

Improving the Competence of Village Officials in Preparing Village Budget Plans

Latifah Sukmawati Yuniar^{1*}, Andi Mattulada Amir², Abdul Pattawe³, Rahayu Indriasari⁴, Jurana⁵, Nurhaja Djasman⁶, Shidq Dhiyaurrahman Ahmad⁷ and Selvi⁸

¹ Universitas Tadulako, latifahsukmawati90@gmail.com

² Universitas Tadulako, mattulada@gmail.com

³ Universitas Tadulako, abdulpattawe@gmail.com

⁴ Universitas Tadulako, indriasari398@gmail.com

⁵ Universitas Tadulako, jurananurdin@gmail.com

⁶ Universitas Tadulako, nurhadjasman@gmail.com

⁷ Universitas Tadulako, shidq.ahmad@gmail.com

⁸ Universitas Tadulako, selvi20@gmail.com

*Corresponding email: latifahsukmawati90@gmail.com

ABSTRACT

Banggai Islands Regency is a popular tourist destination for both domestic and international tourists due to the beauty of Lake Paisupok. To support tourism activities and improve the local economy, government support, particularly from the local village government, is essential. Therefore, education is needed for village officials in the village budget preparation process. The purpose of this community service activity is to educate village officials in the process of preparing the village budget by paying attention to the priority plan of activities in the village fund program for the community and village government officials. The method used is presentation, questions and answers, and discussions on understanding the preparation of priority plans for activities in the village fund program. The community service activities that have been implemented ultimately provide an understanding of the preparation of priority plans for activities in the village fund program for the community and village government officials so that the management of village funds can be carried out in an orderly manner, in accordance with the provisions of laws and regulations, efficiently, economically, effectively, transparently, and responsibly by paying attention to the sense of justice and propriety and prioritizing the interests of the local community.

How to Cite: Yuniar, L. S., Amir, A. M., Pattawe, A., Indriasari, R., Jurana, Nurhaja Djasman, S. D. A., & Selvi. (2025). Improving the Competence of Village Officials in Preparing Village Budget Plans. *Journal of Community Service: In Economics, Business, and Islamic Finance*, 3(1), 21–25. <https://doi.org/10.24239/jcsebif.v3i1.4601.21-25>

ARTICLE INFORMATION

History of article:

Received:

12 Agustus 2025

Revised:

23 September 2025

Accepted:

15 October 2025

Published:

31 December 2025

Keywords:

Preparatio, Budget, Village Funds, Village Apparatus

INTRODUCTION

The government's attention to village development continues to increase. This is reflected in the steadily increasing allocation of village funds. Village funds are funds sourced from the State Budget allocated for villages,

transferred through the district/city budgets, and used to finance government administration, development, community development, and community empowerment.

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 11 of 2019 concerning Priority Use of Village Funds (2019), the use of village funds is currently being directed to stimulate productive sectors ranging from post-harvest processing, small and micro industries in villages, fisheries cultivation, as well as tourism villages, and other productive sectors. The use of this sizable village fund budget must be accompanied by improved governance and adequate supervision so that its management is increasingly better, accountable, and transparent. The government asks village officials to be truly effective in distributing village funds and ensure that the use of village funds provides real benefits to the village.

One focus of government audits through the Badan Pemeriksa Keuangan (BPK) is the use of village funds and the improvement of human resource capacity (village officials). The BPK audit of village fund use revealed numerous irregularities. These irregularities include the realization of village funds not in accordance with the plans outlined in the village deliberations and the manipulation of village fund work reports. These irregularities are not only deliberate but also largely due to village officials' inability to prepare village fund reports. In other words, village problems are generally related to suboptimal absorption and recording that does not align with reality on the ground. Village officials are often unable to plan the use of the funds entrusted to them, which impacts the disbursement of village funds.

Based on the Village Law, Article 26 paragraph (4) states that the Village Head is obliged to implement the principles of accountable, transparent, professional, effective and efficient village governance, clean and free from collusion, corruption, and nepotism (Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa, 2014). This will not be achieved if the village head and other village officials are unable to plan the use of village funds. The effective and accountable use of village funds cannot be separated from the process of preparing activity plans and budgets in accordance with the guidelines for managing village funds regulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management. Planning and budgeting This planning will culminate in the preparation of the Village Budget Plan (RAB) (Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa, 2018). One of the problems of suboptimal village fund allocation is triggered by the preparation of the RAB that is not appropriate. This is in line with the results of research (Yati et al., 2018), which states that the allocation of village funds is still suboptimal because many village officials do not fully understand and master the preparation of the RAB. Furthermore, the research results of Meutia & Liliana, (Meutia & Liliana, 2017) stated that villages still have problems in terms of accountability and reporting of village funds due to limited human resource capabilities. Human resource competency greatly influences the accountability of village fund management (Umaira & Adnan, 2019).

This community service activity was carried out by village government officials and the community in Banggai Kepulauan Regency. Banggai

Kepulauan Regency is a tourist destination that is sought after by both domestic and international tourists due to the beauty of Lake Paisupok in the Regency. In an effort to support tourism activities and also improve the economy of the surrounding community, support from the government is needed, especially the local village government. One form of government support can be done by allocating a budget that pays attention to activities that support local tourism, which is expected to improve the economy of the surrounding community. Therefore, education is needed for village officials in the process of preparing the village budget.

METHODS

The community service activities were implemented using a workshop approach consisting of presentations, Q&A sessions, and participatory discussions. The implementation process consisted of two phases. In Phase I, participants received presentations on the role of community members in supporting village development, the importance of community service, and the need for active community participation. This phase also included a Q&A session, allowing participants to ask questions and share the realities and challenges they experienced in their villages.

In Phase II, participants were introduced to the importance and purpose of activity planning. The session continued with discussions and examples of activity plans to help participants understand and develop practical planning skills for various community activities. These skills were expected to support participants in accessing and utilizing available funding for community development activities.

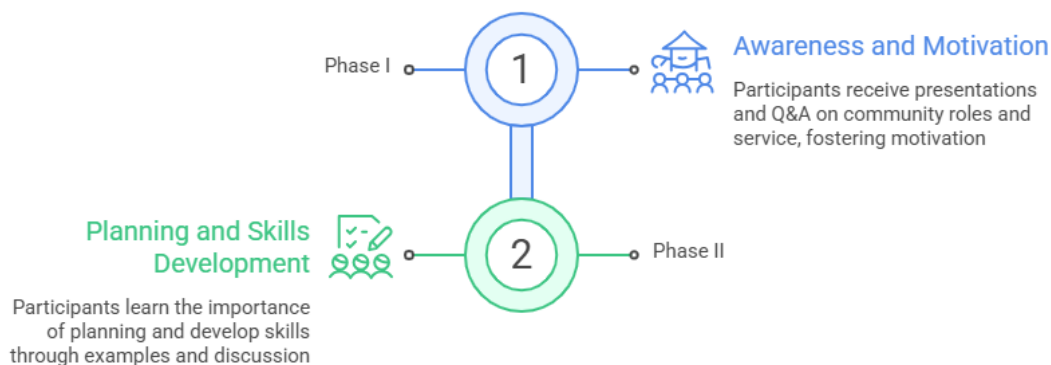


Figure 1. Community Service Implementation Process

RESULTS AND DISCUSSION

In an effort to address the issues faced by partners, education was provided to village officials regarding the village budget preparation process, taking into account the priority activity plans in the village fund program for the community and village government officials. This ensured that village funds could be managed in an orderly manner, in accordance with statutory provisions, efficiently, economically, effectively, transparently, and responsibly, while maintaining a sense of justice and propriety, and prioritizing the interests of the local community.

The community service activities were carried out through four main stages. The first stage involved identifying the Village Fund preparation

process conducted by village officials. The second stage focused on preparing tools and materials for the socialization of the Village Fund program in Lukpanenteng, North Bulagi District, Banggai Islands Regency. The third stage consisted of determining the implementation schedule and duration of the activities in coordination with the community service team. The fourth stage involved preparing media and supporting materials for the implementation of the community service activities.

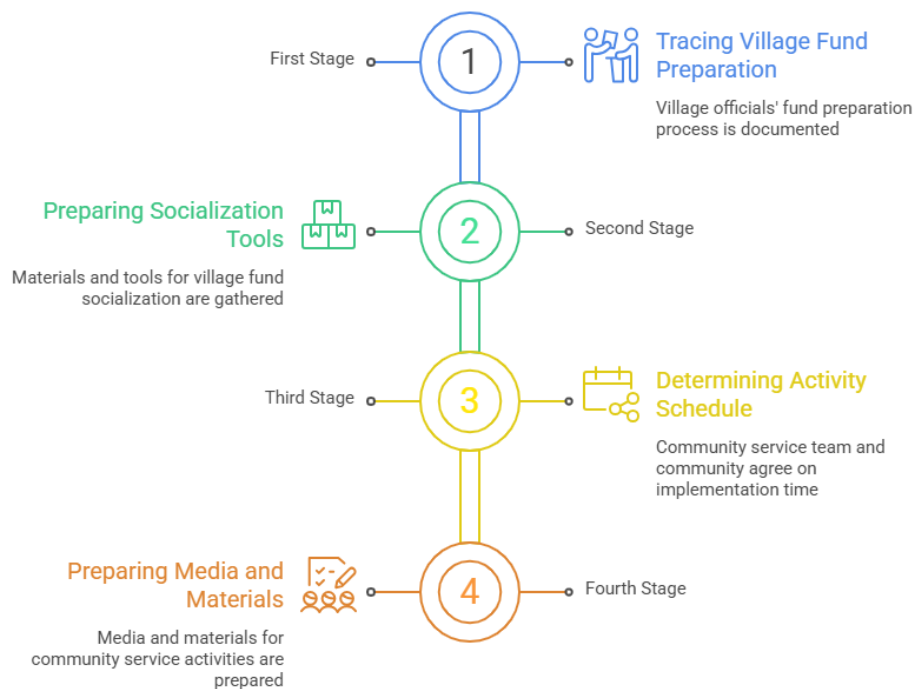


Figure 2. Community Service Activity Stages

The Lukpanenteng Village apparatus, North Bulagi District, Banggai Islands Regency, has developed an understanding of prioritizing activities within the village fund program for the community and developing an effective and efficient village fund program to improve the welfare of the village community. The following are photos of the community service activities carried out:



Figure 3. Community Service Activity Photos

Source: Author's Documentation 2025

CONCLUSIONS

The community service activities that have been implemented ultimately provide an understanding regarding the preparation of priority activity plans in the village fund program for the community and village government officials so that the management of village funds can be carried out in an orderly manner, in accordance with the provisions of laws and regulations, efficiently, economically, effectively, transparently, and responsibly by paying attention to the sense of justice and propriety and prioritizing the interests of the local community.

REFERENCES

- Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 20 Tahun 2018 tentang Pengelolaan Keuangan Desa, Pub. L. No. 20 (2018).
- Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia Nomor 11 Tahun 2019 tentang Prioritas Penggunaan Dana Desa Tahun 2020, Pub. L. No. 11 (2019).
- Meutia, I., & Liliana. (2017). Pengelolaan Keuangan Dana Desa. *Jurnal Akuntansi Multiparadigma*.
<https://doi.org/10.18202/jamal.2017.08.7058>
- Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 tentang Desa, Pub. L. No. 6 (2014).
- Umaira, S., & Adnan, A. (2019). Pengaruh Partisipasi Masyarakat, Kompetensi Sumber Daya Manusia, Dan Pengawasan Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pada Kabupaten Aceh Barat Daya). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi*, 4(3), 471–481.
<https://doi.org/10.24815/jimeka.v4i3.12580>
- Yati, Y. U., Amin, M. S., Ghulam R, M., & Utami, S. W. (2018). Pelatihan Penyusunan Rencana Anggaran Biaya Infrastruktur Desa Bagi Perangkat Desa Di Desa Karangbendo Kecamatan Rogojampi. *J-Dinamika : Jurnal Pengabdian Masyarakat*, 3(1). <https://doi.org/10.25047/j-dinamika.v3i1.838>