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THE SHADOW OF VILLAGE COMPANIONS: A PORTRAIT OF VILLAGES' LACK OF INDEPENDENCE IN FINANCIAL MANAGEMENT

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Abstrak

Pengelolaan keuangan desa menjadi hal yang sangat penting untuk menciptakan pemerintahan desa yang mandiri, terbuka, dan dapat dipertanggungjawabkan, sekaligus mendorong pembangunan yang lebih efektif serta meningkatkan kesejahteraan masyarakat. Penelitian ini bertujuan untuk mengungkap ketergantungan pemerintah desa terhadap pendamping desa dalam mengelola keuangan. Metode yang digunakan adalah kualitatif dengan pendekatan studi kasus deskriptif, pengumpulan data melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa seluruh proses penyusunan APBDes dan Dana Desa sepenuhnya diserahkan kepada pendamping desa, sementara sekretaris desa dan perangkat lainnya kurang terlibat aktif. Bahkan, peran pendamping desa melampaui tugasnya karena ikut mengelola keuangan dan menerima imbalan dari Dana Desa yang dicairkan. Kondisi ini tidak sesuai dengan aturan yang berlaku, seperti Permendagri Nomor 113 Tahun 2014 tentang Pengelolaan Keuangan Desa dan Undang-Undang Nomor 6 Tahun 2014 tentang Desa yang menekankan pentingnya kemandirian dan akuntabilitas desa. Secara umum, fenomena ini menunjukkan bahwa kemandirian dan akuntabilitas pemerintah desa masih lemah, serta peran pendamping desa belum berjalan optimal sebagai fasilitator. Oleh karena itu, diperlukan upaya peningkatan kapasitas aparatur desa melalui pelatihan dan pembinaan agar mampu mengelola keuangan desa secara mandiri, transparan, dan sesuai aturan.

Kata Kunci: APBDes, Keuangan Desa, Dana Desa, Pemerintahan Desa, Pendamping Desa

Abstract

Village financial management is crucial for creating an independent, transparent, and accountable village government, while simultaneously encouraging more effective development and improving community welfare. This study aims to uncover the village government's dependence on village facilitators in financial management. The method used was a qualitative descriptive case study approach, with data collection through interviews, observation, and documentation. The results show that the entire process of preparing the Village Budget (APBDes) and Village Funds is entirely delegated to village facilitators, while the village secretary and other officials are less actively involved. In fact, the role of village facilitators goes beyond their duties as they participate in financial management and receive compensation from the disbursed Village Funds. This situation is inconsistent with applicable regulations, such as Home Affairs Ministerial Regulation Number 113 of 2014 concerning Village Financial Management and Law Number 6 of 2014 concerning Villages, which emphasize the importance of village independence and accountability. In general, this phenomenon indicates that the independence and accountability of village governments are still weak, and the role of village facilitators has not been optimally implemented as facilitators. Therefore, efforts are needed to increase the capacity of village officials through training and coaching so that they are able to manage village finances independently, transparently, and in accordance with regulations.

Keywords : *Village Budget, Village Finance, Village Funds, Village Government, Village Assistants*

1. INTRODUCTION

Villages are at the forefront of governance and development, as they directly impact the needs and livelihoods of the community. This strategic role makes villages key to improving community welfare (Al Ma'ruf et al., 2026). Since the enactment of Law Number 6 of 2014 concerning Villages, the government has granted villages broader authority to independently regulate and manage government affairs, including village financial management. Through the annual distribution of Village Funds (DD) and Village Fund Allocations (ADD), the government hopes that villages will have stronger capacity to drive local economic development and improve the quality of public services (Prihatin et al., 2024). However, in practice, many villages still face obstacles in realizing independent, transparent, and accountable financial management (Ngakil & Kaukab, 2020).

Based on official data from the Indonesian Ministry of Finance, the Village Fund allocation for the 2023-2025 period shows dynamics reflecting a shift in the direction of the government's fiscal policy. In 2023, the Village Fund was set at IDR 70 trillion and increased to IDR 71 trillion in 2024, demonstrating the government's commitment to strengthening village development and encouraging community economic empowerment. However, in 2025, the budget was adjusted to IDR 69 trillion, despite previously projected levels of IDR 71 trillion (Ministry of Finance, 2025). This decrease is not merely administrative in nature, but also confirms the existence of a budget efficiency policy through the Minister of Finance Decree (KMK), signaling that the success of village development is not solely determined by the amount of funds disbursed, but also by the village's ability to manage the budget effectively, efficiently, and on target to ensure optimal impact on community welfare (Ministry of Finance, 2025).

A growing phenomenon shows that many villages still have a high level of dependence on village facilitators in carrying out government functions and managing development. Conceptually, village facilitators should act as facilitators, mediators, and capacity builders, rather than as primary implementers. However, in practice, they often take over strategic roles, ranging from preparing financial reports and budget planning to direct involvement in program implementation (Fitria et al., 2025). This condition indicates that the capacity of village officials is still suboptimal, both in terms of knowledge, technical skills, and self-confidence in managing administration and finances independently (Wati & Faisol, 2023). In line with findings in the village governance literature, excessive dependence on external actors has the potential to weaken organizational learning processes and hinder the creation of institutional independence at the village level (Polutu et al., 2022; Rokhmah, 2025).

High dependence on village facilitators has a significant impact on the quality of village governance. When villages rely too heavily on external parties, internal capacity, both in terms of human resources and institutions, becomes difficult to develop (Rivaldi, 2021; Faisol et al., 2023). Consequently, the development process tends to be unsustainable because administration and financial management depend on the presence of facilitators, rather than the capacity of the village apparatus itself. This situation becomes even more vulnerable when there is a change in facilitator or changes in facilitator policies from the central government, which can disrupt the continuity of programs and the overall performance of village government (Ardiany et al., 2023).

The main problem currently faced is the low capacity of village officials to understand and implement the principles of sound financial management, from planning, implementation, administration, to reporting and accountability (Faisol et al., 2024). This limitation is further evident in their limited mastery of financial application systems such as the Village Financial System (Siskeudes), which should be the primary tool for orderly and accountable village financial management. As a result, many village officials tend to hand over the process entirely to village facilitators, not as a strategic choice, but due to limited capabilities (Muksin et al., 2023). This condition has serious consequences, as villages ultimately act only as administrative implementers without understanding the substance of financial management and the direction of development being undertaken. If left unchecked, this situation will not only hinder the improvement of internal village

capacity but also has the potential to weaken village accountability and independence in the long term (Nur & Urumsah, 2025).

Furthermore, a paternalistic bureaucratic culture reinforces this dependency. Village facilitators are often viewed as "experts" who are more knowledgeable about everything related to administration and policy, so that important decisions at the village level are often made based on the advice of village facilitators, rather than the initiative of village officials themselves (Ali & Suriani, (2024). This situation can hinder village independence in the long term, because the learning process and empowerment of human resources in the village are neglected (Fajri, 2020; Rakhmawati et al., 2021). This condition indirectly shows that the role of village facilitators has not fully encouraged independence, but rather still creates a pattern of dependency. If this continues, this can hinder village development in the long term.

Based on these conditions, several crucial issues require further in-depth study, particularly regarding the reasons why village officials remain heavily dependent on village facilitators in financial management, how this dependence impacts the level of village independence and accountability, and the most effective strategies for strengthening the capacity of officials to manage finances independently and sustainably (Maimunah et al., 2021). This issue is increasingly important because it concerns the successful implementation of the primary objective of the Village Law, namely, realizing independent, participatory, and accountable villages in managing their resources. Without strengthening internal capacity, villages risk becoming mere administrative implementers dependent on external parties, making the essence of empowerment and independence mandated in the policy difficult to achieve optimally (Fitriana et al., 2021; Rahadi, 2023).

Several previous studies have shown that human resource capacity is a dominant factor in villages' dependence on mentors. Research by Reu & Lasdi, (2021); Zulhakim & Susanti, (2024); and Putri, (2025) found that most village officials do not fully understand the app-based financial management system. Nasution et al., (2023); Dethanet al., (2024) also stated that village facilitators often take over the role of village officials in preparing the Village Government Work Plan (RKPDes) and village financial accountability reports. Meanwhile, other studies emphasize the importance of improving village financial literacy through ongoing training to reduce dependence on facilitators (Rubiyanto & Kaamilah, 2020; Suryani & Suprasto, 2021; Yulindawati, 2024).

This research was conducted in Village X, District Y, Regency Z, which serves as a concrete illustration of the high level of dependence of the village government on village facilitators in various aspects of financial management. This dependence includes the process of preparing the Village Revenue and Expenditure Budget (APBDes) document, submitting Village Fund Allocations (ADD) and Village Funds (DD), and procuring village goods. Although there have been several studies discussing the capacity of village officials and the role of village facilitators, studies that specifically highlight the phenomenon of village dependency in financial management are still very limited. Therefore, this research aims to fill this gap by examining in depth the causal factors, impacts, and alternative solutions that can encourage increased village independence (Kardina et al., 2024).

This research is expected to make a significant contribution to both knowledge development and practice. Academically, this research enriches the literature on village financial governance and empowerment theory, particularly in explaining the dynamics of village dependence on external actors and its implications for institutional independence (Fajri, 2020). Furthermore, this research can serve as a reference for future studies examining the capacity of village officials and the effectiveness of mentoring policies. Practically, the results of this research are expected to provide applicable recommendations for the government, village facilitators, and other stakeholders in formulating strategies to increase the capacity of village officials, so that village financial management can be more independent, accountable, and sustainable in accordance with village development goals.

2. LITERATURE REVIEW

Village Financial Management

Village finance encompasses all village rights and obligations of economic value, both in cash and in kind, related to the implementation of village authority and responsibilities. Village financial management is a series of activities encompassing planning, implementation, administrative recording, reporting, and overall accountability for village finances. The Village Government Work Plan (RKPDes) is prepared as an elaboration of the Village Medium-Term Development Plan (RPJMDes) for a one-year period. Meanwhile, the Village Revenue and Expenditure Budget (APBDes) serves as the village government's annual financial planning document. Therefore, regulations through Regent or Mayor regulations are required as guidelines for village financial management (Amin, 2023).

Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management states that village financial management consists of several stages: planning, implementation, administration, reporting, and accountability. All these stages are interrelated and inseparable. Therefore, every activity in village financial management must be carried out carefully and prioritize the principle of prudence. The implementation of village financial management is expected to support the achievement of the village's vision and mission in an effort to improve the welfare of village communities (Arma, 2024).

The Role of Village Facilitators in Village Financial Management

Village facilitators play a strategic role in ensuring that village financial management is implemented in accordance with applicable laws and regulations. In village financial management, village facilitators are tasked with facilitating and assisting the village government at all stages, from planning and budget implementation, administration, to reporting and accountability. Furthermore, village facilitators assist village officials in understanding applicable regulations, preparing planning and budgeting documents, and maintaining alignment between planned programs and the needs and interests of the village community (Nurhalimah & Supriyadi, 2022).

In addition to their technical role, village facilitators also contribute to promoting the implementation of the principles of transparency, accountability, and prudence in every aspect of village financial management. Village facilitators play a role in reducing the potential for administrative errors and the risk of irregularities through coaching, monitoring, and evaluation of village financial implementation. Through continuous mentoring, village facilitators are expected to improve the competence of village financial managers, strengthen internal oversight systems, and support the realization of effective, efficient village financial management that is oriented toward improving the welfare of village communities (Rohmah et al., 2025).

Relevant Research

Several previous studies have highlighted the independence of village financial management from the perspective of case studies in various regions of Indonesia. For example, research by Darmayanti & Sulindawati, (2025) shows that the low independence of village finances is mainly caused by limited human resources and low Village Original Income (PADes) which makes villages still highly dependent on central government funds and the lack of community participation in village financial management. Research by Nurliana, (2023) on village financial management generally emphasizes the application of the principles of accountability, transparency, and community participation in accordance with applicable regulations. Research by Timuneno, (2024) shows that the stages of village financial management from planning to reporting have been implemented in accordance with Home Affairs Ministerial Regulation Number 20 of 2018, although obstacles are still found in administrative aspects and the completeness of transaction evidence. Furthermore, Setiti et al., (2025) found that transparency in village financial management is greatly influenced by the openness of public information and the capacity of village officials. Research by Astuti, (2025) revealed that village financial management is procedurally accountable, but its effectiveness is still hampered by limited human resources.

Other previous research highlights the implementation of policies and support systems in village financial management. Sari et al., (2025) found that the use of the

SISKEUDES application helps improve accountability and orderliness in village financial administration. Research by Polutu et al., (2022) shows that effective village financial management is strongly influenced by the competence of village officials and internal oversight. Meanwhile, Masse et al., (2025) emphasized that community participation in village deliberations is a crucial factor in achieving transparent and accountable village financial management. These six studies generally concluded that village financial management has been running according to regulations, but still requires strengthening human resource capacity and monitoring systems for optimal performance.

3. RESEARCH METHODS

This research uses a qualitative descriptive case study approach. This method aims to provide an overview while also revealing a phenomenon or event in depth (Creswell, 2016). In the context of this research, the focus is on describing the practice of financial preparation and management in Village X, which is entirely entrusted to village facilitators. In addition, this study also conducts a more detailed study to gain a deeper understanding of these practices. Based on the results of initial observations, a qualitative descriptive case study approach is considered most appropriate because it is able to gather information more exploratively and systematically explain how the process of financial preparation and management in Village X is carried out by village facilitators.

Table 1. Research Informants

Number	Information
Alung	Village head
Ayik	Village Companion
Bogy	Village Secretary
Nel	Village Treasurer

Source: Processed by Researchers, 2026

Table 1 above lists the informants selected by the researcher for this study. The names listed are pseudonyms used throughout the research process. Research informants are those involved in the research and play a crucial role in supporting the research completion process (Moleong, 2013). Therefore, the presence of informants significantly assisted the researcher in uncovering the practices of financial preparation and management in Village X, which are entirely entrusted to village facilitators. The informants selected were those directly involved in village financial preparation and management activities, allowing the researcher to more easily obtain the necessary information. This aligns with the primary objective of the study, which is to uncover the phenomenon of the X village government's dependence on village facilitators in financial management.

Data collection in this study was conducted through interviews with informants, namely the village head, village assistant, village secretary, and village treasurer. Through these interviews, researchers obtained direct information related to the practice of financial preparation and management in Village X. Furthermore, researchers also conducted observations by directly visiting the research location, namely Village X, to observe various documents such as the Village Budget (APBDes), Village Funds, Village Fund reports, and other documents deemed relevant. In addition, researchers documented every activity and purchase of office assets sourced from the Village Budget (APBDes) and Village Funds.

Next, the data obtained will be processed so that the analysis results are in accordance with the research objectives. The data analysis technique used is an interactive model that includes several stages, namely data collection, data reduction, data presentation, and drawing conclusions (Miles and Huberman, 2014). The interview data were then evaluated based on the results of observations to find the practice of financial preparation and management in Village X. Then, the researcher also used triangulation techniques to test the validity of the data. Triangulation was carried out by comparing the results of interviews between the village head, village assistant, village secretary, and village treasurer. The compared data were then analyzed in detail and in depth in the discussion section.

4. RESULTS AND DISCUSSION

The preparation of the Village Budget is entirely delegated to Village Facilitators

The Village Government Work Plan (RKPDes) that has been prepared and approved becomes the main guideline in

village financial management as stated in the Village Revenue and Expenditure Budget (APBDes). All programs listed in the RKPDes are then included in the APBDes document to serve as a reference for the village government in implementing activities and work programs. To obtain funds of 1.7 billion rupiah, the Village Government of X is required to prepare an APBDes document first because it is one of the requirements in financing the established work programs. The APBDes is the village government's annual financial plan that contains sources of income, expenditure allocations, and village financing. In general, the village development planning process begins with the RPJMDes which is outlined in the RKPDes until finally the APBDes document is formed.



Figure 1. Village Budget
Source: Village Government X, 2026

Figure 1 shows the Village Revenue and Expenditure Budget (APBDes) document in Village X, which was prepared by village facilitators. This indicates that village facilitators not only function as facilitators but also play an active role in the technical aspects of preparing village financial documents. This situation shows that village officials are still not fully independent in preparing the APBDes, thus requiring intensive involvement from village facilitators. While this helps smooth administration, on the other hand, it can potentially hinder the capacity building and independence of village officials in financial management.

In the process of drafting the Village Regulation Draft (Raperdes) on the Village Budget (APBDes), the Head of Village X gave full trust to Mr. Ayik as the village assistant. He is responsible for the preparation of the Raperdes APBDes Village X. This was conveyed by the Head of Village X, Mr. Alung, who said that Mr. Ayik has experience in assisting villages in preparing APBDes documents. Regarding this matter, Mr. Alung as the Head of Village X will convey:

> *"Mr. Ayik has extensive experience as a village facilitator, so I fully entrust him with drafting and finalizing the Draft Village Regulation (Raperdes) on the Village Budget (APBDes). In fact, several other villages have entrusted Mr. Ayik with similar responsibilities in drafting the Raperdes APBDes document."*

This explanation didn't fully satisfy the researcher's curiosity, so they sought direct confirmation from Mr. Ayik, the village facilitator. In the interview, Mr. Ayik provided information that echoed the village head's statement, stating:

> *"That's right, for the past few years I have been the one who has prepared all the APBDes documents in Village X, from the planning stage to accountability, I have handled everything."*

The Village Head's explanation indicates that the responsibility for drafting the Village Regulation Draft (Raperdes) on the Village Budget (APBDes) was entirely handed over to Mr. Ayik as the village facilitator because he was considered to have experience and capability in drafting the document. Village Head X realized that the process of drafting the APBDes document was not an easy matter, so he gave Mr. Ayik his full trust to handle it. This statement was also reinforced by Mr. Ayik who confirmed that he was fully involved in the APBDes management process, from drafting to the accountability stage. As a result, village officials in Village X had a very limited role in drafting the APBDes document.

In fact, according to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 3 of 2025 concerning General Guidelines for Village Community Assistance, it is explained that village facilitators function to assist and facilitate villages, not take over the entire process of drafting documents such as the Village Budget (APBDes). The responsibility for drafting the Draft Village Regulation (Raperdes) on the APBDes should lie with the Village Secretary, from start to

finish, while the village facilitator only plays a role in assisting and providing guidance.

The phenomenon that occurred in Village X shows that the Village Head prefers to completely hand over the preparation of the Draft Village Regulation on the Village Budget (APBDes) to the village assistant. This clearly contradicts the Regulation of the Minister of Home Affairs Number 113 of 2014, Article 5 concerning Village Financial Management, which stipulates that the Village Secretary is tasked with preparing the Draft Village Regulation on the Village Budget (APBDes) and then submitting it to the Village Head for approval. Based on this provision, the Village Secretary should be the party fully responsible for the preparation of the APBDes document. However, in reality, in Village X, this task has been completely transferred to the village assistant.

This finding is in line with Dethan et al., (2024) revealed that in practice, village facilitators often act not only as facilitators but also as key actors in the preparation of village financial documents. This occurs due to the limited capacity of village officials, so village heads tend to place more trust in village facilitators who are considered more competent and experienced. Similar findings were also expressed by Wati & Faisol, (2023) who stated that the low level of knowledge and skills of village officials in financial management leads to high dependence on village facilitators..This condition was also confirmed by Mr. Bogy as Village Secretary:

> *"It's not that I don't want to do it, but because the Village Head has completely entrusted Mr. Ayik with the task. My duties are more focused on implementation, namely as a development coordinator. I'm also still learning about preparing the Village Budget (APBDes) document from Mr. Ayik."*

When the researcher asked him directly, with a relaxed expression and a smile, Mr. Bogy admitted that he had not prepared the APBDes document. He explained that since the enactment of Law Number 6 of 2014, village governments have been required to prepare APBDes as the basis for independent village financial management. However, at that time, the Head of Village X was still experiencing difficulties in the process of preparing the document, so the responsibility was handed over entirely to Mr. Ayik, the village facilitator.

This statement demonstrates that from the outset, the Head of Village X has placed his full trust in the village facilitator in the preparation of the Village Budget (APBDes). Mr. Bogy also acknowledged that he did not yet fully understand the APBDes preparation process, as he was still learning from Mr. Ayik. Meanwhile, Mr. Bogy's primary duties are focused on implementing the APBDes, particularly as the coordinator of village development activities. Mr. Ayik, as the village facilitator, also made a similar statement.

> *"Over the past few years, I've not only been drafting the village budget (APBDes) but also providing knowledge to village officials. This was a request from the village head that the village government would be able to independently draft the APBDes documents in the future."*

The proverb "kill two birds with one stone" seems to aptly describe Mr. Ayik's role as a village facilitator who has been fully involved from the outset in the drafting of the Village Budget (APBDes). In addition to overseeing the document's preparation, the Village Head also requested that he provide training to Village X officials on the procedures for drafting and accounting for the APBDes. The goal is to ensure that in subsequent years, the village government is able to independently carry out its duties and authorities, as mandated by Law Number 6 of 2014 concerning Villages.

Essentially, the preparation of the Village Budget (APBDes) document is the responsibility of the village government, coordinated by the Village Secretary. Through this process, the duties and functions of the village government can be seen from the direct involvement of village officials in each stage of the APBDes preparation. However, based on the findings of this study, it was discovered that the Head of Village X gave full trust to the village facilitator in the preparation of the document. As a result, the Village Secretary, who should have been responsible, was not involved in the APBDes preparation process. The Village Secretary also acknowledged this, arguing that the Village Head had fully entrusted the village facilitator, while he was

still learning to understand the APBDes document preparation process.

The findings of this study indicate conditions that run in contrast to the results of previous studies, Nurliana, (2023); Muksin et al., (2023) that the preparation of the Village Revenue and Expenditure Budget (APBDes) is in principle the responsibility of the village government as part of the implementation of village government functions as mandated in Law Number 6 of 2014 concerning Villages. In practice, the process of preparing the APBDes is carried out by the village government with the involvement of village facilitators as technical support elements and facilitators. The village government, especially the Village Head and Village Secretary, plays a role in decision-making and establishing budget policies, while village facilitators provide assistance in technical aspects, starting from document preparation, adjustments to regulations, to administrative guidance and village financial accountability. The involvement of village facilitators is intended to increase the capacity of village officials so that in the future they are able to prepare and manage the APBDes independently, transparently, and accountably.

Village Treasurer's Confession: Village Companion Payments Come from Village Fund Disbursements

Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 3 of 2025 concerning General Guidelines for Village Community Assistance explains that village facilitators play a role in assisting villages in the planning, implementation, and monitoring stages of village development. However, in practice, many village facilitators carry out their roles beyond these provisions. They not only provide assistance but are also directly involved in village financial management, including the preparation and implementation of the Village Budget (APBDes). This phenomenon is clearly visible in Village X, where the management of the APBDes is entirely handled by Mr. Ayik as the village facilitator.

Mr. Ayik has a very dominant role in the APBDes management process in several villages in District Y, especially in Village X. This condition also has an impact on the increase in income he receives compared to other village facilitators, due to his involvement in the preparation of APBDes documents, as well as the submission of Village Fund Allocation (ADD) and Village Fund (DD) funds. This is reinforced by the statement of Mrs. Nel as Village Treasurer who stated:

> *"In addition to preparing the Village Budget (APBDes) documents, Mr. Ayik also handles the Village Fund (ADD) and Village Fund (DD) submission process. Typically, the Village Head provides payment to Mr. Ayik for this, but I don't know the exact amount because it's only known to the Village Head and Mr. Ayik."*

Ms. Nel's statement reinforces that all matters related to the management of the Village Budget (APBDes), Village Allocation Funds (ADD), and Village Allocation Funds (DD) remain under Mr. Ayik's control. She also confirmed that Mr. Ayik's involvement in the APBDes management provides him with additional income, although Ms. Nel is unclear about the exact amount. Typically, Mr. Ayik is fully responsible for everything from drafting the APBDes documents to their approval, including the ADD and DD submission process, which he also handles as a village facilitator.

Mr. Ayik's involvement in village financial management demonstrates that his duties go beyond the formal responsibilities of a village facilitator. He not only acts as a facilitator but also has a deep understanding of the village budget (APBDes) management process. The researcher's curiosity about the amount of compensation Mr. Ayik receives for these activities prompted him to inquire directly. Mr. Ayik then explained:

> *"Yes, that's right, I'm the one who handles the preparation of the Village Budget (APBDes), Village Funds (ADD), and Village Funds (DD). I happen to be assisting five villages, one of which is Village X. In Village X, I not only act as a village facilitator, but also participate in the preparation of the APBDes. In managing the APBDes, I am assisted by two colleagues. Regarding payments, they are still provided by the Village Head, but the amount depends on each village head. There are no specific provisions, but*

thank god it's enough to support my wife and children."

From the interview results, it was discovered that Mr. Ayik admitted to having been actively involved in the management of the Village Budget (APBDes) for several years, from the planning stage to the ratification process. Not only limited to the preparation of the APBDes document, he also handled the creation of the Village Fund Allocation (ADD) and Village Fund (DD) documents through to the ratification and disbursement process of both funds. When researchers asked about the amount of honorarium he received for his work, Mr. Ayik explained that he always received payment from the Village Head, but the amount was uncertain and varied in each village he assisted. Because researchers had not yet received a definite answer regarding the nominal payment, questions were then directed to Mr. Bogy as the Village Secretary. He explained:

"The Village Head fully entrusted Mr. Ayik with the preparation of the Village Budget (APBDes), Village Allocation Fund (ADD), and Village Allocation Fund (DD) documents, up to the disbursement stage. As far as I know, the Village Head provided Rp2.5 million for the honorarium for the village assistants to prepare the APBDes documents and their budget estimates (RAB). For Village Allocation Funds (DD), the first disbursement phase is usually Rp3 million, with the second phase being different. For Village Allocation Funds (ADD), the amount is around Rp1.5 million per phase. Payments to these village assistants are taken from the Village Allocation Funds (ADD) and Village Allocation Funds (DD) funds each time a disbursement is made."

Mr. Bogy's statement emphasized that in addition to preparing the Village Budget (APBDes) documents, village facilitators are also given full responsibility for preparing and managing the Village Fund (ADD) and Village Fund (DD) documents up to the disbursement stage. He also confirmed that Mr. Ayik's honorarium for preparing the APBDes and its RAB documents was Rp2.5 million, while for the first phase of Village Fund (DD) management, it was around Rp3 million and for the Village Fund (ADD), around Rp1.5 million, with funding sources taken from the disbursed ADD and Village Fund (DD) funds.

From these findings, it can be concluded that the phenomenon that occurred in Village X indicates a deviation from the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management. Village officials should play an active role in the preparation of village financial documents, but in Village X, this role is completely entrusted to village facilitators. In addition, additional payments to village facilitators sourced from ADD and DD funds also contradict the applicable provisions, because village facilitators have actually received honorariums through the APBN and are not included in the Draft Village Regulation (Raperdes) concerning the APBDes.

The findings of this study contradict the results of research by Habibi et al., (2018); Nurliana, (2023) that village funds are used entirely to finance the needs and interests of development and the implementation of village government, and are not allocated for the payment of honorariums or fees for village assistant services. The use of village funds is focused on programs and activities that have been determined in the Village Budget, such as village infrastructure development, community empowerment, and village government operations in accordance with statutory provisions. Village assistants carry out their duties as facilitators and technical supporters who are funded through funding mechanisms outside of village funds, so as not to burden village finances.

Procurement of Goods Still Controlled by Village Facilitators: A Form of Village Government Dependence on Village Facilitators

Every government, including village governments, is obliged to manage their budgets optimally and accountably. In this context, village governments not only focus on physical development, but also need to pay attention to aspects of procurement of goods and services that support the smooth running of government activities, such as the purchase of computers, office stationery (ATK), and other operational needs. All procurement activities are generally planned in the Village Development Planning Deliberation

(Musrenbangdes) forum and outlined in the Village Government Work Plan (RKPDes) document. However, in reality, the procurement process in Village X was not entirely carried out by village officials or the Village Activity Implementation Team (TPKD), because from the beginning the management of the Village Budget and the procurement process had been handed over to village facilitators.

The village facilitators, who have been responsible for the preparation of the Village Revenue and Expenditure Budget (APBDes) from the outset, also play an active role in its implementation, particularly in procurement. When the village government requires goods for activities or office operations, the facilitators manage the entire process, from planning and ordering to receiving the goods. This is reinforced by the statement by Ms. Nel, Village Treasurer, who said:

> *"If you buy a laptop, buy a sewing machine, buy a water pump, and make a banner, all of that is taken care of by the village assistant."*

Mr. Ayik's role as a village facilitator can be likened to a "center midfielder" in a soccer game, who plays a vital role in managing the game. He not only prepares the Village Budget (APBDes) documents but also helps organize their implementation, including procurement of goods. The Village Head's trust in Mr. Ayik is significant, as evidenced by the delegation of full responsibility not only for the preparation of budget documents but also for technical activities such as purchasing village equipment. The phenomenon that occurred in Village X demonstrates the dominant role of village facilitators in managing the Village Budget (APBDes). The Village Head places full trust in the village facilitators to handle the entire process, as acknowledged by Mr. Ayik:

> *"I bought those items when the funds were disbursed, like the laptop, the printer I ordered, especially the banners, I made them all myself, sometimes like the banners I used my own money first, then after they were delivered to the Village Head's house they were immediately replaced."*

This statement reinforces the finding that village facilitators play a direct role in procuring items used to support government activities, such as laptops and printers for administration and banners for village activities. This indicates that Mr. Ayik serves not only as a technical facilitator but also as an active participant in budget management and village program implementation.

The X Village government's dependence on village facilitators appears very strong, particularly in procurement matters. This situation is inconsistent with the mandate of Law Number 6 of 2014 concerning Villages, which emphasizes the importance of village independence in managing its finances and resources. Village officials should have full capability and responsibility in implementing village budget (APBDes) management activities, including procurement. Mr. Bogy, Village Secretary, echoed this sentiment:

> *"Actually, the village government can handle it themselves, but the village assistants prepare the APBDes documents from the start. Maybe the Village Head should also ask the village assistants to handle it, including the payment matters."*

This statement confirms that the role of village facilitators in Village X has gone beyond the mentoring function. The village government tends to hand over all APBDes management matters to the facilitators without any effort to learn and develop internal capacity. This condition indicates a low level of village government independence, because most financial management functions, including procurement of goods, are not carried out independently by village officials. Based on these findings, it can be concluded that the procurement process in Village X is entirely dependent on village facilitators, so that their role is very dominant in APBDes management. This dependence is an indicator that the village government has not been able to carry out government functions independently as mandated by laws and regulations.

The results of this study contradict the research of Polutu et al., (2022); Nasution al., (2023) that village governments are required to be independent and fully responsible in managing village finances, from planning, implementation, to budget accountability. This independence is reflected in the village government's obligation to manage the entire village financial management process itself without excessive dependence on external parties, including village facilitators. Village governments, especially village heads and

village officials, must have adequate understanding and capacity so that village financial management can run effectively, transparently, and accountably. This finding confirms that village facilitators should act as facilitators and capacity enhancers, not as the main implementers, so that the goals of village empowerment and independence as mandated by laws and regulations can be realized sustainably.

5. CONCLUSION

Based on the results of research in Village X, it can be concluded that the level of dependence of the village government on village facilitators is still very high, especially in terms of preparing the Village Revenue and Expenditure Budget (APBDes) document, submitting Village Fund Allocations (ADD) and Village Funds (DD), and procuring village goods and services. The Village Head entrusts the entire process of preparing the Draft Village Regulation on the APBDes to the village facilitators because they are considered more experienced and understand the technicalities of preparing the document. As a result, the role of the Village Secretary and other village officials is not actively involved and does not carry out the duties as mandated in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management. In addition, the involvement of village facilitators in village financial management even goes beyond their formal functions, including in terms of procuring goods and managing Village Funds and Village Fund Allocations. Village facilitators also receive direct compensation from the disbursed Village Funds, which should not be permitted because the facilitators have received honorariums from the APBN. This phenomenon indicates a deviation from the principles of transparent, accountable, and independent village financial governance as stipulated in Law Number 6 of 2014 concerning Villages. Thus, the situation in Village X reflects the village's lack of financial independence, as the village government relies too heavily on village facilitators for almost all administrative and technical village financial processes. Therefore, efforts are needed to increase the capacity of village officials through training and coaching so they can manage village finances independently, transparently, and in accordance with regulations.

For future researchers, it is recommended to expand the study of the role of village facilitators in influencing the level of village government independence in managing the Village Budget (APBDes) in various regions, so that general patterns or factors causing this dependency can be identified. Furthermore, future research could further highlight the policy aspects and implementation of regulations governing village facilitation, including oversight mechanisms and transparency of working relationships between village facilitators and village officials. Researchers are also advised to explore the long-term impact of this dependency on village governance, financial accountability, and village community empowerment in sustainable development.

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