

Advocating for Enhanced Understanding: Empowering Government Officials with Insights into Village Income Dynamics

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Abstract

This study advocates for a deeper understanding of village income dynamics among government officials, with a focus on Tarai Bangun Village in Riau, Indonesia. Despite its resource-rich environment, Tarai Bangun grapples with various socio-economic challenges affecting its income generation. Through rigorous research and data analysis, the study seeks to equip government officials with insights into the complexities of village income dynamics, facilitating more informed policy-making and resource allocation. By bridging theory and practice, this advocacy-driven research aims to catalyze sustainable development and prosperity in Tarai Bangun Village and similar communities across Indonesia. Additionally, the study highlights the ongoing development of



Kampar District, noting progress but acknowledging room for improvement. Obstacles such as a shortage of skilled human resources, reliance on rental income, insufficient regulatory frameworks for managing village assets, low community engagement, and inadequate accountability for village work plans are identified. Current efforts focus on enhancing human resource capacity, cultivating community mindset shifts, implementing robust regulations for village asset management, and providing training to ensure transparent accountability processes.

KEYWORDS *Tarai Bangun Village, Riau Indonesia, village income dynamics, government officials, advocacy, sustainable development*

Introduction

Local governance within the state comprises both local governments and village governments, each founded on principles of autonomy. Situated within the jurisdiction of regional authorities, villages represent the smallest administrative units of the state government. The village government structure encompasses the Village Head and Village Apparatus, serving as essential components of administrative governance at the village level. The legal framework delineating village governance, as outlined in Law Number 6 of 2014 concerning Villages, delineates the composition of village government, comprising the village government itself and the Village Representative Body. Defined within this legal framework, the village government assumes responsibility for executing governmental affairs and safeguarding the interests of local communities within the overarching governmental system of the Unitary State of the Republic of Indonesia, thus positioning village governance within the constitutional framework of the state.¹

¹ Sirajuddin, Anis Ibrahim. *Hukum Administrasi Pemerintahan Daerah*. (Malang: Setara Press, 2016). See also Irawan, Nata. *Tata Kelola Pemerintahan Desa Era UU Desa*. (Jakarta: Yayasan Pustaka Obor Indonesia, 2017); Hasjimzoem, Yusnani. "Dinamika hukum pemerintahan desa." *Fiat Justisia Jurnal Ilmu Hukum* 8, no. 3 (2014): 463-476.

In the context of democratic governance, the operationalization of village government entails the formation of Village Budgets and Expenditures (hereinafter as APBDes) as pivotal instruments for financial management at the local level. The APBDes serves as a cornerstone in guiding the allocation and utilization of financial resources within the village framework. Embedded within the APBDes is a structured village financial system, governed by regulatory frameworks established through village ordinances. These ordinances delineate the types of village expenditures and investments, thereby providing a structured framework for fiscal decision-making within the village administration.²

To facilitate effective financial management within villages, Permendagri No.18 of 2018 was introduced, delineating guidelines for fiscal practices within these localities. Among its provisions, the directive outlines classifications for village income, serving as a foundational tool for financial oversight. However, an observation of village governance reveals disparities in comprehension regarding financial management among officials. This observation extends to Tarai Bangun village, situated in the Mining District of Kampar Regency, where some officials exhibit deficiencies in understanding village financial procedures and protocols.³

The positioning of Tarai Bangun Village government officials within the village governance structure facilitates rigorous oversight over the village head's actions. This measure serves as a safeguard against authoritarianism and corruption within the village administration,

² See also Antlöv, Hans, Anna Wetterberg, and Leni Dharmawan. "Village governance, community life, and the 2014 village law in Indonesia." *Bulletin of Indonesian Economic Studies* 52, no. 2 (2016): 161-183; Sirajuddin, T. "Rural development strategies in Indonesia: Managing villages to achieve sustainable development." *IOP Conference Series: Earth and Environmental Science*. Vol. 447. No. 1. IOP Publishing, 2020.

³ Taufik, Taufeni. "Pengelolaan Keuangan Desa dalam Sistem Keuangan Negara Republik Indonesia." *Jurnal ekonomi* 17, no. 1 (2008); Rivan, Arif, and Irfan Ridwan Maksum. "Penerapan Sistem Keuangan Desa (siskeudes) dalam Pengelolaan Keuangan Desa." *Jurnal Administrasi Publik (Public Administration Journal)* 9, no. 2 (2019): 92-100.

ensuring accountability and transparency.⁴ Integrating village government officials as essential components of village governance fosters a dynamic equilibrium between the village head and the Village Consultative Body, promoting collaborative decision-making and mitigating potential power imbalances. Furthermore, this framework reinforces the principle of checks and balances, particularly in the realm of village financial management, enhancing the overall integrity and efficacy of governance practices within the community.⁵

The Tarai Bangun Village Government agency must possess a thorough understanding of the regulations governing the classification of village income outlined in the APBDes, as stipulated by Permendagri Number 20 of 2018 concerning Financial Management in Villages. However, a significant challenge arises as the agency appears to lack clarity on the precise parameters defining legitimate village income within the APBDes framework. This knowledge gap inhibits effective financial management within Tarai Bangun Village.⁶

Moreover, there seems to be a procedural deficiency within the Tarai Bangun Village Government agency regarding the formal recognition of the necessity for regional regulations on APBDes formation. This oversight hampers the establishment of a legal foundation for decision-making in village financial management. Currently, the agency lacks a formal protocol for determining when such regulations are required, thus relying heavily on the discretion of the village head. This approach undermines the agency's role as a representative body for village aspirations and as a facilitator of annual village financial management operations.

⁴ Wahyuningsih, Putri, and Kiswanto Kiswanto. "Factors Affecting the Accountability of Village Financial Management." *Accounting Analysis Journal* 5, no. 3 (2016): 139-146.

⁵ Windi, Rajiv. "Dinasti Politik Dalam Pemerintahan Desa di Desa Kancilan Kecamatan Kembang Kabupaten Jepara". *Thesis* (Semarang: Universitas Diponegoro, 2014).

⁶ See Zuhdi, Sulaiman. "Pemetaan Data dan Informasi Penyusunan Perencanaan Pembangunan Desa di Kecamatan Tambang Kabupaten Kampar." *Jurnal Niara* 11, no. 1 (2018): 26-34; Yunis, Yefni, Y. Rahmat Akbar, and Muhammad Haris. "Peta Sosial Ekonomi Desa Tarai Bangun Kecamatan Tambang Kabupaten Kampar Provinsi Riau." *Jurnal at-Taghyir: Jurnal Dakwah dan Pengembangan Masyarakat Desa* 3, no. 1 (2020): 1-22.

Addressing these gaps is imperative to ensure the efficacy and legitimacy of financial management practices within Tarai Bangun Village.

Furthermore, in contemporary governance, understanding the intricate dynamics of village income holds paramount importance for policymakers aiming to formulate effective socio-economic strategies. This paper advocates for the empowerment of government officials with comprehensive insights into village income dynamics to foster informed decision-making and promote equitable development. With rural areas often serving as the bedrock of national economies, elucidating the factors influencing village income becomes imperative for crafting targeted interventions that uplift communities, mitigate poverty, and stimulate sustainable growth. By delving into the multifaceted facets of village economies, this paper endeavors to equip policymakers with the knowledge necessary to enact policies that resonate with the nuanced realities of rural life, thereby fostering inclusive progress and advancing the overarching goals of socio-economic development.

Against the backdrop of global economic uncertainties and localized challenges, government officials are increasingly recognizing the significance of gaining deeper insights into village income dynamics. Such insights not only facilitate the formulation of tailored policies but also empower officials to address disparities and harness the latent potential within rural communities. By elucidating the intricate interplay of variables shaping village incomes, policymakers can devise strategies that bolster agricultural productivity, promote entrepreneurship, and enhance access to essential services. Moreover, a nuanced understanding of village income dynamics enables governments to design targeted interventions that cater to the unique needs of diverse rural populations, thereby fostering social cohesion and resilience in the face of economic flux. Through this paper, we aim to underscore the pivotal role of enhanced understanding in empowering government officials to navigate the complexities of rural economies adeptly, fostering sustainable development and equitable prosperity for all.

In conducting research to support the effort of enhancing understanding about the dynamics of village income, a meticulous and comprehensive methodological approach is crucial, particularly concerning Tarai Bangun Village in Kampar District, Riau, Indonesia.

The research methodology adopted for this study is based on a mixed-methods approach that combines qualitative and quantitative analysis. The initial stage of this research involves detailed surveys and in-depth interviews with various stakeholders at the village level, including village officials, members of the Village Consultative Body, as well as local community leaders in Tarai Bangun Village. These surveys aim to identify existing understandings and knowledge gaps regarding village income dynamics and to evaluate the extent of implementation of existing policies and regulations governing village financial management.⁷

Furthermore, a secondary data analysis approach is utilized to collect and analyze historical data related to village income from sources such as village financial reports, census data, and other official documentation. This quantitative analysis aims to assess long-term trends in village income and to identify economic, social, and political factors influencing village income dynamics in Tarai Bangun Village. Additionally, a qualitative approach is employed through in-depth interviews and focus group discussions to gain deeper insights into the perceptions, challenges, and aspirations of the villagers regarding their income.

By combining qualitative and quantitative approaches, this research aims to provide a holistic overview of village income dynamics in Tarai Bangun Village and to identify opportunities and challenges in enhancing understanding and policy implementation by village government officials. The data collected from various sources will be analyzed in detail and presented in an accessible format beneficial for decision-makers, both at the local and national levels, with the hope of making a significant contribution to efforts aimed at improving development and welfare at the village level.

⁷ Yunis, Yefni, Y. Rahmat Akbar, and Muhammad Haris. "Peta Sosial Ekonomi Desa Tarai Bangun Kecamatan Tambang Kabupaten Kampar Provinsi Riau." *Jurnal at-Taghyir: Jurnal Dakwah dan Pengembangan Masyarakat Desa* 3, no.1 (2020): 1-22; Andriani, Widia, and Geovani Meiwanda. "Penguatan Kelembagaan Badan Usaha Milik Desa Taiba Smart di Desa Tarai Bangun Kecamatan Tambang Kabupaten Kampar." *Journal of Public Administration and Local Governance* 5, no. 2 (2021): 115-123.

Strengthening Government Capacities: Fostering Understanding of Village Income Dynamics

The challenge of effectively managing village income types remains unresolved, particularly following the enactment of Law No. 6 of 2014 regarding Villages and Permendagri No. 20 of 2018 concerning village financial management. To address this issue and enhance the knowledge of Tarai Bangun Village government agencies, a proposed solution involves conducting formal and informal discussions centered around the provisions outlined in Permendagri Law Number 20 of 2018. By establishing a mechanism for discussions and material dissemination within the Tarai Bangun Village government hall, officials can gain a deeper understanding of village financial management practices.⁸

Within village administration, a critical aspect regulated is the village's original income, governed by the Minister of Home Affairs Regulation Number 20 of 2018 on Village Financial Management. Under the purview of village autonomy, the authority of village governments expands, owing to the devolution of responsibilities previously held by regional authorities to village autonomy rights. However, a primary challenge encountered in this context pertains to the constrained sources of funding available for decentralization initiatives.⁹

In executing various authorities associated with village governance, diverse sources of financing are indispensable, with village original income constituting a significant component. Effectively managing village original income entails not exploiting all available sources but rather optimizing

⁸ Ash-shidiqqi, Ellectrananda Anugerah, and Hindrawan Wibisono. "Corruption and Village: Accountability of Village Fund Management on Preventing Corruption (Problems and Challenges)." *Journal of Indonesian Legal Studies* 3, no. 2 (2018): 195-212.

⁹ Noerdin, Zulkarnain, Robert Libra, and Silm Oktapiani. "Penyuluhan Hukum dan Sosialisasi Pembentukan Peraturan Desa di Desa Tarai Bangun, Kabupaten Kampar." *ABDIMAS Lectura: Jurnal Pengabdian Kepada Masyarakat* 1, no. 1 (2023): 17-24.

revenue in line with the village's potential, thereby facilitating allocation for village development endeavors.¹⁰ However, villages encounter challenges in this regard, including suboptimal management of their potential due to community knowledge limitations and restricted access. Additionally, optimizing village government institutions poses a formidable challenge in village development efforts.¹¹

To ascertain the nature of community services pertaining to village original income in Tarai Bangun Village, Kampar District, Riau Province, the program was conducted, attended by 30 members of the Tarai Bangun community. Among them, the majority represented the community, while some represented the village government. The findings of this activity are summarized in the subsequent table.

A. Results of Measurement of Increased Understanding of Village Government Officials

Prior to conducting community service, a questionnaire was administered to gauge the community's comprehension level regarding Permendagri Number 20 of 2018 concerning Village Financial Management. Subsequently, legal counseling sessions were conducted at the Tarai Bangun Village Office Hall. The following section presents the outcomes of the questionnaire both before and after the counseling sessions.

- 1) *Do you know the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management?*

¹⁰ Widjaja, HAW. *Otonomi Desa, Merupakan Otonomi yang Asli Bulat dan Utuh*. (Jakarta: Rajawali Pers, 2003). See also Widjaja, HAW. *Penyelenggaraan Otonomi di Indonesia*. (Jakarta: Rajawali Pers, 2013).

¹¹ Nurman, Nurman. *Strategi Pembangunan Daerah*. (Jakarta: Rajawali Press, 2015).

TABLE 1. Respondents' Answers Before and After the Activity

No	Answer	Total		Total	
		Before	Percentage	After	Percentage
1	Yes	6	37,5	30	100
2	Not	24	62,5	0	0
Total		30	100	16	100

Source: Questionnaire Results

The presented table showcases the participants' responses obtained through questionnaires administered before and after engaging in community service activities. Prior to the activity, out of the 30 respondents, 6 individuals (37.5%) acknowledged familiarity with Minister of Home Affairs Regulation Number 20 of 2018 (option a: Yes), while 10 individuals (62.5%) indicated otherwise (option b: No). The prevailing trend suggests a notable lack of awareness among community members and village officials regarding the aforementioned regulation.

Subsequently, following the community service activity, all 16 respondents (100%) answered affirmatively (option a: Yes) when queried about their awareness of Minister of Home Affairs Regulation Number 20 of 2018, with none responding negatively (option b: No). This significant shift in responses post-activity underscores an enhanced understanding among participants regarding the regulatory framework governing village deliberations.

It is evident from the data that there has been a marked improvement in comprehension levels, indicating that the Minister of Home Affairs Regulation serves as a fundamental guideline for village governance regulations.

2) *Do you know the strategic nature that underlies the presence of Permendagri No. 20 of 2018?*

TABLE 2. Respondents' Answers Before and After the Activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Yes	15	50	100	100

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
2	Not	15	50	0	0
Sum		30	100	30	100

Source: Questionnaire Results

Based on the data presented in the table, before and after community service activities, it is evident that participants' understanding of the strategic foundation of the village, as outlined in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, varied. Prior to the activity, 8 out of 30 participants (50%) acknowledged familiarity with this strategic foundation (option a: Yes), while the remaining 50% (8 participants) indicated a lack of awareness (option b: No).

Understanding the strategic underpinnings of village governance is pivotal, as it forms the cornerstone for participatory village implementation. The purpose of comprehending this strategic nature lies in facilitating discussions related to village organization, planning, inter-village cooperation, investment, assets, and unforeseen events such as natural disasters. Therefore, the 50% of participants who possess this knowledge represent an invaluable asset in driving effective village deliberations and decision-making processes.

With a portion of the service participants already possessing knowledge of the strategic nature underlying village deliberations, it is anticipated that their understanding will serve as a catalyst for influencing others to align their village implementation efforts accordingly. Following the execution of community service activities in the Empat Balai Village, all 30 participants (100%) affirmed their awareness of this strategic basis (option a: Yes), with none indicating otherwise (option b: No).

This notable increase in understanding among community members and village officials regarding the strategic foundation for village deliberations, as stipulated in Article 6 of Regulation No. 16 of 2019 by the Minister of Village Development of Disadvantaged Regions and Transmigration, signifies a positive outcome of the community service initiative. It underscores the importance of disseminating knowledge and

fostering a shared understanding among stakeholders to enhance participatory decision-making and governance processes within the village.

3) *Do you know the type of original income of the village?*

TABLE 3. Respondents' Answers Before and After the Activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Yes	3	81,25	100	100
2	Not	27	18,75	0	0
Sum		30	100	30	100

Source: Questionnaire Results

Based on the data presented in the table, both before and after the community service activities, it is apparent that participants' understanding of the types of village deliberations, as specified in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, varied. Before the activity, out of 16 participants, 13 individuals (81.25%) indicated familiarity with these types (option a: Yes), while the remaining 18.75% (3 participants) indicated otherwise (option b: No).

The nearly unanimous comprehension among service participants regarding village original income types in the Village Budget and Expenditures (APBDes) reflects a high level of understanding within the community. This comprehensive understanding underscores the active involvement of the community in the implementation of village original income initiatives.

Following the implementation of community service activities in the Empat Balai village, all 16 participants (100%) affirmed their awareness of these types (option a: Yes), with none reporting otherwise (option b: No). This significant increase in understanding among members of the Tarai Bangun Village Community and Village Apparatus regarding village original income, as outlined in Permendagri No. 20 of 2018, highlights the efficacy of the community service initiative in disseminating essential knowledge and fostering a shared understanding among stakeholders.

4) *Do you know what Village Revenue and Expenditure Budget is?*

TABLE 4. Respondents' Answers before and after the activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Ya	10	50	100	100
2	No	20	50	0	0
Sum		30	100	30	100

Source: Questionnaire Results

Based on the data presented in the table, both before and after the community service activities, variations in participants' understanding of the Village Budget and Expenditures (APBDes), as regulated by Minister of Home Affairs Regulation No. 20 of 2018, were observed. Prior to the activity, 10 out of 20 participants (50%) acknowledged familiarity with the APBDes (option a: Yes), while the remaining 50% (10 participants) indicated a lack of awareness (option b: No).

Question 4 served to deepen participants' comprehension of the character and nature of village income within the APBDes. Interestingly, despite 13 participants initially indicating knowledge of the types of village regulations, only 8 participants demonstrated understanding when queried more deeply about the distinction between village deliberations and incidental village deliberations.

Following the implementation of community service in Tarai Bangun Village, all 16 participants (100%) affirmed their awareness of the APBDes (option a: Yes), with none reporting otherwise (option b: No). This indicates a significant improvement in understanding among community members and village officials regarding the APBDes and underscores the effectiveness of the community service initiative in enhancing knowledge dissemination and fostering deeper comprehension among stakeholders.

5) *Do you know how to innovate in increasing village income?*

TABLE 5. Respondents' Answers before and after the activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Ya	10	68,75	100	100
2	No	20	31,25	0	0
Sum		30	100	30	100

Source: Questionnaire Results

6) *Do you know the duties of the village government in implementing village financial responsibility?*

TABLE 6. Respondents' Answers before and after the activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Ya	10	62,5	100	100
2	No	20	37,5	0	0
Sum		30	100	30	100

Source: Questionnaire Results, November 16, 2022

Based on the data presented in the table, both before and after the community service activities, disparities in participants' understanding of the perpetrators of village deliberations, as defined by Minister of Home Affairs Regulation Number 20 of 2018, were observed. Prior to the activity, 11 out of 16 participants (68.75%) indicated familiarity with these perpetrators (option a: Yes), while the remaining 31.25% (5 participants) indicated a lack of awareness (option b: No).

Village deliberative actors encompass three essential elements: the Village Government, the Village Consultative Body (BPD), and representatives from the community. Community representatives may include traditional figures, religious leaders, educational leaders, representatives from various occupations such as farmers or artisans, and others, tailored to the specific needs of the village community.

Following the implementation of community service in Empat Balai Village, all 16 participants (100%) affirmed their awareness of these actors (option a: Yes), with none reporting otherwise (option b: No). This signifies a notable increase in understanding among members of the BPD Empat Balai Village Apparatus regarding village deliberative actors, as outlined in Article 10 of Minister of Home Affairs Regulation Number 20 of 2018.

7) *Do you know the duties of the Village Consultative Body in conducting village deliberations?*

TABLE 7. Respondents' Answers before and after the activity

No	Answer	Sum		Sum	
		Before	Percentage	After	Percentage
1	Ya	12	75	100	100
2	Not	4	25	0	0
Sum		30	100	30	100

Source: Questionnaire Results

Based on the data provided in the table, both before and after the community service activities, variations in participants' understanding of the duties of the Village Consultative Body (BPD) in implementing village deliberations, as outlined in Regulation No. 16 of 2019 by the Minister of Village Development of Disadvantaged Regions and Transmigration, were observed. Prior to the activity, 12 out of 16 participants (75%) indicated familiarity with these duties (option a: Yes), while the remaining 25% (4 participants) indicated a lack of awareness (option b: No).

The duties of the BPD in village deliberations encompass various responsibilities aimed at facilitating participatory decision-making processes and ensuring the representation of community interests.

Following the implementation of community service in Empat Balai Village, all 16 participants (100%) affirmed their awareness of these duties (option a: Yes), with none reporting otherwise (option b: No). This indicates a significant increase in understanding among Tarai Bangun community members and Village Officials regarding the duties of the

BPD in village deliberations, as stipulated in Article 14 of Regulation No. 16 of 2019 concerning Village Deliberation by the Minister of Village Development of Disadvantaged Regions and Transmigration.

B. Further Findings

The management of village original income by the Village Government serves as a crucial component in enhancing village development within Tarai Bangun Village, located in the Rimbo District of Kampar Regency. While efforts to manage village original income have shown overall effectiveness, there exist areas where optimization remains elusive. Specifically, the principles of independence, priority, division, effectiveness, and economy have not been fully realized in the implementation process, indicating areas for improvement in the governance of village finances to better align with development goals.

Despite efforts to manage village original income for the purpose of enhancing development in Tarai Bangun Village, situated in the Mining District of Kampar Regency, several obstacles hinder optimal progress. These obstacles manifest in various forms and significantly impede the effective utilization of village funds for development purposes.¹²

One primary obstacle lies in the deficiency of human resources, where the village government may lack the necessary expertise or capacity to efficiently manage village finances and allocate resources effectively.¹³ Additionally, discrepancies often arise between community proposals and the outcomes of deliberations, leading to misalignment between planned initiatives and the actual needs of the community. Furthermore, limited

¹² See Savitri, Enni, and V. Diyanto. "The Effectiveness of Village Fund Management." *International Journal of Scientific and Technology Research* 8, no. 9 (2019): 1373-1377; Hamid, Abdul, and Mohammad Nasih. "Fraud prevention of village funds in East Java Indonesia." *Management Science Letters* 11, no. 7 (2021): 2033-2044; Iznillah, Muhammad Luthfi, and Yesi Mutia Basri. "Analysis of transparency and accountability of village fund management in Bengkalis Sub-district." *Journal of Economics, Business, and Government Challenges* 1, no. 2 (2018): 135-142.

¹³ See also Rodiyah, Isnaini, and Hendra Sukmana. "Pengembangan Kapasitas SDM Aparatur Dalam Penyelenggaraan Pemerintahan Desa di Desa Kenongo Kecamatan Tulangan Kabupaten Sidoarjo." *PUBLISIA* 6, no. 1 (2021): 32-41.

funding presents a substantial challenge, hindering the implementation of development projects and initiatives within the village. Delays in the receipt of rent and the absence of regulations governing village assets contribute to financial uncertainties and hamper effective resource allocation.¹⁴

Moreover, low community engagement and enthusiasm for participatory deliberations pose significant obstacles, as community involvement is crucial for identifying priorities and ensuring that development initiatives meet the needs and aspirations of the local populace.¹⁵ Additionally, the village may face constraints in financial capacity for development endeavors, further limiting the scope and scale of projects that can be undertaken. Furthermore, inadequate infrastructure, particularly in terms of information technology (such as internet access), poses challenges in disseminating information and coordinating development efforts efficiently.¹⁶

The research findings also reveal several obstacles encountered in the management of village original income by the village government aimed at enhancing development in Tarai Bangun Village, located in the Mining District of Kampar Regency. These obstacles encompass a range of challenges that impede the efficient allocation and utilization of village resources.

One prominent challenge is the deficiency of human resources, where the village government may lack the necessary expertise or capacity to effectively manage village finances and execute development initiatives.

¹⁴ See Izzah, Daniatul, Taufeni Taufik, and Vera Oktari. "Pengelolaan Keuangan Desa Pada Desa-Desa di Kabupaten Kampar." *CURRENT: Jurnal Kajian Akuntansi dan Bisnis Terkini* 2, no. 1 (2021): 12-28.

¹⁵ See also and compare with Niravita, Aprila, et al. "Community Involvement in Spatial Planning: A Study of Public Participation in Lerep Tourism Village Perspective of Indonesian Spatial Planning Law." *Unnes Law Journal* 7, no. 2 (2021): 237-256; Kuswantoro, Agam, Tijan Tijan, and Puji Lestari. "Partisipasi Masyarakat dalam Pelaksanaan Program Desa Berdikari di Desa Ngrapah Kecamatan Banyubiru Kabupaten Semarang Tahun Pelaksanaan 2016-2017." *Unnes Political Science Journal* 1, no. 2 (2017): 107-116.

¹⁶ See also Setiawan, Sarno, et al. "Community Empowerment on Establishment of Friendly-Village for Women and Children." *Indonesian Journal of Advocacy and Legal Services* 1, no. 1 (2019): 5-22.

Furthermore, discrepancies often arise between community proposals and the outcomes of deliberations, resulting in misalignment between planned projects and the actual needs of the community.¹⁷

Moreover, limited funding poses a significant constraint, hampering the implementation of vital development projects and initiatives within the village. Delays in the receipt of rent further exacerbate financial uncertainties and impede effective resource allocation. Additionally, the absence of regulations governing village assets contributes to the lack of clarity and accountability in financial management practices. Furthermore, low community engagement and enthusiasm for participatory deliberations hinder effective decision-making processes and community involvement in development initiatives.

In the further, the village faces constraints in financial capacity for development endeavors, restricting the scope and scale of projects that can be undertaken. Lastly, the lack of infrastructure, particularly in terms of information technology such as internet access, poses challenges in disseminating information and coordinating development efforts efficiently. Addressing these multifaceted obstacles requires collaborative efforts between the village government, community members, and relevant stakeholders to develop comprehensive strategies aimed at overcoming these challenges and fostering sustainable development in Tarai Bangun Village.

Conclusion

This study concluded that through ongoing community service discussions, participants have gained new insights into the management of village original income, as outlined in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. Recognizing the significance of this ministerial regulation

¹⁷ Nurhazizal, M., Yesi Muthia Basri, and Azwir Nasir. "Pengaruh Komitmen Organisasi, Budaya Organisasi, Gaya Kepemimpinan dan Kompetensi SDM Terhadap Kinerja Pemerintah Desa: Good Governance Sebagai Pemediasi." *Jurnal Akuntansi* 8, no. 9 (2019): 80-92.

as the cornerstone for village deliberations, there arises an opportunity to foster synergy among village stakeholders. This collaboration can lead to the enhancement of village financial administration characterized by democratic principles, participatory decision-making processes, inclusivity, gender responsiveness, transparency, accountability, and a steadfast commitment to advancing community interests. By adhering to the principles outlined in the regulation, village governance can be strengthened, paving the way for sustainable development and prosperity within Tarai Bangun Village and beyond.

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*A lack of transparency
results in distrust and a deep
sense of insecurity.*

Dalai Lama

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