

Building A Village From The Outside: A Study On The Perception And Quality Of Village Government Apparatus In Management Of Village Funds In Regions, Latest, Outside, Frontest In Moa Sub-District, Southwest Maluku Regency

Rukmuin Wilda Payapo^{1*}, Linda Grace Loupatty²

^{1,2} Faculty of Economics and Business, University of Pattimura-Ambon, Indonesia

* Corresponding author:

Email: lindagrace.loupatty@gmail.com

Abstract.

This study aims to determine the perception and quality of village government officials on the management of village funds in the area (Last, Outermost, Frontier) in Moa District, Southwest Maluku Regency. This research was conducted in 7 villages namely; Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, and Kaiwatu Village, with a descriptive qualitative approach. The types of data used are primary data and secondary data. Data collection techniques are observation, interviews, and literature review. The results showed that the perception of village government officials in Moa District, Southwest Maluku Regency in managing village funds was more focused on physical development and infrastructure improvement. It should be prioritized for village community empowerment programs to improve the welfare and quality of life of the community as well as poverty alleviation in the (Leading, Outermost, Frontier) areas. Village officials must be able to map the potential and needs of the village clearly so that the priority scale of development and community empowerment is according to the needs of the village community. The quality of village government apparatus in Moa Subdistrict, Southwest Maluku Regency in managing village funds is still very low, thus requiring assistance in managing village finances. Unfortunately, village assistants are sometimes not available, so they are not optimal in assisting. The low capacity of human resources results in a lack of understanding of village government officials regarding the implementation of Law No. 6 of 2014, PP No. 43/2014, and Minister of Home Affairs regulations No. 113/2014. Village government officials do not understand the Village Financial System (Siskeudes), so they are often constrained in reporting and accountability of Village Funds

Keywords: *perception, quality, village government apparatus, village fund management, region Latest, Outside, Frontest*

I. INTRODUCTION

Building Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state is the 3rd Nawacita of Indonesian President Joko Widodo. Development is no longer centered in urban areas (Centralization) but must be spread throughout Indonesia (Decentralization). Developing suburban areas is

not only related to the territorial or geographical areas adjacent to the borders of neighboring countries but also about people who are marginalized and economically disadvantaged. The outskirts also show the condition of the lack of development in the region. As a result of development, which so far only focuses on urban areas, which are considered the center of growth. To support the increase in physical development in the regions, the Jokowi government increases the transfer budget to regions and village funds from year to year.

This gradual increase in the allocation of village funds is also to fulfill the mandate of Law Number 6 of 2014 concerning Villages [9]. The most appropriate step to build from the periphery is to build transportation facilities, to increase connectivity access. The connectivity that occurs will accelerate economic growth in the region. President Jokowi's policy of building Indonesia from the periphery is very appropriate. The outskirts, which are directly adjacent to neighboring countries, must be the main focus of the government. Not only building transportation facilities, but the government must also establish health centers, schools, markets, power plants, and other infrastructure so that people living on the border have guaranteed livelihoods, access to health, access to education, and access to electric lighting. The face of Indonesia's borders must be better than neighboring countries. According to Kartasmita (2001: 60), that the essence of national development is the Indonesian people themselves, who are the central point of all development efforts, and what will be built are their capabilities and strengths as implementers and drivers of development.

(<https://setkab.go.id/membangun-indonesia-dari-pinggiran-desa/>) Of the 514 regencies/cities in Indonesia, 122 regencies are included in the category of underdeveloped areas. Most of these underdeveloped areas are in eastern Indonesia. Underdeveloped areas, state border areas, and outermost small islands have abundant natural resource potential, but there are still many residents who have not enjoyed the benefits of development due to isolation and limited access to public services and economic opportunities. (<https://indonesiadevelopmentforum.com/2018/call-for-papers/theme/2-upaya-mengurangi-kesenjangan-daerah-tertinggal-dan-perbatasan>)

Villages as a big issue of development from the periphery, of course, make many parties have high hopes for the government's commitment in this 3rd Nawacita, especially rural communities that are far from the city center, which has been neglected. The central government's attitude towards the region is increasingly undeniable when various government programs are poured into the village, so that village issues enter the public sphere when the government disburses the state budget through village funds and village fund allocations. The village is an area that is often perceived by city people as a comfortable and beautiful place. Although sometimes save a blurry portrait of poverty.

That bad image is what the Government wants to erase. For this reason, starting in 2015 the government has gradually implemented the mandates stated in the

law on villages. It includes the government's obligation to provide village funds. The implementation of village government is a subsystem of the government administration system so that the village has the authority to regulate and manage the interests of its people. The role of the village government apparatus is highly expected to realize the role of government as expected by the government in Law no. 32 of 2004, namely the village government is given the authority to regulate and manage their respective regions for the welfare of the people which has an impact on the realization of national development.

Within the village government environment, the village head and all village apparatus as executors of government duties in the village are expected to carry out the duties of the village government well for the creation of welfare and development of the people in the village. The role of the village government apparatus is a measure that states how far the targets (quantity, quality, and time) have been achieved by management, in which the target has been determined in advance. Following Law Number 6 of 2014 concerning Villages [21], The problem that then arose in the (Lagging, Outermost, Frontier) regional villages, such as in Moa District, Southwest Maluku Regency, Maluku Province, was that this relatively new regulation had not been fully understood by local implementers, especially village government officials. On the other hand, the disbursement of the Village Fund from year to year is getting bigger. The amount of funds that must be managed by the village government is not in line with the capacity of human resources in the village, which on average have a low quality of education.

The geographical conditions of the villages in Moa District, Southwest Maluku Regency with stretches of coast, land, and mountains that are at high risk of extreme weather and climatic conditions, very limited reach because they consist of islands and the availability of infrastructure is very minimal as well as population distribution. and unequal income disparities, resulting in these villages being categorized as underdeveloped, outermost, and leading villages. The management of village funds, especially in 3T villages (Leading, Outermost, Frontier) can cause concern for several people, because not all village heads and their apparatus have the skills to spend and make (accountability reports). With the readiness of village apparatus resources, which are very limited, the perception of village officials on the management of Village Funds is also limited. Increasing the capacity of the village apparatus is important because the competence of each apparatus in all villages is different. This is motivated by the geographical location of Indonesia which has an impact on the different competencies of Human Resources (HR).

The potential problem that will arise with this misalignment is the existence of fraudulent acts in the management of the Village Fund which is quite high. The perception of village government officials on the management of village funds must refer to the objectives of village funds, namely: to improve public services in the village, alleviate poverty, advance the village economy, overcome development gaps

between villages, and strengthen village communities as subjects of development (Village Fund SmartBook, 2017). And supported by the adequate quality of village government apparatus resources. The quality of village apparatus resources is a resource that has competence both from the physical and intellectual aspects. (Soekidjo Notoatmodjo, 2012). Meanwhile, competence is the knowledge, skills, and behavioral attitudes needed in carrying out the duties of the position (Hutapea and Thoha; 2008, 8).

Research concerning the influence of the perception and quality of village government apparatus on the management of village funds empirically has so far focused more on the competence of the village apparatus or the capacity of the village apparatus, such as research conducted by Meiyudi Ardianto, Neri Susanti (2017), Made Deva et al (2017), Johan Arief Indrajaya (2017), Saifatul Husna, Syukriy Abdullah (2016), Ika Asmawati et al (2018), Ahmad Soleh et al (2018), Muhammad Arifin Jalil (2018). However, research concerning the effect of perceptions and quality of village government apparatus in managing village funds in (Lagged, Outermost, Frontier) areas is still very limited and is still a theoretical study. So it is hoped that this research can be a source of information and add references for the development of village financial management concepts in the 3T area. With various existing limitations, it becomes a question, can village funds be managed properly for community empowerment and village development? Village officials must have the same perception that village funds must be managed properly for the development and empowerment of village communities.

So that the problems that will be studied in this study are, (1) What is the perception of village officials in managing village funds in the (Lagged, Outermost, Frontier) area. (2) How is the quality of the village apparatus in managing village funds in the 3T (Lagging, Outermost, Frontier) areas. The research objectives are (1) to determine the perception of the village apparatus in managing village funds in the 3T (Lagged, Outermost, Frontier) areas. (2) To find out the quality of village apparatus in managing village funds in 3T (Lagging, Outermost, Frontier) areas. Stewardship Theory Stewardship theory according to Said (2015: 102) is built on the philosophical assumption that humans are essentially capable of acting responsibly, trustworthy, having high integrity, and having honesty. This theory views the steward (government) as a party capable of carrying out the best possible actions aimed at meeting the needs of the principal (society). The concept of this theory is based on the principle of trust in those who are given the authority, where management in an organization is reflected as a good steward who carries out the tasks assigned by his superiors with full responsibility.

Steward does not have the desire to fulfill personal interests but rather prioritizes the fulfillment of the principal's needs. This avoids a conflict of interest between the steward and the principal who carries out the executive function of the organization. Stewards will also be more concerned with credibility or public trust. The

basic principle used is that stewards feel they have a great responsibility in terms of managing and allocating existing resources wisely and carefully to carry out services to the needs of the wider community, so that they are not motivated to fulfill personal desires, but by meeting the needs of the wider community, the stewards feel that the fulfillment of self-actualization with increasing public trust.

Village Fund

According to Soleh and Rohmansjah (2014), village funds or village finances are defined as all village rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be used as village property in connection with the implementation of these rights and obligations. The legal basis for village funds begins with Law No. 6 of 2014 [17] concerning villages, then followed by the issuance of PP No. 43 of 2014 [16] which was then updated through PP No. 47 of 2014 and PP No. 60 of 2014 [14] concerning village funds sourced from the state revenue budget which later updated to PP No 22 of 2015. In addition to these laws and regulations, there are also other legal bases regarding village funds, namely:

1. Minister of Home Affairs regulations: (a) Minister of Home Affairs regulations Minister of Home Affairs regulations No. 111/2014 on technical guidelines for village regulations; (b) Minister of Home Affairs regulations No 112/2014 concerning village head elections; (c) Minister of Home Affairs regulations No 113/2014 on village financial management; (d) Minister of Home Affairs regulations No. 114/2014 on village development guidelines.

2. village minister regulation: (a) village minister regulation No. 21 of 2015 concerning the determination of priorities for the use of dates in 2016; (b) village minister regulation No. 1 of 2015 concerning guidelines for authority based on rights of origin and local authority on a village scale; (c) village minister regulation No 2 T/2015 concerning village deliberations.

3. PMK 247/PMK.7/2015 (regulates technical matters related to the allocation, distribution, use, monitoring, and evaluation of village funds).

Village Government Apparatus

In Minister of Home Affairs regulations No 82 of 2014 [18] concerning the appointment and dismissal of village heads, village government is the administration of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia. The village government is the village head or what is called by another name assisted by village officials as an element of village government organizers. Thus it can be said that the village apparatus includes all those involved in village government affairs. Village officials include:

Headman

The Headman is the leader of the village in Indonesia. The Headman is the leader of the village government. The term of office of the village head is 6 years and can be extended again for one more term. The village head is not responsible to the camat, but is only coordinated by the camat. The village head is appointed and

dismissed by the regent/mayor after receiving the report on the results of the village head election from the BPD. According to Law No. 6 of 2014 concerning Villages, article 26 paragraph (1), the village head has the task of administering village government, carrying out village development, fostering village community, and empowering village communities.

Based on this task, the village head has the authority set out in paragraph (2) including: (a) Leading the administration of the village; (b) Appointing and dismissing village officials; (c) Holding the power to manage village finances and assets; (d) Establish village regulations; (e) Establish a village revenue and expenditure budget; (f) Fostering village community life; (g) Fostering peace and order in the village community; (h) Fostering and improving the village economy and integrating it in order to achieve a productive-scale economy for the greatest prosperity of the village community; (i) Develop village income sources; (j) Proposing and accepting delegation as state assets in order to improve the welfare of rural communities; (k) Utilizing appropriate technology; (l) Coordinate village development in a participatory manner; (m) Representing the village inside and outside the court or appointing a legal representative to represent it in accordance with the provisions of the legislation; (n) Carry out other authorities in accordance with the provisions of laws and regulations.

Village Secretary

The village secretary is the spearhead of the village government who carries out his special duties to assist the village head in the field of administration and provide administrative-technical services to all village officials and assist the village head in carrying out the rights, authorities, and obligations of the village government leadership. The duties of the village secretary include (a) Formulating and implementing village expenditure budget management policies; (b) Prepare draft village regulations on village expenditure budget, changes to village expenditure budget and accountability for village expenditure budget implementation; (c) Exercising control over the implementation of activities that have been stipulated in the Village Budget; (d) Prepare reporting and accountability for village expenditure budget implementation; (e) Verification of the receipts and expenditures of village expenditure budget.

Treasurer

The treasurer is an element of the village secretariat staff in charge of financial administration affairs to administer village finances. The treasurer has the task of receiving, storing, depositing/paying, administering, and being responsible for the receipt of village income and expenditure of village income in the context of implementing the APBDes.

II. METHODS

Research Location

The research was conducted in Moa District, Southwest Maluku Regency, Maluku Province. Southwest Maluku District (MBD) is the youngest district in Maluku Province, which consists of 17 sub-districts, one of which is Moa District, located on Moa Island, on Moa Island. Moa District has 7 villages and 1 kelurahan, namely Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, Kaiwatu Village, and Tiakur Village, which is the capital of Southwest Maluku Regency. Moa District has an area of 959.68 Km². And has 7,257 residents with a population growth rate of 36% per year. (Southwest Maluku District in 2019 Figures). MBD Regency is included in the 3T area category (Lagged, Outermost, Foremost) and is the front line in the territory of the Unitary State of the Republic of Indonesia which is directly adjacent to the State of Australia in the south and the State of Timor Leste in the west, drawn from the zero point of Tiakur City, the capital city of West Maluku Regency. Daya on Moa Island, with a distance of 315 nautical miles.

Scope of Research

This study uses a qualitative approach. The qualitative approach is usually described descriptively by analyzing and describing a phenomenon, symptom, and event that is currently happening. In qualitative research, researchers must be able to see and try to focus on a phenomenon or event that is of concern in research, so that researchers can describe in-depth the phenomena that occur. According to [12]. qualitative research methods are research methods that focus more on meaning and the researcher as an instrument, from research and based on the philosophy used to examine a scientific condition (experiment).

The purpose of using qualitative research methods is to examine a phenomenon or object in the study based on the understanding and attitude of a person as a group or individual, as well as a social activity. This study will explain in full the phenomenon of the perception and quality of village government officials in managing village funds in the 3T (Lifting, Outermost, Frontier) area in Moa District, Southwest Maluku Regency. Perception indicators of village government apparatus include; implementation of village government, infrastructure development and improvement, community empowerment and community activities carried out. And indicators of the quality of local government apparatus include; commitment, the readiness of human resources, management of financial reports, the readiness of village development planning.

Data source

1. Primary Data

According to data obtained directly through the actual source is referred to as primary data. The primary data used in this study was obtained by conducting structured interviews with village government officials in Werwaru, Tounwawan, Moain, Klis, Patti, Wakarleli, and Kaiwatu villages [5].

2. Secondary data

According the data obtained indirectly through the actual source is referred to as secondary data. The function of secondary data in this study is to complement primary data by reviewing various references from various sources that are related to the purpose of this study [5].

Data collection technique

According to, the purpose of a study is to obtain data. Therefore, the most strategic step to obtain data is to use data collection techniques. Data collection techniques used in this study are observation, interviews, and literature review [5].

Data analysis method

In carrying out qualitative research, it takes accuracy in finding scientific facts that can be proven logically and academically that can be understood by researchers. According to Bogdan and Biken (1982) Data analysis is a systematic process that aims to examine and collect facts through interviews, field notes, and documentation as well as all things that can help researchers conduct a deeper assessment of the research objectives. The data analysis technique used in this study is a data analysis technique developed by Miles and Huberman (1994) which is an interactive model analysis in which the data analysis process consists of data reduction, data presentation, and concluding.

III. RESULT AND DISCUSSION

The results of the research on the perception and quality of village government officials on the management of Village Funds (DD) for the 3T Region (Latest, Outermost, Frontier) in Moa District, Southwest Maluku Regency are summarized in the form of findings during field observations, and can be seen in the following table:

Table 1. Research Findings

No	The perception of the village apparatus
	Village government implementation activities
1	Village funds are not used in government operational activities, such as financing village officials' salaries, BPD allowances, or upgrading village/electricity offices. Because the village government administration activities have been financed with the Village Fund Allocation budget
2	Village funds are used to carry out activities that have been designed in the Village Budget
	Infrastructure Development and Improvement Activities
3	The perception of the village apparatus on the management of village funds is more focused on physical development and improvement of village infrastructure.
4	Village funds have a positive impact on village development
5	There is a gradual increase in regional/village infrastructure development
6	Policies taken by village officials on physical and infrastructure development are sometimes do not following the priorities of village development as a whole
7	Infrastructure development is always constrained by the availability of raw materials and the process of disbursing village funds which always experience delays

Community Empowerment Activities	
8	The perception of the village apparatus on the management of village funds is more aimed at public health education, environmental conservation, village food security activity programs.
9	Infrastructure development and improvement activities are often carried out by cooperation, this activity should also empower rural communities economically, to increase community income.
10	Community empowerment activities have not run optimally, so they have not been able to boost the economy of the village community as a whole
11	There is a wrong perception in setting the focus of empowerment on the community because the village apparatus does not set urgent priorities for village needs.
Community Activities	
12	Village funds are used to increase the security of religious, socio-cultural values in the context of realizing social piety
13	Village funds are used to improve services to rural communities in the context of developing community socio-economic activities
14	Village funds are used to maintain public peace and order

Quality of Village Government Apparatus	
Commitment	
15	The village government has instructions and regulations for implementing village fund budgets sourced from the central government
16	The village government uses Village funds received since the disbursement of Village funds
17	The village government has instructions for implementing the village fund budget which is sourced from the central government
18	The village government uses village funds for the development of local economic potential, sustainable use of natural resources and the development of village facilities and infrastructure
Human Resources Readiness	
19	The Village Government already has a clear Village government structure and is filled by village officials
20	The Village Apparatus has not been able to independently prepare the Village Budget which is the reference for the distribution of Village funds following the stipulated time
21	Village government officials on average have a low level of education.
	The village government apparatus has not been able to independently prepare the Village RPJM and Village RKP
22	The village government prepares information related to the implementation of village development for the community through information media owned by the village
23	Village government officials follow the guidance on PP Number 60 of 2014
24	Village government officials receive Village Fund assistance
25	Village government officials are not given intense opportunities to participate in special training in village fund management, especially village fund accounting.
Financial Report Management	
26	Village financial management is carried out following Permendagri number 113 of 2014
27	The preparation and submission of village financial reports always experience delays
28	Village government officials are still very careful in using village funds because they are not used to managing such large funds. So its use is often inflexible.
29	Village government officials do not understand the procedures for preparing financial

	reports using the Siskeudes application
30	The preparation of village financial reports still needs assistance to achieve the principle of village government accountability. But sometimes the companion is often never even in the place/village.
31	Sometimes it is difficult to obtain proof of transactions for buying and selling goods, such as receipts or sales receipts for transactions carried out in remote villages due to the insignificant transaction value.
32	Village financial reports can be accessed by the public through the village information graphic media as a form of village financial transparency
	Readiness of Village Development Planning
33	The preparation of the Village Budget is carried out with assistant staff but the assistant staff is often not in the place/village.
32	The preparation of the Village village expenditure budget often does not pay attention to the potential and needs of the Village
33	Village development planning is not always prepared based on the results of the agreement in the village meeting
34	The preparation of the Village RPJM and RKP Desa often only copies the RPJM and RKP of other villages.
35	Village development planning is often hampered due to the disbursement process of village funds, the frequency of which is the disbursement of 3-5 times and takes 3-4 months.
36	The Village RKP is prepared following information from the district government relating to the village indicative ceiling and activity plans for the provincial and district governments.
No	Village Fund Management (DD)
	Planning
37	The Village Secretary prepares a Draft Village Regulation on village expenditure budget based on the RKPDesa of the year concerned.
38	The Village Secretary submits the draft Village Regulation on village expenditure budget to the Village Head.
39	The draft Village regulation on APBDesa as referred to in paragraph (2) is submitted by the Village Head to the Village Consultative Body for discussion and mutual agreement.
40	Most of the RPJMDes documents that were made only copied (copy and pasted) the RPJMDes of other villages.
41	The village apparatus has not carried out an analysis of the village's potential. So that the direction of village development policies often does not follow the needs of the village.
	Implementation Stage
42	All village revenues and expenditures in the context of implementing village authority are carried out through the village treasury account.
43	All village receipts and expenditures must be supported by complete and valid evidence.
44	The village government is prohibited from making levies as village revenues other than those stipulated in village regulations
45	The treasurer saves money in the village treasury at a certain amount to meet the operational needs of the village government, because the distance from the village to the district capital is quite far and the available bank is also only 1 with limited operating hours.
46	The process of disbursing village funds often experiences a delay of 3-4 months
47	The frequency of disbursement of village funds is 3-5 times in 1 year because the bank's cash is often empty

Administration Stage	
48	The administration is carried out by the Village Treasurer.
49	The Village Treasurer is obliged to account for money through an accountability report
50	The treasurer is not familiar with the village fund accounting system in terms of collecting transaction evidence and recording it
51	There are still fears and doubts about the treasurer in using village funds because their understanding of village funds is very minimal. And afraid of using the funds wrongly, resulting in legal consequences.
52	Accountability reports always experience delays due to the process of disbursing village funds which always experience delays
Reporting and Accountability Stage	
53	The accountability report on the realization of the village expenditure budget implementation is stipulated by a Village Regulation
54	The Village Head is often late in submitting a report on the realization of the village expenditure budget implementation to the Regent
55	Reports on the realization of the village expenditure budget implementation often experience delays due to the process of disbursing village funds which always experience delays
56	The year-end semester report has been delayed due to the process of disbursing village funds which always experiences delays

Source: processed data, 2021

Research Discussion

Perceptions of village officials in managing village funds in Lagged, Outermost, Frontier areas.

Moa District, Southwest Maluku Regency, is located on Moa Island. Geographically, it has a climate and weather that is quite extreme. This is very influential on the distribution and transportation routes both land, sea and air. This geographically unfavorable position resulted in the villages in Moa District, namely; Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, Kaiwatu Village are often constrained in obtaining supplies of building materials etc. So that physical development always experiences delays, and this becomes even more difficult because the process of disbursing Village Funds also experiences a delay of 3-4 months. After all, the Bank is unable to disburse village funds, because the Bank's cash is often empty. And the frequency of disbursement of Village Funds is often done 3-5 times. The readiness of banks to support this village fund program must also be an important concern. Because it has a big impact on the implementation of village fund programs, all of which are experiencing delays. And resulted in reporting and accountability of village officials being also late.

The results of the research on the perception of village government officials in managing village funds regarding village administration, infrastructure development and improvement, community empowerment activities, and community activities show a good interpretation. Village funds are not used in government operational activities, such as financing village officials' salaries, BPD allowances, or upgrading village/electricity offices. Because village government administration activities have

been financed with the Village Fund Allocation budget. Village funds are used to finance activities that have been designed in the Village Budget. The Village Fund has a positive impact on the development of villages in Moa District, Southwest Maluku Regency, namely; Werwaru Village, Tounwawan Village, Moain Village, Klis Village, Patti Village, Wakarleli Village, Kaiwatu Village. The people in Moa District are very grateful and welcome this government program. They are very enthusiastic about supporting and overseeing all the programs that have been launched. It is hoped that the Village Fund Program can bring them out of poverty and underdevelopment. These villages may enjoy various developments including; construction of concrete roads/steam, bridges, waterways, drainage/irrigation, wells, toilets, construction and repair of habitable houses, construction of village offices, village fences, gates, libraries, and provision of village internet networks. In the theory of stewardship, it is explained that the role of stewards (village government) as an institution that can be trusted to carry out its duties and functions properly and following the public interest, makes financial accountable to the principal so that the implementation of economic goals, public services, and community welfare can be achieved optimally.

To carry out these responsibilities, stewards carry out internal control to be able to produce quality financial information reports (Wahidah, 2015). Village officials are needed who can carry out their functions and responsibilities well in managing village funds in these 3T villages. However, what was found in this study was that the government apparatus' perception of the management of village funds still had many problems. The village government apparatus has not actually been able to map village problems correctly, so they cannot determine the scale of development priorities and empower village communities correctly. The perception of the village apparatus regarding the management of village funds is more focused on physical development and infrastructure improvement, rather than community empowerment. This perception is understandable, because historically, the villages in Moa Subdistrict, Southwest Maluku Regency, have been left behind and isolated in the development of the Indonesian nation so far. So that with government policies in the era of President Joko Widodo, these 3T villages were given a large Village Fund to catch up with their development.

However, community empowerment is also very much needed for strengthening the village economy. Community empowerment activities carried out so far include; public health education, environmental conservation, village food security program activities. Economic empowerment should also be further improved so that the economic resilience of rural communities is formed. The community empowerment program is not intended for capital in increasing the income of rural communities. Only a few villages are more advanced in community empowerment programs. For example, Moain Village, which is the center of vegetables in Moa District. The community is empowered to grow organic vegetables for the needs of the community on Moa Island as a whole. Why is the village successful in building various

infrastructures, if the community is still on the poverty line. The perception of village government officials in such financial management must be changed. Because as a Disadvantaged, Outermost, Frontier village, Moa Sub-district is the storefront of the Unitary State of the Republic of Indonesia.

Quality of Village Apparatus in the Management of Regional Village Funds Lagged, Outermost, Foremost.

Constraints faced in the development of 3T villages (Front, Outermost, Frontier) include low access to basic services; low capacity of human resources; limited access to financial institutions, markets, and economic activities; low accessibility and regional connectivity to growth centers; lack of understanding of sustainable management of natural resources and assets; and lack of attention to local social and cultural characteristics. Despite the long-standing efforts to develop these areas, there is still a fairly high gap between developed and underdeveloped regions, state border areas, and the outermost small islands. The results of research on the quality of village government apparatus in managing village funds show that government officials in Werwaru, Tounwawan, Moain, Klis, Patti, Wakarleli, and Kaiwatu villages have a high commitment to the success of the Village Fund program launched by the President of the Republic of Indonesia Joko Widodo in 2015. However, the low capacity of human resources has resulted in a lack of understanding of village government officials regarding the implementation of Law No. 6 of 2014 [15], and regulations of PP No. 60/2014 [14], PP No. 43/2014 [16], Permendagri No. 113/2014, and other related Permendes. And this can cause multiple interpretations to fail in managing village funds. The quality of village apparatus in Moa Subdistrict, Southwest Maluku Regency is still very low. Villages need assistance in managing village finances. Unfortunately, village assistants are sometimes not available, so they are not optimal in assisting.

Some of the things found in this research, for example, the RPJMDes document that was made mostly just copied (copy and pasted) the RPJMDes of other villages. The village apparatus has not carried out a proper analysis of the village's potential. So that the direction of village development policies is often not following the needs of the village. Village officials do not understand the process of recording and classifying transactions that occur and documenting transaction evidence for reporting and accountability at the district level. The use of the Village Financial System Application (Siskeudes) which is designed to facilitate the reporting and accountability system of the Village Head has not been mastered properly so that they have difficulty in reporting and accountability. The government should hold more frequent training, both at the district and village levels, regarding the management of the Village Fund for village officials, so that village officials become more proficient and familiar with the village financial system. In managing such a large amount of money, the mental readiness of the village apparatus, namely the village head, village secretary, village treasurer, Head of Government/Development Head, etc., in the

development and empowerment of village communities is very important. The village that was left behind had to turn into an Independent Village. Because the government has provided various facilities. The spirit of developing Indonesia from the periphery by strengthening villages within the framework of a unitary state must be truly inspired by the village government apparatus.

IV. CONCLUSION

The perception of village government officials in Moa Subdistrict, Southwest Maluku Regency in managing village funds is more focused on physical development and infrastructure improvement. It should be prioritized for village community empowerment programs to improve the welfare of rural communities and the quality of life of the community as well as poverty alleviation in the (Lagging, Outermost, Frontier) areas. The village apparatus must be able to map the potential and needs of the village clearly so that the priority scale of development and community empowerment is following the needs of the village community.

The quality of village government apparatus in Moa District, Southwest Maluku Regency in managing village funds is still very low. Villages need assistance in managing village finances. Unfortunately, village assistants are sometimes not available, so they are not optimal in assisting. The low capacity of human resources results in a lack of understanding of village government officials regarding the implementation of Law No. 6 of 2014, and regulations of PP No. 60/2014 [14], PP No. 43/2014[16], Minister of Home Affairs regulations No. 113/2014[17], and other related Permendes. Village government officials do not understand the Village Financial System (Siskeudes), so they need sufficient training to be proficient in using the Siskeudes application.

REFERENCES

- [1] Ahmad Soleh, Feri Susanto, Reka Susanti (2017); “*Persepsi arapatur pemerintah desa terhadap dana desa di Kecamatan Seluma Barat Kabupaten Seluma*”. **Jurnal Ekobis Review**, Vol 5 No 2.
- [2] Asti1, dan Irfan Cholid, (2018); “*Persepsi dan Partisipasi Pemerintah Desa Dalam Perencanaan Pengembangan Bumdes Di Kecamatan Kendawangan*”. **Jurnal Agribisnis Indonesia** (Vol 6 No 1, Juni 2018); halaman 1-14 1, ISSN 2354-5690; E-ISSN 2579-3594
- [3] I Made Deva Premana Dharma Wiguna, Gede Adi Yuniarta, Made Aristia Prayu (2017); “*Pengaruh kualitas sumber daya manusia, pendidikan dan pelatihan serta pera Pendamping desa terhadap efektivitas penggunaan sistem keuangan desa (siskeudes) pada desa penerima dana desa di Kabupaten Buleleng*”. **e-Journal Universitas Pendidikan Ganesha**, (Vol: 8 No. 2 Tahun 2017)
- [4] Ika Asmawati, Prayitno Basuki, Ahmad Rifa’i (2018); “*Kinerja Pemerintah Desa Dalam Pengelolaan Dana Desa (Studi Pada Desa Dore Kecamatan Palibelo Kabupaten*

- Bima)". *E-Jurnal Akuntansi Universitas Udayana*, Vol.25.3.Desember (2018): 2379-2401
- [5] Meiyudi Ardianto, Neri Susanti (2018); "*Analisis persepsi aparatur pemerintah desa terhadap dana desa di Kecamatan Talang Empat Kabupaten Bengkulu Tengah*", *Jurnal Ekobis Review*, Vol 6 No 1
- [6] Muhmmad Arifin Jalil (2017), "*Persepsi Perangkat Desa Terhadap Pengelolaan Keuangan Desa Studi Kasus dan Perbandingan Pengelolaan Keuangan di Desa Ngargomulyo, Desa Keningar, Desa Dukun Kecamatan Dukun, Kabupaten Magelang, Provinsi Jawa Tengah*". Skripsi, FISIP, Universitas Muhammadiyah, Yogyakarta.
- [7] Muhammad Rian Naufal (2018); "*Analisis Persepsi Aparatur Pemerintah Desa Terhadap Prinsip Good Governance Dan Kualitas Sumber Daya Manusia Dalam Pengelolaan Keuangan Desa Di Kabupaten Jombang.*" Skripsi, FEB Universitas Brawijaya, Malang.
- [8] Novindra Dwi Setiana, Nur Laila Yuliani (2017), "*Pengaruh Pemahaman dan Peran Perangkat Desa Terhadap Akuntabilitas Pengelolaan Dana Desa*", The 6th University Research Colloquium 2017, Universitas Muhammadiyah Magelang.
- [9] Saifatul Husna Dan Syukriy Abdullah (2016), "*Kesiapan Aparatur Desa Dalam Pelaksanaan Pengelolaan Keuangan Desa Secara Akuntabilitas Sesuai Undang-Undang Nomor 6 Tahun 2014 Tentang Desa (Studi pada Beberapa Desa di Kabupaten Pidie)*", *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, Vol. 1, No. 1, (2016) Halaman 282-293
- [10] Sischa Tri Wahyu Widiyanti (2018), "*Kinerja aparatur pemerintah desa terhadap pengelolaan dana desa di Desa Jabon Kecamatan Jombang*", Skripsi, Ilmu Administrasi Negara, Departemen Administrasi, Fakultas Ilmu Sosial dan Ilmu Politik, Universitas Airlangga, Surabaya.
- [11] Stevanly Paulus Pade (2016), "*Pentingnya kualitas bagi aparat pemerintah desa dalam pembangunan di Desa Lantung Kecamatan Wori Kabupaten Minahasa Utara*", Skripsi, Ilmu Pemerintahan FISIP UNSRAT, Manado.
- [12] Sugiyono, (2007), *Metode Penelitian Administrasi Dilengkapi dengan Metode R&D, Edisi Revisi, Cetakan ke limabelas*, Penerbit CV. Alfabeta, Bandung.
- [13] Sugiono, (2008), *Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif dan R&D)*, Cetakan kesebelas, Penerbit CV. Alfabeta, Bandung.
- [14] Kementerian Keuangan (2017); "*Buku Pintar Dana Desa, Dana Desa Untuk Kesejahteraan*".
- [15] Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2014 Tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara.
- [16] Peraturan Pemerintah Republik Indonesia Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang-Undang Nomor 6 Tahun 2014 tentang Desa.
- [17] Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa.
- [18] Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 82 Tahun 2015 Tentang Pengangkatan Dan Pemberhentian Kepala Desa.
- [19] Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Republik Indonesia Nomor 8 Tahun 2016, Tentang Perubahan atas Peraturan Menteri Desa,

Pembangunan Daerah Tertinggal, Dan Transmigrasi Republik Indonesia No. 21 Tahun 2015 Tentang Penetapan Prioritas Penggunaan Dana Desa Tahun 2016.

- [20] Peraturan Menteri Keuangan Republik Indonesia Nomor 49/PMK.07/2016 Tentang Tata Cara Pengalokasian, Penyaluran, Pemantauan, Penggunaan Dan Evaluasi Dana Desa.
- [21] Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa.