

Stakeholder Collaboration Assistance Model in Village Planning and Budgeting

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ABSTRAK

Perencanaan dan penganggaran desa di Indonesia kini menuai banyak masalah antara lain sumber daya manusia dan model perencanaan dan penganggaran tersebut yang diterapkan kepada sejumlah kepala desa di tanah air. Salah satu daerah yang menjadi kajian di Indonesia adalah Provinsi Sulawesi Tenggara dengan Lokasi penelitian di Kabupaten Muna yakni 7 desa tepi laut dan 8 desa non-tepi laut. Penelitian ini bertujuan untuk mengembangkan model pendampingan kolaboratif untuk meningkatkan efektivitas perencanaan dan penganggaran desa. Penelitian ini menggunakan pendekatan kualitatif dengan metode studi kasus di Kabupaten Muna, Sulawesi Tenggara, melibatkan 15 desa dengan analisis dokumen dan wawancara mendalam. Berdasarkan penelitian yang telah dilakukan dokumen desa-desa di Kabupaten Muna telah memiliki dokumen rencana pembangunan jangka menengah desa, namun sebagian besar desa dokumen rencana pembangunan jangka menengah desa telah kadaluarsa. Selain itu, pendampingan desa dalam penganggaran juga belum maksimal seperti banyaknya anggaran bidang pemberdayaan masyarakat yang tidak direncanakan dalam musyawarah rencana pembangunan masyarakat desa, tetapi kemudian muncul pada saat anggaran pendapatan dan belanja desa perubahan dan sebagian besar kegiatan berulang selama kurang 4 (empat) tahun. Untuk model pendampingan efektif dalam perencanaan dan penganggaran desa adalah Model Kolaboratif Stakeholders dalam Perencanaan dan Penganggaran Desa di Kabupaten Muna yang melibatkan Kementerian, Pemerintah Provinsi, Pemerintah Daerah kabupaten/Kota, Pemerintah Kecamatan, kader pemberdayaan Masyarakat Desa dan atau Pihak Ketiga.

ABSTRACT

Village planning and budgeting in Indonesia is now reaping many problems, including human resources and the planning and budgeting model applied to several village heads in the country. One of the areas studied in Indonesia is Southeast Sulawesi Province with research locations in Muna Regency, namely 7 seaside villages and 8 non-seaside villages. This research aims to develop a collaborative mentoring model to improve the effectiveness of village planning and budgeting. This study uses a qualitative approach with a case study method in Muna Regency, Southeast Sulawesi, involving 15 villages with document analysis and in-depth interviews. Based on research that has been carried out, the village documents in Muna Regency already have village medium-term development plan documents, but most villages have expired village medium-term development plan documents. In addition, village assistance in budgeting has also not been maximized, such as the number of budgets in the field of community empowerment that are not planned in the deliberations of the village community development plan but then appear when the village revenue and expenditure budget changes and most of the activities are repeated for less than 4 (four) years. For an effective mentoring model in village planning and budgeting is the Stakeholders Collaborative Model in Village Planning and Budgeting in Muna Regency involving Ministries, Provincial Governments, Regency/City Regional Governments, District Governments, Village Community empowerment cadres and/or Third Parties.

INTRODUCTION

Planning and budgeting are two inseparable stages of management. Planning is the initial stage in financial management, including village finance. The planning output is the Village Medium-Term Development Plan document for six years and the Village Government Work Plan for one budget year. The output budgeting is a Village Revenue and Expenditure Budget Plan document. Thus, planning and budgeting are integrated processes whose existence supports each other. Planning is a foothold in carrying out various activities to achieve the expected goals. Planning also helps an organization to carry out tasks systematically and

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achieve the desired targets. With good planning, it is hoped that implementation and supervision will be carried out effectively, which will eventually achieve organizational goals (Mukhtaromin, 2022).

The budget plays a role as a means of communication, planning, coordination, control, and evaluation as well as motivation and educators. The budget is an effective planning and control tool in an organization, which is short-term and usually includes one year (Anthony & Vijay, 2007) the budget is a detailed plan for the acquisition and use of financial resources and other resources for a certain period. A budget is defined as a plan that is systematically prepared and includes all the activities of the company stated in the monetary unit that applies for a certain period to come. (Munandar, 2000). In line with other opinions, Nafarin conveyed that the budget is a written plan regarding the activities of an organization that is expressed qualitatively and generally expressed in units of money or within a certain period. Not only private organizations, budgeting is also implemented in public organizations as an activity plan that is presented in the form of a plan for revenue and expenditure in monetary units (Mardiasmo, 2002).

Good and quality planning and budgeting will be able to implement 3 (three) main principles of public financial management, they are: (1) fiscal discipline (*aggregate fiscal discipline*), the principle to control fiscal policy consistently; (2) *Allocative efficiency*, the principle of ensuring that the budget is allocated effectively to achieve the greatest benefit from the limited availability of funds; (3) Technical and operational efficiency, which is to ensure the implementation of the budget by minimizing costs to achieve the set goals (Madjid, 2020).

The planning and budgeting process in Indonesia over time is still felt to be unsatisfactory. Some of the classic reasons faced by the government include: (1) the planning function is not directly related to budgeting; (2) budgets are oriented towards inputs, not outputs and outcomes; (3) there is still duplication in budgeting and implementation; (4) unclear priority policies set by the government; (5) the financial management function is not integrated and the operational function is not *optimal* (*Perencanaan Dan Penganggaran Keuangan Daerah*, 2017).

The village planning capacity in Muna Regency is not optimal. The village planning system in Muna Regency has not functioned as it should in allocating and using inputs to produce planning outputs that are beneficial for the achievement of village development goals. Similarly, the village budgeting capacity in Muna Regency is also not optimal (Jopang et al., 2021). Planning and budgeting are still inconsistent. Some programs in the Village Government Work Plan are not supported by the availability of the Village Budget. There are still many activities listed in the Village Government Work Plan that are not included in the Village Medium-Term Development Plan.

The results of this study are in line with (Lobor et al., 2018) mentioned the role of local village assistants, and village assistants in managing the village budget has not been maximized. Village Assistance holds a strategic position to determine the independence of the Village in better Village planning and budgeting by the authority of the Village. Performance of Village Assistants in Village Development in Bungo Regency, Jambi Province Using Mitchell's Theory (1987) the quality of apparatus performance can be measured by 5 (five) indicators, particularly the approach in general, namely: 1) *Quality of Work*, 2) *Promptness*, 3) *Initiative*, 4) *Capability*, 5) *Communication*, showing that the performance of the Village Companion has not met all indicators (Shiddiq & Wicaksono, 2024). The indicators that have been fulfilled are indicators of work quality and accuracy. Work quality indicators can be seen from the existence of individual reports that are submitted regularly, field visit forms, and individual

work timesheets that are submitted regularly every month. Meanwhile, in terms of the accuracy of duties, the Village Assistants have been active and routine in attending every assistance facilitation activity needed by the community. Meanwhile, the other three indicators, namely initiatives, abilities, and communication, have not been implemented properly.

In the social context in Muna Regency, it is still thick with the kinship system and traditional leadership, or local people call it *Sara*. Although *Sara* is not formally recognized, her influence is strong in decision-making at the village level. This has the potential to hinder the participation of marginalized groups (women, youth) in the Village Development Planning Deliberations if it is not accommodated (Basri, 2019).

In addition, in the economic context, the poverty rate in Muna Regency from year to year continues to increase. The poverty rate in 2020 was 13.41 percent, this number increased by 14.07 percent in 2023. So that cash-intensive programs are often a budget priority, but have minimal sustainable impact (BPS Sulawesi Tenggara, 2024).

The financial performance of the Muna Regency Regional Government 2014-2018 based on the Regional Financial Independence Ratio is still very low and is included in the pattern of instructive relationships. In addition, the Regional Financial Effectiveness Ratio in Muna Regency is categorized as less effective with an average effectiveness of 88.06 percent. Likewise, the ratio of Financial Activities in the Muna Region, most of the funds owned still prioritize business expenditure with an average of 63.67 percent compared to the average capital expenditure of 36.31 percent (Dali et al., 2021).

Another study stated that the level of community participation in village development planning and budgeting in Muna Regency showed that villages were very backward and disadvantaged villages were in the very low category. Meanwhile, community participation in community planning and budgeting in developing villages is in the medium category. In order to support the optimization of village development planning and budgeting, it is necessary to increase community participation, human resource capacity, and the desire of the village government for good governance (Larisu & Jopang, 2022).

Some of the empirical phenomena that have been described above, show that the capacity and performance of village assistance carried out by professional assistants have not been fully maximized. The phenomenon related to the assistance described above also has the potential to occur in Muna Regency. The suboptimal capacity of village planning and budgeting is suspected to be strong because the village assistance capacity has not been maximized. For this reason, this study was carried out to provide solutions to the Village Assistance Model. Village assistance is not only the main task of professional mentors. This is in line with the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 4 of 2023 concerning the Second Amendment to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 18 of 2019 concerning General Guidelines for Village Community Assistance, which states that Village Community Assistance is carried out by the Minister, provincial Regional Governments, and district/city Regional Governments. Based on these regulations, the author considers it important to conduct a study of the collaborative assistance model with stakeholders, especially the Muna Regency Regional Apparatus Organization in preparing village planning and budgeting. The hope is that the planning documents that have been formulated and agreed upon by the Village will become a reference document in Village budgeting from various budget sources both from the Regency and Provincial Budgets.

Literature Review

Village Planning Concept

Planning refers to one of the main functions of public administration in managing public problems. A classic figure of public administration in 1937, Luther Gulick, proposed the acronym POSDCORB for public administration functions. POSDCORB is *planning, organizing, staffing, directing, coordinating, reporting, and budgeting* (Gargan, 2007). Although Gulick's view was put forward about 80 years ago, it is still a basic doctrine of public administration that survives to this day. There is no objection to the idea that planning is the first function in carrying out the management of public problems.

The definition of planning according to Conyers and Hills (1984) is a continuous process, which consists of decisions or choices from various ways to use existing resources, to achieve certain goals in the future. Planning is a continuous process that includes decisions and choices from various alternative resources to achieve goals in the future (Conyers dan Hills dalam Arsyad, 2002). This opinion is in line with regulation Number 25 of 2005 concerning the National Planning System that the planning process should consider the availability of resources (*Undang-Undang Republik Indonesia Nomor 25 Tahun 2004 Tentang Sistem Perencanaan Pembangunan Nasional, 2004*).

The planning process carried out will determine the activities and focus of the public sector organizational strategy. In the process, planning requires public participation which will greatly determine the quality and acceptance of the direction and goals of the organization (Ray, 2018).

Astuti et al., in Johara (1999) as quoted by Sumpeno (2011) mentioned some of the planning proposals as follows; (1) Planning is the thinking of the future; (2) Planning means management; (3) Planning is decision-making; (4) Planning is integrated decision-making; (5) Planning is a formal procedure to obtain tangible results in various forms of decisions according to an integrated system. In reality, planning is an activity that is "never finished" because it is always reviewed or assessed as feedback for assessment. Planning also includes aspects of community development in the future (Sumpeno, 2012).

Based on some of the descriptions above, planning is the process or stage of formulating options from various alternatives by considering the availability of resources under the goals and objectives that have been set.

According to (Sumpeno, 2012), planning activities include three aspects, namely; a. Analysis, which is a study or effort to find out and elaborate the meaning of a situation. Data or materials about a situation are decomposed and researched to find out how they relate to each other. Analysis means making projections or forecasts of the future that are starting from the current situation. Regional analysis is a way of looking at various factors on a regional scale. b. Policy, namely, the selection of the best plan for the implementation of development includes knowledge of the objectives, criteria, and methods to study alternative plans. c. Design or design is the formulation or presentation of the plan.

Handoko (1984) in M Arifin (2007) as quoted (Sumpeno, 2012) stated two basic reasons why planning is necessary, namely: (a) planning is carried out to achieve "*protective benefits*" resulting from reducing the likelihood of errors in decision-making; and (b) planning is carried out to achieve "positive benefits" in the form of increased success in

achieving organizational goals. Meanwhile, Tjokroamidjojo (1996) stated several important reasons for planning:

1. With the existence of planning, it is hoped that there will be a direction of activities and guidelines for the implementation of activities aimed at achieving development goals.
2. With planning, an estimate of the things in the implementation that will be passed is made. Estimates are made regarding the potentials and prospects of development as well as about the obstacles and risks that may be faced. Planning tries to limit uncertainty as little as possible.
3. Planning provides an opportunity to choose various alternatives about the best way or the opportunity to have the best combination of ways.
4. With planning, a priority scale is prepared, choosing the order in terms of the importance of a goal, goal, or business activity.
5. With a plan, there will be a measuring device or standard to carry out supervision/control.

Development planning takes place at all levels of government, from the center to the villages. Planning at each level has a different scope and scale but is still a hierarchical strand. For example, planning at the village level, although based on village specificity, is still related to regional planning, while regional planning is related to national planning. Article 79 of Law of the Republic of Indonesia Number 6 of 2014 concerning Villages emphasizes that the Village Medium-Term Development Plan and Village Government Work Plan documents are the only development planning documents in the village (Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa, 2014). The position of this strong village planning document implies that the village is politically sovereign to consolidate all development programs/activities in the village. This means that there should be no programs/activities that enter the village without being known and planned in the village planning document. Therefore, synergy between parties is needed in development planning in the village. The synergy of village development planning is not only carried out by external parties but also internally. For example, the term of office of the village head of 6 years must be synergized with the period of the Village Medium-Term Development Plan.

Village planning is one way of formulating development needs that puts the community as the main actor in realizing a better order of life. Planning seeks to ground various development concepts such as participatory development, basic needs-based development, people-based development, community-based management, and community empowerment. This concept places the lower class of people as planners and policymakers at the local level (Sumpeno, 2012).

The provisions of Article 1 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 114 of 2014 concerning Village Development Guidelines define village development planning as a process of stages of activities organized by the Village Government by involving the Village Consultative Body and community elements in a participatory manner for the utilization and allocation of village resources to achieve village development goals (*Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 114 Tahun 2014 Tentang Pedoman Pembangunan Desa, 2014*). This definition is normative, in reality, the village government and the Village Consultative Body can plan village development without the presence of participatory community elements. Furthermore, Government Regulation of the Republic of Indonesia Number 43 of 2014

concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages mentions two types of village development planning, namely the Village Medium-Term Development Plan, hereinafter abbreviated as the Village Medium-Term Development Plan, and the Village Government Work Plan, hereinafter referred to as the Village Government Work Plan. The objectives of village development planning are: (1) Strengthening rights and authorities and optimizing village wealth sources; (2) reflecting the state's alignment with village rights to improve community welfare.

The Village Medium-Term Development Plan is a plan for village development activities for 6 (6) years, and the Village Government Work Plan is an elaboration of the Village Medium-Term Development Plan for 1 (one) year. The Village Medium-Term Development Plan is also an elaboration of the vision, mission, and program of the Village Head whose preparation is guided by the Village Long-Term Development Plan and pays attention to the District Strategic Plan (*rastra*) and the Regional Medium-Term Development Plan. The Village Medium-Term Development Plan contains a vision, mission, goals, targets, policies, and programs. The Village Medium-Term Development Plan as a village development plan must involve all components of the village community in its preparation, implementation, and supervision.

The Village Government Work Plan contains plans for the implementation of the Village Government, the implementation of development, community development, and empowerment of the Village community. The Village Government Work Plan contains at least a description: (a) evaluation of the implementation of the Village Government Work Plan of the previous year; (b) the priority of the Village programs, activities, and budgets managed by the Village; (c) the priority of Village programs, activities, and budgets managed through inter-Village and third-party cooperation; (d) Village program plans, activities, and budgets managed by the Village as the authority of assignment from the Government, provincial governments, and district/city local governments; and (e) implementers of Village activities consisting of elements of the Village apparatus and/or elements of the Village community.

The Village Government Work Plan is prepared by the Village Government following information from the district/city government related to the Village Indicative Ceiling and the activity plan of the Government, provincial government, and district/city government. The Village Government Work Plan began to be prepared by the Village Government in July of the current year. The Village Government Work Plan is determined by Village regulations no later than the end of September of the current year. The Village Government Work Plan is the basis for determining the Village Revenue and Expenditure Budget. The Village Government can propose the needs of Village development to the district/city local government. In certain cases, the Village Government can propose the needs of Village development to the Government and provincial local governments. Proposals for village development needs must be approved by the regent/mayor.

One of the ways of approaching the preparation of the Village Medium-Term Development Plan and the Village Government Work Plan is *the Community Learning and Action Participatory Process* (CLAPP). This approach requires community-based development planning. The community will lead the planning, produce programs, implement and supervise development programs in the village. In a community-led approach, planning is a process of assessment by the community about various aspects of their lives including their potential and assets. Then from these aspects and

circumstances, the community prepares a development agenda that is prepared in the form of a Village Medium-Term Development Plan and a Village Government Work Plan by taking into account the assets and values as well as the main potential of the community. The agenda includes what the community carries out in a cooperation and self-help manner and does not have to wait for outside support. The aspects of community life that they study or value, depend on the needs of the community and are agreed upon through the preparation process.

A community-led planning approach must produce village medium-term development plan documents, village government work plans, and activities that encourage self-reliance in the growth of social movements. On the other hand, the community will become more empowered and confident to maintain and oversee their development for the goals that have been set by the community. Meanwhile, in the process, the community, especially the poor and marginalized, women and young people must be facilitated to take an active role, vote, and participate in making decisions on the village development agenda.

Community deliberation with CLAPP is a biased process that produces a Village Medium-Term Development Plan and Village Government Work Plan in a participatory, transparent, accountable, and inclusive manner for the poor and women. The resulting Village Medium-Term Development Plan is carried out through the 5-year Village Development Plan Deliberation, while the Village Government Work Plan resulting from the elaboration of the Village Medium-Term Development Plan follows the annual Development Plan Deliberation process. In the deliberation activities for the preparation of the Village Medium-Term Development Plan, according to the CLAPP approach, several important stages are as follows: (1) Social preparation and study design; (2) Identification of general conditions of the village; (3) Asset Analysis; (4) Reflection, In-depth Study and Plenary; (5) Village Development Plan Deliberation; (6) After the Village Development Plan Deliberation.

The preparation of the Medium-Term Development Plan based on the CLAPP approach is not much different from the process of preparing the Medium-Term Development Plan which is recommended according to the Regulation of the Minister of Home Affairs Number 66 of 2007 concerning Village Development Planning. However, the CLAPP approach emphasizes the participation of marginalized community groups in policy making and implementation, namely the poor and women. The CLAPP approach requires that in every stage of the preparation of the Medium-Term Development Plan, all elements of society must be involved, including the poor and women. Even for their interests, the village development plan is emphasized. In other words, efforts to alleviate poverty and empower women must be one of the village development agendas.

In the Regulation of the Minister of Home Affairs Number 66 of 2007, it is explained that the preparation of the Village Medium-Term Development Plan is carried out based on the flow of stages consisting of inputs; processes; results; and impacts. *Input* is carried out through the exploration of problems and potentials through village sketch study tools, seasonal calendars, and institutional charts. Meanwhile, the stages of *the process* are carried out through problem grouping, problem rating, problem-solving action assessment, and action rating. In the result stage, several documents will be obtained based on the analysis of the previous stage. The documents include: plans for non-governmental and third-party programs; activity plans for the State Revenue and

Expenditure Budget (assistance tasks), Provincial, Regency/City Regional Revenue and Expenditure Budgets, and Village Revenue and Expenditure Budgets, self-help blending plans and assistance tasks, Village Medium-Term Development Plans; ranking of development proposals based on the Village Medium-Term Development Plan, Indications of development programs in the Village, Village Government Work Plan; List of Proposed Village Development Activity Plans; Minutes of deliberation on the village development plan; and Recapitulation of the Village Development Program Plan. Finally, in the *impact section*, three policy outputs will be produced regarding the Village Medium-Term Development Plan and the Village Government Work Plan, namely the Village Regulation on the Village Medium-Term Development Plan; List of Proposed Development Activity Plans in the Village and Village Head's Decree on the Village Government Work Plan (Dewi, 2012).

The starting point of the idea of optimizing village planning and budgeting is that budgeting is an inseparable process from village development planning. The great principles of community participation in village development planning and budgeting have been expressly stated in the Village Law. However, it needs to be acknowledged that the implementing regulations have not regulated the space for community involvement at large as a form of public consultation in the process of drafting village regulations on the Village Revenue and Expenditure Budget.

There are three models of participatory planning and budgeting in the village, namely: (1) Representative model of the Village Consultative Body; (2) Model of community involvement in the discussion stage of the Village Revenue and Expenditure Budget Plan; and (3) Model of discussion of the Village Revenue and Expenditure Budget Plan through a public consultation forum or village budget deliberation (Waskitojati, Handoyo, Wuryaningsih, et al., 2016).

Village Budgeting Concept

The definition of public sector budgeting according to Allen and Tommasi is the process by which a government or a government organization plans its spending, receipts, loans, and other financial activities in the future. The output of the budgeting function is the budget. The budget in the public sector is called the public budget or the government budget. The definition of a public sector budget according to Allen & Tommasi is a document that includes a plan for the future financial activities of a government or a government organization (Allen & Tommasi, 2001). The government budget according to Simson, Sharma & Aziz (2011) is outlined in legislation promulgated by the legislature, which gives the authority to the government to spend funds according to applicable provisions (Allen & Tommasi, 2001).

Public sector budgeting is related to the process of determining the amount of funds allocated for each program and activity in the monetary unit. Budgeting is a process or method to prepare a budget with a very complicated stage and contains thick political nuances because it requires discussion and ratification from the people's representatives in the parliament consisting of various political party representatives. In the public sector, the budget must be informed to the public to be criticized, discussed, and given input. The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money (Simson et al., 2011).

Public sector budgeting is important because government spending or spending is inevitable. The explanation of *state-centric institutionalism* emphasizes the role of the state as the main facilitator of solutions to public problems. The government uses spending as a key instrument in the implementation of allocation, stabilization, and distribution functions (Fukuyama, 2008). The allocation function means that spending must be directed to reduce unemployment and waste of resources, as well as increase the efficiency and effectiveness of the economy. If managed properly, government spending reflects where public money goes (Denhardt & Denhardt, 1995).

The budgeting output at the village level is the Village Revenue and Expenditure Budget, hereinafter referred to as the Village Revenue and Expenditure Budget. The definition of the Village Revenue and Expenditure Budget according to the General Provisions of Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages is the annual financial plan of the Village Government. The Village Revenue and Expenditure Budget is stipulated by the Village Regulation on the Village Revenue and Expenditure Budget no later than December 31 of the current fiscal year. The Village Budget consists of: Village Revenue; Village Shopping; and Village Financing. Village income is classified according to group and type. Village Expenditure is classified according to groups, activities, and types. Financing is classified according to group and type (Undang-Undang Republik Indonesia Nomor 6 Tahun 2014 Tentang Desa, 2014).

Model for the Preparation of Village Revenue and Expenditure Budgets

a) Representative Model of the Village Consultative Body

The process of preparing the Village Revenue and Expenditure Budget model of the Village Consultative Body fully refers to the existing regulations on village development planning and budgeting, namely the Regulation of the Minister of Home Affairs Number 113 and 114 of 2014. The stages of the preparation of the Village Revenue and Expenditure Budget can be briefly described as follows:

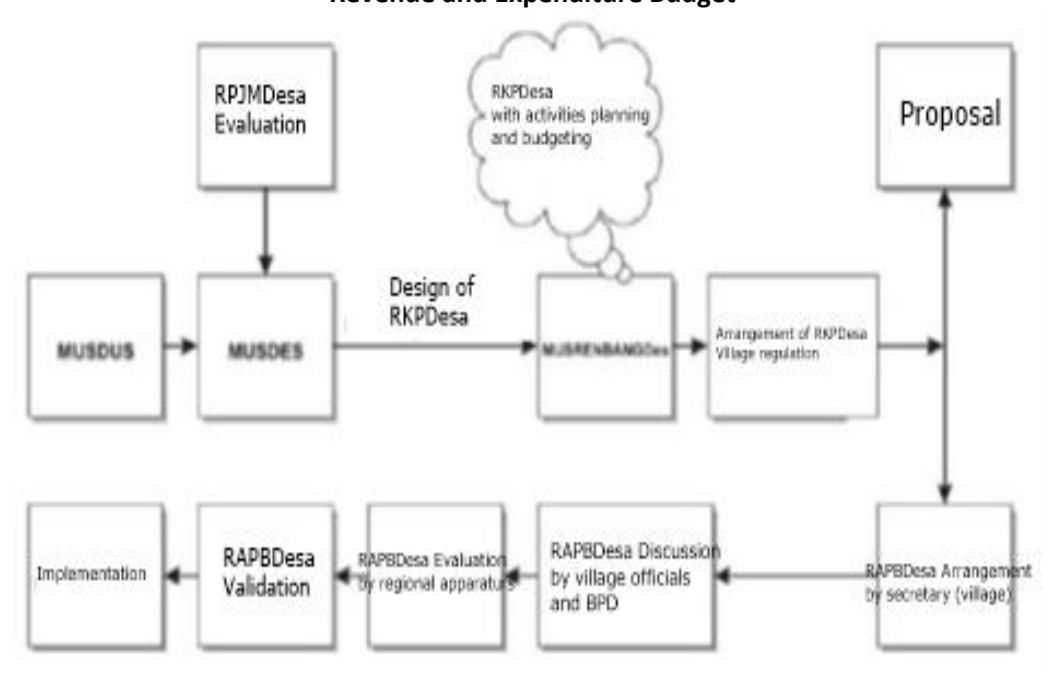
1. Preparation of the Draft Village Regulation on the Village Revenue and Expenditure Budget by the Village Secretary.
2. Discussion of the Draft Village Regulation on the Village Revenue and Expenditure Budget jointly between the village government and the Village Consultative Body;
3. Evaluation by the Regent; and
4. Determination of the Draft Village Regulation on the Village Revenue and Expenditure Budget.

In this model, the community is not directly involved in the discussion of the Village Revenue and Expenditure Budget Plan, but through representatives of the Village Consultative Body in the deliberative forum for the discussion of the Village Revenue and Expenditure Budget Plan. The representative model of the Village Consultative Body is very beneficial in villages with a high level of geographical difficulty, where residents have difficulty attending budget discussion deliberations. Members of the Village Consultative Body as representatives of the village community are expected to be a "bridge" between the processes that occur at the village level and the interests of residents.

For this reason, this model requires a Village Consultative Body that can truly represent and have a sense of empathy for the interests of the wider community. However, the

mechanism for the formation of the Village Consultative Body through deliberation which is now widely used sometimes causes the Village Consultative Body to feel that it does not represent the community, while on the other hand, the members of the Village Consultative Body themselves feel that they do not have a strong moral responsibility towards the community. So without a sense of empathy from the members of the Village Consultative Body and also without control from the community, this elitist budgeting model is quite difficult to be expected to create development that can truly answer the needs of the village. The representative model of the Village Consultative Body can be described as follows:

Figure 1.
Model of Village Consultative Body Representative in the Preparation of Village Revenue and Expenditure Budget

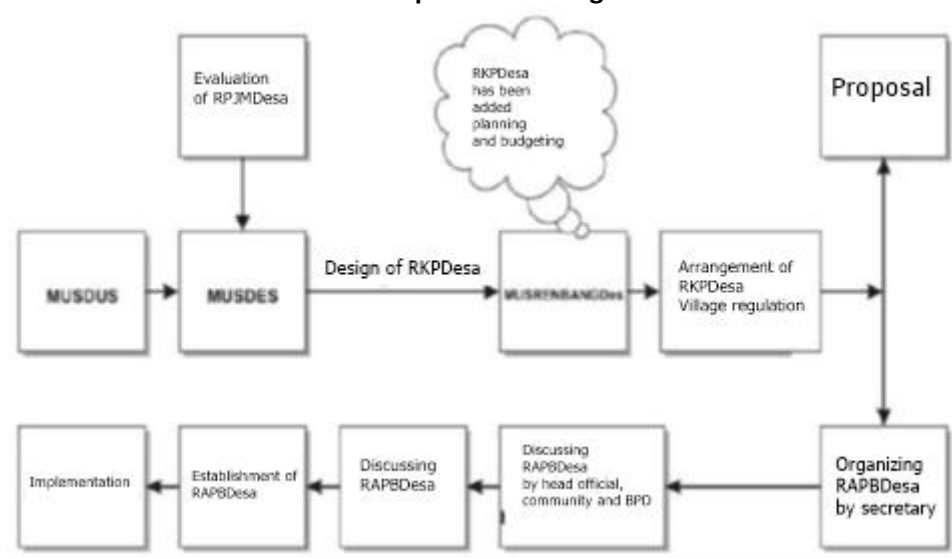


Source: Author Processed

b) Community Involvement Model in the Discussion Stages of the Village Revenue and Expenditure Budget Plan

Broadly speaking, this model has similarities in flow and stages with the representative model of the Village Consultative Body. What is different here is who is present and involved in the deliberations on the Village Revenue and Expenditure Budget Plan. In the representative model of the Village Consultative Body, the deliberations on the Village Revenue and Expenditure Budget Plan are only attended by the village government and the Village Consultative Body and are not open to the public. In this model, the discussion of the Village Revenue and Expenditure Budget Plan is opened for the involvement of community elements. In this model, community elements together with the village government and the Village Consultative Body will discuss the Village Revenue and Expenditure Budget Plan that has been prepared by the Village Secretary. The model is described as follows:

Figure 2.
Community involvement model in the discussion of the Village Revenue and Expenditure Budget Plan



Source: Author Processed

The strength of this model is that the need for financing support is relatively small when compared to the public consultation model. In addition, the community can also be directly involved in overseeing the agreement between the village government and the Village Consultative Body, which cannot be done in the representative model of the Village Consultative Body. In some places, the management of this model is carried out differently. Some villages involve the community in deliberations but without voting rights so that the community is only a spectator. However, some villages encourage active community involvement, although in practice, in a feudalistic culture or with a high capacity gap, this tends to be difficult to do. Therefore, this model has a better chance of running well in areas with "easy" geographical conditions and egalitarian communities. However, community involvement in the discussion of the Village Revenue and Expenditure Budget Plan often has more beneficial value when neutral parties or mediators are needed in the political battle between the Village Head and the Village Consultative Body which is often brought into deliberation.

c) Model of Discussion of Village Revenue and Expenditure Budget Plans Through Public Consultation Forums or Village Budget Deliberations

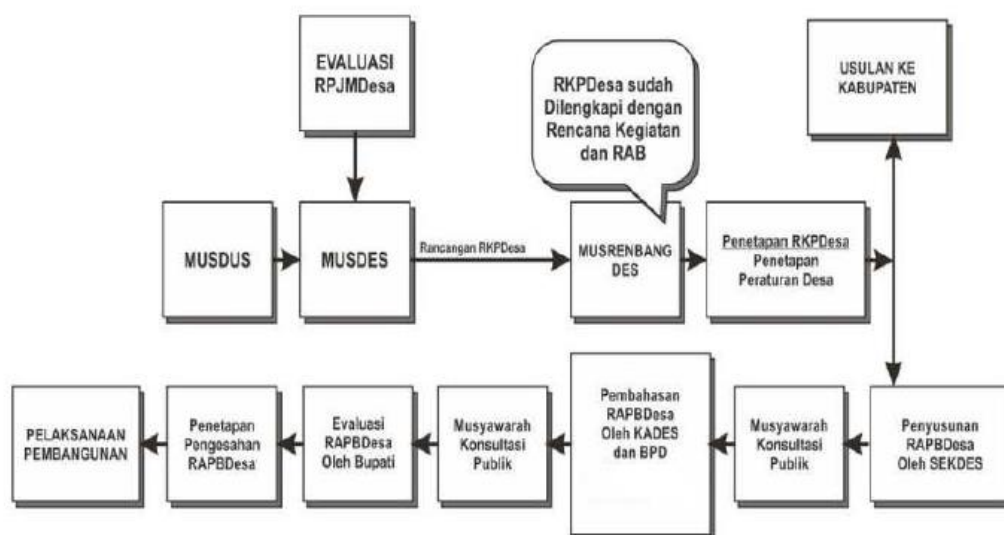
This model is found in several regions such as Aceh, Central Java, West Nusa Tenggara, and Sulawesi. The public consultation forum is a space for the community to jointly rereview and discuss the draft of the Village Revenue and Expenditure Budget Plan that has been prepared by the village secretary, as well as to review the results of the discussion between the village government and the Village Consultative Body if the public consultation forum is held twice.

In this model, the possibility of community participation taking place actively is quite large considering that the community is the party that wants to hear their opinions also the atmosphere of this forum is relatively more egalitarian because the community does not have to compete with the village government or the Village Consultative Body to express opinions. However, the weakness of this model is that its implementation tends

to require greater costs and time, and has a somewhat different flow from the formal flow in the Minister of Home Affairs Regulation No. 113 of 2014 so sometimes it raises doubts for village governments in adopting this model. The results of the review and suggestions produced from this forum will be input for the deliberations on the discussion of the Village Revenue and Expenditure Budget Plan by the village government and the Village Consultative Body.

In some places, public consultation is also carried out informally at the hamlet level through several activities in the hamlet. Unfortunately, this forum is not well institutionalized enough so there is no guarantee of sustainability, and is not well documented. The implementation of a well-documented consultation forum at the hamlet level can be said to be a fairly ideal model for the development of the participatory Village Revenue and Expenditure Budget preparation process. By implementing it at the hamlet level, more people can be involved. In addition, this model is also considered to be able to overcome obstacles to community participation caused by difficult geographical conditions. The model is described as follows:

Figure 3.
Model of discussion of the Village Revenue and Expenditure Budget Plan through a public consultation forum

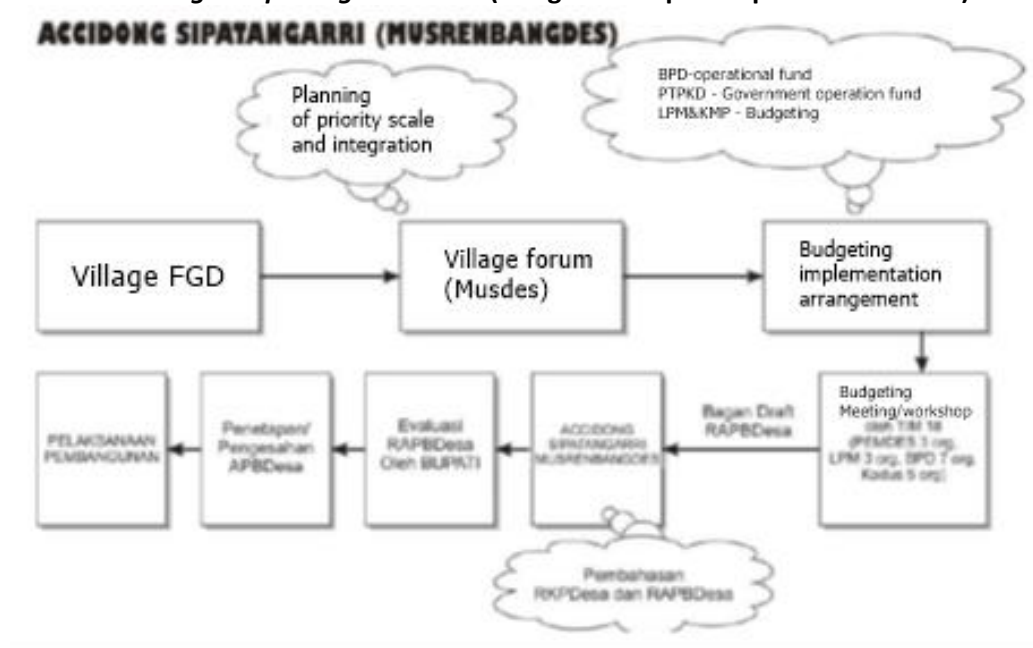


Source: Author Processed

In addition to these three models, Waskitojati et al. (2016) identified an alternative model that is considered more optimal, namely the model of discussing the Village Revenue and Expenditure Budget Plan in the village Development Plan Deliberation also known as *Accidong Sipatangarri* (Village Development Plan Deliberation). This model has been developed by Rappoa Village since 2011. The flow and stages in *Accidong Sipatangarri* consist of: Hamlet Focus Group Discussion, Village Program Deliberation, Formulation of priority scale and integration with the Village Medium-Term Development Plan, Preparation of Budget Use Plan, Budget Meeting, Making a Chart of the draft Village Revenue and Expenditure Budget Plan, *Accidong Sipatangarri* (deliberation of village development plans), evaluation by the Regent, determination of the Village Revenue and Expenditure Budget Plan, and socialization. In this Development Plan Deliberation forum, in addition to the determination of the Village Government

Work Plan, a draft of the Village Revenue and Expenditure Budget Plan was also discussed. By bringing the discussion of the draft Village Revenue and Expenditure Budget Plan into the Development Plan Deliberation, in addition to simplifying the village budgeting planning process, the community at large can also be directly involved in the discussion of the village development budget (Waskitojati, Handoyo, Wurianingstih, et al., 2016). The model is described as follows:

Figure 4.
According to Sipatangarri Model (village development plan deliberation)



Source: Author Processed

Another advantage of this scheme is that when there is a proposed activity in the draft Village Government Work Plan that cannot be accommodated due to the insufficient amount of funds, it can be directly agreed to be included in the next year's priority. The challenge of this model, which combines the discussion of the Village Government Work Plan and the draft Village Revenue and Expenditure Budget Plan in the village development plan deliberative forum, is that the time available to prepare the draft Village Revenue and Expenditure Budget Plan is very limited. So the ability of development actors is one of the important factors for the success of the implementation of *Accidong Sipatangarri*. If identified, this participatory mechanism requires supporting prerequisites such as (a) high public awareness of the importance of participation; (b) public knowledge of the budget; (c) availability of information on the amount of funds entering the village; and (d) the capacity of village apparatus/Community Empowerment Institutions/Cadres in providing the necessary materials for budget discussions.

Waskitojati et al. (2016) concluded that the participatory models of Village Revenue and Expenditure Budget preparation that developed in various places gave a strong impression that village development was increasingly brought closer to residents as the main beneficiaries. Citizens are placed as the center of attention and are subsequently seen more sharply in their position in the structure of power relations. Thus, the agenda of change – because the Village Law has a renewal value – is not merely formal-elitist

but touches on efforts to empower residents to have a critical awareness of the rights to be involved in the village development budgeting process. The open participation spaces will certainly be useless if the level of community participation is low. Of course, the application of each of the models mentioned above will be optimal if it suits the context. There is no one-size-fits-all model, so to optimize village planning and budgeting, we need to look at the geographical and socio-demographic context.

d) Approaches to the Assistance Model in Village Planning and Budgeting

Assistance requires a strategy so that what is the purpose of assistance can be realized properly. A companion first determines what activities must be done as the entry point for his activities. Mentoring activities as a starting point must rely on concrete issues or real problems that are directly faced by the community. Do not let the companions enter the community by bringing issues or activities that are completely outside their concrete problems.

Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2023 concerning the Second Amendment to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 18 of 2019 concerning General Guidelines for Village Community Assistance, the Village Assistance paradigm has changed to community assistance. In this regulation, village community assistance is carried out by the Minister, provincial local governments, and district/city governments (Undang-Undang Republik Indonesia Nomor 25 Tahun 2004 Tentang Sistem Perencanaan Pembangunan Nasional, 2004).

Village Community Assistance carried out by the Minister is carried out by the Ministry's work unit that carries out duties and functions in the field of Village Community Empowerment. Village Community Assistance by the Provincial Government is carried out by the Provincial Regional Apparatus which handles local government affairs in the field of development and Village Community Empowerment. Village Community Assistance by the Regency/City Government is carried out by the Regency/City Regional Apparatus that handles local government affairs in the field of development and Village Community Empowerment. Village Community Assistance as described above is assisted by Professional Assistance Personnel, Village Community Empowerment Cadres, and/or Third Parties.

Based on the description above, the mentoring model in village planning and budgeting by the research team is called the *Collaborative Stakeholders Assistance Model* in Village planning and budgeting. The stakeholder collaborative assistance model is a new strategy in the effort to assist the village community effort to empower the community to develop community independence and welfare through increasing knowledge, skills, attitudes, behaviors, abilities awareness as well as utilizing resources through the determination of policies, programs, activities carried out through mentoring by involving two or more parties with the same goal.

RESEARCH METHODS

This study uses a qualitative approach with a case study method in Muna Regency, Southeast Sulawesi, involving 15 villages with document analysis and in-depth interviews. In determining the villages that are used as locations, the researcher conducted group discussions with the Community Empowerment and Village Government Agency, the Muna Regency Village Consultative Body Forum, Professional Assistants, Regional People's Representative Councils,

Regional Planning and Development Agency, Sub-district Head and several Regional Apparatus Organizations to be able to obtain a comprehensive contextual macro picture and subsequently be able to choose villages that are quite representative. Furthermore, it was agreed to map villages according to their position towards the sea (seaside villages and non-seaside villages). The main consideration is that the position of the sea is the main differentiator of community activities and village government which has implications for the use of the village budget. Based on data from the Central Statistics Agency of Muna Regency, currently, there are 69 seaside villages and 83 non-seaside villages. This study was determined to take 10 percent of the number of villages, namely 7 seaside villages covering Moasi Village, Bakealu Village, Wadulao Village, Lambelu Village, Maligano Village, Lakarinta Village and Langkumapo Village and 8 non-seaside villages namely Kondongia Village, Masalili Village, Lamanu Village, Parigi Village, Lupia Village, Oempuu Village, Bangkali Village and Kombungo Village. To obtain primary data, public consultation procedures and/or focused group discussions will be taken. This study collected data through in-depth interviews with village officials and document analysis of village planning reports. The data obtained was analyzed using *the content analysis* procedure. A descriptive analysis procedure is applied to analyze data on the content/capacity of village plans and budgets, their consistency, limitations, and optimization needs.

RESULTS AND DISCUSSIONS

1. Availability of Village Medium-Term Development Plan Documents

Based on the results of the research, the village medium-term development plan document has different validity time limits. The difference is following the term of office of the village head. The time scope of the medium-term development plan of Kondongia village in Lohia District is different from the time scope of the medium-term development plan of Bangkali Village in Maligano District and Lambelu Village in Pasi Kolaga District. Likewise with other villages. The difference in the time limit for the implementation of the village medium-term development plan is consistent with the provisions of Article 5 paragraph (2) of Permendagri Number 114 of 2014 concerning Village Development Guidelines which states that the village medium-term development plan is determined within a maximum period of three months from the inauguration of the Village Head.

In general, there is no problem with the inclusion of laws and regulations in the village's medium-term development plan. The order of inclusion follows the provisions of Law Number 12 of 2011 concerning the Establishment of Laws and Regulations as well as the provisions of Presidential Regulation of the Republic of Indonesia Number 87 of 2014 concerning Implementation Regulations of Law Number 12 of 2011 concerning the Formation of Laws and Regulations (*Peraturan Presiden Republik Indonesia Nomor 87 Tahun 2014 Tentang Peraturan Pelaksanaan Undang-Undang Nomor 12 Tahun 2011 Tentang Pembentukan Peraturan Perundangan-Undangan, 2014*).

The results of the study show that of the 15 villages that have been studied, all planning and budgeting documents have expired. This is evidenced by the findings of the analysis of the Medium-Term Development Plan document owned by the research locus villages, namely Moasi Village, Bakealu Village, Wadulao, Lambelu, Maligano, Lohia, Langkumapo, Kondongia, Masalili, Lamanu, Parigi, Lupia, Oempuu, Bangkali Village dan Kombungo Village.

Table 1.
Research findings based on the analysis of the Village Medium-Term Development Plan document

Stages/Aspects	Ideal-Normative	Empirical Findings	Compliance Level
1. Submission of the Village Head's Visions and Missions during Development and Medium-Term Planning	The Village Medium-Term Development Plan drafting team listened and discussed the visions and missions of the Village Head.	It is carried out, but the format of the forum varies (limited or face-to-face meetings) depending on the social conditions and infrastructure of the village.	Partial Compliance
2. Alignment of District Policy Directions	<ul style="list-style-type: none"> ▪ Socialization of district policy direction. ▪ Recording of district programs that enter the village. ▪ Creation of reconciliation reports. ▪ Program data is attached. 	<ul style="list-style-type: none"> ▪ Only the team leader/secretary was informed. ▪ The Village Head and the team went to the district to record the program. ▪ No reports are generated. ▪ Program data is attached but the process is not participatory. 	Not Suitable
3. Village Condition Assessment	<ul style="list-style-type: none"> ▪ The assessment involves the community in a participatory manner (hamlets/groups). ▪ Recapitulation of proposed activities as an attachment to the report. 	<ul style="list-style-type: none"> ▪ It only involves a few people who represent the community. ▪ There was no hamlet deliberation. ▪ Recapitulation is carried out, but the results are not the basis for participatory planning. 	Not Suitable
4. Village Deliberation	The Village Empowerment Agency held village deliberations with group discussions and made news events.	<ul style="list-style-type: none"> ▪ The Village Empowerment Agency did not receive an official report, so there was no formal deliberation. ▪ Only informal meetings with the signatures of several members. ▪ Minutes are made, but not according to procedure. 	Not Suitable
5. Preparation of the Village Draft Medium-Term Development Plan	The Village Medium-Term Development Plan drafting team prepares a draft and submits it to the Village Head for verification.	<ul style="list-style-type: none"> ▪ The draft is only prepared by the Village Head and Village Secretary. ▪ Many villages rely on the Community Empowerment Office and the district village government to make drafts. ▪ The team only completed the file. 	Partial Compliance
6. Determination of Village Regulations	The Village Medium-Term Development Plan was	1. There is a village regulation in the Village	Partial Compliance

Stages/Aspects	Ideal-Normative	Empirical Findings	Compliance Level
	ratified through deliberation with the Village Empowerment Agency and the Village Head.	Medium-Term Development Plan, but the determination process is only a formality. <ul style="list-style-type: none"> The involvement of the drafting team is inactive. 	
7. Medium-Term Development Plan Policy and Format	<ul style="list-style-type: none"> There is a Regent Regulation on technical instructions. The Village Medium-Term Development Plan refers to measurable and analytical visions and missions. 	<ul style="list-style-type: none"> There is no Regent Regulation on technical instructions. The Village Medium-Term Development Plan does not have an explicit format, only referring to Permendagri No. 114 of 2014. The visions and missions are not aligned, and the analysis is not in-depth. 	Not Suitable

Source: Researcher primary data (2025)

Based on the table above, it shows that for the implementation process of the preparation of the Village medium-term development plan, which is recommended in Article 7 of the Regulation of the Minister of Home Affairs Number 114 of 2014 concerning Village Development Guidelines, it is a normative and legal patron that is expected to be followed by all stakeholders of village development planning, including in Muna Regency. The findings of the research generally do not follow the normative and legal system. Based on the results of the research, in all villages, the Village Medium-term Development Plan Preparation team listened to and discussed the presentation of the vision and mission of the Village Head, which will be a reference in the entire process of preparing the Village Medium-term Development Plan. However, the form of the forum used to present the vision and mission of the Village Head varies according to social conditions and the availability of infrastructure facilities in the village. In some villages, the form of forum used is limited meetings, in some other villages the form of forum is face-to-face.

The preparation of the draft village medium-term development plan is the alignment of the direction of the district development planning policy by the provisions of Article 9 of the Regulation of the Minister of Home Affairs Number 114 of 2014. This stage, according to several informants, only meets procedural needs as differences in signatures are found in the attendance list and other sheets. Some informants said that the activities of aligning the direction of district development policies, and the preparation of reports are very difficult and impossible to do in villages. In addition, the alignment of the direction of district development policies is claimed to be unable to be carried out in a short time by the village medium-term development plan drafting team due to the lack of skills and experience of the village apparatus involved. This is also squeezed by the non-implementation of the participation of local village assistants and village assistants who have been assigned by the government.

"Let alone aligning the direction of district development policies, and understanding the RPJM document for the district is difficult for the village government and villagers," Interview with the Head of Kondongia Village, La Ode Rahmapo, 2024.

The limitations of the ability to prepare the Village Medium-Term Development Plan of the village officials are also exacerbated by the lack of village assistants who have been assigned by the government.

"Local village assistants and village assistants do not carry out their roles as expected," an interview with the Head of Langkumapo Village, La Ode Lisa, 2024.

The next stage, namely the assessment of the village situation, shows that the involvement of village officials in the assessment process is still minimal, even only providing village data information to the Village Community Empowerment Agency at the district level. Likewise, in the sub-activity of exploring community ideas in a participatory manner and the absence of hamlet deliberations and/or special deliberations of community elements for these purposes. The results of the study of documents and data show that the community is only played by a few certain people on behalf of the community and the team that prepares the village's medium-term development plan. Normatively, the results of the idea exploration are the basis for the community in formulating activity plan proposals. Furthermore, the Village Medium-Term Development Plan Preparation Team conducts a recapitulation which is outlined in the format of a proposed activity plan and becomes an attachment to the report on the results of the assessment of the Village situation which is outlined in the minutes of the event.

The above shows the lack of participation of the community and village empowerment bodies in the process of conveying ideas in the deliberations before the assessment of village conditions. This is also evidenced by the following informant statements:

"There is no participatory exploration of community ideas and there is no hamlet deliberation and/or special deliberation of community elements for that purpose," interview with Mustari Community Leader Ando Arifin, 2024.

The report on the results of the assessment of the village situation that process, although it seems simple, does not run as specified. It is evident that the village deliberations, it was not carried out formally, but in an ordinary meeting by several members, then asked for signatures of approval from several other members. The agreement reached in the village deliberations is a guideline for the village government in preparing the Village Medium-Term Development Plan.

Ideally, the Village Medium-Term Development Plan Draft is prepared by the Village Medium-Term Development Plan Preparation Team, and after completion is submitted to the village head. Furthermore, the village head checks the draft document of the Village Medium-Term Development Plan and if necessary, the village head gives direction and then approves the design. Data obtained from some informants shows that the preparation of the Village Medium-Term Development Plan draft is done only by the village head and village secretary. In this regard, the role of the village head and village secretary is absolute because legally the village head is the person in charge while the village secretary is the head of the team that prepares the Village's Medium-Term Development Plan.

Behind the formalistic systems mentioned above, this study finds that there are processes that involve village heads and authorized officials at the Muna Regency Community Empowerment and Village Government Agency in the preparation of the draft Village Medium-Term Development Plan. The process in question began with a letter from an authorized official at the Community Empowerment and Village Government Agency addressed to the village head with the intention that the village head bring a draft of the Village Medium-Term Development Plan to the Community Empowerment and Village Government Agency. The Community

Empowerment and Village Government Agency in this case has scheduled to create a forum for village heads to improve the draft.

Another informant stated that the forum had Village Assistance Personnel but no Village Local Assistance Personnel. In addition, some village heads did not bring the draft of the Village Medium-Term Development Plan as intended, they came with the hope that in the Community Empowerment and Village Government Agency, there are parties who can and are willing to make a draft of the Village Medium-Term Development Plan according to the format specified in the Regulation of the Minister of Home Affairs. Some informants stated that the entire draft of the Village Medium-Term Development Plan is made at the Community Empowerment and Village Government Agency without specifying which parties are involved in the making process.

This shows the dependence on the Muna Regency Village Community Empowerment Office in the preparation of the Village Medium-Term Development Plan document. Several village heads interviewed confirmed that there was assistance from the Community Empowerment Agency and Village Government in the preparation of the Village Medium-Term Development Plan. According to the village head who was interviewed, they felt helped and grateful for the assistance because the team that prepared the Village Medium-Term Development Plan specified in Regulation of the Minister of Home Affairs Number 114 of 2014 could not prepare the design within the specified time. Personnel of the Village Medium-Term Development Plan drafting team are only able to provide supporting data and complete the necessary files instead of preparing the Village Medium-Term Development Plan according to the stages recommended in the Regulation of the Minister of Home Affairs. The term to complete the file referred to here is to provide meeting invitations, provide minutes of events, provide attendance lists and signatures, and other correspondence that should be gradual according to the schedule but will be carried out later after the draft of the Village Medium-Term Development Plan is completed.

"There is assistance from the Village Community Empowerment Agency in the preparation of the Village Medium-Term Development Plan. We feel helped and grateful for the help so far," an interview with the Head of Parigi Village, LM. Nurasim, 2024.

In the villages where this study is located, the fact is that there are village regulations on the Village Medium-Term Development Plan and the Village Medium-Term Development Plan is annexed to the village regulations as intended. The determination of the draft Village regulation on the Village Medium-Term Development Plan to become a Village regulation on the Village Medium-Term Development Plan is preceded by discussion and mutually agreed upon by the Village Head and the Village Consultative Body. This mechanism has been following the provisions of Article 27 of Regulation of the Minister of Home Affairs Number 114 of 2014 mentioned above without looking at whether the drafting team of the Village Medium-Term Development Plan is active or not in the process.

In Muna Regency, based on the results of document searches, there is no Regent Regulation on technical instructions for the preparation of the Village Medium-Term Development Plan and Village Government Work Plan as well as technical instructions for the implementation of Village development activities. In the Village Medium-Term Development Plan document, there is also no reference to the regulation in question. The absence of technical instructions from the Muna district government regarding the preparation of the Village Medium-Term Development Plan is also one of the Obstacles for Village Heads in Muna Regency, especially in the 15 villages that have been researched. Consequently, the preparation of the Village Medium-Term Development Plan is still guided by Regulation of the Minister of Home Affairs

Number 114 of 2014 concerning Village Development Guidelines. Meanwhile, Regulation of the Minister of Home Affairs Number 114 of 2014 concerning Village Development Guidelines itself does not contain an explicit format of the Village Medium-Term Development Plan.

This is consistent with previous research that found that the process of formulating the Village Medium-Term Development Plan, and the Village Government Work Plan has not fully adhered to the normative provisions outlined in Minister of Home Affairs Regulation Number 114 of 2014 on Village Development Guidelines and other implementing regulations of Law Number 6 of 2014 on Villages. The lack of formal-legal norms in the village planning process indicates weak foundations of good governance at the village level. Good governance refers to the implementation of sound and responsible development management, characterized by a synergistic and constructive relationship between the state, the private sector, and civil society. One of the key elements of good governance is the rule of law (Bhatta, 1996). The inadequate application of legal rules in village planning demonstrates that good governance has not been properly upheld.

As a result of the research study, the weaknesses of the Village Medium-Term Development Plan are evident in the lack of community participation in Alignment of District Policy Directions. In addition, in the deliberation process, only a few people were involved, even carried out informally by inviting several village officials and community funds.

The lack of updated planning documents is mainly due to inadequate human resources and lack of technical assistance from local government authorities. In addition, the obstacle experienced is that many villages rely on the Community Empowerment Office and the district village government to draft the Village Medium-Term Development Plan.

2. Availability of Village Government Work Plan Documents

All villages that are the location of this research have a Village Government Work Plan. Like the term Village Medium-Term Development Plan, it seems that RKPDes is an "illegal" terminology that has been adopted into formal documents for village development in Muna Regency without any effort to straighten it out. Even though it is called a name that does not obey principles, all villages in Muna Regency have a Village Government Work Plan.

Table 2.
Analysis of Village Government Work Plans in Muna Regency

Aspects	Key findings
Legal Basis & Terminology	<ul style="list-style-type: none"> The official term "Village Government Work Plan" is used in the regulation (Law No. 6/2014, Regulation of the Minister of Home Affairs 114/2014). The term "RKPDes" is not legally recognized but is used in Muna Regency without sanctions.
Drafting Process	<ul style="list-style-type: none"> Key stages (review of the indicative ceiling, program alignment, review of the Village Medium-Term Development Plan) are not carried out effectively. The team was formed through the Village Head's Decree, but the timing of the determination was inconsistent (the Decree was made before the Village Medium-Term Development Plan was ratified).
Stakeholder Involvement	<ul style="list-style-type: none"> The Village Consultative Body is not actively involved in the preparation of the Village Government Work Plan. In addition, the signatures of members of the Village Consultative Body are often forged. Planning deliberations are formalistic (documents are made <i>post-hoc</i> without real participation).
Documents & Conformity	<p>The Village Government Work Plan document does not include:</p> <ul style="list-style-type: none"> Alignment of local government programs.

Aspects	Key findings
	<ul style="list-style-type: none">▪ Specific activity locations (just mention "villages").▪ Priority activities are based on the results of deliberations.▪ RAB is verified by the team, but the composition of the team is not always according to the rules.
Sanctions & Enforcement	<ul style="list-style-type: none">▪ There are no legal sanctions for violations of the procedures for preparing the Village Government Work Plan.▪ The Regency Government still approves the Village Government Work Plan despite document discrepancies.
Overall Implications	<ul style="list-style-type: none">▪ Village planning capacity is not optimal: resource allocation is ineffective.▪ The planning process tends to be formalistic, has minimal community participation, and focuses on infrastructure development rather than empowerment.

Source: Researcher primary data, 2025

The Village Government Work Plan in all villages studied lists the 9 laws and regulations as the foundation. In general, there is no problem with the inclusion of these laws and regulations in the Village Medium-Term Development Plan. The order of inclusion is under the provisions of Law Number 12 of 2011 concerning the Establishment of Laws and Regulations and the provisions of Presidential Regulation of the Republic of Indonesia Number 87 of 2014 concerning Implementation Regulations of Law Number 12 of 2011 concerning the Establishment of Laws and Regulations, where the types and hierarchy of laws and regulations of the Republic of Indonesia are as follows: (1) the Constitution of the Republic of Indonesia of 1945; (2) MPR Decree; (3) Government laws/regulations instead of laws; (4) Presidential Regulation; (5) Provincial Regional Regulations; and (6) Regency/City Regional Regulations.

Based on the description above, it shows that regulations in assisting village planning, it has been carried out by existing regulations. The role of the Village Companion in providing understanding to the Village gives the idea that the mentoring process is going well.

"We have provided understanding to the village, especially in assisting village planning that has been carried out in accordance with existing regulations," interview with the Village Assistant, Arifin, SH, 2024.

In previous analysis, it has been shown that the preparation of the Village Medium-Term Development Plan is played by three people, namely the village head, the village secretary, and the chairman of the Village Community Empowerment Institution, while the Village Consultative Body is less involved. Automatically the Village Consultative Body is also less involved in the preparation of the Village Government Work Plan because the preparation is already in the same package as the Village Medium-Term Development Plan.

Data obtained from several informants stated that although they were not involved and did not hold village deliberations on the preparation of the Village Government Work Plan, some of the village consultative body administrators signed the attendance list of village deliberations. The reason is, in addition to saving the interests of the village community, there is also no effect if the Village Consultative Body does not sign the minutes of the village deliberation because, without village deliberation in the preparation of the Village Government Work Plan or a list of attendees signed by the management of the Village Consultative Body, the Regency government will still approve the list of Village Government Work Plan proposals submitted by the Village Government.

Similarly, even though the formation of the verification team for the Activity Plan and Cost Budget Plan is not guided by the results of village deliberations, the district government will still recognize the existence of the team and its assignment to verify the Activity Plan and Cost Budget Plan. The Village Medium-Term Development Plan and the Village Government Work Plan are still ratified even though the signatures of the Village Consultative Body management in the minutes of the village deliberations are partially absent or not at all.

As a result of the content analysis of the relevant laws and regulations, there is not a single provision of sanctions or punishments for parties who deliberately do not follow the provisions regarding the procedures for the preparation of the Village Government Work Plan as described above.

The provisions of Article 33 of the Regulation of the Minister of Home Affairs Number 114 of 2014 as mentioned above have been applied in the formation of a team to prepare the Village Government Work Plan in all villages where this study is located. The number of teams that prepare the Village Government Work Plan varies from 9 to 11 people and generally includes women with a total of one to three people. The team that prepares the Village Government Work Plan in all villages where this research is located is determined by the decision of the Village Head. However, in some villages, there are inconsistencies in the time of determining the village head's decision regarding the Village Government Work Plan drafting team. The inconsistency is that the decision of the village head about the Village Government Work Plan drafting team is made and signed before the date of ratification of the Village Medium-Term Development Plan, even though the Village Government Work Plan is prepared after the completion of the preparation of the Village Medium-Term Development Plan. This proves the existence of formalistic processes in the preparation of supporting documents for the Village Government Work Plan, as is the case in the Village Medium-Term Development Plan.

The next stage of activities in the preparation of the Village Government Work Plan is the scrutiny of the Village indicative ceiling and the alignment of programs/activities entering the Village. In the villages where this study is located, scrutiny of the Village indicative ceiling and the alignment of programs/activities entering the Village are still unfamiliar. Data disclosed by several research informants showed that both the village head as the team coach and other team personnel did not take this third stage in the preparation of the Village Government Work Plan. Another informant stated that the preparation of the Village Government Work Plan does not include activities to scrutinize the Village indicative ceiling and align programs/activities to enter the Village. The results of the analysis of the contents of the Village Government Work Plan document show that the content of the document does not include the supervision of the Village indicative ceiling and the alignment of programs/activities that enter the Village, in the systematics of the Village Government Work Plan there is no description of the supervision of the Village indicative ceiling and the alignment of programs/activities that enter the Village as described in the Minister of Home Affairs Regulation Number 114 of 2014. There is only a list of district development programs and activities that enter the village. Consequently, there is no alignment of the program/activity plan that enters the Village which includes: the work plan of the district/city government; program and activity plans of the Government, Provincial Regional Governments, and Regency/City Regional Governments; the results of the selection of community aspirations by the Regency/City Regional People's Representative Council. The format of the Village Indicative Ceiling does not consider the results of scrutiny and alignment but is sourced from the village community's proposals. In fact, according to the provisions, the Village Government Work Plan drafting team prepares a village local-scale development plan which is outlined in the Village Government Work Plan draft based on the results of scrutiny.

The draft Village Government Work Plan in the villages where this study is located is outlined in the format of the Village Government Work Plan draft by applicable regulations. The Draft Village Government Work Plan is attached to the priority activity plan and the Cost Budget Plan. This is slightly different from the provisions of Article 42 paragraph (1) of the Regulation of the Minister of Home Affairs Number 114 of 2014 which emphasizes that "The Draft Village Government Work Plan is attached to the activity plan and the Cost Budget Plan."

The research informant stated that the activity plan and the Cost Budget Plan were verified by the verification team." The verification team of activity plans and Cost Budget Plans in some villages consists of community elements only, but in others, in addition to community elements, it also involves elements of regional apparatus organizations. This is also following the provisions of Article 32 paragraph (2) of the Regulation of the Minister of Home Affairs Number 114 of 2014. In the Village Government Work Plan in the villages where this research is located, a List of Village Government Work Plan Proposals is also attached. The list of proposed Village Government Work Plans contains the names of activities according to the fields of village development, general objectives of activities, and location of activities. The location of the activity in question is mentioned only in general, namely the village, not specified according to the hamlet. This is slightly different from the provisions of Article 43 paragraph (2) and paragraph (3) of the Regulation of the Minister of Home Affairs Number 114 of 2014 which emphasizes that "The Village Government Work Plan preparation team prepares priority proposals for programs and activities as referred to in paragraph (1)", and "Priority proposals for programs and activities as referred to in paragraph (1) are outlined in the draft list of Village Government Work Plan proposals." In the villages where this study is located, the proposed Village Government Work Plan is not detailed by program, only detailed by field, namely the field of village government implementation, village development, community development, and community empowerment.

The facts on the ground regarding the preparation of the draft Village Government Work Plan have several differences both formally and ideally normatively in the provisions of the Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines.

The next stage is the implementation of village development planning deliberations. The proposal is sharper and dominated by representatives of government officials than representatives from community elements and local entrepreneurs, and infrastructure improvement activities are the most important proposals rather than community empowerment activities (Halimah & Karyana, 2017).

The practice in the villages where this study is located varies but still characterizes formalism as in the stages described earlier. Only some villages whose village governments hold village development planning deliberations to discuss and agree on the draft Village Government Work Plan. The Village Development Planning Deliberation was attended by the Village Government, the Village Consultative Body, and community elements. In other villages, the Village development planning deliberations to discuss and agree on the draft Village Government Work Plan are formalistic, namely, there is no Village development planning deliberation but there are minutes and a list of participants.

Some informants stated that the minutes and attendance list of the participants of the deliberations were made later to meet the provisions. In the attachment to the Village Government Work Plan, there is indeed a list of participants, but the signatures listed cannot be used to justify the presence of persons on the list, as well as those listed in other documents that have been described earlier. This shows that the results of the Village Development Planning Deliberation Agreement outlined in the minutes are also formalistic.

Furthermore, there was no direction from the village head to the Village Government Work Plan drafting team to improve the Village Government Work Plan draft document based on the results of the Village Development Planning Deliberation Agreement. The draft Village Government Work Plan is an attachment to the draft Village Regulation on the Village Government Work Plan. All Village Government Work Plans where this research is located are attached to the Village Regulation on Village Government Work Plans. Village regulations on Village Government Work Plans in some villages are stipulated by the Village Head and promulgated by the Village Secretary but are not mutually agreed upon by the Village Head and the Village Consultative Body.

The findings of this study indicate that the village planning capacity in Muna Regency is not functioning optimally. This implies that the village planning system has not been effectively utilized in allocating and utilizing inputs to generate planning outputs that contribute to achieving village development goals.

Villages in Muna Regency have official documents such as the Village Medium-Term Development Plan and the Village Government Work Plan. However, in several instances, the terms "Village Medium-Term Development Plan" and "Village Government Work Plan" are used without a proper legal basis in the various regulations governing village planning. Although the preparation of these plans in Muna Regency has been based on several relevant laws and regulations, there are still shortcomings. Some applicable laws and regulations have not been incorporated, and certain legal amendments have not been reflected in the latest versions of the documents. These findings suggest that a more structured and participatory approach to village budgeting is needed, involving not only village officials but also community representatives and third-party experts.

In the formalistic village planning systems described above, the Village Medium-Term Development Plan Preparation Team and the Village Government Work Plan Preparation Team do not play an optimal role. Instead, their functions are largely assumed by the village head and the village secretary, and in some cases, also involve the chairman of the Village Community Empowerment Institute. Democratic institutions in villages, along with the Village Consultative Body as a partner of the village government, not only fail to play an optimal role but, in many cases, barely function at all. This situation indicates a lack of awareness regarding the importance of democracy at the village level.

Democracy in village planning implies that development planning should incorporate the aspirations of the community, which are articulated and consolidated through the Village Consultative Body, in addition to other institutions that act as partners of the Village Government. However, to achieve this, certain supporting elements are necessary, including governance based on the rule of law and accountable officials. When these conditions are met, the village planning process will reflect democratic principles.

Democracy is embedded in the process itself, not merely in its results. In village planning, democracy is not only reflected in efforts to achieve goals but also in ensuring that these efforts are free from coercion, intimidation, and repression by vested interests (Pateman, 1970). However, democracy should also be reflected in the process, where all parties support each other and enhance their capacities to a higher level.

The realization of democracy in village planning requires two essential elements: an effective control mechanism by the people, represented by the Village Consultative Body, and a responsible village government. To establish a democratic government, the Village Head and the Village Consultative Body must collaborate and work in synergy, sharing a common

mindset. A harmonious and cooperative relationship between these two entities is crucial for fostering a safe and stable environment in village governance. Such synergy ensures that government policies and legal products are collectively upheld, ultimately contributing to progress and improving the quality of life for villagers.

The process of formulating the Village Medium-Term Development Plan and the Village Government Work Plan tends to follow a formalistic approach. Borrowing the concept from Riggs (2006), this characteristic is typical of administration in developing societies. In this context, norms are established for policymaking and goal setting but are not necessarily pursued in practice. The social behaviors of village actors often do not align with the established norms. Village planning norms are formally documented as required by law, yet their actual implementation remains superficial. The actions of village planners frequently deviate from the guidelines outlined in the Regulation of the Minister of Home Affairs Number 114 of 2014. While the substance of the Village Medium-Term Development Plan contains the required elements from this regulation, its formal-legal procedures are not fully adhered to during the planning process.

Despite the minimal role played by the Village Medium-Term Development Plan Preparation Team, the Village Government Work Plan Preparation Team, and the Village Consultative Body, villages still manage to produce planning documents, including both the Village Medium-Term Development Plan and the Village Government Work Plan. This is made possible through informal collaboration between village heads and district officials. District officials provide technical guidance to village heads based on informal agreements and mutual trust, which facilitates the preparation of these planning documents. These informal arrangements effectively substitute the roles of Village Local Assistants, Village Assistants at the district level, and District Experts.

The formalistic approach to village development planning primarily benefits officials in the Community Empowerment and Village Government Agency, rather than the village government, the Village Consultative Body, Village Local Assistants, Village Assistants, District Experts, or even the village community. As a result, the key actors in village planning, as envisioned in existing laws and regulations, are deprived of opportunities to gain hands-on experience and knowledge through a democratic learning process.

The findings of this study regarding village planning are inconsistent with the participatory planning and budgeting models in villages discussed in the current literature, namely the representative model of the Village Consultative Body; The model of community involvement in the discussion stage of the Village Revenue, and Expenditure Budget Plan; and Model for the discussion of the Village Revenue and Expenditure Budget Plan through a public consultation forum or village budget deliberation. In the context of this study, village planning is based on the informal exchange relationship between the village government and the structure above the village, namely the village head, village secretary, and officials in the district, which is supported by institutionalizing formalistic processes.

The formation and development of public spaces require collaboration or support from various stakeholders from various circles (Berliandaldo et al., 2021), including assisting in village planning and budgeting in collaboration with the Muna Regency Government Regional Apparatus Organization, and the Muna Regency Regional People's Representative Council to achieve the goals of village planning and budgeting that are transparent, accountable, abiding by principles and values and participatory. In addition, regional heads must be able to take advantage of the flexibility of the existing budget and extraordinary spending procedures to

make funding in advance, so that the programs and activities to be implemented can be more flexible (Hanida et al., 2021).

In line with the Decree of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 143 of 2022 concerning Technical Instructions for Village Community Assistance, it is stated that the implementation of Village Community Assistance is carried out in stages starting from the center to the Village. Assistance to village communities nationally is carried out by the Minister who is delegated to echelon I and II officials of the Human Resources Empowerment Agency of the Ministry of Villages, development of disadvantaged and integrated regions. Meanwhile, in the provinces and districts, the assistance is carried out by the Regional Apparatus which handles local government affairs in the field of Village Development and Village Community Empowerment. Assistance at the sub-district level is carried out by the Sub-district Head assisted by functional officials of self-help mobilization and Village Community Empowerment. In addition to the assistance mentioned above, assistance is also carried out with third-party assistance, assistance by Professional Assistance Personnel, and assistance by Village Community Empowerment Cadres.

Third-party assistance is carried out based on cooperation agreements with the Village Government or the Regency and Provincial Regional Governments as well as the Ministry. This third-party agreement is implemented to accelerate the progress of the Village with a budget that is summarized from third-party financing. Assistance by Professional Assistance Personnel is to assist Ministers, Provincial Regional Governments, and Regency Regional Governments which are carried out systematically and in stages from the Village level to the Central level. Meanwhile, the assistance carried out by the Village Community Empowerment Cadre is the assistance carried out by the Village cadres (family welfare empowerment cadres, health cadres, education cadres, engineering cadres, human development cadres, women cadres, farmer cadres, cultural cadres, fishermen cadres and other categories of cadres) to develop and drive initiatives, participation, and self-help cooperation. Therefore, there needs to be collaboration of all stakeholders so that good planning and budgeting can be created.

Collaboration is cooperation carried out by various parties to achieve common goals (Veriyani et al., 2023). The existence of accurate goals and the creation of work plans are temporary outcome dimensions in the collaboration process (Fatman et al., 2023). Collaboration can also be interpreted as a form of cooperation between stakeholders that is combined into one common goal or view in real life (Yasintha, 2020). Stakeholders are a group of people or people who can influence and be influenced by the target goals of the organization (Freeman & Mcvea, 2001).

The Stakeholder Collaboration Model in Village planning and budgeting is carried out in the following stages:

1. *Face-to-Face Dialogue* The collaboration process begins with a face-to-face dialogue, which is carried out to identify various opportunities so that the parties involved benefit together. Face-to-face dialogue is available at every stage of planning where all stakeholders are involved. At the stage of building the vision and Government Work Plan, it is carried out with socialization which is followed by the community. At the Self-Help Mapping stage, there is a workshop to coordinate any area in the sub-district that is suspected of being a slum to then carry out a baseline. At the stage of preparing the Residential Environment Arrangement Plan, all stakeholders held a coordination meeting to realize a harmonious and consolidated document. The running of face-to-face dialogue on village planning and budgeting first has time adjustments for the

Village Consultative Body, village community institutions, and microfinance institutions as well as other stakeholders such as the Village Community Empowerment Office, the District Government, and village community empowerment cadres.

2. *Trust Building*. The number of parties involved often in a collaborative process there distrust between the stakeholders involved, therefore trust is very important to build in collaboration. This also applies to the collaborative process in village planning and budgeting in Muna Regency. *Trust building* in the process of collaboration on Village Planning and budgeting in Muna Regency has been built since the start of the collaboration. The importance of the Memorandum of Understanding in the involvement of stakeholders is to describe each task can be evaluated to the extent to which the role of stakeholders can be realized. The increase in trust in the community is carried out through socialization in the community facilitated by Professional Assistance Personnel. Meanwhile, at the stage of Self-Help Mapping and Preparation of the Residential Environment Arrangement Plan, it is said that Trust has been built. The building of trust can be seen from the statement of the Village Government if they have been open if they are asked for the data needed for planning, for example in terms of problem mapping.
3. *Commitment to the Process* Commitment is closely related to the motivation of stakeholders to participate in village planning and budgeting. The growth of motivation in stakeholders increases the commitment to carry out the program. There is a common understanding in the planning and budgeting process in Muna Regency that the commitment to build a vision is carried out in the form of the willingness of stakeholders to devote time and energy. At the Government Work Plan stage, it is carried out with a willingness to provide ideas, inputs, and suggestions. Furthermore, the self-help mapping stage is seen by the implementation of a problem mapping method that is right on target, namely the probation method. Finally, the stage of preparing the commitment residential environment arrangement plan is shown with professionalism in carrying out the role of each stakeholder.
4. *Shared Understanding* In the process of mutual understanding, each stakeholder must have a common understanding of what can be achieved together. Understanding in this case is in the form of the same understanding related to existing problems, visions, missions, and common goals outlined in assistance in village planning and budgeting, and also the same strategy to do so. The existence of a process of mutual understanding in village planning and budgeting is obtained if in the stage of building a vision of common understanding is carried out with socialization related to the vision, mission, and goals to be achieved together. In the Government Work Plan stage, it is necessary to foster a common awareness that the slum problem is a common problem, so each stakeholder must have the awareness to participate in solving it. Furthermore, at the self-help mapping stage, it is necessary to have an understanding of slum indicators, these indicators will be used in the preparation of documents. Finally, the planning stage for the preparation of documents residential environment planning document requires understanding if it must be completed collaboratively.
5. *Intermediate Outcomes* this process is in the form of what is produced from collaborative activities in the planning that is carried out, which must show results that have benefits and strategic value as capital at the stages that will be carried out afterward. From various data that has been obtained related to the interim results in village planning and budgeting, it can be concluded that the interim results are the

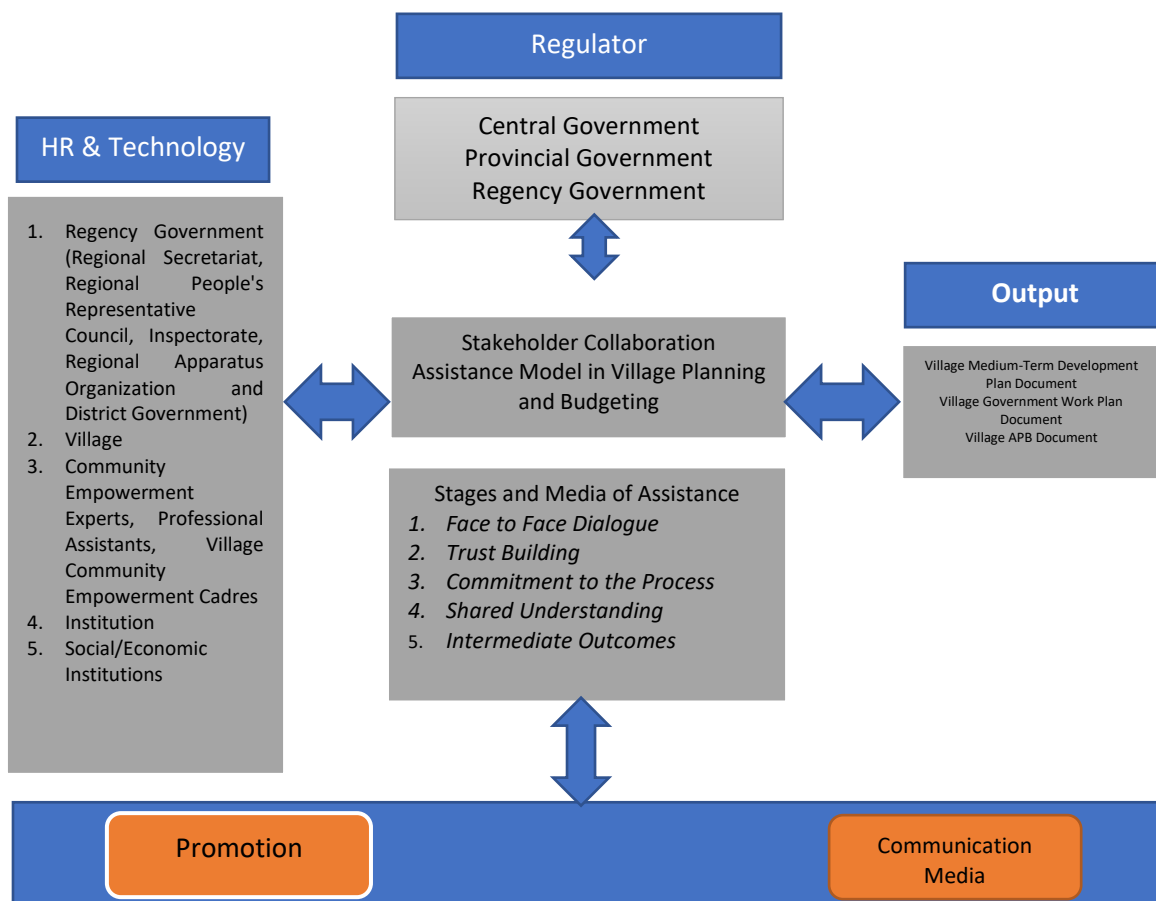
preparation of the Medium-Term Development Plan document, the government work plan document, and the Village Revenue and Expenditure Budget document.

Stakeholder Identification in Village Planning and Budgeting Assistance consists of:

1. Primary Stakeholders are (a) The Muna Regency Government has a Regional Apparatus Organization consisting of the Regional Secretariat, the Secretariat of the Regional People's Representative Council, the Secretariat, and 24 Agencies, 5 Agencies and 22 Districts. The institutions mentioned above have their respective roles, duties, and functions in assisting the Village during Village planning and budgeting. (b) The village as the object of assistance prepares adequate facilities and meets standards and databases related to the potential of the village; (c) Community Empowerment Expert Team, Professional Assistance Personnel, and Village Community Empowerment Cadres are to facilitate activities; (d) Educational Institutions, in assisting facilitation, especially in terms of *research and development*.
2. The key stakeholders are the Muna Regency Government and the Muna Regency Community Empowerment Expert Team because they have legal authority in decision-making.

In simple terms, the Model of Stakeholder Collaboration Assistance in Village Planning and Budgeting can be seen in the following figure:

Figure 5.
Stakeholder Collaboration Assistance Model in Planning and Village Budgeting





Source: Modified results of the researcher, 2025

Based on the image above, it can be explained as follows:

- (1) Regulators, Central Government, Provincial and District Governments have a strong commitment in terms of assistance in village planning and budgeting, especially those related to regulations and funding.
- (2) Human resources and technology that exist in stakeholders are the main focus to support collaborative stakeholder assistance
- (3) Collaboration is carried out by managers who have commitment and competence as intermediaries and collaborators to bring together aging resources and technology
- (4) The results of collaborative assistance produce outputs in the form of Village Government Work Plan documents, Village Government Work Plans, and Village revenue and expenditure budgets that are accountable, transparent, participatory, and principle-abiding
- (5) The mentoring process is carried out in stages: (1) Face to face-to-face dialogue; (2) Trust Building; (3) Commitment to the Process; (4) Shared Understanding; (5) Intermediate Outcomes
- (6) Each stage/process of mentoring is important for Promotion through Communication Media.

CONCLUSIONS

Based on the description in the results and discussion, it can be concluded the study found that all villages had expired planning documents, and did not have a systematic budgeting process, thus causing inefficiencies in fund allocation. These findings confirm that stakeholder collaboration significantly improves the effectiveness of village planning and budgeting, as evidenced by increased transparency and accountability in villages that implement this model. In addition, a more structured and participatory approach is needed for village budgeting. This research is expected to contribute to public policy studies by providing a model that integrates multi-level stakeholder engagement in rural financial planning. This study is limited to a case study of 15 villages in Muna Regency, Southeast Sulawesi Province that may not fully represent the diversity of village governance throughout Indonesia. Future research should expand the sample size and consider integrating quantitative analysis for a more comprehensive evaluation of budgeting effectiveness.

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