

# Role of the Village Administration in the Preparation of the Village Budget Management (APBDes) in the Siwalan District at Pekalongan, Central Java

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**Abstract.** The low competence of village officials creates problems in the preparation Village Budget Management (APBDes) . This study aims to analyze the role of the village apparatus in the preparation of the Village Budget Management (APBDes) in Siwalan Subdistrict, Pekalongan, Central Java. This study used qualitative approach and case study models. The results of this study indicate that the role of the village administration on the implementation of Village budget management preparation has not been maximized, due to incompetent human resource factors, both knowledge competence, social competence, technical competence and managerial competence. Another factor is that village facilitators have not shown their duties and functions well, and there is no ongoing evaluation of the evaluation component. The conclusion of this study is that concrete steps are needed, namely the model of preparation of the Village Budget Management (APBDes) based on competencies. The implication of this research is that high competence has a good impact on preparation of Village Budget Management (APBDes).

Keywords. Village administration, preparation Village budget management, competencies

## 1 Introduction

UU No. 6, 2014 concerning in villages, state that in order to organize the village government to run well, the village government must have knowledge based on principles, namely: legal certainty, orderly administration of the government, orderly public interest, openness, proportional , professional, accountability, effectiveness and efficiency, local wisdom, diversity, and participatory. For the sake of realizing village governance in accordance with Law Number 6 of 2014, good management is needed, and competent managers. These demands can be answered if village organizers, namely the village government, have qualified, accountable, professional and proportional human resources in carrying out their duties. High human resources determine the level of success of an organization, [1],[2],[3],[4],[5],[6].

Hariandja [4] emphasizes that human resources are one of the important factors in a company that must be managed well to improve the effectiveness and efficiency of the organization. Capital factors and human resource factors are equally important parts to determine a company can run well. The impact of the hopelessness of human resources is the destruction of the company. A vital factor for creating capable, accountable, professional, and proportional resources in carrying out their duties depends on the degree of knowledge they

have. Education becomes a measure of one's height or lowness to the knowledge he has. The higher the level of one's knowledge, the higher the level of education of a person, and of course high human resources.

A high level of education, supported by good human resource management, an activity will run well. The statement that indicates that the importance of human resource management to the sustainability of the organization is Hartanto [7] states that the sustainability of an organization can not be separated from the ability to manage or manage the organization. So to solve managerial problems in an organization, managers need to be able to manage well. However, the number of cases that occur in the village apparatus reflects that there is no good management of resources so that there is no credible, competent village apparatus and understand the main tasks and functions as stated in Law No. 6 of 2014. Factors that have the important role is the spirit of hard work and the quality of the human resources of the village apparatus, in addition to the existence of maximum monitoring or monitoring actions in matters of human resources both from the central government, the province especially the regional government.

The role of the village administration as outlined in Minister of Home Affairs regulation Number 20 of 2018, which regulates the duties of village government officials has not been maximally implemented in activities in the field, which causes turmoil and inequality, such as the preparation of the Village budget management not on time. therefore this study analyzes the role of village government officials in the main tasks and functions as outlined in Minister of Home Affairs regulation Number 20 of 2018.

## **2 Method**

This study uses a qualitative approach, a case study model. Qualitative research looks at the deepening of the concept of variables that occur contradictions between *das sein* and *das solen*. The role of village government officials as outlined in Minister of Home Affairs regulation Number 20 of 2018 concerning the tasks and functions of village government officials has not been maximally implemented. This research also provides efforts to reduce or enhance the role of village government officials in Pekalongan District. The concept offered is a competency-based Village budget management model. The main factor of the problem of human resources in village government officials is competence. The method of data collection in qualitative research is carried out with primary and secondary data. Primary data is done by in-depth interviews, secondary data obtained from relevant documentation and references. Analysis of qualitative research data with reference to Mill and Huberman [8], namely data reduction, verification, and conclusions.

## **3 Result and discussion**

Village officials in carrying out their duties are regulated in a law which is outlined in their respective local government regulations. The references that form the basis for determining village apparatus are contained in Law No. 6 of 2004 concerning Villages. The Regional Government of Pekalongan Regency stipulates Regional Regulation No. 11 of 2007 concerning the Organizational Structure and Work Procedure of the Village Government. The village apparatus in question is: (1) the leadership element is the village head as the village government

leader; (2) auxiliary elements of the village head, namely staff in the secretarial environment, technical elements, and territorial elements. The village apparatus (staff element) consists of the village secretary who oversees the heads of affairs: (1) general affairs, (2) financial affairs, (3) government affairs, (4) development affairs, (5) social affairs.

The human resource factor of the village apparatus is an important factor for the sustainability of activities in the village. The role of the village apparatus both in terms of competence, knowledge competency, managerial competence, social competence and technical competence related to the preparation of Village budget management has not fully guaranteed and has not been implemented maximally, so the portrait of the Village budget management preparation report is often late and not ideal. The role of knowledge of village officials is still very low, about the knowledge they have about the process of preparing the Village budget management, as interviewed by the Siwalan Sub-District Head, as follows:

*"The majority of village officials in Pekalongan District still have low knowledge related to the preparation of the Regional Budget. The main factor is the level of education that is still low, and less active in activities in the village. This is influenced by the factor of recruitment of village officials who are still vulnerable and still far from ideal. Village officials were chosen not on the basis of their competence and abilities, but because of pragmatism. The practice of selecting village officials has become a time bomb for the continuity of activities in the village."*

Another factor that influences the performance of the village apparatus in the preparation of the Village budget management is the factor of facilitating staff and evaluation from the local government. Factors that lack the supporting staff do not affect the level of supervision and monitoring of village officials in the preparation of the Regional Budget. As the statement from the technical team of Pekalongan district.

*"The training target for Village budget management is village officials in the Pekalongan Regency area. Ideally so that the issue of preparation and reporting runs on time requires a reliable implementation team and sufficient amount. It is not possible that within a few months, the implementation of these activities can be completed as a whole. It should be noted that in Pekalongan District there are 272 villages, while the implementing officers are not proportional to the total number of villages. The target is clear, but the number of personnel is limited so that it cannot cover the whole of the Village budget management compilation activities."*

Evaluations carried out by local governments have not been maximized, so that the role of village officials in the preparation of Village budget management is not well implemented, precisely with non-evaluation, leading to a low role of village officials in the preparation of the Village budget management.

*"The evaluation carried out by the regional government has not been comprehensive, and is evenly distributed to all villages in Pekalongan Regency. Some villages did not even have evaluation activities. The need for evaluation activities both from planning, implementation, so that the preparation of the Village budget management can be done earlier so that the end of the current year, so that the Village budget management can be ratified".* (interview with the head of the Tengengkulon government).

Knowledge competency is the dominant factor, for the continuity of activities for the preparation of Village budget management in Pekalongan Regency and its surroundings. Knowledge competence includes, managerial knowledge components, technical knowledge. knowledge competencies include, the fundamentals of Village budget management preparation, and material about the process and procedural preparation of the Village budget management. Managerial knowledge includes, knowledge of planning, implementation and evaluation of

activities, while technical knowledge includes procedural and technical steps regarding planning, drafting, and evaluating the preparation of Village budget management. Other roles that include those competencies are competency attitudes and social competencies. In general, village apparatuses have good social competence, as stated by the Siwalan Sub-District Head,

*"The social role of village officials in Siwalan District is quite good, as seen from the commitment of service both from the context of socialization and technical services. Village officials even seem to provide understanding to the community when the activity takes place. The social role of the community has been well established, before the person is still an ordinary citizen"*

The role of the village apparatus on knowledge content becomes mandatory and must be tied to village employees, so that the quality of knowledge can be accounted for, as Teguh Riyanto's research, [9] found about the role of village apparatus has an accountability function, where each activity must be accountable to the local government and society. This research also corrects the research that has been carried out by Wayan [10], that the role of the development of village progress is not only the village head, but on the basis of all the village apparatus, which includes the device and the village head itself. Training for employees proves that these activities can improve employee performance and competence [11], [12],[13].

#### **4 Conclusion**

The role of village officials in the preparation of the Village budget management has a positive function, which influences are knowledge, managerial and technical factors. the low level of knowledge of the village apparatus in Siwalan District is influenced by the low level of education, and the pragmatic recruitment process. Quality assurance for village officials in Siwalan District and Pekalongan District is required in general, with human resources from village officials based on ideal competencies.

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