

## Analysis of Village Fund Management in the Jayapura City Government Area

Kristhina R.I. Luluporo<sup>1</sup>, Yosephina Ohoiwutun<sup>2\*</sup>, Hiskia C.M Sapioper<sup>3</sup>  
Cenderawasih University

**Corresponding Author:** Yosephina Ohoiwutun [yossi\\_ohoiwutun@yahoo.co.id](mailto:yossi_ohoiwutun@yahoo.co.id)

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### ARTICLE INFO

*Keywords:* Management, Village Funds, Village Fund Allocation, Village Finance

*Received :* 14, July

*Revised :* 22, August

*Accepted:* 26, September

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### ABSTRACT

The objectives of this research are; 1) Describe and analyze the management of Village Funds in the Jayapura City area. 2) Describe and analyze the determinant factors that support and hinder the management of Village Funds in villages in the Jayapura City area and 3) Provide solutions in efforts to improve the management of village funds in the Jayapura City area. This research uses a qualitative approach, which is limited to efforts to reveal a problem or situation or event as it really is. The results of this study show that the planning stages for managing village funds in Jayapura City are in accordance with applicable regulations, administration activities where recording of village fund financial transactions has been carried out properly.

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## **INTRODUCTION**

Administratively, the Jayapura City area is divided into five districts. Each district consists of sub-districts (villages) called Urban village and Kampung [hutment], with a total of 25 Urban village and 14 Kampung (Jayapura City Regional Regulation Number 1 of 2014 concerning Jayapura City Regional Spatial Planning). Urban village is a district administrative area determined by the formal government, while village is a sub-district area based on customary boundaries. The term Kampung in this study is the same as the term *Nagari* in West Sumatra, or the term village which is generally used in Indonesia (Ilham et al., 2020). Each village has an administrative government structure consisting of a formal government and a village consultative council. In terms of Urban village, The Urban village Head carries out his duties in accordance with government rules and regulations. Meanwhile, the village head (usually Ondoafi) carries out his duties in accordance with local customary rules. The Village Consultative Body (Bamuskam) is responsible for providing advice and assistance to the Village Head, including rules and regulations, as well as obtaining periodic reports from the Village Head (Suhartini & Jones, 2019).

With the existence of formal government and customary structures in the Jayapura City Government, there is a level of urgency when linking the role of custom to "village" status in Jayapura City. Of course, the success of a village is also determined by the contribution of traditional groups. The total area of the village government is also the total area of the customary area. So it can be said to be like two coins, where on one side is the traditional face and the other side is the face of the village/kampung government. Factually and juridically, the position of custom is dominant. So in this context, to see, study the phenomena and dynamics of village/kampung development, it is also necessary to pay attention to traditional contributions, both in the form of outpourings of thought, works and forms of participation of these components in advancing the status of the village. This is also supported by the opinion of Yumame et al., (2020) that communication between the village government and the community and other institutions is important to ensure they can participate.

Villages/kampung are the lowest but leading national government entity in the government administration structure in Indonesia. The administration of village/kampung government is a subsystem of the national government administration system. So that the success of village/kampung government administration is also determined by the effectiveness of village government administration. Village income sources according to Law Number 6 of 2014 concerning Villages, include: (1) original village income, which consists of business results, asset results, self-help and participation, mutual cooperation, and other regional original income; (2) allocation of state revenue and expenditure budget; (3) part of the proceeds from regional taxes and city levies; (4) Allocation of village funds which are part of the balancing funds received by the district/city; (5) Financial assistance from the Provincial Regional Revenue and Expenditure Budget; (6) Non-binding grants and donations from third parties; and (7) Other legitimate village income. The three

main sources of village development in Jayapura City consist of Village Funds (DK), Village Fund Allocations (ADK) and Tax Revenue Sharing Allocations (ABHP).

Since 2015, the village financial system within the Jayapura City Government has been accountable and complex. However, it is still done by writing manually. Village administration and planning documentation was previously considered weak, the development planning process was sometimes not in accordance with village conditions, and the process of compiling activity reports was sloppy. From these various problems, we then entered the era of digitalization. In this era, the Government introduced the Village Financial System (Siskeudes) application which made finance-related work in villages more efficient. Based on the study report and previous research findings, it turns out that there are still many weaknesses in the management of village funds in the Jayapura City Government area, including research by Matani and Hutajulu (2020); Rante and Ratang (2019). Several problems related to village funds in Jayapura City are the availability of management policy/administration documents which are inadequate, the capacity of human resources and village officials is still lacking in assistance, the process of procuring goods and services is not in accordance with the provisions, the supervision and control function of the relevant agencies is still lacking, limits on authority and coordination between village officials and the Village Consultative Body (Bamuskam) as well as assistance assigned by the Province is also still unclear (Nurhadi, 2019).

Problems in managing village funds in Jayapura City according to the Jayapura City Inspectorate (Nurhadi, 2019). First, delays in regulations related to the village level. Mayor's regulations regarding the size of the three main sources of village development, namely; village funds, revenue sharing funds from regional taxes and levies and allocation of village funds from May to June. This has an impact on the preparation of the Village Budget and Expenditure Revenue (APBKam) which is planned at the village *musrebang* level. Second, the role of assistant staff is lacking and ineffective. Conditions in the field where in terms of numbers, one companion is assigned by the Province to accompany two or three villages. Apart from that, the assistant also admitted that he did not have full access to information regarding funds from the village head so it was difficult for him to direct them. Third, lack of understanding of guidelines for managing village funds properly. This is due to the lack of time and methods for mentoring activities by the relevant agencies. As a result, there are still many errors here and there related to the planning process, activity budget allocation, the process of procuring goods and services for a certain amount, fulfillment of activity process documents and completeness of proof of expenditure and reporting.

Fourth, the low competence of village officials in managing village funds. This can be seen from the lack of analysis/study of community needs, identification of local potential, preparation of planning documents. Weak planning documents such as a lack of alignment between the Village Medium Term Development Plan (RPJM) with the Village Government Work Plan

(RKP), annual programs/activities with the priority scale of community needs. Administrative arrangements for implementing activities such as work agreements when involving third parties, attendance lists for village officials, minutes of handover of aid, etc. are still very lacking. Fifth, lack of supervision from the Village Community Empowerment Service (DPMK). According to the Department, this is due to the lack of budget support for assistance and control. So from a performance aspect there are still many village government offices that are completely empty on effective working days which affects services to the community. The income that officials receive every three months is the main reason for the lack of presence of village officials, because they have to look for other sources of income in the garden to meet their daily needs (Nurhadi, 2019).

In general, the village government confirmed the above findings. However, there are several reasons for them, namely the lack of guidance and supervision from the relevant agencies. They really hope for guidance and assistance in the preparation of administration and management of village funds, considering that the capacity of Human Resources still needs to be strengthened on an ongoing basis. Several guidance and assistance activities are needed by village officials, for example the preparation of technical instructions, village regulation products so that they are consistent between Village Minister Regulations, Mayor Regulations, RPJM, RKP, Village Revenue and Expenditure Budget (APBDes), preparation of Decision Letters (SK) of the person in charge, SK recipients of aid benefits, SOPs for activities or providing aid to the community, as well as reporting. In this problem, The DPMK stated that it had provided technical guidance, and even provided guidebooks. However, the lack of facilitation support (operational vehicles and official travel) for further assistance and supervision of the management of village funds is very limited.

DPMK also admitted that it was difficult to control and collaborate with assistant staff because they were not appointed by the city government. On the other hand, the assistant admitted that he had difficulty providing guidance to village officials because they were closed in financial matters. In fact, the most effective guidance is in the process of planning and implementing activities. According to him, assistants are very necessary for village officials when preparing planning documents and preparing reports. Weak performance in managing village funds in Jayapura City will have consequences for regional development and community welfare. In fact, there are still many people, especially Indigenous Papuans (OAP), whose level of welfare is low, both in terms of economic welfare (level of income or purchasing power) and social welfare (level of education, health and nutrition, etc.). Some people have low income levels, do not have adequate education, and have low levels of health and nutrition.

Departing from the problem phenomenon and gaps in previous research, this study was carried out with the title "Analysis of Village Fund Management in the Jayapura City Government Area". This research was conducted in order to obtain an alternative strategic model to optimize its management in the future. The expected contribution from the findings of this research includes

increasing insight into the field of social sciences, especially government management in relation to village fund management. The aims of this research are to: Describe and analyze the management of Village Funds carried out in villages in the Jayapura City area, Describe and analyze the determinant factors that support and inhibit Village Fund management in villages in the Jayapura City area, and recommend what efforts should be made to manage Village Funds in the Jayapura City government area?.

## **THEORETICAL REVIEW**

### **Definition and Functions of Management**

In Indonesia, the word management is synonymous with management or governance. The word management itself comes from the ancient French word "ménagement" which means "the art of carrying out or managing". The development of management concepts is very diverse and the definitions offered vary depending on the context and scope. Some classic definitions offered include "the art of getting things done through people" (Mary Parker Follett, in *Dotedu.id*, 2021). Griffin (2012: 5) defines management as a series of activities (including planning and decision making, organizing, leadership and control) directed at organizational resources (human, financial, physical and information), with the aim of achieving organizational goals efficiently and effectively. Efficient means using resources wisely and at the lowest possible cost. While effective means making the right decisions and successfully implementing them. The management process according to Griffin (2012: 6-9) consists of planning and decision making, organizing, leading, and controlling.

Almost the same definition was also put forward by Daft (2016: 4) that management is achieving organizational goals effectively and efficiently through planning, organizing, leadership and controlling organizational resources. Formulated management functions Daft (2016:8) namely planning, organizing, leading, and controlling. Robbins and Coulter (2018:44) define management as the process of coordinating and supervising other people's work activities so that the activities are completed efficiently and effectively. The management functions formulated by Robbins and Coulter (2018:5) are planning, organizing, leading and controlling.

Based on the various conceptual definitions above, it can be concluded that management is a series of activities starting from planning, organizing, directing and controlling existing resources to achieve goals efficiently and effectively. In the context and limitations of this research, the resource in question is village funds while the goal in question is the welfare of the village community. From this understanding, four management functions are revealed, namely planning, organizing, leading and controlling.

### **Management Functions/Stages**

Griffin (2012), illustrates management in four basic activities: planning and decision making, organizing, directing and controlling. This model forms a cycle that is almost similar to the model proposed by Daft (2016). Daft (2016), illustrates the process of how managers use resources to achieve goals through

the functions of planning, organizing, directing and controlling. This model forms a cycle that is almost similar to the model proposed by Griffin (2012). The difference lies in the scope of resources that make it possible to influence management functions and performance with various outputs such as achieving goals, products, services, efficiency and effectiveness.

The management function described by Robbins and Coulter (2018) is similar to the model described by Daft (2016); Griffin (2012) in terms of planning, organizing, directing and controlling. This model simply shows how the manager's work at each stage of activity will lead to the goals that have been set.

### **Village Financial Management**

In the provisions of Law Number 6 of 2014 concerning Villages, it is stated that: "Village finances are all Village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of Village rights and obligations." (Law Number 6 of 2014, Article 1 paragraph (10)). Village finances come from the village's original income, the Regional Revenue and Expenditure Budget (APBD) and the State Revenue and Expenditure Budget (APBN). The implementation of village government affairs which fall under the authority of the village is funded from the Village Revenue and Expenditure Budget (APBK), central government assistance and regional government assistance. The implementation of regional government affairs carried out by the village government is funded from the APBD. Meanwhile, the implementation of central government affairs carried out by the village government is funded by the APBN.

Village financial governance consists of five stages stipulated in Government Regulation Number 43 of 2014, Article 93 paragraph (1), including planning, implementation, administration, reporting and accountability. The implementation of these regulatory provisions is explained in more detail in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

### **Management Functions in Village Fund Management**

According to Nugroho and Suprpto (2020:6), village financial management or village financial management is planning, organizing, directing and supervising village finances which include income, expenditure, financing regulated in village financial management which can be valued in money with a period of one fiscal year. Based on the results of management theory studies, there are four main functions or activities in management, namely planning, organizing, directing and controlling (Daft, 2016; Griffin, 2012; Robbins & Coulter, 2018). Meanwhile, in statutory regulations, village/village fund management consists of planning, implementation, administration and reporting (Government Regulation No.3/2014, Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration [PERMENDES-PDPT] No.20/2018). However, this does not mean that each component eliminates the other components, but can complement each other.

## **Principles Underlying Village Fund Management**

Village financial management is one of the benchmarks that can be used as a guideline for village government administration and a reference for assessing the government's obligations to the community. Based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Article 2 Paragraph (1), village government financial management pays attention to the principles of transparency, accountability, participation and budget discipline. The principles of good governance are actually nothing new for companies and organizations around the world. Attention to the principles of good governance in the activities of companies and organizations has increased sharply since Asian countries were hit by the monetary crisis in 1997. The concept of good governance in Indonesia is starting to develop and be implemented in the context of post-crisis economic recovery (Khairandy and Malik, 2007). Practices such as corruption, collusion and nepotism are examples that arise from errors in decision making due to abuse of power, which reflect bad governance (Dwiyanto, 2021: 100-116). Therefore, village fund management needs to uphold the principles set out in statutory regulations.

## **METHODOLOGY**

When conducting research, it is important to use the method (Sapioper et al., 2022). Therefore, this research is included in the type of descriptive research with a qualitative approach. Denzin and Lincoln (2018:43) explain that qualitative research is an activity that studies various things in a natural setting, which is intended to understand or interpret phenomena that occur using certain methods. This research is said to be descriptive research because the results of this research will provide a comprehensive picture of village fund management in the Jayapura City Government area.

Based on the source of acquisition, this research can be divided into primary data sources and secondary data, as follows: Primary data sources, namely data obtained directly from the source. The advantages of primary data are that it is up to date and trustworthy. This type of data is obtained directly from research respondents, in this case in the form of words and actions obtained through interview techniques, video/audio recording and taking photos. Secondary data, namely data obtained from outside the place where the research was carried out, in the form of reading books, previous research documents and other relevant actual news.

Informants are people who are used to provide information about the situation and conditions of the research setting (Moleong, 2005:132). In this research, the informants referred to by the author were 27 people, including: Village Community Empowerment Service; 2 people, District Government in Jayapura City: 5 people, Village Government in Jayapura City: 10 people, Bamuskam/Community Representatives: 10 people. Data collection techniques in this research consisted of observation, interviews and use of documents. According to Miles et.al (2014:16) analysis in qualitative research consists of

three main activity flows that occur simultaneously, namely data condensation, data presentation, and conclusion drawing/verification.

## RESULTS

### Village Fund Management in Jayapura City

Village or village financial management is a total of activities which include planning, budgeting, administration, reporting, accountability and supervision of village or village finances. The village financial management process is also regulated in Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management, which consists of: planning, implementation, administration, reporting and accountability for Village finances, with a period of 1 budget year from January 1 to December 31.

As stated directly by the Head of Tobati Village with the initials (JP.M), the author can summarize it as follows:

*"Most of the planning is carried out, the planning process starts from the relevant Village Musrembang and then flows down to the District level Musrembang, and the City Government Musrembang which is followed by the relevant technical OPD" (Interview results 21 February 2023).*

The statement above shows that the most basic thing is the planning process, where the allocation of village or village funds in the Jayapura City Government area is planned by deliberation in each village involving all components of society. Thus planning is a very important stage. In the Jayapura City Government Area, before the distribution of Village or Village Funds, the villages will first hold a deliberation together with Bamuskam, all components of the local community. This activity is called musrembang. This is in accordance with the results of interviews conducted by researchers with the Muara Tami District Secretary, with the initials (BF) as the author can summarize below;

*"In planning our village fund, the district government informed the village heads to hold a Musrembang meeting regarding the implementation of development activities. This aims to discuss and agree on the development program. If the musrembang has been agreed upon, it will be included in the Draft Expenditure Budget (RAB) which will then be proposed (Interview results, 8 March 2023).*

The same statement was also conveyed by a community leader from Mosso Village with the initials (AR) who expressed his statement or opinion which the author can summarize below;

*"The Village Musrembang is chaired by the Village Head, accompanied by the Head of Bamuskam and District representatives. In Musrembang, one of the ways is to determine priority programs which are carried out through deliberation so that programs/activities that are really needed by the community are decided." (Interview results, March 8 2023)*

### Implementation

In implementing village financial management, there are several general principles that must be adhered to which include revenue and expenditure. These principles include that all village revenues and expenditures are carried

out through the Village Cash Account. As this was also stated by the Head of Tobati Village with the initials (JP.M) which the author can summarize as follows;

*"Village funds are transferred directly to the village treasury. In implementation, the funds are given in three stages. The first stage is 40% after an accountability report is made, then the second stage is given 40% and the third stage is 20%. (Interview results, 21 February 2023).*

This is in accordance with what was expressed by the Head of the Jayapura City DPMK Service which the author can summarize as follows:

*"Disbursement of village funds to each village goes through 3 stages, stage 1 40%, stage 2 40%, stage 3 20% with a distribution mechanism from the regional account to the village account by means of a distribution request from the DPMK to the Mayor, by attaching: (1) Fund Use Plan (RPD). (2) Payment Request Letter (SPP). (3) Statement of Expenditure Responsibility (SPTB). (4) Recommendations from the District Head. (5) Review from the Inspectorate. Next, the Mayor asked for a review from the Head of BPKAD, after fulfilling the requirements, DPMK issued a disbursement recommendation to Bank Papua. (Interview results November 14, 2022).*

As for the contribution of village funds, many people have experienced direct benefits in various aspects of development, as stated directly by the Head of the Jayapura City Community Empowerment Service, as the author can summarize below;

*"The contribution to physical development and community empowerment in general in 14 villages is as follows: Livable houses have been built for the community, Early Childhood Education and Pustu have been built, village roads and bridges have been built, MCK has been built, Electricity has been provided, Clean water has been provided, Has The house of the Tribal Chief and Ondoafi has been built, Drainage, Football Field and others have been built, Scholarships are available for underprivileged school children, Direct Cash Assistance (BLT) is available, Village-Owned Enterprises (BUMKam) are formed, Incentives are available for Health Workers, Manpower Teacher, Cleaning Personnel, Security Personnel (Interview results, 18 November 2022).*

Then in implementing various development programs in the Jayapura City Government area, as also stated by the Head of Muara Tami District, as follows;

*"We also emphasize to the village government that in developing the village it must be in accordance with the program that was created together in a clear and transparent manner. This is because the government is not only targeting the use of village funds for the development of village or village facilities and infrastructure, but also requires community participation in development as well. is being encouraged to increase the income of village residents." (Interview results, 21 February 2023).*

In the implementation of the various programs that have been implemented, they have gone well and involve the entire community or social institutions and are implemented in a self-managed manner using local resources or raw materials except for those that are not available and efforts are made to absorb more local village workers. This was also conveyed by one of

the Village residents who gave a statement or opinion which the author can summarize below;

*"Most of the programs that have been planned in their implementation have gone well, but there are also a small number that have not gone well, due to small problems such as customary rights and compensation. However, when given understanding and compensation, everything can go well. "In implementation, monitoring is usually carried out from the District Government, related agencies and assistants before the next stage of disbursement or each disbursement stage." (Interview results, 20 February 2023)*

Therefore, the implementation of activities must be mutually cooperative and participatory in nature, where all activities must involve all components of society in the villages, especially residents who are in need of work because this program must run on the principle of, by and for the community' so as to reduce economic disparities. between residents. The government only acts as a facilitator who accompanies and supervises the village government. Apart from that, the type of program and its implementation must have a clear impact on the economic productivity of the village community. It is also hoped that the process of working on labor-intensive programs will be carried out in a transparent and accountable manner, meaning it can be measured clearly and well.

### **Administration**

Administration is the recording of all financial transactions, both financial receipts and expenditures in one budget year. Administration of village finances can be carried out if the Village Head has appointed a village or village treasurer before the start of the new fiscal year. All recording of village fund financial transactions has been carried out properly by village government officials in the Jayapura City Government area, as explained by one of the informants who serves as District Secretary, whose statement or answer the writer can summarize as follows;

*"It is very important for financial records to be recorded in the General Cash Book/ BKU ,making it easier to prepare accountability reports, besides that, there is a role and function for assistants that really helps direct things from planning, making reports and assisting activities in the field. Then there is the Village Secretary who was appointed as a Civil Servant (PNS) who really helped with administration. "The problem is if the Village Secretary is appointed by the Village Head who is not a civil servant, it will become an obstacle in monitoring and controlling finances at the village level." (Interview results, March 8 2023).*

Almost the same statement was also put forward by one of the village assistants with the initials (Srd), whom we met during his busy schedule who gave a statement or opinion as the author can summarize below;

*"Recording is carried out by the Treasurer manually in the BKU which is then input into the "SISKEUDES" application. Then our role as village assistants is to accompany Village Officials from planning, through implementation to accountability. "Together there is also a Village/Kampung Secretary with a*

*treasurer and our own assistants who work from planning to reporting and accountability." (Interview results, March 8 2023).*

This was also conveyed by one of the village heads who said that "thankfully, our difficulties in carrying out our administration were helped by companions and operators provided by the City government. Meanwhile, Village Financial Administration is regulated in Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management Articles 35 and 36, namely: Administration is carried out by the Village Treasurer, the village treasurer is obliged to record every receipt and expenditure and close the books at the end of each month in an orderly manner, the village treasurer is obliged to account for the money through an accountability report, the accountability report is submitted every month to the village head and no later than the 10th of the following month. Administration and receipt using: General cash book, Tax Assistant Cash Book and Bank Book. Based on this definition, it can be concluded that administration is the recording of all financial transactions, both receipts and expenditures of money in one budget year.

### **Reporting/Accountability**

The Village Head submits an accountability report on the realization of the Village Revenue and Expenditure Budget (APBDes) to the Regent/Mayor through the sub-district head at the end of each fiscal year which is submitted no later than 3 (three) months after the end of the relevant fiscal year as determined by Village Regulations accompanied by a) financial report, consisting of: APBDes realization report; and notes to financial reports, b) activity realization reports; and c) a list of sectoral programs, regional programs and other programs entering the Village. Based on the results of an interview with the Head of the Jayapura City Village Community Empowerment Service with the initials (MA) who said that the implementation and accountability of village funds were conveyed by the village head by attaching evidence of their use, as the author can summarize below;

*"The accountability reporting mechanism is implemented as follows: (1) The Village Head makes an accountability report on activities and use of funds by attaching valid and complete evidence including: Receipts, Notes, Invoices, Proof of tax payments, List of honorary/wage recipients, Documentation. (2) The Letter of Accountability (SPJ) is submitted to DPMK, Professional Assistance Personnel (TA), Inspectorate and Finance. (3) Professional Assistance Personnel (TA) checks the SPJ to check its correctness and validity and provides coordination initials. (4). SPJ input in the Village Financial System (SISKEUDES). (Interview results 18 November 2022).*

Furthermore, the Head of the Jayapura City Village Community Empowerment Service with the initials (MA) added that;

*"In general, the reporting process does not experience problems, but in 2022 due to the simultaneous election of village heads, the village heads who were not re-elected were late in submitting the SPJ, resulting in new village heads experiencing delays in disbursing stage 2. For SISKEUDES, it has been*

*implemented in 14 villages and is running effective, but because it has not been implemented online so data from each village is submitted manually to the DPMK admin (Interview results 18 November 2022).*

Likewise, the results of an interview with one of the village heads with the initials said that:

*"I think the village fund management in our village is guided by the regulations that have been established. Where the budgeting process has been followed through planning procedures at the village musrembang level, implementation and accountability reports. Then the village government in managing village fund finances is transparent and accountable. "We are also accompanied by village assistants and in our accountability reports we have used the Village Financial System (Siskeudes) application and are also always monitored by other technical Regional Apparatus Organizations (OPD), starting from the planning stage to realization in the field." (Interview results, February 21, 2023).*

Reporting and accountability is one of the most important assessment points in managing village funds, because through clear accountability that must be in accordance with the budget used, it will provide a picture of transparency in the management of village funds. The form of reporting on activities in the Village or Village APBDes has two reporting stages. First, periodic reports, namely reports regarding the implementation of the use of village or village funds which are made routinely every six months in accordance with the stages of disbursement and accountability originating from the realization of receipts and expenditures of village or village funds. Second, the final report on the use of village or village funds which includes the implementation and absorption of funds, problems faced and recommendations for resolving the final results of the village or village funds. According to the Head of the Jayapura City DPMK Service, the accountability report mechanism is as summarized below;

*"Village Heads are required to make an accountability report on activities and use of funds by attaching valid and complete evidence including (receipts, notes, price invoices, list of honorary/wage recipients and documentation) (Interview 21 February 2022).*

When the author tried to ask about the accountability reports of each village in the Jayapura City area in its implementation, whether there were often delays in reporting, this was also explained by the Head of the Jayapura City DPMK Service as the author can summarize below;

*"There was a delay in reporting the realization of the use of village funds and sanctions were never carried out, but as a result of this delay, the disbursement of the next stage was late. "Specifically for Village Funds, it has been applied to villages that do not report the use of these funds, sanctions by the State Treasury Services Office (KPPN) in the form of deductions, namely that village funds are not distributed at the next stage until a number of unaccounted for budgets are met." (Interview results, 21 February 2022).*

Then we confronted one of the village heads with the same question to see what forms and mechanisms for accountability reporting were created. It turns out that the conditions and problems are the same as those conveyed by

the Jayapura City Village Community Empowerment Service. The statement or answer from the village head with the initials (BWF) is as summarized by the author below;

*"After being recorded manually, the accountability report is then entered into the "SISKEUDES" application in accordance with the financial instructions accompanied by the operator and companion which is already running well. In the current stage report, if the physical work stage is 75% then the next stage can be disbursed. In implementing reports, the obstacles that usually occur are delays which are also caused by the progress of program implementation in the field." (Interview results, 8 March 2023).*

Accountability is closely related to financial or financial matters. Responsibility Accounting according to Mulyadi (2004:218) is an accounting system that is prepared systematically through the collection and reporting of costs and income that have been carried out in accordance with the responsibility center in an organization. Accountability is carried out with the aim that an organization can be responsible for the financial realization that has been carried out which includes the use of budgeted costs and income. Village Fund reporting is carried out at each stage of village fund distribution. The village head will report a report on the realization of village fund absorption and the achievement of village fund output at each stage of village fund distribution to the regent/mayor. Next, the regent/mayor will convey this to the head of KPPN with a copy to the governor, Minister of Home Affairs, Minister of PDPT Villages. Village fund reporting is done through the "Siskeudes" application software.

## **Supporting and Inhibiting Factors**

### **Supporting factors**

In carrying out the authority to manage village fund budgets in the Jayapura City Government Area, there are various factors that support the implementation and realization of village fund budget management which is given to village or village heads to manage these villages. These supporting factors are divided into 2 (two) ) parts namely internal factors and external factors.

Internal factors are factors that originate from within an organization. These internal factors can also influence village financial management, including the use of the Village Fund Budget in developing community empowerment in villages within the Jayapura City Government area. These factors are: Human Resources. Most of the village government officials are able to apply the use of information technology tools. Apart from this, the supporting factors in managing village development are village officials who are still classified as young and productive, synergistic bureaucratic conditions in making reports such as Accountability Letters, whether carried out by the village head, village secretary, treasurer or other staff using information technology as well. It can be done even though it still requires a little help and guidance. To encourage the improvement of human resources, especially for village officials, village/kampung officials often take part in technical guidance

aimed at village officials, including the village head and his officials in order to obtain guidance and direction related to managing the village fund budget. This is proven by the results of the author's interview with the source who is one of the village heads (J.M) who stated that:

*"Indeed, technical guidance is provided for village officials, but we admit that the resources of village officials are still low, so in making reports and inputting data into the village financial system application, we are assisted by assistants. There is also a city government policy to assist Port Numbay children who during their studies receive government scholarships and those who have not yet worked are recruited to become operators in assisting the treasurer to compile reports and input data into the village/village financial system application." (Interview February 21, 2023).*

From this opinion, it can be concluded that the dependence of village officials on assistants and operators is still very high, especially at the stage of preparing village financial accountability reports. This is related to the implementation of government in villages, especially with the existence of village funds, according to one of the author's sources (JPM), who is the village head of one of the villages in the city of Jayapura, who said that:

*"We in the village have a traditional structure, so it has been regulated in the mayor's regulations that the village government structure continues to follow existing government regulations, where the village head is elected by the village residents to occupy the formal government structure, while the traditional leader (Ondoafi) cannot sit in the leadership of the head village in formal government, Ondoafi was appointed as Chair of Bamuskam, and was given a salary for both village officials and Ondoafi in accordance with Mayor Regulation no. 6 of 2018." (Interview, February 21, 2023).*

From the information of the informant above, the author can conclude that the structure in the village government where there is a traditional government whose position in the village government is regulated by a Mayor's Regulation helps the smooth management of the Village Fund and also helps supervise the development and empowerment of the village community. The tribal head/Ondoafi who is regulated in the regulations as chairman of Bamuskam, has a role in planning and supervising the management of the Village Fund. Village fund management involves the tribal chief, because the tribal chief has a strong influence in regulating community attitudes, so that the domain of community development and empowerment in the distribution of village funds can be realized as it should be. This was conveyed by one of the village heads who was an informant who said that:

*"The people in the village are very obedient and obedient to Mr. Ondoafi because it is regulated by custom. We have to listen and obey him. We have to listen to what is said and cannot violate existing customs/rules. We really respect and respect him because he is the leader. our tradition/hereditary". (Interview, February 21, 2023).*

Ondoafi is a leader in informal government in villages spread across Jayapura City which was practiced before there was formal leadership such as the Village Head. From the results of the author's interviews with the Village Head (JPM), District Head (S) and District Secretary (B. F) said that:

*"Ondoafi in the village leadership structure is the Head of Bamuskam, where he is involved in planning the management of village funds, who always participates in the village Musreimbang, so that he knows the development plans that will be implemented, especially for example the road construction program through customary land, he will provide suggestions/solutions so that the program can run." (Interview, February 21, 2023).*

From the opinion above, it is clear that the role of the tribal chief/ *ondoafi* is very important and influential in society, in this case related to community self-help in physical development. To support the management of village funds, the Jayapura City Government has issued a number of policies while still considering typology, rights of origin and local customs. There are three Mayor Regulations, namely Mayor Regulation Number 6 of 2018 concerning the income of village leadership elements, Mayor Regulation Number 7 of 2018 concerning the Use of Village Financial System Applications and Account Codes and Mayor Regulation Number 8 of 2018 concerning Village Minimum Standards. Regarding Mayor Regulation Number 6 of 2018 concerning the income of village leadership elements,

Communities in villages/kampung in the Jayapura City area adhere to culture, where apart from the formal government led by the village head, there is also informal government, namely traditional leadership led by *ondoafi* for generations, this is a challenge for the government in implementing policies/provisions that will later apply in society, because success or failure really depends on human behavior in implementing these policies. Culture greatly influences individual behavior, and at the individual level culture influences individual lives beyond just behavior. As stated by Bao, (2010) that the power structure in a traditional government, where the ruling elite is implemented by traditional elders (*Ondoafi* and management apparatus) which are passed down from generation to generation. The relationships carried out in this power structure are very functional with a clear division of work tasks in accordance with the prevailing customary order. Each tribe naturally knows its duties and responsibilities. In the institutional structure, it is naturally arranged which tribes handle what, do what in village life.

The Jayapura City Government has established a Mayor's Regulation, namely Mayor Regulation Number 6 of 2018 concerning the income of village leadership elements to support the implementation of Village Fund management, where apart from the village head and village officials, salaries and allowances are also given for *ondoafi* and tribal heads, which are determined as chairman of Bamuskam. This is considered considering that *Ondoafi*/tribal chiefs have a large influence in society, which can encourage people to participate. One of the driving factors in managing the Village Fund is the participation of village/kampung communities. The participation of village communities in the Jayapura City Government Area in managing village funds can be seen when the community provides aspirations for the planning stages. During the Village Development Planning Conference (Musreimbang Kampung) the community plays an active role in expressing or conveying their

opinions regarding the needs of the community at the village level to build their village to be even better.

In Government Regulation Number 43 of 2014 concerning implementing regulations of Law Number 6 of 2014 concerning Villages, article 100 states that Village expenditure stipulated in the Village APB is used with the provisions: At least 70% (seventy percent) of the total Village expenditure budget is used to fund the implementation of Village Government, implementation of Village development, development of Village society, and empowerment of Village communities; and A maximum of 30% (thirty percent) of the total Village budget is used for: Fixed income and allowances for the Village head and Village officials; Village Government Operations; Allowances and operations of the Village Consultative Body; and Incentives for neighborhood and Hamlet.

The description above shows that Village Funds are used for the duties of the village head and his apparatus relating to government issues, development, community tasks and community empowerment. The results of the author's interviews with the village head (JPM), village secretary and district officials show that;

*"So far, salaries and incentives for both village heads and officials as well as ondoafi and tribal heads have always been paid by direct transfer to the accounts concerned."*

### **Obstacle Factor**

The factors that hinder the village head in managing the Village Fund Allocation (ADD) in physical development are divided into several factors, the inhibiting factors are: The quality of the village apparatus' human resources, the village government apparatus in the Jayapura City area is still low in addition to lacking skills in operating computer equipment, the ability to understand financial processes, and the ability to be creative in implementing development programs. The above obstacles are strengthened by a statement from one of the village assistants with the initials (SDI) as stated, which the author can summarize below;

*"There is a need to increase human resources for village officials, transparency and community participation. Village officials must be equipped with a good understanding of village fund management and community involvement and participation in village fund management is very important." (Interview result).*

This condition indicates that the human resources of village government officials in the Jayapura city area are not yet qualified and competent. The vital position of human resources in this organization also applies to village government organizations, where competent and high-quality human resources are needed in an effort to support productivity and activities so that village government goals can be achieved, one of which is village financial management.

Then the problem of assistance, especially in villages within the Jayapura City Government Area, was expressed directly by one of the District Heads (PS) whose author can summarize his statement or opinion below;

*"For the problem of mentoring in the field, especially in existing villages, because the test to recruit assistants is "online" after being accepted, there are*

*those who come from outside Jayapura or from outside Papua who are placed in villages so they don't know the character or culture of the local community and This influences their presence and activity." (Interview result).*

Conditions in the field where in terms of numbers, one companion is assigned by the province to accompany two or three villages. So this sometimes affects the level of activity in the field. After the author went directly to the field and conducted research interviews with key informants from the Jayapura City Village Community Empowerment Service (DPMK), it showed that the village government in the Jayapura City Government Area had implemented the Siskeudes application well because the presence of Siskeudes was very helpful and made it easier to input and create financial reports available in villages in the Jayapura City area, but because they have not been implemented online or because of internet network problems. The following statement or answer was conveyed by the Head of Village Community Empowerment (DPMK) Jayapura City with the initials (MA) as the author can summarize below:

*"Siskeudes has been implemented in 14 villages and is working effectively, but because it has not been implemented online, data from each village is submitted manually to the DPMK admin." (Interview result).*

Looking at the statement above raises suspicions that there is an error in budgeting if it is done manually without using the Siskeudes application which has an impact on reducing the budget for the next stage of disbursement being late. This statement was confirmed by the Head of Village Community Empowerment (DPMK) of Jayapura City with the initials (MA) as the author can summarize below;

*"There was a delay in reporting the realization of the use of village funds and sanctions were never carried out, but as a result of this delay, the disbursement of the next stage was late. "Specifically for Village Funds, it has been applied to villages that do not report the use of these funds, sanctions by the State Treasury Services Office (KPPN) in the form of deductions, namely that village funds are not distributed at the next stage until a number of unaccounted for budgets are met." (Interview result).*

The location of different villages in the Jayapura City area is also a major problem faced by the village government in terms of internet networks. Because not all village government offices have good internet network access, this creates delays in implementing management which is currently handled online. Errors in making financial reports will occur if making financial reports is done manually because humans have limited abilities so errors can occur.

From the results of the author's interviews with several informants, including district heads, district secretaries, village heads, assistants and community leaders, it was stated that evaluations of village fund management are usually carried out in districts and districts with the city government, related regional apparatus organizations, districts and villages, for evaluation. in the village it is not done. According to the informant, it would be better if it was done in the village by involving the community to make it more transparent. However, this may be difficult to implement because it takes time and money.

## **DISCUSSION**

### **Village Fund Management Model in the Jayapura City Area**

An effective village fund management model is of course based on village fund management issues or problems which are then provided with solutions. The solutions that have been put forward previously are used as a formula for creating an effective village fund management model. Based on the results of identifying village fund management problems, the researchers formulated a related model to create effective and efficient village fund management. The village fund management solution consists of:

#### **1. Management of village funds must be in accordance with the law**

Management of village funds in Jayapura City based on research conducted by researchers, it is actually in accordance with statutory regulations, namely Law Number 6 of 2014 concerning Villages, which contains five things, (1). Planning, (2). Determination, (3). Musdes, (4). Implementation, (5). Reporting and Accountability. Therefore, village fund management that is in accordance with this law must be implemented and continued. This is intended so that the management of village funds does not experience problems, especially in terms of transparency in the management of village funds to the community. So that village government officials, in this case as executors, will be able to carry out their duties in accordance with existing regulations, namely Law Number 6 of 2014 concerning Villages.

The implementation of village fund management is part of state administration through the village government as the implementing unit. The village/kampung government as the smallest unit in the state is tasked with managing village funds which are part of state administration, the consequences of which are achieving development goals, both infrastructure development and community empowerment in achieving national development goals. Managing village or village funds well according to existing regulations is an encouragement from the village or village government together with the community to achieve these national goals. So in implementing this policy it is very important to implement it in accordance with statutory regulations, namely Law Number 6 of 2016 concerning Villages and other supporting regulations that have been implemented in the Jayapura City Area in 14 existing villages.

#### **2. Appointment of Ondoafi or Tribal Chief as Chairman of the Village Deliberation Body (Bamuskam)**

Another external technical problem is related to the horizontal relationship between the village government and the Village Consultative Body (Bamuskam). The village consultative body is a partner of the village government and also a channel for community aspirations. In implementing village funds, the role of the Village Consultative Body is still not involved substantially in implementation, especially in terms of supervision. There is a Village Consultative Body which is only involved as a formality and is actually not related to the duties and functions that should be carried out by the Village Consultative Body which should be tasked with carrying out a

supervisory function for the village government, especially in the use of Village Funds according to their intended purpose. This problem is actually a simple problem because it is related to communication and coordination between the Government at the Village level and the Village/kampung Consultative Body. Even though this problem is a simple problem, because the root of the problem lies in communication and coordination, it can become a serious problem. Poor communication or conflict between the village head and the Village Consultative Body is a classic issue. Poor communication and conflict used to be one of the reasons for the revision of Law Number 22 of 1999 to become Law Number 32 of 2004 (Muhtada et al., 2018). Poor communication and coordination horizontally between the village government and the Village Consultative Body, especially in managing village funds, will lead to a bad relationship between the village government and the Village Consultative Body. This situation will certainly not be good and will clearly disrupt institutional governance in the village. A poor relationship between the village government and the Village Consultative Body can also cause mutual distrust or distrust between institutions. This condition is certainly not the expected condition considering that the Village Consultative Body is a partner for the village government.

The situation is even worse if the relationship between the village government and the Village Consultative Body is bad, then there can be mutual undermining and of course this will hinder the running of the village government. If the operation of village government is hampered then it is certain that the implementation or management of village funds can also be hampered. Therefore, a strategic solution is needed to resolve this problem so that the relationship between the village government and the Village Consultative Body remains harmonious and can improve the quality of implementation of village government, especially the management of village funds. To resolve the conditions mentioned above, the solution that the author found in this research is based on the author's interviews with several district government officials, village officials and community leaders, explaining that it has been determined by the Mayor with a Mayor's Regulation that The leadership of the Village Consultative Body or Village Consultative Body (Bamuskam) is filled or occupied by the Ondoafi or Tribal Chief. This is supported by the existence of *Ondoafi* or Tribal Chief, seen from the history of his leadership which has been formed and existed since ancient times before the existence of formal leadership. The existence of *ondoafi*/tribal chiefs is an indirect recognition of the leadership system that exists in the lives of Papuan people, especially indigenous communities in Jayapura City.

To see the phenomenon that occurs in indigenous communities in Jayapura City where the existence of sources of power owned by *Ondoafi*/Tribal Chiefs can help the formal government in carrying out the development process. Existence is a visible form of existence, this is a response to someone's presence. Leadership is the ability to influence

followers without coercion and this ability is closely related to meeting the needs of its members. Apart from the existence of power, it also greatly influences a person's leadership, as is the case with indigenous communities in Jayapura City. The existence of *Ondoafi*/Tribal Chief leadership can be seen in Ondoafi's capacity according to Law No. 21 of 2001, apart from that, the *Ondoafi*/Tribal Chief leadership system is obtained based on inheritance rights, resource capabilities and communication skills with the community.

The existence of Ondoafi/Tribal Chief can be seen from every decision making and conflict resolution as well as participation in implementing development in the area under his control. The power of Ondoafi/Tribal Chief has existed since ancient times, this can be reflected in the sources of power possessed by Ondoafi/Tribal Chief. Formal government cannot be separated from non-formal government, in this case Ondoafi/Tribal Chief. where every policy decision issued must involve the Ondoafi/Tribal Chief. There are many problems that cannot be resolved by the formal government regarding issues of community empowerment and development, so formal leaders involve Ondoafi/Tribal Chiefs, as working partners.

The existence of Ondoafi/Tribal Chief as a formal leadership partner is a form of recognition that the role of informal leadership still exists and this is a result of findings in the field so the recommendation that the author gives is that recognition of the existence of *Ondoafi*/Tribal Chief must be made explicit in a regulation and always involved. in making decisions related to policies relating to development in the leadership location so as to achieve the goals that have been determined jointly by formal and informal leadership.

### **3. Improving the quality of Human Resources for Village Government Apparatus**

The human resources of village government officials are indeed considered very important, looking at the policies regulated in Law Number 6 of 2014 concerning Villages, it is felt that this is very new for them, because villages/kampung are given the trust of the central government in managing affairs and meeting village needs. through this Village Law. So that village government officials must be ready to implement this policy in accordance with existing laws and regulations, namely Law Number 6 of 2014 concerning Villages.

Human resources in each village or village in the Jayapura City Government Area are very lacking. Looking at the ability to operate computers, on the other hand, with this policy there are new systems which are implemented in different ways because this funding is very large and every year it definitely goes to the village or village to be used according to the needs of the community, both from infrastructure development or community empowerment. The system that they feel is very unfamiliar is the Village Financial System or often called (Siskeudes) which is managed online via the internet and computer media. The human resources of the village government apparatus which are felt to be lacking have actually

been handled by facilitating each district with one or a village assistant whose function is to assist the village government in the implementation of village fund management, starting from the village deliberation until later the implementation of development and until the publication of the accountability report. given to the district government and the community itself. However, this was felt to be insufficient because there was only one village assistant in each district.

Therefore, apart from having village assistants, it is necessary to provide special training for village officials so that they can better understand how they should carry out the management of village funds in accordance with the law. Training in the form of ability or skills training is very important, in order to make the performance of village government officials more effective.

#### **4. Active involvement in community supervision of village fund management.**

Open community access to village fund management will have an impact on the transparency of village fund management. Open community access to village fund management makes it easier for the community to supervise village fund management. The community can monitor everything from the disbursement of funds, the establishment of the APBDes/Kampung (Village/Kampung Revenue and Expenditure Budget) and how it is implemented, as well as the results and accountability reports, both in the form of media and through Musdes (Village Conference).

Apart from that, things or actions carried out by village fund managers can be accounted for considering that there is supervision from the surrounding community. This condition must occur when the community plays a more active role in being directly involved in managing village funds. Having supervision from the community regarding the management of village funds will make it more accountable and transparent. Village fund management will be more responsible for the funds that have been used. If these conditions occur, there will be a balance between the community and the village government in managing village funds. This will be realized if an implementation evaluation is carried out at the village level, because from the author's interviews with several district officials and community leaders it was stated that the evaluation was not carried out at the village level.

### **CONCLUSIONS AND RECOMMENDATIONS**

The planning stages for managing village funds in Jayapura City are in accordance with applicable regulations, starting with the Development Planning Conference (Musrebang) to discuss development plans that will be implemented involving all elements of society starting from community institutions and community leaders. The implementation of the use of village funds in the Jayapura City Government Area has gone well, so that it has made a real contribution to both physical development and empowerment of the

community. The implementation of village development is in accordance with the Village Government Work Plan. Village development is carried out by utilizing local potential and wisdom as well as the available natural resources of the village.

Administration activities and recording financial transactions of village funds have been carried out well by Jayapura City village government officials. Financial records are recorded in the General Cash Book, making it easier to make accountability reports, besides that, there are roles and functions of assistants who are very helpful in directing things from planning, making reports and assisting activities in the field. The reporting and accountability process is carried out using the Village Financial System (Siskeudes) application and is also always monitored by other technical Regional Apparatus Organizations (OPD). In implementing accountability reports, there are usually delays caused by the progress of program implementation in the field.

Inhibiting factors in the process of disbursing and managing Village Funds include: Human Resources for Village Government Apparatus need to increase capacity. "Online" recruitment of assistants comes from outside Papua Province who does not know the character or culture of the local community, which affects their activity in the field. Internet Network Problems in Siskeudes Reporting. Lack of evaluation of village fund management. Evaluations at the village level are rarely or not carried out involving the community to make them more transparent. Supporting factors, Source: Some village government officials have been able to apply the use of information technology devices. Apart from this, village officials who are still classified as young and productive, bureaucratic conditions that synergize in making reports such as Letters of Accountability (SPJ). The existence of formal and informal government structures in the village is very helpful in monitoring development and empowering the village community. *Ondoafi* has leadership qualities that are very influential and respected by the village community, because he holds authority that is legitimized by custom.

An effective village fund management model is of course based on the problems or problems of village fund management. The model formulated to create effective and efficient village fund management consists of: Management of village funds must be in accordance with applicable regulations. The appointment of *Ondoafi* or Tribal Chief as Chairman of the Village Deliberation Body (Bamuskam). *Ondoafi* as a traditional elite is a symbol for the people he leads. The power of influence can be transformed for political purposes as well as for the interests of its citizens. Where *Ondoafi's* position was determined as Chair of Bamuskam as a joint working partner with the Village Government. The community will hear instructions from *Ondoafi* to jointly support the Village Government program through village funds which have been discussed through the Musrebang Forum for each village.

As a recommendation, the Jayapura City Government, especially the Village Community Empowerment Service (DPMK), is expected to be able to improve the quality of Village Government Apparatus Human Resources (HR) for each village official/management team who is directly responsible for the

village funds they manage by providing training, technical and assistance for existing officials in managing and being accountable for the use and reporting of village funds in each village. Suggestions for the community and the Village Consultative Body (Bamuskam) are that they are expected to have an active role in preparing the Village RPJM [Medium Term Development Plan] and Village RKP [Government Work Plan], increasing the competency of the treasurer regarding bookkeeping of village fund receipts and expenditures and APBK [Village Income and Expenditure Budget] realization reports in accordance with Government Accounting Standards.

Intensify the role of related agencies in assisting in the preparation of work programs through guidance and mentoring methods, in addition to supervision. Apart from that, the appointment of assistant staff which is carried out by the Jayapura City Government in each village, should ensure that the assistants are given knowledge and understanding in understanding local wisdom. The policy of appointing operational assistants such as admins, several college graduates from village children, is a step forward to overcome this. However, their role needs to be increased to be involved in formulating village policies. The village government is expected to be able to provide information openly to the community regarding the utilization and use of the Village Fund to strengthen community functions and work together with the Village Consultative Body (Bamuskam) in terms of supervision and monitoring so that the Village Fund can be right on target.

#### **FURTHER STUDY**

This research was only carried out in the Jayapura City Government area, so it is important to carry out similar research in other districts, especially in the Papua Province region. This aims to ensure that village fund management can run well and be on target in order to carry out village development, for the welfare of village communities. It is hoped that the results of the study regarding village funds will provide a basis or recommendation for the parties involved in advancing the village and improving the prosperity of its community.

#### **ACKNOWLEDGMENT**

The author would like to thank all parties involved in this research. Starting from the stages of data collection, preparation, until this article can be published.

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