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Mapping the Problems in Village Financial Management

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Abstract: Planning is the first stage in Village Financial Management (VFM). Identifying people's problems is vital in VFM. This study investigates the problems in VFM, especially identifying issues based on sector, sub-sectors, and activities. The subject is 52 Heads of Village Planners. Subjects ask to write the problems in the village. The data is analyzed by comparing the issues and entering them into appropriate sectors. This study shows the Village Development Implementation has significant education, health, and residential issues. Village Community Empowerment's main issues are the Agriculture and Livestock Sub-Sector. Village Government Implementation has potential problems related to civil registration, statistics, population archives, governance, planning, finance, and reporting. The Disaster Management, Emergency, and Urgent Sectors have problems, including limited social funds and direct cash assistance distribution. Finally, the Village Community Development has the most issue consisting of family welfare development programs, fostering youth organization, and lack of training in cultural groups.

Keywords: Mapping Village Problems; Planning; Village Financial Management

Introduction

The purpose of VFM is to satisfy people's needs according to their problem priorities (Astini et al., 2019; Atmadja & Saputra, 2018; Temenggung, 2016), but in practice is not. This study uses public value theory (PVT) to explain the role of rural communities and village government (Dufour et al., 2022; Hartley et al., 2017; Moore, 1995, 2014). The basic concept of PVT is to provide services according to the public interest (Ohmer, 2010; Rosilawati et al., 2022). PVT has a meaningful explanation in the case of FVM (Arifin et al., 2020; Rosilawati et al., 2022). Lately, rural economic development become the main concern for policy maker. The village government is encouraged to solve village problems. Mapping community problems is vital to meet the village's funds with their priority problems. Participation from the community is needed to make fund allocation policies.

People's participation is in line with collective action theory concept, the involvement of a community leads to an increase in public welfare (Ohmer, 2010).

Law No. 6 of 2014 on Village sends a message that the village permits to fill its interests and needs using its resources. Furthermore, through the Village Law, the central government provides significant opportunities for the village to manage its governance. Autonomy has the purpose of improving the welfare and quality of communities. The central government allocates Village Funds from the state budget (APBN). A village development plan covers the sector of 1) administering village government, 2) implementing village development, 3) community development, 4) community empowerment, and 5) village disaster or emergency management. VFM's entire activity includes planning, implementing, reporting, and accountability of the financial village (Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management).

VFM will be successful if the planning is well-prepared (Temenggung, 2016). Village development planning is contained in Ministry of Home Affairs Regulation No. 114 of 2014 on Village Development Guidelines. Village development planning is prepared promptly, including the Medium-Term Development Plan (RPJMDesa) for six years and Government Work Plan (RKPDesa) for one year. Village development planning is motivated by community needs, involvement in formulating potential problems, and appropriate solutions to create a proper action plan. Village Development Planning aims to: (1) create development in line with people's needs and local conditions; (2) create people's responsibility in village development; (3) maintain the results of village development; (4) encourage people's participation in village development. Refers to the previous study, there are various problems in making village development plans. The first problem is inconsistency between the village and regional development planning (Atmadja & Saputra, 2018; Handayati & Palil, 2020). The inconsistency of village and regional development plans cause delays in regional and village development. Second, it does not involve village social institutions in development planning (Kadir et al., 2017; Saputra et al., 2019). The non-involvement of community elements in village development planning contradicts the participatory principle of VFM and collective action theory. Third, inconsistency between the Village RPJMDesa and RKPDesa (Atmadja & Saputra, 2018; Handayati & Palil, 2020).

Previous studies take VFM as one of the topics (Atmadja & Saputra, 2018; Jayawarsa et al., 2021; Kadir et al., 2017; Wahyuningsih & Kiswanto, 2016). For example, on governance (Bakhtiar, 2021), VFMs transparency (Bakhtiar, 2021; Lubis et al., 2022; Wafirotin & Septiviasuti, 2019), VFMs accountability (Saputra et al., 2019; Wahyuningsih & Kiswanto, 2016), fraud (Hamid & Nasih, 2021; Pamungkas et al., 2020; Sujana et al., 2020), VFMs information system (Ariyanto et al., 2022; Handayati & Palil, 2020; Respati et al., 2021). Previous studies focused on causality relationships and limited studies that qualitatively examine the problem structure in VFM. This study investigates structural problems in FVM. This study is different from the previous studies in two ways. First, this study maps the village problems based on sector, sub-sectors, and activities. Second, mapping the village problems guides village planer in preparing village development plans. Village development plans cover five sectors, 1) Administering village government, 2) Implementing village development, 3) Community development, 4) Community empowerment, and 5) Disaster and emergency village management (Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management). Each of these fields

consists of sub-sectors, and each sub-sector consists of various activities. The many sectors, sub-sectors, and activities in VFM provide different potential problems. This research maps out the village government's issues, especially the planning in village financial management. Based on above explanation, this study analyzes the problems faced by the village government in VFM. This study's main objective is determining which sector, sub-sector, and activities have the most potential problems in VFM.

Literature Review

Public Value Theory (PVT)

PVT explains the value that an organization or activity contributes to society (Moore, 1995, 2014). PVTs question how an organization or activity contributes to the common welfare (Dufour et al., 2022; Hartley et al., 2017). PVTs argue that creating public value is the ultimate goal of public sector programs (Moore, 1995; Rosilawati et al., 2022). Three key areas in PVT are services, outcomes, and trust. Service refers to effectiveness, low cost but high quality. Outcomes relate to the achievement of the desired result. Trust refers to trust between citizens and the government. The right village program improves people's welfare. Understanding the needs of the community creates the right program (Bryson et al., 2017). The village has an essential role in carrying out the public service task. This study uses PVT to explain this issue—inaccurate village programs caused by poor problem analysis. The Village Government is expected to contribute to the welfare of society. The village government needs to analyze village problems. This study highlights this issue by determining village problems in each VFM sector.

Village Financial Management (VFM)

VFM is a whole activity including planning, implementing, reporting, and accountability of village finances (Ministry of Home Affairs Regulation No.20 of 2018 on Village Financial Management). Three main objectives from VFM are financial controls, achieving village development goals, improve people's welfare. VFM has transparency, accountability, and participation principles. To implements VFM, Headman authorizes part of his power to the secretary. The main tasks and functions of the headman, secretary, and head of planner are regulated in Ministry of Home Affairs Regulation No.20 of 2018 on Village Financial Management. Temenggung (2016) states that VFM divides into direct and separate scopes based on management characteristics. The direct VFM is Village Income and Expenditure Budget (APBDesa). In contrast, the separate one is Village-Owned-Enterprises (BUMDesa). Financial management by BUMDesa aims to drive the village's income and economic sources (Kefi et al., 2022; Sofyani et al., 2019). Thus, potential problems in the village originate from either the Village Planning itself or the BUMDesa.

Village annual financial planning originates from development planning in RPJMDesa and then translates into the yearly RKPDesa. Various studies about VFM relate to village economic governance (Rahmatika & Afiah, 2014; Respati et al., 2021), accountability, and transparency in VFM (Atmadja & Saputra, 2018; Bakhtiar, 2021; Kadir et al., 2017; Lubis et al., 2022; Saputra et al., 2019; Wafirotin & Septiviasuti, 2019); village financial system (Ariyanto et al., 2022; Handayati & Palil, 2020; Setyawan et al., 2017); government performance in VFM (Rahmatika & Afiah, 2014; Sofyani et al., 2020); determinant factors influence the success of VFM (Atmadja & Saputra, 2018); fraud in VFM (Hamid & Nasih,

2021; Pamungkas et al., 2020; Saputra et al., 2022). Factors that affect good VFM consist of support from the sub-district team, help from the regency government, and the performance of village financial managers. Permatasari et al. (2021) state that the factors influencing the effectiveness of VFM are organizational commitment, human resources, transparency, accountability, regulation, and information systems. Based on the previous study's analysis, only some studies address the village problems in each sector and sub-sector of village development.

Sector, Sub Sector, and Activities

Parameters in village development consist of five sectors, 1) administering village government, 2) village development, 3) community development, 4) community empowerment, 5) disaster management, and emergency and village urgency (Ministry of Home Affairs Regulation No.20 of 2018 on Village Financial Management). Each sector consists of sub-sectors. Table 1 shows the sector and sub-sector parameters in VFM.

Table 1. Sector and Sub-Sector Name

No	Sector and Sub-Sector Name
01	The Sector of Administering Village Government
01	Sub-Sector of Fixed Income Expenditures, Allowances, and Village Government Operations
02	Sub-Sector of Village Administration Facilities and Infrastructure
03	Sub-Sector of Population Administration, Civil Registration, and Statistics
04	Sub-Sector of Governance, Planning, Finance, and Reporting
05	Sub-Sector of Lands
02	The Sector of Village Development
01	Sub-Sector of Education
02	Sub-Sector of Health
03	Sub Sector of Public Works and Spatial Layout Planning
04	Sub-Sector of Settlement Area
05	Sub-Sector of Forestry and Environment
06	Sub-Sector of Transportation, Communication, and Informatics
07	Sub Sector of Energy and Mineral Resources
08	Sub-Sector Tourism
03	The Sector of Peoples Development
01	Sub-Sector of Peace, Public Discipline, and People's Protection
02	Sub-Sector of Culture and Religion
03	Sub-Sector of Youth and Sports Affairs
04	Sub Sector of People's Institutions
04	The Sector of Peoples Empowerment
01	Sub-Sector of Maritime Affairs and Fisheries
02	Sub-Sector of Agriculture and Animal Husbandry
03	Sub-Sector of Apparatus Capacity Building
04	Sub-Sector of Women's Empowerment, Child and Family Protection
05	Sub-Sector of Cooperative, Micro, Small, and Medium Enterprises (MSMEs)
06	Sub-Sector of Investment
07	Sub-Sector of Trade and Industry
05	The Sector of Disaster Management, Emergency, and Urgent
01	Sub-Sector of Disaster Management
02	Sub Sector of Emergency
03	Sub-Sector of Urgent Conditions

Source: Ministry of Home Affairs Regulation No.20 of 2018 on Village Financial Management

Village's Condition, Problems, and Risks

Assessment of village conditions is extracting and collecting data on peoples' conditions, problems, potential risks, and other information clearly describing the needs of village communities (Ministry of Home Affairs Regulation No.114 of 2014 on Village Development Guidelines). The first stage in VFM is planning. Village development planning is contained in the RPJMDesa. RPJMDesa is a village development activity plan for six years. The reasons for compiling village planning documents are: 1) Planning must meet people's needs; 2) Communities must be directly involved in village development planning (participatory). Good planning must consider village problems, determine problem priorities and appropriate actions, and make action plans (Ratnawati & Sulistyani, 2019). The Village Regulations about RPJMDesa and RKPDesa are planning documents and guidelines for preparing APBDDesa. Therefore, the RPJMDesa document must be well-prepared and consider the problems and risks of the village community.

Problem analysis, determining problem priorities, determining appropriate actions, and making activity plans are essential to realizing village development plans and meeting the community's needs (Ratnawati & Sulistyani, 2019). A crucial instrument in village development planning is determining problems and risks and how much the potential of villages has. According to the importance of village development planning documents, this study maps villages' potential problems to determine which sectors, sub-sectors, and activities are experiencing many issues.

Methods

This study is qualitative descriptive. This study uses a parameter list for sectors, sub-sectors, and activities from the Village Financial System. The parameter list of sectors, sub-sectors, and activities determines appropriate actions. The research stages can be seen in Figure 1 as follow.

Research Stages

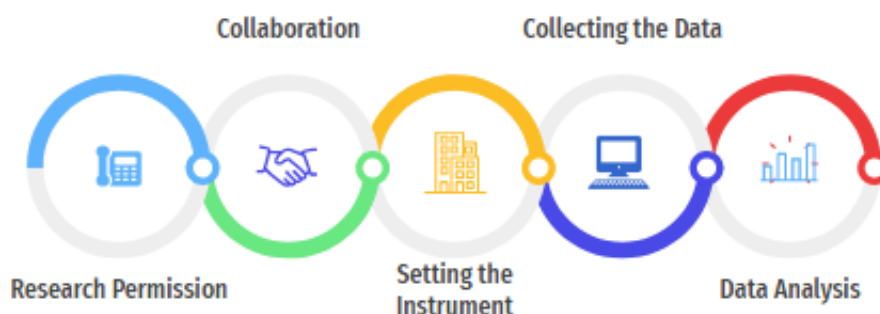


Figure 1. **Research Stage**

Figure 1 presents the research stages. The first step is research permission was obtained from the Village Community Empowerment Service of Klaten Regency. The Village Community Empowerment Service intensively provides empowerment assistance,

organizes policy formulation, implementation, evaluation, and reporting on village community empowerment. Klaten Regency was chosen because it has two unique characteristics. First, Klaten is located between two Javanese kingdoms, Yogyakarta and Surakarta. People in the kingdom have high obedience to leaders and strong relationships between people. Second, Klaten held simultaneous democracy in the election of the village apparatus. It differs from other regencies that choose village apparatus (like the head of the village planner) based on direct assignments, not democracy.

After obtaining the research permits, we collaborate with Regional Inspectorate. One of its duties is to examine the village's financial reports. Based on the collaboration between researchers and Regional Inspectorate, some data was successfully obtained to develop research instruments. The meaning of the research instrument in this study is a Parameter List of Sectors, Sub-Sector, and Activities. The Parameter List was prepared by referring to Klaten Regent Regulation No. 47 of 2017 on Technical Guidelines for Preparation of Village Medium-Term Development Plans and Village Government Work Plans. Based on the list of parameters, we asked respondents to determine the problematic activities and provide a ranking. The next step is collecting the data. Primary data was obtained by distributing a parameter list containing lists of sectors, sub-sectors, and activities. Subjects receive a parameter list and ask to determine a potential problem in each sector, sub-sectors, and activity. Then, the subjects give rates on a scale of 1-5 (common problem to serious problem) in each sector, sub-sectors, and activities parameter list. The next step is data analysis. We sum up the values in each sector and sub-sector. The highest scores are sectors, sub-sectors, and activities with great potential to become village problems and pose a risk to the village. Thus, these sectors, sub-sectors, and activities are top priorities to be included in village development planning.

The subject is Head of General & Planning Affairs in the Village Government. The Head of General & Planning Affairs is chosen as a respondent because he has a primary task in village planning and is an executor in VFM. For each district, two Head of General& Planning Committees were selected. The reason for choosing the subject is based on an audit from the Regional Inspectorate in the "high risk" category. This study's respondents are 52 Head of General & Planners Affairs. At the same time, the object of this research is the potential problems faced by village governments. Potential problems were chosen as the research topic because the basis of village development planning in the RPJMDesa is mapping problems. Hence, villages' work plans are appropriate and meet people's needs.

Findings

The respondent in this study is Head of Planner in the Village. Table 2 presents demographical information based on gender, age, and working experience from our respondents.

Table 2. Demographical Information

	Number of Respondents	Percentage (%)
Panel A. Gender		
Male	33	63
Female	19	37
Total	52	100
Panel B. Age		
15-40	24	46
>40-60	14	26
>60	4	18
Total	52	100
Panel C. Working Experience		
<1 year	23	44
>1 – 5 year	11	22
>5 year	18	34
Total	52	100

The purpose of this study is to map the problems in VFM. Problems in this study will be identified based on the sector, sub-sector, and activity. Parameters in village development consist of five sectors, 1) administering village government, 2) village development, 3) community development, 4) community empowerment, 5) disaster management, and emergency and village urgency (Ministry of Home Affairs Regulation No.20 of 2018 on Village Financial Management). Table 3 presents the result of the data analysis. The implementation of village development has 81 problems. Village community empowerment has 53 problems. Administering village government and village community development, 39 and 30 problems. The last disaster management, emergencies, and village urgency have 31 problems.

Table 3. Problem Frequency in Each Sector

No	Sector Name	Number of Problems
1	The Sector of Administering Village Government	39
2	The Sector of Village Development	81
3	The Sector of Community Development	30
4	The Sector of Community Empowerment	53
5	The Sector of Disaster Management, Emergency and Villages' Urgent	31
Total		234

Furthermore, this study categorizes problems based on frequency in each sector, sub-sector, and activity. Based on data analysis, Table 4 summarize the problems in sub-sectors. Based on Table 4, several findings can be drawn as follows. First, the Sector of Administering Village Government in the Sub-Sector of Population Administration, Civil Registration, Statistics, and Archives has the highest frequency of problems (17 problems). Further analysis shows that the problem related to services quality and quantity from the village officer; invalid data on poor people; village SDG's completeness data; and validity of property tax administration.

Second, the Sector of Village Development in the Sub-Sector of Education, Health, and Residential Areas have a frequency of problems of 22, 21, and 23, respectively. Issues in the Sub-Sector of Education related to the need for education and training for people who do not have jobs, educational support for underprivileged communities, and the welfare of

kindergarten teachers. Problems in the Sub-Sector of Health include the importance of routine health checks for toddlers, pregnant women's classes, mental health, tackling stunting, and developing village health workers. The Sub-Sector of Lands covers issues regarding the housing program (RTLH); support for implementing the latrine program for underprivileged families; infiltration well problems; and trash problems.

Table 4. Problems Frequency in Each Sub Sector

No	Sector and Sub-Sector Name	Number of Problems
01	The Sector of Administering Village Government	39
01	Sub-Sector of Fixed Income Expenditures, Allowances, and Village Government Operations	5
02	Sub-Sector of Village Administration Facilities and Infrastructure	4
03	Sub-Sector of Population Administration, Civil Registration, and Statistics	17
04	Sub-Sector of Governance, Planning, Finance, and Reporting	12
05	Sub-Sector of Lands	1
02	The Sector of Village Development	81
01	Sub-Sector of Education	22
02	Sub-Sector of Health	21
03	Sub Sector of Public Works and Spatial Layout Planning	13
04	Sub-Sector of Settlement Area	23
05	Sub-Sector of Forestry and Environment	2
03	The Sector of Community Development	30
01	Sub-Sector of Peace, Public Discipline, and People's Protection	3
02	Sub-Sector of Culture and Religion	8
03	Sub-Sector of Youth and Sports Affairs	9
04	Sub Sector of Community Institutions	10
04	The Sector of Community Empowerment	53
01	Sub-Sector of Maritime Affairs and Fisheries	1
02	Sub-Sector of Agriculture and Animal Husbandry	22
03	Sub-Sector of Apparatus Capacity Building	8
04	Sub-Sector of Women's Empowerment, Child and Family Protection	7
05	Sub-Sector of Cooperative, Micro, Small, and Medium Enterprises (MSMEs)	5
06	Sub-Sector of Investment	5
07	Sub-Sector of Trade and Industry	3
05	The Sector of Disaster Management, Emergency, and Urgent	31
01	Sub-Sector of Disaster Management	11
02	Sub Sector of Emergency	20

Third, the Sector of Community Development in Sub-Sector Community Institutional, Youth and Sports, Culture and Religion has problem frequency of 10, 9, and 8, respectively. The problem in the Community Institutions Sub-Sector is related to activities in community groups; village community empowerment institution (LPMD) members are inactive, less performance of RT/RW; PKK activities are not optimal, and underachievement of PKK human resources (cadres). The sub-Sector of Youth and Sports has potential problems related to unemployment; non-optimal cadet activities; youth training; and no sports festival in the village. Furthermore, problems related to public awareness of culture and local arts appear in the Culture and Religion Sub-Sector.

Fourth, the Sector of Village Community Empowerment in the sub-Sector of Agriculture and Animal Husbandry has the highest frequency of problems (22). The issues in this sub-sector relate to agricultural facilities; pest disturbance; high cost of fertilizers; village food security; irrigation; utilization of agricultural land; use of Appropriate Technology in agriculture. Sub-Sector of Apparatus Capacity has significant problems related to increasing apparatus capacity, growing village officials' discipline, and understanding duties and functions. In addition, some respondents stated that the BPD's primary function could be more optimal, and the new headman's performance could be better. Moving to the Sub-Sector of Women's Empowerment, Child and Family Protection has the main problem related to village's alignment with a disabled person. Sub-Sector of Cooperatives and MSMEs have main problems related to poor village infrastructure, the potential to be explored, and the lack of coordination of MSMEs in the village. Sub-Sector of Investment, the main problem relates to BUMDes management. Most of the BUMDes do not show significant progress and require management training in BUMDes.

Table 4 also presents data analysis about Disaster Management, Emergencies, and Urgent Sectors. There are two sub-sectors in the primary concern of the problem, Urgent Situation Sub-Sector (20 problems) and Disaster Management Sub-Sector (11 problems). The problems in Urgent Conditions Sub-Sector relate to the distribution of direct cash assistance (BLT), limited BLT funds, and COVID-19. Distribution of BLT is prone to create social jealousy. In the Disaster Management Sub-Sector, the problems related to the limited disaster response infrastructure and human resources in disaster management.

Table 5. **Average Impact Score of Problem in Sector 1**

No	Sector, Sub-Sector, and Activities Name	Number of Problems	Impact Average
01	The Sector of Administering Village Government		
03	Sub-Sector of Population Administration, Civil Registration, and Statistics		
	01 General administration and population services (Covering Letters/KTP Services, Birth Certificates, Family Cards, Death Certificates, Driver's Licenses, Mutations, and Domicile Certificates)	1	4.50
	02 Compilation/Data Collection/Updating of Village Profiles (population and village profile)	8	3.19
	05 Mapping and Analyzing Village's Poverty	7	3.64
04	Sub-Sector of Governance, Planning, Finance, and Reporting		
	01 Organizing village planning meetings/discussing APBDes (Musdes, Musrenbangdes/Pre-Musrenbangdes)	3	3.83
	03 Preparation of Village Planning Documents (RPJMDesa/RKPDesa, etc.)	1	4.25
	04 Preparation of Village Financial Documents (APBDes/Revamped APBDes/LPJ APBDes, and all related documents)	3	4.9
	08 The Development of Village Information System	1	3.75
05	Sub-Sector of Lands		
	01 Treasury Land Certification	1	3.75

In addition, this study analyzes the impact of each problem on society. This study uses four questions, 1) whether many people feel the problem; 2) whether the problem has a broad effect; 3) whether the problem hinders people's income; 4) how often the problem occurs. Each question is rated on a scale of 1-5 (low impact to high impact). Details of the average problem impact value in each activity are presented in Table 5 to Table 9.

Table 5 shows an average impact value of 4.9 for the Village Financial Document Preparation activity (code 010404). The average of 4.9 indicates problems in preparing and reporting APBDes documents. Furthermore, because the impact score (4.9) is close to the maximum score (5.0), it suggests that many people feel problems in preparing and reporting APBDes, have an overall effect, affect peoples' welfare, and occurs repeatedly. Next, code 010302 in Table 4 regarding village profile and population shows that the frequency of population data problems is 8 with an average impact score of 3.19. Problems regarding the village's profile and population data relating to the Village's SDGs, population data, and poverty data are currently invalid, and the village profile has not been appropriately structured. Preparing/collecting/updating population profiles and village potency is important (Hajar et al., 2017; Supandi et al., 2021). The need for accurate data on population and village potency serves as a comparison, especially after the existence of Village Fund (Arham & Hatu, 2020; Permatasari et al., 2021). In other words, valid data determines people's welfare alteration. The validity of population data and village potency provide information regarding Village Funds' effectiveness. The study about village population and village profiles describes the quality of life and economic growth. Furthermore, problems regarding the Preparation of Village Planning Documents (RPJMDesa/RKPDesa) have an impact score of 4.25. This score indicates that village development planning has problems. Village discussion is processed to develop good planning involving community people (Sofyani et al., 2020). Questions arise regarding people's forums, whether deliberations involving all elements of society can formulate sustainable village development. The problem in the village forum is, not all peoples' aspirations can be accommodated. In other words, there is a collective agreement and exchange of arguments in village deliberations. Table 6 presents the average impact score of the Village Development Sector. The main issue in the village development sector is education, health, and settlement area. Education quality through training is needed (average impact score is 3.80). The purpose of training is to provide knowledge and skills, especially for unemployed people. According to Puspajuita (2018), unemployment is caused by education, skills, pay, and information. A high level of unemployment obstructs economic development and growth because of low productivity.

Table 7 presents the average impact score from Society Development Sector. All activities in Table 7 have a high average score (close to 4.00). This score indicates that social development is vital in society, broadening its impact on many people but not affecting peoples' income. For example, code 030302 about Implementation of Youth Training/Nationalism Awareness (frequency of problem is 5 with impact score 3.95). This score indicates that youth training become vital, especially in the young generation. Azis et al. (2020) state that the young generation has many advantages in building the nation's character. The formation of youth organizations forms good character for young people. But, Yessenbekova et al. (2020) stated that youth organizations as a forum for young people have been unable to show achievement. This study also shows the same result, that youth organizations need attention from the village government.

Table 6. Average Impact Score of Problem in Sector 2

No	Sector, Sub-Sector, and Activities Name	Number of Problems	Impact Average
02	The Sector of Village Development		
01	Sub-Sector of Education		
03	Counseling and Education Training for Community	10	3.80
06	Construction/Rehabilitation/Enhancement/Procurement of Facilities/Infrastructure/Educative Demonstration Equipment	2	3.63
09	Development of Art and Learning Studios	1	4.50
02	02 Sub-Sector of Health		
01	Organizing Village Health Posts (Medicines; Additional Incentives for Village Midwives/Village Nurses; Provision of Family Planning and Contraception Services for Poor Families, Medical tools, etc.)	3	3.50
02	Implementation of Integrated Services (Supplementary Food, Classes for Pregnant Women, Classes for the Elderly, Incentives for Cadres)	7	3.14
06	Joint Parenting or Toddler Family Development	7	3.40
96	Implementation of Health Promotion and Clean and Healthy Living Programs	2	3.75
02	03 Sub Sector of Public Works and Spatial Layout Planning		
01	Village Road Maintenance	2	3.75
03	Farm Road Maintenance	3	4.75
10	Construction/Rehabilitation/Improvement/Hardening of Village Roads	1	4.50
11	Construction/Rehabilitation/Improvement/Pavement of Residential/Alley Environment Roads	2	5.00
12	Construction/Rehabilitation/Improvement/Hardening of Farm Roads	1	3.50
17	Making/Updating Village Maps and Social Village Maps	1	5.00
19	Development/Rehabilitation/Upgrading of Village Reservoirs	2	4.88
02	04 Sub-Sector of Settlement Area		
01	Support for the implementation of the Construction/Maintenance of Uninhabitable Houses (RTLH) program	13	2.65
07	Maintenance of Village Waste Management Facilities (Housing, Waste Banks, Waste Transport Vehicles, Waste Carts, Waste Processing Machines, Waste Cans)	1	4.75
10	Construction/Rehabilitation/Improvement of Infiltration Wells	2	4.63
90	Support for the Implementation of the Latrines Program for Poor Families	4	3.75
93	Construction/Rehabilitation/Improvement of Electric Networks/Village Lighting	2	4.25
02	08 Sub-Sector of Tourism		
02	Construction/Rehabilitation/Improvement of Village-Owned Tourism Facilities and Infrastructure	2	4.13

Next, code 0304 is about community institutions/organizations. Problems in Community Institutions are related to activities in community groups; LPMD members need to be more active; RT/RW performance is less; PKK activities are not optimal; and underachievement of PKK human resources (cadres). Furthermore, the Tourism Sub-Sector at code 020802 has a problem with tourism facilities and infrastructure, with an impact score of 4.13. This score indicates that tourism management has not been appropriately managed. Many tourists village are overgrowing. The development of tourism villages is expected to provide (1) economic benefits, such as income and employment, (2) social benefits, such as increasing community skills; and (3) environmental benefits, such as infrastructure improvements and other benefits for the community. The results of this study indicate that the village government needs to incorporate village tourism issues into village development planning, thereby encouraging and increasing village income.

Table 7. Average Impact Score of Problem in Sector 3

No	Sector, Sub-Sector, and Activities Name	Number of Problems	Impact Average
03	The Sector of Society Development		
01	Sub-Sector of Peace, Public Discipline, and People's Protection		
04	Disaster Preparedness/Response Training	1	3.75
05	Construction/ Provision of Disaster Preparedness Posts	1	3.50
03	03 Sub-Sector of Youth and Sports Affairs		
02	Implementation of Youth Training (Nationalism Awareness)	5	3.95
03	04 Sub Sector of Community Institutions		
02	LKMD/LPM/LPMD Training/Development/Coaching	3	3.83
03	PKK Training/Development/Coaching	7	3.00

Table 8 presents the impact score in the Sector of Society Empowerment. The impact score of the Sub-Sector of Agriculture and Animal Husbandry is 3.60-4.33, with a frequency of problems of approximately 3-7. This score indicates that problems in agriculture and animal husbandry broadly impact society, are felt by many people, and occur repeatedly.

If we look at each activity, the problems regarding food crop production, strengthening village food security, training or introducing appropriate technology (ITG), and problems with agricultural irrigation. Dry and rainy weather obstructs farmers; thus, the village government must support water availability and cope with excess water. The provision of facilities such as irrigation canals, dams, ponds, artificial wells, and infiltration wells needs to be one of the considerations in village development planning. The facilitation aims to create food security at the local village scale. The next problem is apparatus capacity building (impact score 3.71 and frequency 6). One of the primary vital actors in implementing village governance is the apparatus. The diversity of conditions and situations affects the expertise of the apparatus. Regulatory, system, and reporting changes provide new challenges for the apparatus. It is common to find several village officials carrying out tasks that do not follow their primary duties and functions. Based on the results of this study, a relatively high frequency and impact score indicates the need to

increase the capacity of the village apparatus. In addition, Table 8 gives us information about the problem in BUMDes. The impact score in BUMDes is 4.40, which indicates a big problem. Most of the BUMDes do not show significant progress and require management training.

Table 8. Average Impact Score of Problem in Sector 4

No	Sector, Sub-Sector, and Activities Name	Number of Problems	Impact Average
04	The Sector of Society Empowerment		
02	Sub-Sector of Agriculture and Animal Husbandry		
	01 Increasing Production of Food (Agricultural Production and Processing Tools, Rice/Corn Milling)	7	4.10
	03 Strengthening Village Food Security	3	3.60
	04 Maintenance of Tertiary/Simple Irrigation	3	4.33
	05 Training/Introduction to Appropriate Technology for Agriculture/Animal Husbandry	4	3.63
04	03 Sub-Sector of Apparatus Capacity Building		
	02 Apparatus capacity building	6	3.71
	03 BPD capacity building	1	4.00
04	04 Sub-Sector of Women's Empowerment, Child and Family Protection		
	03 Training and Strengthening of Persons with Disabilities	5	2.65
04	05 Sub-Sector of Cooperative, Micro, Small, and Medium Enterprises (MSMEs)		
	01 Cooperative/ MSME Management Training	2	3.88
	02 Infrastructure Development for Micro, Small, and Medium Enterprises and Cooperatives	4	4.07
04	06 Sub-Sector of Investment		
	02 BUMDes Management Training	5	4.40

Table 9 shows the average impact score in the Disaster Management, Emergency, and Urgency Sector. The average score impact to disaster is 3.19, and the frequency problem is 11. Based on respondents' answers, a score of 3.19 indicates that many people feel the problem has an overall effect and hinders people's income, but this condition rarely occurs. The problems in Urgent Situation Sub-Sector include limited funds for providing financial aid to society, Direct Cash Assistance (BLT) distribution activities, and economic condition in society that feels sluggish due to the impact of the COVID-19 pandemic. The COVID-19 pandemic has had social and economic impacts. The social and economic impacts increase the number of poorness, thus encouraging the government to provide direct cash assistance (BLT). Previous research has shown that social fund distribution has been obstructed due to administrative errors and the recording of population data. Maladministration leads to inaccurate data, causing social fund distribution to not be on target. Disaster Management Sub-Sector. The problems in its sub-sector regarding natural disasters coming suddenly without adequate disaster response facilities and infrastructure; procurement of disaster tools; lack of human resources in disaster; lack of supporting

facilities for volunteers. The average impact score in Disaster Management, Emergency, and Urgency showed in Table 8 below.

Table 9. Average Impact Score of Problem in Sector 5

No	Sector, Sub-Sector, and Activities Name	Number of Problems	Impact Average
05	The Sector of Disaster Management, Emergency, and Urgency		
	01 Sub-Sector of Disaster Management		
	00 Disaster management	11	3.19
03	Sub Sector of Emergency		
	00 Village Emergency Condition	20	3.60

Conclusion

This study aims to map the problems in VFM based on its sector, sub-sectors, and activities. The result shows that the sector with frequent high problems (starting the most) are the Village Development Sector, Community Empowerment Sector; Administering Village Government Sector; Field of Disaster Management, Emergencies, and Urgent and Community Development Sector. Furthermore, if each sector is identified, it will produce problems in the sub-sector. The conclusions of problems in the sub-sector are as follows. First, Village Development Sector has significant problems in the Education, Health, and Settlement Area Sub-Sector. Second, Community Empowerment Sector has main problems covering Agriculture and Animal husbandry. If we look at its activity, the problems include food crop production, strengthening village food security, training or introducing appropriate technology (TTG), and problems with agricultural irrigation. Third, Administering Village Government Sector has potential problems related to population administration, civil registration, statistics, archives sub-sectors, and sub-sector of governance, planning, finance, and reporting. Fourth, Disaster Management, Emergencies, and Urgent Villages Sector include problems in the Urgent Conditions Sub-Sector; and Disaster Management Sub-Sector. The last Community Development Sector has three main sub-sectors, which are the most problematic: the community institutional sub-sector, the sub-sector of youth and sports, and the sub-sector of culture and religion.

Analysis in each activity shows that problems in VFM, especially in the planning and budgeting stages, are: compiling/collecting/updating population, profiles, and village potential; organizing village planning meetings and preparing village financial documents; the need for counseling, training and education to society; implementation of Health Center for toddlers, pregnant women, and incentives for cadres; implementation of the Uninhabitable Houses (RTLH) program; Family Welfare Development Program (PKK programs), PKK organization not optimal; and human resources in PKK organization; organization and training of youth and development of youth organizations; production of food crops; strengthening village food security; training or introduction of appropriate technology (TTG); agricultural irrigation problems; limited social funds to the community; Direct Cash Assistance (BLT) distribution activities; The economy feels sluggish and challenging due to the impact of the COVID-19 pandemic; natural disasters without adequate disaster response facilities and infrastructure; procurement of disaster management tools; lack of human resources in disaster management; lack of supporting facilities for village volunteers.

This study has practical implications in two ways. First, this study helps VFM planners to formulate the RPJMDes and RKPDes by mapping the problem. Second, this study describes the priority scale of problems to be resolved first. So that there is a harmony between problem, solution, and the use of village funds. Theoretically, this study expands the accounting literature, especially in FVM. According to public value theory, activity or organization contributes to the public welfare. Village government as an organization should consider the problem in the community before making a policy. This research has limitations. This result must be taken cautiously since the study sample was mainly from Klaten Regency. People who live in the kingdom environment tend to have high compliance, so we hope for more awareness about village development. Community awareness can be realized through their involvement in planning village development and problem mapping.

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