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## Perception of Village Society about Management of Village Finance and Its Benefits

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#### **INTRODUCTION**

This study aims to determine perception of society of the quality of village financial management and its benefits.

### **METHODOLOGY**

Data is obtained through survey methods by giving questionnaires to respondents. The research respondents were 105 people from 3 villages in Labuapi District, West Lombok Regency. 40 statements in the questionnaire were built from 7 indicators. The first focus of research, village financial management, consists of 3 indicators, namely planning, implementation and reporting quality. The second, benefits of village financial management, consists of 4 indicators, namely the benefits of village finance in the administration of village government; benefits in the construction of infrastructure and the village environment; benefits in community empowerment; and the impact of village finance. The rating scale is from 0 to 10. Scores are divided into 5 categories: very low, low, medium, high and very high. The score of each respondent was calculated by the maximum value of the research indicator divided by the number of categories.

### FINDINGS/RESULTS

The following table shows the results of the study.

	Research Indicators	Categories					
No		Very Low	Low	Medium	High	Very High	
1	Planning Quality	10,5%	24,8%	30,5%	17,1%	17,1%	
2	Implementation Quality	16,2%	21,0%	30,5%	19,0%	13,3%	
3	Reporting Quality	8,6%	14,3%	20,0%	13,3%	43,8%	
4	Benefits of village finance in the administration of village government	17,1%	23,8%	30,5%	23,8%	4,8%	
5	Benefits in the construction of infrastructure and the village environment	32,4%	25,7%	26,7%	14,3%	1,0%	

	6	Benefits in community empowerment	19,0%	29,5%	25,7%	15,2%	10,5%
ſ	7	Impact of village finance	13,3%	25,7%	26,7%	17,1%	17,1%

Most respondents considered the planning quality indicators to be in medium category, which tended to be low. This means, the society is involved in planning at the level of symbolic participation. The quality of implementation is also medium and tends to be low. The procurement of goods and services is carried out in accordance with the regulations but the principles of accountability have not been fully implemented. Meanwhile, the reporting quality indicators are considered very high. This is in line with the intensity of village officials presenting the budget and realization of village finances on large banners in front of the village head's office.

### **CONCLUSIONS/IMPLICATIONS**

The benefit shows a different pattern with the first research focus. Most community assessments for fourth indicators are concentrated in the medium and subsequent categories in the same low and high categories. It is mean that village officials are considered received relatively high benefits from the finance. Most respondents consider fifth indicator to be very low. The mean is the development of infrastructure and the village environment has not been carried out optimally. Likewise, the sixth indicators which is considered low tends to be medium, it is mean that community empowerment activities have not been carried out properly. The latest indicators are also considered medium, which tend to be low, meaning that the community has not felt the maximum impact from the village-managed finance.

Keywords: planning, implementation, reporting, benefits of village finance management