the government needs to make regulations on the APBDes but in the process of making it involve the community and pay attention to the priority needs of the village; the village's potential to improve the welfare of rural communities (Triani & Handayani, 2018).

Management of village funds is not an easy thing to do, there needs to be good planning and management and reporting so that village funds can benefit the welfare of the village community and develop the village into a better village. Harjowinangun Village is one of the villages in Batang Regency that needs the help of a service team to assist in the framework of community service. Harjowinangun Village has good intentions to manage village funds by relying

on welfare for the community and following the principles of good governance.

Governance is the use of power to manage various social and economic resources for the development of society. Meanwhile, what is meant by 6 good in the sense of "good governance" has 2 meanings, namely the first understanding, good governance is defined as values that uphold what is desired by the people, and efforts to achieve (national) goals, by increasing the people's abilities with values. The goals in question are self-reliance, sustainable development, and social justice. The second understanding defines good governance as an effort made by the government in the functional aspect of carrying out its duties to achieve its goals efficiently and effectively.

Good governance is also interpreted as a collaboration of the government and the community to achieve democratic and clean goals. Basically, good governance is defined as the style or art of government to managing government based on the rule of law by fulfilling several elements such as creating transparency in government administration, accountability, fairness, and responsibility for what has become the responsibility. To support the realization of good governance in village administration, village financial management must refer to the principles of Good Governance including transparency, accountability, and participation. Whereas in the management of the Village Fund Allocation (ADD), the village government is required to provide sufficient, accurate, and timely information to all its stakeholders, in this case, the government that gives responsibility and the community. In terms of participation, the village government should involve the community in managing the Village Fund Allocation (ADD) so that the program implemented reflects the interests of the village community. Accountability on the principle of good governance is intended so that the management of Village Fund Allocation (ADD) is more structured. There is clarity of functions, structures, systems, and responsibilities in implementing ADD management. If this principle is applied effectively, there will be clarity on the functions, rights, obligations, authorities,

and responsibilities of the village government as the recipient of ADD, the community, and the giver of the ADD management responsibility. Although in its implementation there are still obstacles, this policy is felt to be more useful, transparent, and participatory, and its use is more democratic because it is based on village consultations which are followed by various elements of the villagers. The implementation of the principles of good governance in the management of ADD, of course, illustrates that the planning and control system is running well so that the objectives of the ADD will be realized properly. This will support the improvement of the welfare of the village community because all the physical needs that are not yet available will be realized with a well-managed ADD program.

The implementation of ADD policies carried out in each village in Indonesia will certainly give different results from one village to another. This is following the conditions in the field of each village and the need to implement the ADD policy. Likewise, the amount or amount of ADD for each village is also different depending on the needs of each village. According to existing data, it shows that every year the budget for ADD has increased. Along with the huge increase in ADD budget.

The management of ADD is of course accompanied by a great responsibility also by the village government apparatus in its management (Zaman & Nurdiwaty, 2020). The use of ADD is one of the critical problems in society regarding the responsibility for its use. The community is getting smarter as evidenced by the many demands from the community to the government to be able to carry out the implementation of good governance. This is in line with the increasing level of public knowledge. In addition, there is a paradigm shift from government to governance which emphasizes collaboration in equality and balance of the three pillars of governance, then a new paradigm of public administration has been developed which is called good governance (Astuti & Yulianto, 2016). The question for the service team is: How does the application of Good Governance principles

in the management of Village Fund Allocations in Batang Village help government officials carry out complex government bureaucracy and strict sanctions.

Based on the partner's background and problems, the service team formulated the following problems: (1) what are the obstacles for West Harjowinangun Village, Batang Regency in managing village funds? (2) how to apply the principles of Good Governance in the management of Village Fund Allocation in West Harjowinangun Village, Batang Regency?

## B. METHOD

The management of village funds involves the role of the village government and village-level institutions to the community members in the village (Junjuna & Nawangsari, 2021). Therefore, this activity is carried out with the participation of partners and elements in the village community. With the authority to manage village finances (based on Minister of Home Affairs Regulation Number 113 of the Year 2014) and the allocation of village funds (based on Government Regulation Number 47 of the Year 2015), villages should be more transparent in the financial management process. In the provisions of Minister of Home Affairs Regulation Number 113 of the Year 2014, it is stated that village financial management is all activities that include: planning, implementation, administration, reporting, accountability, and supervision of village finances, so that with the autonomy right it is hoped that the village can manage its finances independently, both managing income and manage budget spending (Risa & Sati, 2021).

The method of implementing community service activities is carried out in stages, namely by identifying problems regarding the management of village funds in West Harjowinangun Village, Batang Regency, identifying, and conducting assistance activities in managing village funds.

Table 1: Activity Implementation

| No | Activity   | Approach Methode                       |
|----|--|--|
| 1  | Problem identification. Done in May 2022   | Survey In-depth Interview              |
| 2  | Identification and inventory of legal understanding. Done on 1st to 10th June 2022 | Survey In-depth Interview              |
| 3  | Outreach and mentoring service activities. Done on 11th to 12th July 2022          | Structured socialization and mentoring |
| 4  | Activity evaluation will be held on 13th to 20th July 2022                         | Evaluation                             |

The method of training and mentoring activities is carried out in the form of socialization and mentoring. The socialization was carried out to provide a comprehensive understanding related to the management of village funds based on the principles of good governance. Assistance is carried out intensively by finding the best solution to overcome the problems of managing village funds in West Harjowinangun Village, Batang Regency.

## C. RESULTS AND DISCUSSION

The implementation of the Law on Villages has the consequence of transferring funds from the central government to the village government. The target for the transfer of village funds is 10 percent of and outside the balanced fund, which is adjusted to the state's financial capacity. Gradually the allocation increased from 3 percent (in the year 2015), 6 percent (in the year 2016), and 10 percent (in the year 2017). Since being implemented in the year 2015, this transfer of village funds has significantly increased village income. Priority for its use is regulated by the central government annually by the Ministry of Villages, Disadvantaged Regions, and Transmigration.

Village Fund Allocation is a balancing fund received by a district/city of at least 10% minus

the Special Allocation Fund. The expected results of the Village Fund Allocation are the creation of better village finances to finance village government programs, both village operations and village community empowerment so that they can improve village government services, development, governance, and community empowerment (Rarung & Pioh, 2019).

In its implementation, many obstacles and challenges were encountered, such as administrative constraints in the form of a lack of ability of village officials to complete the planning documents needed to disburse village fund transfers, as well as challenges in the form of not fulfilling the principle of justice in the distribution of portions. Some observers highlight the 90:10 share, where 90 percent of the funds are divided equally, and the rest through a formula that takes into account the number of people, poor people, area size, and level of geographical difficulty (Daya et al., 2017).

The problem can be seen in several cases of preventing the misuse of village funds. In addition, this service program is carried out to provide a good understanding of the management of village funds, especially in the village of West Harjowinangun, Batang Regency. Efforts will be made with the steps that have been programmed by the service team. The first program is mapping the laws and regulations related to the management of village funds. The second program is to disseminate the law related to the management of village funds. The third program is to conduct FGDs to conduct discussions on the management of village funds.

#### *1. Obstacles for West Harjowinangun Village, Batang Regency in Managing Village Funds*

West Harjowinangun Village consists of 2 RWs and 10 RTs and one hamlet, namely the Tempuran hamlet. The area of West Harjowinangun Village is 109,075 Ha. The number of family heads is 1352 families. West Harjowinangun Village, Batang Regency uses village funds for village development for the welfare of the village community.

The Village Fund is one of the village incomes sourced from the State Revenue and Expenditure Budget (APBN) whose use is integrated with the Village Revenue and Expenditure Budget (APBDesa), therefore program planning and activities are prepared by first holding the Village Planning and Development Consultation involving BPD, LPMD, and community leaders as well as representatives of ordinary people (Hulu et al., 2018). The Village Fund can provide opportunities for villages in developing the community's economy. The development is through training and marketing of community crafts, development of livestock and fishery businesses, and development of tourist areas through BUMDes (village-owned enterprises). The purpose of community welfare can be carried out by the village by paying attention to the touch of initiation, innovation, creation, and cooperation between village officials and the community (Nurohman et al., 2019). The management of village funds is adjusted to the needs of the community and program priorities set by the village government.

The village fund aims to: (1) improve public services in the village; (2) alleviate poverty; (3) advance the village economy; (4) overcome the development gap between villages; (5) strengthen village communities as subjects of development (Law Number 6 of the Year 2014 Concerning Villages, n.d.). The purpose of the Village Fund is for community development and empowerment. Therefore, the purpose of providing village funds sourced from the State Revenue and Expenditure Budget has two main priorities, namely development and empowerment, it does not mean that only physical development is prioritized but also empowerment of rural communities to foster village independence in meeting needs and regardless of the shackles of poverty.

One of the efforts to accelerate the village economy is that the government encourages villages to develop an economic unit that functions as a source of driving the village economy, one of which is the establishment of Village Owned Enterprises (BUMDes) in each village (Mutolib

et al., 2019). BumDes in West Harjowinangun already exists in the form of Pamsimas and Rice Seeds. PAMSIMAS is a platform for rural water and sanitation development that is implemented with a community-based approach. Pamsimas is the provision of clean water for rural communities. The rice seeds developed by the West Harjowinangun BumDes are superior rice seeds with very good results. BUMDES With a typology of agriculture surrounded by rice fields, West Harjowinangun village is one of the rice center villages in the Tersono sub-district. Rice seeding is one of the businesses managed by BUMDES.

BUMDes in the form of a legal entity as regulated in the Job Creation Law is expected to be a way out of the status of BUMDes so far so that it is expected to have a positive impact on the village economy(Alfiansyah, 2021). For BumDes in West Harjowinangun, it is still a pilot to become a legal entity.

Village funds in West Harjowinangun Village, Batang Regency are used for community development and welfare. The priority of village funds for community welfare is the main priority of the Village Head as a leader and as the person in charge of the village.

Village finances according to Article 72 of the Village Law can be sourced from the following sources: (a). village original income consists of business results, asset results, self-help and participation, cooperation, and other Village original income; (b). the allocation of the State Revenue and Expenditure Budget; (c). part of the results of regional taxes and regional levies on the Regency/City; (d). village fund allocation which is part of the balancing fund received by the Regency/City; (e). financial assistance from the Provincial Revenue and Expenditure Budget and the Regency/City Regional Revenue and Expenditure Budget; (f). non-binding grants and donations from third parties; and (g). other legitimate village income.

Village finances in West Harjowinangun, Batang Regency mainly come from APBN

and APBD allocations. In addition, West Harjowinangun Village is starting a sports building which will later be used as village income.

Constraints in managing village funds in West Harjowinangun are:

- (1) The limited human resources of the village apparatus in managing village funds. The existing human resources are good and even have a master's level of education, but there is only a few personnel.
- (2) The complexity of procedures and preparation of accountability (SPJ) especially in pandemic conditions.
- (3) Facilities and infrastructure that are not yet ideal to support the implementation of village fund management for community welfare.
- (4) Village funds are still focused on revival during the pandemic, but not yet focused on community welfare by optimizing the development of village potential or assets.

## 2. Application of Good Governance Principles in The Management of Village Fund Allocations in West Harjowinangun Village, Batang Regency

The implementation of good governance is a prerequisite for every government to realize the aspirations of the people in achieving the goals and ideals of the nation and state. In that context, it is necessary to develop and implement an appropriate, clear, and legitimate accountability system so that the administration of government and development can be efficient, effective, clean and responsible, and free from corruption, collusion, and nepotism(Utang Rosidin, 2010). The principles of good governance in the laws of Indonesia include the following principles: (1) legal certainty; (2) benefit; (3) impartiality; (4) accuracy; (5) not to abuse authority; (6) openness; (7) public interest; and (8) good service(Law Number 30 of the Year 2014 Concerning Government Administration, 2014



It is important to manage village funds based on good governance principles. The management of village funds in West Harjowinangun Village has been following the principles of good governance. It is necessary to emphasize the sustainability of the use of good governance principles in managing village funds in the future.

Five attempts to describe the extent to which changes towards good governance have occurred in the regions: (1) Efforts to streamline the organization in government towards a more efficient bureaucracy; (2) Efforts to provide incentives for achievement; (3) Efforts to eradicate KKN; (4) Efforts to improve the quality of public services; (5) Efforts to encourage participation (Sedarmayanti, 2007).

West Harjowinangun Village is free from KKN and is an example for other villages as good village fund managers. Community participation in the management of village funds has not been maximized but efforts are still being made for maximum community involvement. Community involvement in BUMDes already exists, it's just not optimal yet.

Community participation has a significant effect on the management of village funds in the Village Government (Harahap et al., 2020). The involvement of the West Harjowinangun village community will affect the management of village funds. Therefore, awareness and trust are one of the successes in managing village funds.

#### D. CONCLUSION

West Harjowinangun is one of the villages in the Tersono District, Batang Regency. West Harjowinangun Village has managed village funds well, but it is necessary to improve the management of village funds to realize community welfare. Obstacles to managing village funds in West Harjowinangun are: limited human resources of good quality in managing village funds, complicated procedures and preparation of village fund accountability, suggestions and infrastructure that are not yet

ideal to support village fund management, and village funds are still focused on revival during the pandemic focuses on community welfare by optimizing the development of village potential or assets. The management of village funds in West Harjowinangun has been adapted to the principles of good governance, which involve the community, transparency in its management, and accountability in accountability.

Suggestions for the future need to be optimized for village assistants in assisting, especially related to the management of village funds. In addition, it is necessary to increase community participation in the management of village funds, especially those related to the management of BUMDes.

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