

Analysis of financial management in the implementation of Minabua Village development, Mimika Regency

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Abstract

Purpose: This study aimed to analyze financial management in the implementation of development in Minabua Village, Mimika Regency. The main focus is to evaluate the planning, implementation, and reporting of the village budget in line with the principles of transparency, accountability, participation, and effectiveness. Monitoring and evaluation of village funds are essential instruments for improving community welfare, with good financial management as a prerequisite for realizing sustainable village development.

Methodology: A descriptive qualitative approach was employed using surveys, observations, in-depth interviews, and documentation studies. The informants included village officials and community leaders. Data were analyzed through reduction, presentation and conclusion drawing.

Results: The findings indicate that financial management in the Minabua Village has shown progress. Planning has involved community participation through village deliberations but has not fully addressed the priority needs. Implementation demonstrates accountability and transparency; however, community participation remains limited. Reporting and accountability are constrained by the lack of technical capacity of village officials. Furthermore, monitoring and evaluation conducted by regional authorities are weak and largely administrative in nature.

Conclusions: Although transparency and accountability in financial management are relatively strong, shortcomings in community participation and technical reporting hinder effective implementation. Stronger monitoring and evaluation mechanisms are required.

Limitations: This study was limited to a single village and may not represent broader practices across Mimika Regency or Papua.

Contribution: This study provides empirical insights into village financial management, offering policy-relevant recommendations to strengthen transparency, participation, and evaluation as foundations for improved village development outcomes.

Keywords: *Accountability, Financial Management, Monitoring and Evaluation, Participation, Transparency*

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1. Introduction

Minabua Village is located at the western tip of the Mimika Baru District, Mimika Regency, Central Papua Province. The village was established in 2012. Minabua Village is a result of the expansion of the former Timika Jaya Village, which previously served as the central village, based on Regional Regulation No. 11/2011. The code for Minabua Village is 91.09.01.2012. It is approximately 7 km or 30 minutes from Timika City (Iryanti, Pangkey, & Londa, 2014). The area of Minabua Village is

approximately 15 km², stretching from the entrance of Caritas Road to the intersection of Irrigation/Hasanudin Road and the old Bupati Office SP 5 Road (Berkat & Lumentah, 2022). Minabua Village consists of 21 Neighborhood Units (RT). The population of Minabua Village is 3,791, with approximately 80% of the population being Indigenous Papuans, including the Dani, Amungme, Damal, and Kamoro tribes, along with migrants from Sulawesi, Java, Toraja, and Timor. The primary livelihood of the majority of the population (80%) is farming and gardening, as there is still ample agricultural and plantation land in the area. Minabua Village manages village funds as mandated by Law No. 6 of 2014, with the vision and mission of the Village Head for the period 2019-2025: “To make Minabua Village productive, clean, healthy, safe, self-reliant, prosperous, disaster-resilient, and service-oriented with love and heart”. The management of village funds is expected to support the financing of government administration, development, community empowerment, and public welfare (Amegayibor, 2023; Andni et al., 2023; Bancin & Hasibuan, 2023).

Villages began to be prioritized when the Indonesian government recognized them as the frontline of national development through the enactment of Law No. 6 of 2014 on Villages. Law No. 6 of 2014 explains that a village is a legal community entity with territorial boundaries and the authority to regulate and manage its own governmental affairs and local interests based on community initiatives, customary rights, and/or traditional rights recognized and respected in the governance system of the Republic of Indonesia (Putra, 2023). As the spearhead of national development, villages have significant autonomy in improving the welfare of their people. This is in line with the substance of Law No. 6 of 2014 on Villages, which grants greater autonomy to villages to develop and become self-reliant through the use of village funds. According to Government Regulation No. 43 of 2014 on the Implementation of Law No. 6 of 2014, village funds are defined as funds sourced from the state budget, transferred through the regency/city APBD. Village funds are used to finance government administration, development, community welfare, and empowerment. Based on Law No. 6 of 2014, the purpose of village funds is to improve public services, reduce poverty, advance the village economy, address development disparities between villages, and strengthen village communities as subjects of development (Aula, Umar, & Hafizrianda, 2025). The ultimate outcome of village funds is the improvement of community welfare and the equitable distribution of development. Given the substantial amount of village funds, proper financial management is crucial (Kurniawan & Riharjo, 2019; Kusumawardani & Alfiah, 2022).

The financial management of the village is a key factor to ensure that village funds provide benefits in line with their original objectives. To achieve an aspirational, participatory, transparent, open, and accountable village financial governance, regulations on village financial management were established. These are outlined in the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 113 of 2014 on Village Financial Management. The regulation states that the use and management of village finances must be based on priorities set by the prevailing laws and regulations. In the management of village funds, villages are encouraged to develop and plan programs according to the set priorities. The system of village fund management, administered by the village government, is part of the accountability structure as outlined in Law No. 33 of 2004 on the Financial Balance between the Central Government and Regional Governments. This law explains that funding for development activities is the responsibility of each level of government.

According to the Minister of Village, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Regulation No. 13 of 2020 on the Priorities for the Use of Village Funds in 2021, it is stated that the priorities for the use of village funds in the 2021 fiscal year focus on national economic recovery and national priority programs. Economic recovery focuses on community empowerment through the development and revitalization of Village-Owned Enterprises (BUMDes). The challenges faced in managing village funds are diverse, as every year the allocation of village funds is calculated based on Implementation Guidelines (JUKLAK) and Technical Guidelines (JUKNIS). A major difficulty faced by village governments in developing village funds is the sometimes slow release of budget allocations, making it difficult for the village authorities to detail the funds for specific uses. In this regard, the village government and its officials responsible for managing village funds are left

with no option but to wait for the central government's allocation to be disbursed (Prihatin, Afifi, & Singandaru, 2024; Ruru, Kalangi, & Budiarmo, 2017).

The village funds allocated for village development in 2019 were focused on infrastructure development and environmental facilities. From 2020 to 2022, however, village funds were primarily directed towards addressing the Covid-19 pandemic, with a focus on healthcare development and Direct Cash Assistance (BLT-Covid), which delayed the implementation of development programs. The priority for the use of village funds from 2022 to 2024 focuses on economic recovery, food security, stunting prevention, extreme poverty reduction, and community labor-intensive projects. Therefore, village reports must align with central government regulations. The reporting of village assets is inevitable, as financial reporting is a form of accountability from the village to stakeholders, including the village government, through community deliberations (Musyawarah Kampung/Musrenbang) and national government priority programs (Askandar & Sari, 2023; Risnawati, 2017).

Despite the substantial budget, the community holds a negative perception of the management of village funds in Minabua Village (Diansari, Othman, & Musah, 2023). This is evident from the fact that in 2020, the village government focused solely on infrastructure in the RT 01 area. By 2021, however, infrastructure development became more evenly distributed across the village hamlets. But in 2022, development was once again concentrated only in RT 01. This uneven development has caused social jealousy among the community. Based on the above background, the researcher is interested in analyzing the transparency, participation, and accountability in the management of village funds in the implementation of infrastructure development in Minabua Village, Mimika Regency (Nuramal, Rusni, Ishak, & Abduh, 2025). Hence, the title of this study is "Analysis of Financial Management in the Implementation of Development in Minabua Village, Mimika Regency."

1.1. Research Question

Based on the background description above, the research questions can be formulated as follows:

1. How is the financial management of Minabua Village?
2. How are accountability and transparency in the financial management of Minabua Village??
3. How is community participation in the development implementation of Minabua Village??
4. How is the monitoring and evaluation of village financial management?

1.2. Research Objectives

Based on the problem formulation above, the research objectives are as follows:

1. Evaluating the Effectiveness of Village Financial Management:
Assessing how effectively, efficiently, transparently, and accountably village finances are managed to support the development of the village.
2. Describing and Illustrating Accountability and Transparency in Minabua Village's Financial Management.
3. Identifying Community Participation in Infrastructure Development, Public Services, and the Improvement of the Village's Quality of Life.
4. Identifying the Monitoring and Evaluation of the Minabua Village Government's Work Programs.
Identifying the challenges faced in managing village finances and how these challenges impact village development, while improving financial governance to be more effective in driving sustainable development and community empowerment..

1.3. Research Benefits

The benefits of this research in the form of policy recommendations are as follows:

1. Village Financial Management:
Village finances, sourced from the Village Fund (APBN) and allocations from the Mimika Regency, are used to build infrastructure such as roads, bridges, and public facilities, which improve accessibility and the quality of life for the community.
2. Monitoring and Evaluation of Activities:

Village funds and the Village Fund Allocation (ADK) should be monitored and evaluated by the Mimika Regional Government, including the community empowerment department and district government. .

3. Accountability:

Financial management enhances human resource quality in the village. Transparency and Accountability: Transparent financial management increases public trust in the village government and encourages active participation in the development process.

4. Community Participation:

Encouraging the community to participate in the planning and management of village funds, creating a sense of ownership and responsibility for development.

5. Village Financial Transparency:

Village financial transparency can be published through billboards or banners, or on social media platforms, allowing the community to access government programs and activities. Transparency in community-managed activities and third-party involvement is mandatory and should be displayed on project banners.

2. Literature review

2.1. Theoretical Foundation

2.1.1. Definition of Village

According to the Minister of Village Regulation No. 4 of 2015, a village is a legal community unit with territorial boundaries, which has the authority to regulate and manage government affairs and the interests of the local community based on community initiatives, ancestral rights, and/or traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia. According to the Ministry of Finance of the Republic of Indonesia, a village is the smallest legal community unit that has existed and developed along with the history of Indonesian society and has become an inseparable part of the nation's life. According to R. Bintarto, in the book *Accounting for Subdistricts and Villages*, states that a village is a geographical manifestation caused by physiographic, social, economic, political, and cultural elements in interaction with and influencing other regions (Putra, 2023). Sutarjo Kartohadikusumo, in the same book, defines a village as a legal entity where a community resides, which has the right to manage its own household, i.e., governance under the sub-district head.

The Regional Government refers to the Mimika Regency Government. The Internal Government Oversight Agency (APIP) is the government agency established to carry out internal oversight within the central government and/or regional government. The Regional Financial and Asset Management Agency, hereafter referred to as the Agency, is the Regional Financial and Asset Management Agency of Mimika Regency. The Community Empowerment and Village Agency, hereafter referred to as the Agency, is the Mimika Regency's Community Empowerment and Village Agency. The Regional Budget (APBD) of Mimika Regency is the annual financial plan of the local government, which is discussed and approved by both the local government and the Regional People's Representative Council and is established by regional regulations. A Village is a legal community unit with territorial boundaries, which has the authority to regulate and manage government affairs and the interests of the local community based on community initiatives, ancestral rights, and/or traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia. Village Fund Allocation (ADK) is the balance fund received by the regency from the APBD, after deducting specific allocation funds.

The Village Revenue and Expenditure Budget (APB Village) is the annual financial plan for the village government, which is discussed and agreed upon by both the village government and the Village Consultative Body (ABPK) and established by Village Regulations. The Village Government Work Plan (RKPK) is the elaboration of the Village Medium-Term Development Plan for a one-year period. The Regional General Cash Account (RKUD) is the account for storing local government funds, designated by the Governor, Regent, or Mayor to receive all regional revenues and pay all regional expenditures at the designated bank. The Village Cash Account (Lerkkanen & Pakarinen) is the account

for storing the village government's funds, which receives all village revenues and pays all village expenditures at the designated bank.

2.1.2. Village Government

The village government is the frontline that directly engages with the community. Village governments now handle not only formal administrative duties but also informal authorities, including customs, religion, and various traditional rights. The village government is responsible for the administration of government and community activities within the system of the Unitary State of the Republic of Indonesia. Village governance is carried out within the context of local and village government structures (Putri, Charista, Lestari, & Trisiana, 2020; Salindeho, Kalangi, & Warongan, 2017).

2.1.3. Village Financial Management

The definition of Village Finance, according to the Minister of Home Affairs Regulation No. 20 of 2018, is all the rights and obligations of the village that can be measured in money, along with everything in the form of money and goods related to the execution of those rights and obligations. Village finance includes the rights and obligations of the village, which are measured in money and used in the implementation of village government activities and the interests of the village community (Rahma, Triono, & A.T, 2024). The allocation of Village Fund Allocation (ADK) or Village Allocation Funds, as part of the regional tax and retribution revenue, is intended to finance the Village Government's activities, including governance, development, community empowerment, disaster management, and emergency responses. The objectives of the Village Fund Allocation (ADK), which is sourced from taxes and local retribution, are as follows: to improve the welfare of Village Heads and Village Apparatus to support village government activities; to enhance village infrastructure development; to promote public order and peace; to improve public services to the community; and to support the performance of village institutions.

2.1.4. Accountability and Transparency

Village finances are managed based on good governance practices. The principles of Village Financial Management are outlined in the Minister of Home Affairs Regulation No. 113 of 2014, which includes transparency, accountability, and participation, with the following elaborations: Transparency refers to the principle of openness that allows the community to know and access information about village finances. It is the principle that ensures public access to accurate, honest, and non-discriminatory information about village governance while adhering to applicable laws and regulations. Transparency and accountability are two key concepts in good governance and business management. Accountability involves the obligation to present and report all activities, especially in financial administration, to higher authorities. This can be achieved by providing access to all interested parties who can inquire or hold decision-makers accountable at the program, district, and community levels (Natisation, Esien, Harjo, Agoestyowati, & Lestari, 2022). In the context of village financial management, accountability means that the village head is responsible for managing village finances entrusted to them, in order to achieve the set objectives through periodic accountability (Kondo & Mutsvangwa, 2025).

2.1.5. Participation

Participation refers to the active involvement of individuals or groups in the development process, whether through contributing ideas, labor, time, expertise, capital, or materials, as well as participating in benefiting from the results of development. Participation also includes the engagement of groups or communities in providing suggestions, goods, skills, materials, or services, as well as their ability to recognize their problems, consider options, make decisions, and solve issues (Mustafa, Afzal, & Zahoor, 2020; Pramukti, 2019). In the village development process, participation serves both as input and output. As input, community participation enhances the community's ability to develop independently and improve their living conditions. There is a strong relationship between community participation and their capacity for self-reliance, where the willingness to participate signifies potential for independence. Community participation also helps build this capacity. As output, participation can be developed or enhanced, serving as the result of motivational or stimulation efforts through various initiatives. In this context, participation refers to the involvement of community members in village

development activities, including planning and implementation of development programs carried out by local communities.

2.1.6. Monitoring and Evaluation.

The village government evaluates as part of the public policy process. Evaluation is a method to assess whether a policy or program is progressing well or not. Generally, the term evaluation can be equated with appraisal, rating, or assessment, which refers to efforts to analyze policy results in terms of their unit value. In a more specific sense, evaluation concerns the production of information regarding the value or benefits of policy outcomes (Rajabi & Ghalehtemouri, 2022). Thus, evaluation is an activity conducted to measure and compare the actual results of activities with the expected outcomes as planned. This helps to provide information on the value or benefits of the policy results and allows for corrections if deviations are found. Evaluating government financial reports involves measuring and interpreting the development of financial reports from the current year and comparing them with applicable accounting standards, noting both strengths and weaknesses, so that corrections can be made in the subsequent reporting year.

2.1.7. Village Funds

According to the Village Fund Handbook published by the Ministry of Finance in 2017, village funds are defined as a budget sourced from the State Budget (APBN) allocated specifically for villages to finance development and community empowerment through the regional budget (APBD) of cities or regencies. According to Government Regulation No. 60 of 2014 on Village Funds, these funds come from the state budget and are transferred through the APBD of cities or regencies, and are used to finance government administration, development, community welfare, and empowerment. Meanwhile, according to Lili (2018), village funds refer to the funds received by villages annually from the APBN, which are transferred directly via the APBD of the regency or city, used to fund all governmental or developmental processes and to empower rural communities. The Siskeudes 2.0 application uses a Microsoft Access database, making it portable and easy for even non-technical users to apply.

Technically, village financial transactions fall under small-scale categories, so the Microsoft Access database is ideal for handling them. The use of SQLServer databases is intended for specific purposes or when transaction volumes reach medium scale. The Siskeudes application is designed for village government officials to simplify financial management, from planning to reporting/accountability stages. The procedure for using the Siskeudes application involves requests from the local government to the Ministry of Home Affairs or the local BPKP representative for approval. This ensures coordination and implementation of the application across all villages within the respective local government's jurisdiction. Official approval is granted through an SML code issued by BPKP and the Ministry of Home Affairs.

2.2. Village Development

Village development is a conscious and planned activity carried out by the government to empower the village, its families, communities, and the surrounding environment in various aspects of life, including livelihoods using village resources, government assistance, and domestic or international organizations, in a planned, continuous, and sustainable manner to improve the standard of living and welfare of the village community. According to Law No. 6 of 2014, village development is an effort to improve the quality of life and welfare to the greatest extent possible for the village community. In this context, village development aims to improve the welfare of the community through government policies that provide the necessary resources, facilities, and infrastructure for the village's development processes. The implementation of village development is one of the activities conducted within the governance of Minabua Village. The development activities are carried out through programs that have been designed to meet the needs of the community and village governance institutions. Development must begin with a design formulated through a village deliberation forum that involves the village government, the Village Consultative Body (BPD), and community institutions. This design must be based on the alignment of community aspirations, applicable regulations, and the village's specific needs.

The areas of Village Development in the Siskeudes application include:

1. Sub-sector of Education
2. Sub-sector of Health
3. Sub-sector of Public Works and Spatial Planning
4. Sub-sector of Residential Areas
5. Sub-sector of Forestry and Environmental Management
6. Sub-sector of Tourism

2.3. Conceptual Framework

This research will discuss the implementation of Village Financial Allocation in the utilization of village funds for the development of Minabua Village. The village government has the responsibility to allocate funds derived from regional income and the central government. In this allocation process, the village government must ensure accountability as a public organization. The accountability process is better maintained when the budget is participatory. A participatory budget requires the involvement of stakeholders in budget preparation and continues throughout the implementation, monitoring, and evaluation stages. The focus of this research is on the implementation of Village Financial Management, specifically in the allocation of village funds. The goal is to assess the transparency, participation, and accountability in the management of village funds, particularly in the implementation of infrastructure development for the community in Minabua Village.

Proper management of village funds is essential for achieving effective development outcomes. This involves planning, implementation, administration, reporting, and accountability in accordance with existing regulations. Proper financial management will provide an overview of whether a village is successfully managing its finances. Village financial management, whether in physical development or community empowerment, is essential for ensuring equitable development and welfare improvement in the village through better public services, economic advancement, addressing development disparities between villages, and strengthening communities. This requires periodic and continuous monitoring and evaluation, with the village as the subject of development.

3. Research methodology

3.1. Research Area and Object

Research Location and Time: This study will be conducted in the Minabua Village Government area, Mimika Baru District, Mimika Regency, Central Papua Province. The research will take place from February to April 2025.

3.2. Types and Sources of Data

1. Type of Research.

This research uses a qualitative approach. Qualitative research aims to understand social issues in depth. It uses natural data sources and environments as the primary source of information. In this study, the researcher can observe, record, and inquire about the phenomena occurring in the research environment. The research will employ a descriptive method. Descriptive research is a method that describes the current or past state of affairs without manipulating the situation. In this study, descriptive research aims to illustrate the condition of the village and how the village financial management contributes to the implementation of development in Minabua Village, Mimika Baru District, Mimika Regency, Central Papua Province. This study will be a field research study. Field research aims to understand the phenomena experienced by the subjects within a specific natural context. The focus of this research is on village fund management in the context of development implementation in Minabua Village, Mimika Baru District, Mimika Regency, Central Papua Province.

2. Data Sources

The data for this study will be obtained from both primary and secondary sources. Primary data refers to the original data collected directly from sources such as the village government, village apparatus, community leaders, and government officials. Primary data will be gathered through observations, documentation, and interviews. Secondary data will be obtained from notes, journals, articles, documents, activity reports, internet sources, and other references that provide knowledge about village

fund management and rural development. Secondary data sources include institutions, agencies, or other parties that have collected and processed data from primary sources, such as the Mimika Regency Community Empowerment Office, the Regional Financial and Asset Management Agency of Mimika Regency, the Mimika Baru District Government, and the Minabua Village Government. The researcher will utilize the processed data from these sources for further analysis.

3.3. Population and Sample

The population in this study refers to the entire group of individuals, objects, or subjects with specific characteristics that are to be researched, from which data can be collected and conclusions can be drawn. A sample is a representative subset of the population that shares similar characteristics and is considered to represent the entire population being studied. Sampling techniques help researchers generalize findings from the sample to the broader population. This study will involve a sample of 74 respondents.

1. The village government of Minabua with samples consisting of the village head, secretary, treasurer, village administration staff, and section heads. 7 respondents
2. The head of neighborhood associations (RT) and community leaders of Minabua Village, totaling 25 respondents.
3. Beneficiaries of the village development program, with 2 samples from each RT, totaling 42 respondents.

3.4. Data Collection Methods

This study uses both primary and secondary data, collected through:

1. Observation

Observation is a data collection method based on media observation, which is more specific as it involves respondents who are not limited and includes natural objects found in the field. Therefore, the researcher directly enters the research location to observe, examine, and collect information related to the study. The direct observation involves the space, place, actors, activities, time, events, objectives, and feelings. The researcher conducted observations in Minabua Village. The aim of the observation was to examine the field conditions and record important matters related to the implementation of village fund management for development in Minabua Village. The observation conducted by the researcher involves physical development carried out by the community of Minabua Village. The tools used in this observation are image recording devices (mobile phones) and writing instruments. The initial phase of the research activity is preliminary observation, where the researcher has conducted a pre-survey before conducting the observation to gain an understanding of the issues related to the management of village funds for development in Minabua Village.

Table 1. Research Observation

No	Indicator	Observation Result		Activity Form
		Present	Not Present	
1	Transparency			
2	Participation			
3	Accountability			

2. Documentation and Recording.

Documentation is a technique used in research to collect information from sources, where the documentation sources include photos, documents, and video and audio recordings, which can serve as evidence in the study. The method of documentation review is a qualitative data collection method where the documents provided by the subjects are examined and analyzed. Documentation is used as an information source in qualitative research to identify, find locations, and determine how to obtain it. Briefly, documentation is the process of collecting data in the form of documents and photos related to the management of village funds for the implementation of development in Minabua Village.

Table 2. Research Documentation.

No	Indicator	Observation Result	
		Present	Not Present
1	Brief History of Minabua Village		
2	Structure of Village Government		
3	Village Monographic and Demographic Data		
4	Village Fund Source Data		
5	Village Development Data		

3. Literature Study

The purpose of this study is to obtain theoretical data through a review of the theories that have been studied, as well as to search for other sources based on literature and financial data regarding Village Financial Management.

4. Interview

An interview is a conversational event conducted by the researcher to gather the necessary information from informants. In this study, interviews were conducted openly or transparently, so that the researcher could gain an understanding of the management of village funds for development in Minabua Village. This method of data collection involves direct question-and-answer interactions with the Village Head, Secretary, Treasurer, Village Administration staff, Section Heads of the Minabua Village Government, as well as the heads of neighborhood associations (RT) and community members who are beneficiaries of the village development funds. These respondents are involved in issues related to the study, providing the necessary data. The purpose of the interviews was to understand village funds and their management, as well as the implementation of development in the village.

Table 3. Research Interviews.

No	Subject	Indicator	Sub-indicator
1	Minabua Village Government	Analysis of Financial Management for Village Development	Management for Village Development 1. Profile of Minabua Village 2. Policies of the Minabua Village Head 3. Realization of village development forms 4. Village Head's satisfaction with development after village fund allocation 5. Village development planning
2	Heads of Neighborhood Associations (RT) and Community Leaders (21 RTs and 4 Community Leaders)	Analysis of Financial Management for Village Development	1. Existence of village funds 2. Involvement in village fund management 3. Utilization of village funds 4. Village development programsa
3	Beneficiaries of Village Development Programs (42 respondents)	Analysis of Financial Management for Village Development	1. Existence of village funds 2. Involvement in village fund management 3. Utilization of village funds 4. Village development programs

5. Data Analysis Techniques.

Data analysis is a process of finding and organizing data systematically and sequentially from the data generated through interviews, documentation, and observations. The data obtained from these activities

will be analyzed through data analysis techniques that are systematically structured. In analyzing qualitative data, Miles and Huberman explain that data analysis activities in qualitative research must be continuous so that the data becomes saturated. Miles and Huberman also argue that the data analysis technique includes three stages: 1) data reduction, 2) data presentation, and 3) conclusion drawing or verification. Based on this explanation, it can be concluded that at this stage of data analysis, the data collected from Minabua Village will go through the data selection phase, then the data will be presented to form hypotheses, and the final stage will be to draw conclusions based on the analyzed data.

4. Results and discussions

4.1. Respondent Characteristics

Based on the research findings, respondent characteristics are used to determine the diversity of respondents based on gender, age, and other factors. This is expected to provide a clear picture of the respondents' conditions and their relation to the research problems and objectives. The results of the interview survey with the Village Head, Village Staff, and the Community, with a total sample of 74 respondents, are as follows:

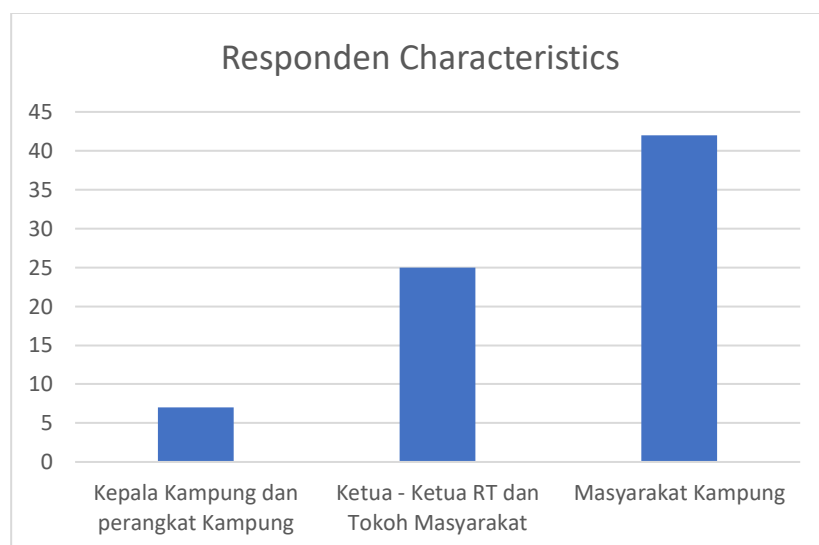


Figure 1. Diagram: Respondent Characteristics
Source: Research data (2024)

The results of the interview survey with the Village Head and Village Staff totaled 7 respondents. The heads of neighborhood associations (RT) and community leaders totaled 25 respondents. The beneficiaries of the village development program, with 2 respondents per RT, totaled 42 respondents

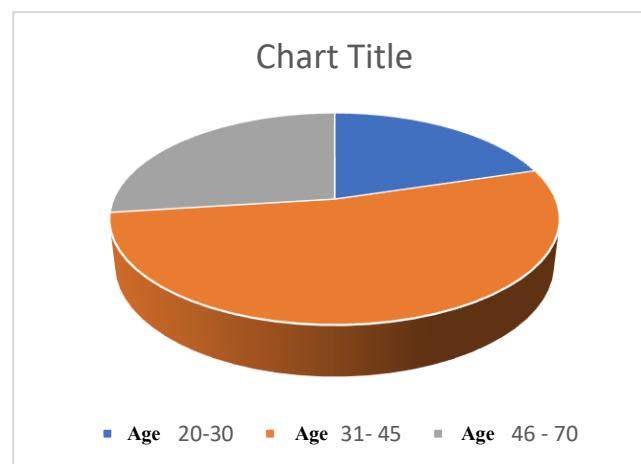


Figure 2. Diagram: Respondents by Age

4.2. Financial Management in Minabua Village.

In an effort to implement the Village Development Program, the village government has allocated funds for activities related to village development through the budget item for village development implementation in the Village Revenue and Expenditure Budget (APBK). The Mid-Term Development Plan of Minabua Village is the Village Program Plan for the fiscal years 2019-2025. The APBK for Minabua Village is the Village Revenue and Expenditure Budget for the current fiscal year. The village budget consists of sources of funds, with varying amounts for village development, depending on the policies and priorities of each village. The Village Fund Allocation (ADD) comes from the Mimika Regency Budget and is used for government administration and operational activities, development implementation, community development, and empowerment. The revenue-sharing tax fund (DBH) comes from Mimika Regency for development implementation, community development, and empowerment. The Village Fund (DD) comes from the Central Government through the State Budget and is transferred directly to the village's account through the local KPPN, used for financing the administration of the government, development implementation, community development, and empowerment.

In managing village finances, Minabua Village covers the planning process through Musrenbang, development implementation, administration, reporting, and accountability. Minabua Village's planning process includes the Musrenbang, which produces the Village Government Work Plan (RKPK). The village head has developed a Mid-Term Work Plan (RPJMK) with the vision and mission for the 2020-2026 period: "To make Minabua Village productive, clean, healthy, safe, independent, prosperous, disaster-resilient, and compassionate in service." Development planning is carried out through the village-level Musrenbang (Village Consultation Meeting), which involves various community elements, including the village government apparatus, the village deliberation body (BAMUSKAM), the heads of neighborhood associations (RT), community leaders/traditional leaders, religious leaders, women leaders, youth groups (Karang Taruna), and representatives from the local community, particularly women. External sector partners, including the Village Empowerment Agency of Mimika Regency, Mimika Baru District, health centers, schools, P3MD assistants, Babinsa, and Babinkamtibas, also participate in the Musrenbang activities. This demonstrates that a participatory process has been applied, though not all community proposals can be fully accommodated due to budget constraints.

Before the implementation of the village Musrenbang, the heads of RT, who are the extension of the Minabua Village government, hold meetings with the community to gather program proposals for each area before they are submitted to the village level. The Musrenbang implementation is based on the proposed programs from each RT, which are verified by the Minabua Village government together with the village deliberation body (BAMUSKAM), and then proposed to the Musrenbang at the Mimika Baru District level. This verification process is intended to select programs and activities to be funded by the village fund, ADD, or PBH managed by the Minabua Village Government. Small-scale programs will be funded by the Minabua Village Government. Larger-scale programs will be funded by the Mimika Regency Government or the Papua Tengah Provincial Government, with proposals submitted through the Musrenbang at the Mimika Baru District level and then forwarded to the Musrenbang at the regency level.

The village government work plan in its implementation and verification will be influenced by the priority programs of the Central Government, the provincial government, the regency government, and the vision and mission of the Village Head. Village development programs are greatly influenced by the priority programs of the Central Government, which means that some programs do not progress well according to community proposals. Many of the community proposals through the Village Consultation Meeting (Musrenbang) are not accommodated due to the many work programs and priority policies that must be enforced by the Village Government.

The priority programs implemented in the last few years are as follows: Direct Cash Assistance (BLT) using village funds during the COVID-19 pandemic, which disrupted the economy of the village. The BLT targeted poor communities that lost their jobs. The government also provided BLT to families whose members suffered from chronic illnesses due to the pandemic. At the beginning of 2020, the

government required village governments to reduce the village fund budget to accommodate the COVID-19 BLT program, which ran until 2022. As a result, the village governments were required to allocate funds for COVID-19 BLT. This BLT program continued year after year. After the COVID-19 pandemic ended, the village BLT continued with the Extreme Poverty BLT Program as part of the post-pandemic economic recovery. The Central Government's Extreme Poverty BLT program is still ongoing until 2025. The amount of BLT received by each Family Beneficiary (KPM) remains the same as in 2022, at IDR 300,000 per month for 12 months.

4.2.1. Stunting Prevention and Mitigation Program

Stunting is one of the five national health priorities in Indonesia. It is caused by multidimensional factors and is not only due to malnutrition experienced by pregnant women or young children. Addressing stunting requires a convergence of programs/interventions and synergy between the government, businesses, and society. The Minabua Village Government coordinates and implements the Acceleration of Stunting Reduction at the village level, prioritizing the use of village funds to support the acceleration of stunting reduction and optimizing village development programs to support these efforts.

4.2.2. Food Security Program using Village Funds

The food security program is one of the priority uses of Village Funds (DD) regulated by the Indonesian government, particularly to strengthen food security at the village level. This program aims to improve the availability, access, and consumption of nutritious food by rural communities in a sustainable manner. The legal basis for this program is regulated in the Ministry of Village Development Regulation No. 13 of 2023 regarding the Priority Use of Village Funds in 2024, and the Ministry of Finance Regulation No. 201/PMK.07/2022, which serves as technical guidance for the distribution and use of Village Funds.

4.2.3. Implementation and Administration of Village Funds

After preparing the Village Government Work Plan (RKPK), the Minabua Village Government will create the Village Development Budget (APBK). The RKPK and APBK will be submitted to the Mimika Baru District Head for verification as part of the oversight and supervision functions, along with the Village Empowerment and Development Office (DPMK) of Mimika Regency. After verification, the Minabua Village Government and BAMUSKAM will finalize the documents through a decree from the Village Head, ensuring that the RKPK and APBK comply with applicable regulations. Village funds are allocated to finance the Village Government's programs in carrying out government administration, village development, community development, and disaster management activities. The income of Minabua Village comes from various sources. The Village Fund (DD) is directly transferred from the Central Government's State Budget (APBN) to the Minabua Village account through Timika KPPN. The Village Fund Allocation (ADD) and Revenue Sharing Tax Fund (DBH) are distributed through the Mimika Regency Budget, with the main goal of supporting various activities, including government administration, development projects, social programs, and community empowerment at the village level. These activities are based on the village government's authority and follow local priorities, with fairness considered in implementation.

Minabua Village, located in Mimika Baru District, has faced challenges in effectively allocating village funds through development programs, resulting in suboptimal reporting each year. This issue arises from a lack of coordination and timely execution by village officials in preparing reports on government administration and village activity outcomes. The Village Fund is primarily used to support: personnel expenses for village apparatus, including fixed salaries and allowances for village officials, as well as the operational costs of the Village Deliberation Body (BAMUSKAM) up to a maximum of 30% (thirty percent); honorarium expenses and office operational expenses, up to a maximum of 20% (twenty percent). BPJS health and employment insurance for the Village Head, Village Staff, and BAMUSKAM. The allocation of Village Funds may also be used to fund other priority sectors according to the potential and characteristics of the village, adjusted to each village's needs, such as labor-intensive infrastructure development, education, and environmental management empowerment.

The distribution of Village Funds is based on the calculation of actual local tax revenues and regional levies for the respective year, considering any under-distribution or over-distribution from the previous year's regional budget (APBD). Reporting and Accountability: Minabua Village is formally and materially accountable for the use of the revenue-sharing funds it receives. The accountability report for expenditures is submitted to the heads of regional agencies responsible for financial management and community empowerment, specifically the Mimika Regency Department of Community Empowerment and the Mimika Baru District Head, along with their recommendations. These reports are also copied to the District Head. The reports must be submitted no later than January 5th of the following fiscal year. Reports must be submitted by January 10th at the latest. Any remaining funds or unused ADD (Village Fund Allocation) will not be considered for distribution in the following year.

4.3. Transparency and Accountability in Minabua Village

The Minabua Village Government implements transparency through billboards displayed at the village entrance, and the community has the right to know how public funds are managed and how decisions are made. Without transparency, the community will find it difficult to monitor the performance of the local government and hold them accountable for any mistakes. As a result, corruption and misuse of village funds can thrive due to a lack of public oversight. Transparency also encourages active participation from citizens in the village decision-making process. When residents have access to transparent information, they can express their aspirations and ask questions. This fosters a more inclusive and responsive village government that meets the needs of the community. The implementation of transparency not only benefits the community but also helps the Village Government. Transparency increases public trust in the government, making it easier for the government to carry out village development programs. Furthermore, transparency can prevent slander and accusations that could damage the reputation of the village government.

The Village Government, through various activities supporting financial transparency, installs project boards so the community can understand and follow the work programs and the implementation of village development. The accountability of the village government in reporting and implementing work programs in accordance with the rules is further ensured by collaborative efforts with village institutions like BAMUSKAM, which continuously monitors the activities to ensure they comply with regulations. The Minabua Village Government is accountable for its annual activity reports to the community, together with BAMUSKAM.

4.4. Community Participation in Village Development

The Minabua community actively participates in building and maintaining the environment in which they live. To support this community empowerment movement, the government has established several organizations, including PKK, LKMD, and Karang Taruna, to encourage local commodities to participate and promote solidarity. Community participation in development activities includes: decision-making, implementation, monitoring, and evaluation of development, as well as benefiting from the results.

4.4.1. Participation in Decision-Making

In general, all community development programs (including the use of local resources and budget allocation) are determined by the central government, which often reflects the desires and needs of the broader community. Therefore, community participation in development needs to be fostered through forums that allow the community to directly participate in decision-making about local development programs. Village development programs also involve the community at the village level. The Village Head mandates the empowerment of the community in various development activities, starting from sourcing local materials from the village. Local labor is carried out by the local residents themselves.

4.4.2. Participation in Implementation

Community participation in the implementation of development activities is often seen as a voluntary contribution of labor. On the other hand, wealthier individuals often benefit more from the results of development but are not required to contribute proportionally. Therefore, community participation in implementation should be understood as the equitable contribution of labor, cash, or other forms of

assistance that correspond to the benefits each community member will receive. Community participation is also essential for maintaining completed community development projects. Therefore, specific activities should be organized to involve the community in maintaining development results, ensuring that the benefits can be enjoyed long-term without quality degradation.

4.5. Monitoring and Evaluation

Monitoring and evaluation (M&E) is part of the external oversight system for village governance to ensure compliance with regulations and principles of accountability and transparency. Monitoring and evaluation are routinely carried out every year by the government, both by the Mimika Regency Department of Community Empowerment and from Mimika Baru District. The Minabua Village Government is audited annually by the Mimika Regency Inspectorate and the Financial and Development Supervisory Agency (BPKP) of Papua Province, tasked with performing internal audits of the village government. Regular and thematic audits are conducted on village fund management (APBDes), village assets, and the execution of development programs.

The village financial reports are reviewed to ensure compliance with regulations and government accounting standards. Monitoring of program implementation ensures that the programs funded by APBDes align with plans and are on target. Special investigations and examinations are conducted if there is an indication of misuse of authority or finances. Recommendations are issued based on audit results, which must be followed up by the village government. Based on audits from the Inspectorate and BPKP in recent years, several issues have been identified in Minabua Village, both in administration and on-site activities. Many village assets have been repurposed, and tax payments have not been completed. The Village Head and Treasurer still lack knowledge, and the human resource level is insufficient.

5. Conclusions

5.1. Conclusion

Based on the research conducted in Minabua Village, Mimika Regency, the following conclusions can be drawn:

1. Financial management in the implementation of village development is in accordance with the regulations and has generally followed the specified stages, from planning to accountability, although there are still many deficiencies, particularly in terms of the village's human resources managing the village budget.
2. Accountability of the Minabua Village Government is quite good and accountable, from planning to reporting. The transparency of the Minabua Village Government is generally good and mostly in compliance with the applicable regulations.
3. The community participation in Minabua Village is quite high as the community is involved in various development activities, meetings, decision-making, and the implementation of activities.
4. Evaluation and Monitoring

The evaluation of the village development implementation by the Minabua Village Government complies with the applicable regulations. Monitoring is routinely carried out every year by the government, both from the Mimika Regency Department of Community Empowerment, the Village Fund Assistants, and the Mimika Baru District. The Minabua Village Government is audited annually by the Mimika Regency Inspectorate and the Financial and Development Supervisory Agency (BPKP).

5.2. Limitations

Based on the problem formulation outlined above, the limitations of this study are as follows:

1. Aspects of Financial Management
The focus is on the management of village finances, including budgeting, fund usage, transparency, and accountability, without discussing other aspects such as asset management or investment.
2. Indikator Pembangunan
This study will use specific indicators to assess development (e.g., infrastructure and spatial planning, health, residential areas).
3. Focus on Specific Funding Sources

This study will focus on the use of village funds (DD) and fund allocations from the government, without discussing other funding sources such as private funding or international grants.

5.3. Recommendations

Based on the conclusions above, the following recommendations are made:

1. Financial Management of the Minabua Village Government needs to improve the capacity of village officials in managing finances through periodic training and capacity building for human resources, as well as regular assistance.
2. To achieve accountability and transparency, the Minabua Village Government should publicize activities through social media or billboards, so that the community can easily access and understand government programs and activities.
3. The community is expected to be active and encourage women's involvement in the planning and monitoring of development, to ensure transparency and accountability in the management of the village funds.

The Regional Government, through the Mimika Regency Department of Community Empowerment, Mimika Baru District, the Mimika Regency Inspectorate, and the Village Fund Assistants, is advised to strengthen its function in supervision and assistance in the preparation of accountability reports. A comprehensive evaluation of the effectiveness of development programs funded by the village funds is needed, so that the use of funds is more targeted and has a real impact on the community. Accountability reports should also be submitted on time and in a structured manner. Therefore, the management of financial development in Minabua Village requires strengthening in the areas of capacity building for officials, supervision, and continuous evaluation to improve transparency, accountability, and effectiveness.

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