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AUDITING | RESEARCH ARTICLE

Audit Perspective on The Principles of Village Financial Management

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Abstract: Study done with aim for know: (1) Application principal management finance village in stages cycle management finance village; (2) How to upgrade transparency and accountability management finance village (3) Top audit perspective principal management finance village in the District Awangpone Bone County. Implementation study in the process using primary data, namely the data obtained live from Government Bone District on Service Empowerment Public and Village; Government Subdistrict Awangpone, Government The village in question, Chief and member Body deliberative Village, community the village concerned, Office of the Community Development Empowerment Program Village (P3MD) Bone Regency, and Public the village concerned. While the secondary data, namely the data/information obtained through reference or literatures as well as related documents with tree discussion research. Obtained data then analyzed with technique analysis frame. Results research that has done by writer show that: (1) Application principle management finance village in stages cycle management finance village still need level; (2) How to upgrade transparency and accountability management finance village is Upgrade participation active Public village in stages cycle management finance village; and (3) Necessary will together from various related parties (community, BPD, Head village, and Local Government) for involve Public in a manner active in stages cycle management finance village.

Keywords: Participatory, Transparency, Accountability, Village Fund

JEL Code: M41, O32, C88.

1. INTRODUCTION

Village fund and allocation fund village Becomes so interesting for discussed or just for discussed by many parties, especially from corner auditing view (Arifin et al., 2020; Yuan et al., 2020). Good audits as profession or audit as knowledge, a lot of study management finance or budget with evaluate transparency, accountability, order, and discipline budget on one dimension. Based on literacy studies and observations of the phenomenon of village funds and allocation of village funds, they have the following characteristics: village fund especially allocation fund village in a manner accumulative have very amount big, coverage region works very extensive, manageable, and insured answer by many users' budget or unit device government village, so on level implementation loaded with various interests (Matridi et al., 2015; Nugroho et al., 2022). Government with institution the audit like Body examiner Finance (BPK) and Body examiner Finance and Development (BPKP) had trouble for carry out audits thorough and routine the year. village fund and alloxy fund village reviewed from source budget, management budget, and recipient report responsible answer use budget different. Source funds originate from Ministry Finance, management budget under by Ministry Villages, Development of Disadvantaged Regions, and Transmigration, and who received responsible answer use budget under by Ministry In Country. Consequence from difference the of course will caused on the underlying principle or scale priority from three Ministry to management finance fund and allocation fund village, or in other words there is disorientation interests at the level implementation in society (Arifin et al., 2020; Ronaldo & Suryanto, 2022).

Village fund and allocation fund village with various the characteristics it has is wrong one Policy government should be seen by auditing with wide view and deep on principle management finance village especially on principle participation society. audit either as a science or as a profession conceptually has more study and attention to the principles of management in the first and second points, but in this study, the author will pay more attention to the third point (public participation).

Temporary (Ronaldo & Suryanto, 2022) argued a number of reason why Public need invited Public for role as well as and pushed for participate in management finance village since from initial, namely (1) Society understand indeed about circumstances environment social and economy the people; (2) Society capable analyze because and consequence from various incident that happened in society; (3) Society capable formulate solution for resolve problem and obstacles encountered society; (4) Society capable utilise source power development (natural resources, human resources, funds, technology). for Upgrade production and productivity in framework reach target development the people; and (5) Community with effort Upgrade HR capabilities and will, so with based on trust self and strong independence capable remove part big dependency to party outside.

2. LITERATURE REVIEW

In relation to the theorizing with the research plan to be carried out, the author uses an inductive model approach in placing theory and making sense of the initial data obtained. According to Wang et al. (2020), "induction theorization uses data as a starting point for conducting research; even in an inductive format, it does not recognize theorization at all, meaning that theory and theorization are not important things to do. Instead, data is everything to start research. He further explained, "Actually, in the inductive model, the term theorization is not known because the entire series of research activities is theorization, and all theorizing activities research itself. So, there is no difference in qualitative research with this kind of format because the whole series of activities is inclusively and a synthesis of data collection activities, testing them, and so on during the research process. The inductive model in research activities is that writers or researchers use data as a basis for conducting research, while theory or theorization is a medium for interpreting and treating data for research activities in the next process. Even under certain conditions, theory or theorization is a series of all research activities. The initial data used as a basis by the author in conducting research are Principles of village financial management which include: (1) Transparency; (2) Accountability; (3) Participatory; (4) Orderly and obedient to the budget (Arifin et al., 2020). Secondly, Assessment of transparency and accountability of village financial management accountability reports through audit activities. Third, Audit activities on village financial management accountability reports have never been carried out regularly and thoroughly. Theories or concepts used in interpreting and treating the initial data are: (1) The concept of infrastructure and superstructure; (2) Action Theory; and (3) The concept of public policy (Razak et al., 2016; Smith & Paladino, 2010). Karl Max's theory of economic termination (infrastructure and superstructure theory) is the most prominent example of this approach. In society, the economy is an infrastructure that gives shape and style to everything in the superstructure. Because the law, religious teachings, the political system of cultural patterns, even the structure of society is nothing but a mere reflection of the economic system that is behind it (Simpson et al., 2020). It was further explained that "there is not a single historical event in this world that cannot be explained by categories of economic interests.

Revolutionary wars, rebellions, and even colonialism always have economic motives. Infrastructure is a fact of economic relations in society. Economic relations become a determinant of the superstructure, namely non-economic social institutions such as law, religious teachings, political systems, cultural patterns, and so on" Burhan Bungu (2011: 33-34). There are very few steps, or even there is no finding of an event that stands alone or is not related to economic motives either directly or indirectly, so events that emerge and develop, such as the formation of new policies, new institutions, partnerships, divisions, even new discoveries. Background and aims at economic motives.

2.1. Action Theory

According to Parsons, "an individual cannot be separated from the ties of the social structure in which he is located. Although it is impossible to be separated from the ties of the structure and social norms that apply, an individual can choose various alternative actions actively, creatively, and evaluatively, which enable the achievement of the specific goals he wants. Which action is taken is largely determined by the kinds of motives and values that dominate one's judgment (Bao et al., 2020; Razak et al., 2016). The concept of action that leads to an activity that is carried out creatively through a process of self-understanding that is full of meaning, Hudayana et al. (2020) describes the action as voluntaristic behavior which includes several main elements (i) Actors as an active individual. (ii) Actors have goals to achieve. (iii) Actors are faced with a choice of various ways that can be taken to achieve goals (iv) There are various conditions and situations that can influence actors in choosing ways to achieve goals. (v) Determining the desired goals and ways to achieve them, always guided by certain values, norms, and ideas that exist in the social environment where the actor is located. (vi) Actions or decisions to act in a certain way are the result of active consideration of all the systems of situations they face (values, norms, conditions, and situations).

Hudayana et al. (2020) further explains, "Parsons consciously uses the concept of "action" and not "behavior" in mentioning his theory. Because according to Parsons, the connotation of behavior presupposes a mechanical fit between external stimuli (stimulus) and one's behavior (response). According to Parsons, this assumption is incorrect. Humans are not in such a passive way toward the reality they face. Humans do not have to be seen as "inanimate objects" who live to be toyed with by the reality of subjectivity to the reality of objectivity that they face. That is why human behavior is more of an action than behavior. Humans as living beings are born with lower potential from birth (Natural talent), coupled with abilities obtained from the process of life experience and knowledge through the process of education and training. Experience develops with age, while knowledge develops with the learning process (Dahliah & Nur, 2021). With the potential that humans have, in facing various forms of life, they will react consciously and creatively through a process of appreciation and consideration to position themselves according to their opportunities, abilities, interests, and goals or hopes in the future (Elpisah et al., 2021).

Community interest in participating in the stages of the village financial management cycle during the busyness of each member of the village community is difficult to expect, although it is understood that community participation in village financial management will have a good effect/influence in increasing transparency and accountability on the one hand. And on the other hand, it will increase efficiency, effectiveness, and economy in managing village finances and utilizing the results.

Increasing community participation in village financial management must be built from the start before implementing village financial policies and built from the grassroots of the community, Bertogg & Koos, (2021); Pontinha et al. (2021), explain how to build ADD participation, namely: (1) The institutional side of forming executors management of ADD through deliberations; (2) Planning involves community representation in participatory preparation of APBDes; and (3) The use of ADD should be in accordance with the rule of 70% for Development Expenditures and 30% for Routine Expenditure." Growing community interest in being actively involved in the stages of the village financial management process is carried out by the following approaches: (1) increasing awareness and understanding of the village community itself about the importance of activities/programs in village financial management; (2) involvement or synergy with external parties who have the same vision; (3) there need to be policies that support this. These three approaches enable village communities to have adequate competence and capacity to be actively involved in managing village finances and post before and after implementing activities/programs in managing village finances. Policies that can increase the interest and ability of village communities to be actively involved in managing village finances:

Education and training. The village fund policy and village allocation are national-scale and comprehensive policies for all village administrations or considered villages in all parts of Indonesia, so all Indonesian people, especially rural communities, should understand and understand the village fund policy and village fund allocations from various dimensions. The most effective provision of understanding and understanding to the community is through education and training; the education

in question is education through formal educational institutions (SMA, SMK, MA, or equivalent), which are spread throughout Indonesia. This will work when there is a policy from the government that includes village fund policies and village fund allocations as teaching materials in the national education curriculum, while training activities can be carried out with an intensity of 1 to 2 times per year's budget. The objects or participants of the training activities are village government officials, members of the Village Consultative Council, accompanying scholars, and village communities. The impact of the education and training carried out is that in the next 2 to 3 years in a village, there will be community members who understand and understand village funds and village allocations from various dimensions. The composition of the village community formed from education and training activities includes village government officials, members of the Village Consultative Council, community leaders, religious leaders, and youth groups.

Planned and implemented activities/programs are oriented or in favor of the interests of the wider community. The policy for using village fund allocations stipulates that with a percentage of 70% for development activities and 30% for routine spending, the development activities in question are village community development. This policy will give birth to activities/programs in managing village finances that are loaded with the interests of the wider community, not the interests of the community. The impact of these conditions on every existing activity/program in village financial management, village communities in general: (a) have a great interest in the existence of these activities/programs; (b) a sense of ownership of the activity/program; (c) has the right and responsibility for the existence of the activity/program. Adequate understanding and understanding supported by interests, a sense of belonging, and rights of responsibility for the existence of activities/programs in village financial management will create inherent oversight of the active participation of the village community concerned. Increasing the function/empowerment of institutions that are given the authority to foster, supervise, and maintain village financial management from intervention from outside parties who have certain interests. One of the institutions or organizations that are expected to play a big role in fostering, overseeing, and supervising the use of village fund allocations is the Village Fund Task Force which is under the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendes PDTT).

Law no. 6 of 2014 concerning Villages brought about significant changes in village financial management that had an impact on the development of village communities. Through this Village Law, the village government and its people can develop their villages according to what is planned and their real needs. Besides this, the village government and especially the village community have the flexibility and legality to manage their finances to improve their own welfare (Arifin *et al.*, 2020; Nugroho *et al.*, 2022). The principle of village financial management is the embodiment of the central government's desire for the village government and its people to manage village finances that are clean, on target, and able to improve the welfare of the village community itself. Village funds and village fund allocations, with all their characteristics, allow budget mismanagement, outbreaks of corruption at the village level, and even the use of certain parties to benefit from the existence of village fund programs and village fund allocations in the village financial structure. To avoid this possibility, professional skepticism is needed towards the accountability report on village financial management from village government units. Low professional skepticism dulls the auditor's sensitivity to fraud, both real and potential, or to red flags, warning signs that indicate accounting errors and fraud (Wei & Zhang, 2023). Whereas auditing science realizes that a low or careless level of caution will reduce the sharpness of instinct or instinct in seeing financial management against indications of potential errors or fraud. Benchmarks or assessments of the level of transparency and accountability for reports on the use of village finances, of course, must go through an audit; it's just that this activity has not been carried out thoroughly and routinely until now. The war and the active participation of the community in the stages of village financial management activities/programs is one way of measuring and even increasing the level of transparency and accountability in reports on the use of village finances.

3. RESEARCH METHOD AND MATERIALS

3.1. Method of collecting data

Data collection in this study was carried out using two methods, namely (1) Interview method, namely to explore various problems, meaning related to the research problem being carried out; (2) Observation method, which is a technique that makes direct observations in the research environment to see the real conditions of the respondent's community; and the Documentary Study Method (literature review), namely examining and obtaining information through books, publications, reports, journals, and related documents.

3.2. Data analysis method

The data analysis method used is a frame analysis technique, which is a technique by looking at and finding frames or media packages related to a perspective to see a perspective that is used to make observations, analyzes, and interprets reality in society.

4. Results and Discussion

4.1. Description of Awangpone District, Bone Regency

Awangpone District as one of the sub-districts within the government area of Bone Regency, with the center of government or the Capital City of Compong which is about 7 km away. From the city of Watampone. Awangpone District has an area of 110.70 km² or about 2.43% of the entire Bone Regency area. The Awangpone District area stretches from east to west 120 degrees, 25' to 120 degrees 42' and from north to south 4 degrees, 10' to 4 degrees 31'. The following is a map of Awangpone District, along with sub-districts and villages that are in the Awangpone District administration:



Figure 1. Sketch Map of Awangpone District, Bone Regency
(Source of Awangpone District in Figures: 2015)

Table 1. The Geographical Conditions of the Villages in Awangpone District:

No	City/Village name	Area (KM ²)	(%)	Height above sea level	Distance from the Capital District	Geographical Conditions
1	Bulumpare Village	4,15	3,75	48 Meters	19KM	Plains
2	Carebbu	5,10	4,61	36 Meters	14KM	Plains
3	Abbanuang Village	4,73	4,27	28 Meters	12KM	Plains
4	Pacing Village	7,01	6,32	38 Meters	10KM	Plains
5	McCoppe Village	11,06	10	38 Meters	9KM	Plains
6	Malari Village	7,57	6,84	49 Meters	11KM	Beach
7	Kading Village	7,71	6,96	40 Meters	11KM	Beach
8	Cakke Bone Village	3,90	3,52	21 Meters	13KM	Plains
9	Lappoose village	5,36	4,84	30 Meters	8KM	Plains
10	Cumpiga Village	4,50	4,07	17 meters	13KM	Plains
11	Awo Lagading Village	3,90	3,33	16 Meters	13KM	Plains
12	Jaling Village	6,44	5,81	47 Meters	13KM	Plains
13	Mappolo Ulaweng Village	5,50	4,97	18 Meters	12KM	Plains
14	Unra Village	6,60	5,96	42 Meters	12KM	Beach
15	Kajura Village	4,75	4,29	40 Meters	14KM	Beach
16	Ivory Search Village	4,50	4,07	38 Meters	15KM	Beach
17	Matju Village	8,58	7,75	31 Meters	15KM	Plains
18	Latteko Village	9,34	8,44	42 Meters	16KM	Plains
Total		110,70	100%			

4.2. Village Funds and Village Community Life Patterns in Awangpone District

Residents or community members who live in a place with various styles of life and habits in daily life, and have an interest in the growth and development of the village they occupy are human resources that are closely related to village financial management, especially in terms of community participation in stages of village financial management programs/activities. Based on the data, informants said that:

"Community participation in the stages of village financial management is not only influenced by statistical data owned by the village, it is also influenced by other factors."
 (Result of interview with Sb. On 21 July 2018)

In addition, several interview results also stated about the factors that can influence community participation in the stages of village financial management, as follows:

"Other factors that affect community participation: (1) the level of community understanding of village fund policies; (2) the level of community interest in activities or programs from the village fund; (3) the community's view of its leader or village head; (4) people's jobs or livelihoods; (5) encouragement or initiative from other parties, especially the village head." (Result of interview with Sb. On 21 July 2018).

"It is a fact that, since long ago in Bone Regency, those who were appointed as village heads were community figures who had charismatic, broad influence, and were highly respected by the community, even before the reform era the position of village head was a position for life or hereditary. This is also what happened in the villages in the Awangpone District area, even though since the reform era there have been two simultaneous village head elections: direct; democratic; confidential; and honest. However, this reality can still be found in community life in villages in the Awangpone District area even though it has been eroded or reduced. One concrete form is to hand over certain affairs entirely to the village head, including the village fund policy.

“The fifth point is still related to the third point, that the village community's participation in the stages of village financial management is due to the will or desire of the village head concerned (Result of interview with Sb. On 21 July 2018).

“The high participation of the village community in several villages (Jaling Village; Latekko Village; Lappo Ase Village; Mallari Village; Cumpiga Village; and Pacing Village) is due to: the level of interest of the village community in the existence of activities/programs from village fund policies and village fund allocations; the desire of the village head to involve the village community in implementing programs or activities of village fund policies and village fund allocations; there is a requirement for village fund policies and village fund allocations regarding the involvement of village communities in preparing village development plans.

The low participation of the village community in several other villages is due to: the level of understanding of the village community regarding village fund policies and village allocations; the style of life of the village community is different from the program or activity implemented; the level of trust and respect the village community has for the village head.” (Result of interview with Fy, on 16 July 2018)

4.3. Concept, Implementation, and Constraints of Village Financial Management Policy Village Fund Policy Concept

Based on the concept of village fund policy, the village financial management cycle consists of:

1. planning and budgeting, namely the activity of preparing strategic activity plans in village development activities for the next one year period taking into account: village community proposals, village potentials, village local wisdom, as well as direction and development policies of the National Regional Government. The process of preparing a village expenditure income budget plan
2. Implementation of the village financial budget, namely the embodiment of the implementation of the mandate of village regulations regarding the village spending income budget by the Village Head assisted by other village officials and the village community.
3. Administration of village finances, namely procurement of transaction evidence from village financial budget implementation activities by village fund treasurers, village heads and other related parties.
4. Reporting and accountability, namely the activity of submitting reports as accountability for the management of financial resources in the village expenditure income budget for one year of the budgetperiod.

The principles of village financial management consist of:

1. Transparency, that is openness for accessed by parties who are legality have right and responsibility for know and involved in the management process fund village and allocation fund village.
2. Accountable, Accountability that is exists optimization disclosure each activities carried out by user budget, which is related with activity management source power finance village in form report finance.
3. Participatory, is level or magnitude war as well as Public in every activity Policy public include: planning activity, implementation activities, supervision activities, reporting activity, care and take advantage results implementation activity.
4. Order and budget discipline, optimization disclosure management finance village in accordance with rule and guidelines used in arrange report management finance village.

4.4. Implementation of Village Financial Management Policy

Following are some of the results of interviews related to the application of the principles of village financial management to the cycle of village financial management stages in Awangpone District, Bone Regency, as well as the shape of the pyramid:

"The application of the principles of village financial management to the cycle of stages of village financial management in Awangpone District, Bone Regency, if described is like an inverted pyramid, especially the participatory principles and transparency." (Result of interview with Fy on 16 July 2018)

"The inverted shape of the pyramid illustrates that the level of application of the principles of village financial management in the cycle of the stages of village financial management, in the next stage will be smaller or less." (Result of interview with Fy on 16 July 2018)

1. Planning stage and village financial unemployment

Based on the results of interviews with several respondents, it gives confidence that the application of the principles of village financial management in the cycle of the stages of financial management is very adequate

2. The implementation stage of the village financial budget

Based on information from several respondents, the application of the principles of village financial management at the village financial implementation stage is largely determined by the previous stages, namely the planning and budgeting stages as well as other factors such as the community's interest in the activities or programs implemented, community life patterns, community livelihoods, willingness from the village government to involve the community and the level of village community understanding of village fund policies.

3. Administrative stage of village financial management

Based on information from informants on the application of the principles of village financial management at the stage of administering village financial management, what is most prioritized by the regional government of Bone Regency with the village head and his apparatus is accountability for the preparation of financial management reports which lead to ensuring the quality of financial reports submitted and accounted for by all village heads. To the government of Bone Regency

4. Stage of reporting and accountability of village financial management

Based on information from informants on the application of village financial management principles at the reporting stage in the village financial management cycle, the principle that is put forward is the accountability of village financial management accountability reports.

4.5. Obstacles to Village Financial Management Policy

Obstacles that must be faced with the application of the principles of optimal village financial management in the stages of the village financial management cycle:

1. Planning and budgeting

Obstacles to implementing the principles of optimal village financial management in the planning and budgeting stages are:

- The level of community understanding is still low regarding village fund policies and village fund allocations
- The functions and roles of the local village facilitators, village facilitators, and technical assistants have not been optimal, not only at this stage, but also at the following stages.
- The village head and his apparatus have low competence in preparing village income expenditure budget plans. This can be seen in the work program in the budget for income,

expenditure, income for the village, which is relatively the same, even though the potential of the village is different.

- The local government has the right to make adjustments and evaluation of the budget plan submitted by the village head, this means that the finalization of the direction and orientation of the village expenditure revenue budget policy is determined by the regional government.

2. Budget execution

Obstacles to implementing the principles of optimal village financial management in the stages of budget implementation are:

- The willingness and ability of the people (skills) to participate in the budget execution stage is still low.
- Village fund policies and allocations are public policies that are full of interests from various parties
- The independence and orientation of the village head in implementing the village financial budget is influenced by other parties.

3. Stage of administering village financial management

Obstacles to the optimal application of the principles of village financial management in the administrative stages of village financial management are:

- Derivative impact of the previous stages, when the level of community participation was low. So that at this stage only a handful of people know and understand, it will be very possible for collusion to occur in financial misuse.
- Managing public policy budgets, you can be sure that there are costs that are not included or visible in financial resource management reports.

4. Reporting and accountability stage

Obstacles to implementing the principles of optimal village financial management in the reporting and accountability stages are:

- Accountability and quality of accountability reports on financial management from the Village Head is an absolute requirement at this stage
- When there is misuse of the budget or leakage, action or creativity from the village head is needed to ensure accountability in the accountability report on the management of financial resources.

4.6. *Audit Perspective on the Principles of Village Financial Management in Awangpone District*

1. Environmental conditions and patterns of community life

The environmental conditions and life patterns of the people in the research area are respect and trust in their leaders and the livelihoods of the village community. This condition causes a lack of community initiative to be actively involved in the stages of village financial management. The findings are in line with what was conveyed by the Village Community Development Empowerment Program, regarding community participation in the stages of village financial management activities/programs.

"It is difficult to expect village community participation in the stages of activities/programs in managing village finances, amidst the fact that the understanding and knowledge of village communities is very minimal about village funds and village fund allocations. Even the Village Consultative Body is also a party whose understanding and knowledge is relatively lacking, for this reason the program launched by P3MD in the 2018 fiscal year is one of the strengthening of sub-district BPDs with the hope that BPDs can play an active role in the village financial management process, especially at the planning and development stages. supervision. (Result of interview with Fy, on 16 July 2018)

2. Approach to implementing village fund policies

Policy fund village in the District Awangpone, available two ministries involved _ level right away implementation Policy such, ie Ministry In Country and Ministry Village , Transmigration , and left behind. The facts from the results of observations in the field are in line with the statements of informants from the Village Community Development Empowerment Program (P3MD).

"The most obvious critical point in the field or at the level of implementation of village fund policies and allocation of village funds, is the low level of competence of people who serve as chairmen and members of the Village Consultative Council in understanding their position and function in the stages of financial management. village in accordance with the rules that underlie it.

"All Chairmen and Members of the Village Consultative Body throughout the Awangpone District were invited to take part in an activity called strengthening the Village Consultative Body, with material providing understanding and knowledge about functions, positions and strategic roles in the stages of village financial management. To create transparent, accountable and participatory financial management". (Result of interview with Fy, on 16 July 2018) .

5. CONCLUSION

The village fund policy is a national-scale central government policy, the implementation of which is carried out in villages throughout Indonesia, including villages in the Awangpone District, Bone Regency. The purpose of this policy is to increase the welfare of village communities in general. To achieve this goal, it is necessary to optimize the application of village financial management principles to the stages of the village financial management cycle. The application of the principles of village financial management, which has not been optimal in several villages in the Awangpone District area, especially the participatory principle at the planning and budgeting stages and the participatory and transparency principles at the implementation stage, and the village financial management administration stage. The application of the principles of optimal village financial management to the stages of the village financial management cycle encounters several obstacles at the implementation level including: environmental conditions and patterns of community life, the approach taken in implementing village fund policies by the Ministry of Villages, Disadvantaged Regions and Transmigration and Ministry of Home Affairs, Village Government, and Regional Government.

There needs to be improvement to reduce or even eliminate the obstacles faced in applying the principles of village financial management in the stages of the village financial management cycle in the Awangpone District, Bone Regency. Efforts to optimize the application of village financial management principles to the stages of the village financial management cycle, especially the participatory and transparency principles at the planning and budgeting stage, the implementation stage, and the administration stage require the will of various parties related to the village fund policy itself, such as community, BPD, Village Government, Regional Government. The village fund policy is a policy that is in favor of the village community, the success of the policy is largely determined by the village community itself, BPD, village head, local government, all stakeholders. So synergy is needed from all the elements involved in the policy.

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