

Analysis of Village Financial Management: Case Study at Kenongomulyo Village Nguntoronadi Subdistrict Magetan Regency

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Abstract: This research focuses on village financial management, especially regarding village funds with the purpose to determine the extent of understanding of village fund management carried out by Kenongomulyo Village. This study uses a qualitative case study approach, the instrument used to collect data in the form of human instruments, namely the researchers themselves. To maintain data validity, data triangulation is carried out. Data analysis activities include data reduction, data presentation, and conclusion drawing. The results of this study indicate (1) The planning process in Kenongomulyo Village is carried out by involving society participation in village meetings, this is done to explore people's aspirations, (2) Village funds are used for infrastructure and non-infrastructure development processes. The construction of infrastructure in Kenongomulyo Village in 2016 prioritized the agricultural sector (3) Transparency of accountability reports to village societies still not touched the general level of society. This is due to the lack of socialization of village funds to the society as a whole due to the lack of skill in the village government in socializing it.

1 INTRODUCTION

The government's seriousness in paying attention to villages can be seen by the society, it is evident that in 2016 the temporary budget allocation for village funds amounted to Rp.46.9 trillion, up from the 2015 budget of Rp20.17 trillion. Village funds will be channeled in two stages, namely March and August. DJPK will channel village funds with a scheme of 60% in March and 40% in August which has changed from the previous year. The two-stage distribution was carried out in accordance with the issuance of the Minister of Finance Regulation (PMK) No. 49 / PMK.07 / 2016 concerning procedures for allocating, distributing, using, monitoring and evaluating village funds. (www.kemendes.go.id accessed on November 22, 2016).

In this study, the researchers chose the object of research in the Kenongomulyo Village, Nguntoronadi Subdistrict, Magetan Regency, because the residents of Kenongomulyo Village wanted to see how the village finances were managed because so far researchers had not felt the benefits of village funds. Based on a preliminary

survey conducted by researchers, Kenongomulyo Village has received village funds starting in 2015 and has made financial reports based on Permendagri Number 113 in 2014. The Village Funds that are lowered by the central government are not small and have increased in 2016. In addition, there are obstacles to managing village finances, which are not in accordance with the initial plan in management.

The delay in disbursing funds from the center made the village government in making the accountability report seem hasty. In addition, there are still many people who complain about transparency because of the lack of skilled village officials in submitting accountability reports as a whole. Based on Permendagri Number 113 in 2014 the village government must submit its accountability report through media information that is easily accessible to the public.

Received the village funds, the village government must be prepared and able to manage village finance based on transparent, accountable, participatory principles and carried out in an orderly and disciplined manner in accordance with Permendagri Number 37 of 2007 concerning

Guidelines for Village Financial Management. Public Accountability is an obligation for agents as trustees to account for, present, report and disclose all kinds of activities to principals as trustees, where principals certainly have the right and authority to hold such accountability Mardiasmo (2002) in Lestari (2014).

A good financial management and reporting system will support the realization of public transparency and accountability in order to produce information that is relevant and easily understood by stakeholders (Lestari, 2014). With the changes from the central government regarding the budget for village assistance, the government issued Permendagri Regulation No. 113 of 2014 which is specifically as a guide for village financial management, besides that the regulation also controls village financial management, because there are still many village governments that are misused by funds village assistance for personal gain.

Research on village financial management accounting has been carried out several times, including Firmansyah (2014), examining "Financial Management in Pulau Lawas Village, Bangkinang Sub-District across Kampar Regency in 2012". The results of the study showed that village financial management in Pulau Lawas Village, Bangkinang Seberang District in 2012 was unfavorable due to the lack of maximum management of village finances due to limited human resource capacity, lack of supervision from the BPD and lack of community participation and less supportive facilities.

Research on Nisa village funds (2016) on the "Phenomenology Study of Accountability for Village Fund Management in Tegal Village, Kandat District, Kediri Regency". The results of the study said that the understanding of the village government regarding planning was to invite society representatives in a deliberation program and also the community's understanding of planning was to attend the invitation to the meeting. Implementation is considered as a realization of the plan and the absorption of all funds in development for one year. With no funds remaining, it is considered that village funds have been implemented well. While accountability is understood by the village government as the submission of the results of the activity report to the center through the sub-district and the society understands the responsibility in the form of completion of development for one year and can be enjoyed directly by all levels of society.

2 LITERATURE REVIEW

2.1 Good Governance

Governance can be interpreted as a way of managing public affairs. World Bank (in Mardiasmo, 2002: 23) defines governance as "the way state power is used in managing economic and social resources for the development of society". While the United Nation Development Program (UNDP) defines governance as "the exercise of political, economic, and administrative authority to manage a nation's affair at all levels". In this case, the World Bank places more emphasis on the way the government manages social and economic resources for the benefit of social development, while UNDP places more emphasis on political, economic and administrative aspects in the management of the country. Political governance refers to the policymaking process (policy/strategy formulation). Economic governance refers to the decision making process in the economic field which has implications for the problem of equity, reducing poverty, and improving the quality of life. Administrative governance refers to a system of policy implications.

According to UNDP (in Mardiasmo 2002: 24), the characteristics of good governance include:

- a. Participation, participation is the involvement of the society in making decisions both directly and indirectly through representative institutions that can channel their aspirations.
- b. Rule of law, a legal framework that is fair and carried out indiscriminately.
- c. Transparency, transparency is built on the basis of freedom of information.
- d. Responsiveness, public institutions must be fast and responsive in serving stakeholders.
- e. Consensus orientation, oriented to the interests of the wider society.
- f. Equity, every society has the same opportunity to obtain prosperity and justice.
- g. Efficiency and Effectiveness, management of public resources is carried out in an efficient (efficient) and effective (effective).
- h. Accountability, accountability to the public for every activity carried out.
- i. Strategic vision, government organizers and the public must have a far-reaching vision.

Of the nine characteristics, there are at least three things that can be played by public sector accounting, namely the creation of transparency, public accountability, and the value of money (economy, efficiency, and effectiveness).

2.2 Village Fund

Village funds are funds sourced from the APBN intended for villages that are transferred through the district and city APBD which are used to finance government administration, implementation of development, social development (www.kemendesa.go.id accessed 22 November 2016). Village funds are one of the crucial issues in village law, the calculation of the budget is based on the number of villages taking into account the population, poverty rate, area size, and level of geographical difficulties in order to improve welfare and equitable distribution of village development.

Village funds are one of the sources of village income that must be included in the Village Budget (APBDesa) document (Kemendesa, 2016: 11). Every year the village will get village funds from the central government, which is channeled through districts or cities. The priority of the use of village funds every year is regulated by village minister regulations, underdeveloped regional development, and transmigration.

Village funds are prioritized to finance development and society empowerment whose implementation is prioritized in self-management using local resources or raw materials and sought to absorb more labor from the local village society (www.djpk.depkeu.go.id accessed January 2, 2017). The village government uses APBDesa funds to finance the implementation of village authority in the form of various development activities and empowerment of village societies. In addition, the village government is obliged to carry out financial management in an orderly manner and in accordance with the provisions. Therefore the village government needs to develop various regulations, both in the form of village regulations related to allocation, use, and monitoring and evaluation of funds allocated in the Village Budget.

2.3 Village Financial Resources

The source of village finance or village income as stated in Government Regulation Number 72 of 2005 (Article 68: 1), states that the village income source consists of:

- a. Village Original Income which consists of the results of village business, village wealth, self-help and participation, mutual assistance, and other legitimate village income;
- b. Regency / City regional tax revenue sharing of at least 10% (ten per hundred), for the village and from the Regency / City retribution some of it is for the village;

- c. Central and regional financial balance funds received by the Regency / City for the village at least 10% (ten per hundred), which is proportional to each village which is the Village Fund Allocation;
- d. Financial assistance from the Government, namely assistance from the Provincial Government, Regency / City Government in the context of implementing government affairs;
- e. Grants and donations from non-binding third parties.

2.4 Village Financial Management Principles

The principles of Village Financial Management as stated in Permendagri Number 113 of 2014 are transparent, accountable, participatory and carried out in an orderly and budgetary discipline, with the following description:

- a. Transparent, namely the principle of openness that allows the public to know and get access to information as widely as possible about village finance.
- b. Accountable, namely the realization of the obligation to account for the management and control of resources and the implementation of the policies entrusted in the framework of achieving the stated objectives.
- c. Participatory means that every action is carried out by involving society involvement both directly and indirectly through representative institutions that can channel their aspirations.
- d. Orderly and budgetary discipline means that the budget must be carried out consistently with the recording of its use in accordance with the village financial accounting principles.

2.5 Village Financial Planning

Village Financial Planning is an activity to estimate income and expenditure for a certain period of time in the future organized by the Village Government by laying down the BPD and community elements in a participatory manner. (www.bbpb.kemenkeu.go.id accessed November 22, 2016). In relation to Village Financial Management, the intended planning is the APBDesa process. The Village Government prepares village development planning in accordance with its authority by referring to district/city development planning. Village Development Planning includes Village RPJM and Village RKP which are arranged in a timetable and stipulated by Village Regulations. Village development planning is prepared based on the

results of the agreement in the village meeting which is implemented no later than in June the current budget year.

2.6 Budgeting Process

The process of preparing the Village Budget starts in the following order:

- a. The Implementing Activity submits a budget proposal for activities to the Village Secretary based on the established Village RKP;
- b. The Village Secretary draws up a Village Regulation concerning the APBDesa (Village RAPB) and submits it to the Village Head;
- c. The Village Head then submits to the BPD to be discussed and agreed upon. The draft Village Regulation on APBDesa is agreed upon at the latest in October of the current year between the Village Head and BPD;
- d. Draft Village Regulations concerning APBDesa which have been mutually agreed upon as subsequently submitted by the Village Head to the Regent / Mayor through the sub-district head or other designation no later than 3 (three) days from the time it is agreed to be evaluated;
- e. Regents / Mayors determine the results of the evaluation of the APBDesa design at the latest 20 (twenty) working days from the receipt of the Village Regulation Draft on the Village Budget. Village regulations on APBDesa are set no later than December 31 of the current budget year.

2.7 Implementation of APBD

Based on the village financial management guide (BPKP, 2016: 11) in the implementation of village finance, there are several general principles that must be adhered to that cover revenues and expenditures. The principle includes that all village revenues and expenditures are carried out through the village cash account. Disbursement of funds in the village cash account is signed by the Village Head and the village treasurer. However, especially for villages that do not have banking services in their area, further arrangements will be made by the district/city government. With this arrangement, payments to third parties are normatively carried out through transfers to third-party bank accounts.

2.8 Village Finance Administration

Village Finance Administration is a recording activity specifically carried out by the Village Treasurer. The village treasurer must record all existing transactions in the form of receipts and

expenses. The village treasurer systematically and chronologically records financial transactions that occur. Village financial administration carried out by the village treasurer is done in a simple way, namely in the form of bookkeeping not yet using an accounting journal. Administration of both cash receipts and cash disbursements, the village treasurer uses:

- a. General Cash Book;
- b. Tax Helper Cash Book; and
- c. Bank Book.

2.9 Reporting and Accountability of Village Finance

In carrying out their duties, authorities, rights, and obligations in managing village finance, the village head has an obligation to submit a report. The report is semester and annual periodic, which is submitted to the Regent / Mayor and some are submitted to the BPD. Details of the report are as follows:

- a. Report to Regents / Mayors:
 - a) Semester Report of the Implementation of Village Budget Implementation;
 - b) Report on the Realization of APBDesa Implementation to the Regents / Mayors at the end of each fiscal year.
 - c) Report on Realization of Use of Village Funds
- b. Report to the BPD includes a Report on the Responsibility for Realization of the Implementation of the Village Budget consisting of Income, Expenditures, and Financing.

3 RESULT and DISCUSSION

This study uses a qualitative case study approach by taking the object of research in the Kenongomulyo Village, Nguntoronadi Subdistrict, Magetan Regency. The source of the data comes from the results of interviews, documentation, and observations on the subject of the study. Instruments used to collect data in the form of human instruments, namely researchers themselves. To maintain data validity, data triangulation is carried out. Data analysis activities include data reduction, data presentation, and conclusion drawing.

3.1 Results

3.1.1 Village Planning

The planning process of Kenongomulyo Village involves deliberation to explore people's aspirations, this is because village development itself is from the society and for the society, so every development plan for the social development of the Kenongomulyo Village is always involved. This is in accordance with what was presented by Informant 1.

"important and there must be society leaders in this village development planning because village development as a system in the construction of the Village Law places the society in a strategic position as the subject of development ..."

In the development planning, the village government must have a future development plan for Kenongomulyo Village. With the development plan, development can be well organized according to the needs of the village society. Following is the explanation from Informant 1.

"Yes, what is certain is that development can prosper the people"

The same thing was explained by Informant 3.

"The plan is to continue the previous development, especially for the agricultural sector because most of the kenongomulyo residents are farmers."

From the results of the presentation of the data above, it can be interpreted that society leaders are always involved in village planning. With the existence of village meetings, village officials and being able to find out what the society wants to achieve future village development. The village government itself has a future development plan with the aim of the welfare of its people.

3.1.2 Implementation of Village Funds

Kenongomulyo Village runs the management of village funds in accordance with established regulations and 60% of village funds are focused on infrastructure development to support agricultural societies. This is in accordance with what was conveyed by Informant 2.

"The development is in accordance with the Village Budget, mostly in the agricultural sector, because the people of Kenongomulyo village have their livelihoods from rice fields, so this is prioritized if it is fulfilled to replace the others"

In line with management, it is certainly inseparable from the constraints, considering that this village fund is a new thing for the village administration because there had never been a policy of village funds. This is in accordance with what was conveyed by Informant 2.

"The problem is that if it is not in accordance with the original plan or it is not in accordance with the pagoda, it will definitely change from the start, the problem is if the money is late in entering or the withdrawal is late from the center"

Based on the results of the interview it was found that there were still some complaints from the society in managing village funds. One of them is the village society empowerment program that has not yet been seen. This is in accordance with what was conveyed by Informant 6.

"If the construction is in physical means such as roads, the results of the irrigation canal are still evident. But for development that has the character of social empowerment, it is still not visible"

These village funds are used for village governance, village development, and village empowerment, therefore the existence of village funds greatly helps the village in its objectives. In addition, it is expected to be able to improve the welfare of the village society. The existence of village funds in the village administration is expected to be able to manage village funds according to their objectives. Following is the presentation from Informant 3.

"Very helpful, because it can improve social welfare and equitable distribution of rural development through improving village public services, advancing village economies, overcoming development disparities between villages and strengthening societies as subjects of development"

From the results of the explanation above, it can be interpreted that the presence of village funds is very helpful for infrastructure and non-infrastructure development. The development in 2016 is in accordance with the plan stated in the RKP and in the implementation of village funds, Kenongomulyo Village has a companion who has been appointed by the district.

3.1.3 Reporting and Accountability of Village Finance

In carrying out their duties, authorities, rights, and obligations in managing village finance, the village head has an obligation to submit a report. The report is semester and annual periodic, which is submitted

to the Regent / Mayor. In addition to submitting reports to the center, the village head must also submit this accountability report to the village society. Following is the explanation from Informant 3.

"The plot is that this accountability report is reported to the district level to the regent through the first sub-district to be verified, so every stage of the village fund disbursement must have physical evidence."

In addition to accountability made to the central government, the village government must also take responsibility for the society. Because accountability to society is very important. With the accountability of the society, the society will feel more valued by the village and the village government will be safe. Following is the explanation from Informant 3.

"There must be, the reporting was done together with society leaders, RT, RW, BPD during the village meeting, so we convey all the results."

The lack of socialization regarding the use of village funds has resulted in the presence of residents who have not yet felt the benefits of village funds received by the Kenongomulyo Village. The society also feels that there is a lack of transparency in managing village finances. This is based on the explanation by Informant 5.

"Know, but we as our people don't know about village funds. There should be a budget every year that the village receives and it must be transparent so that the funds are clear on its use, because I see the village of Kenongomulyo has no progress at all, just a small road not on asphalt, the money is from people's donations, what do I not know not."

From the results of the explanation above, it can be interpreted that the reporting and accountability of village funds have been carried out in accordance with procedures both at the central and society levels. However, the lack of transparency in the village society was experienced by the Kenongomulyo Village, because of the lack of skill in the village government in disseminating this matter.

3.2 Discussion

3.2.1 Village Planning

The planning process in Kenongomulyo Village is carried out by involving society participation in village meetings to explore the aspirations of the society, this is because village development itself is from the society and for the society. The Kenongomulyo Village Government always

provides an opportunity for the society to express their aspirations by inviting the villagers in a meeting to discuss any complaints experienced by the society regarding the suggestions and infrastructure in the village.

Village development planning consultation (Musrenbangdes) in Kenongomulyo Village is conducted every 3 months, but it does not rule out the possibility that if there are interests that will be held suddenly there will be a discussion at any time. The Musrenbangdes was conducted with a number of public figures, heads of RT / RW, BPD, Village Officials, PKK, and LPM. In the village meeting, the society was given the opportunity to convey their aspirations. Society aspirations are needed in future village development plans. During this time the main development priorities that use village funds are still focused on the agricultural sector which is the main livelihood of Kenongomulyo Village residents.

All planning processes in Kenongomulyo Village have been included in the RKP for a period of one year. The Village RKP is prepared by the village government in accordance with information from the district/city regional government relating to the village indicative ceiling. In 2016 the Kenongomulyo Village compiled infrastructure and non-infrastructure development plans. The planned infrastructure development is in the form of development in the agricultural sector such as irrigation channels, making taluds and making rice field roads. For now, non-infrastructure development in social empowerment is for PKK, such as special training or skills, a village youth, and others. From the development plans carried out by Kenongomulyo Village, the purpose is to improve the welfare of the society and reduce poverty in Kenongomulyo Village. The Kenongomulyo Village Government itself has a future development plan so that the Kenongomulyo Village society is prosperous, safe and peaceful.

3.2.2 Implementation of Village Funds

In its implementation, the Kenongomulyo Village was in accordance with the regulations set by the government. Kenongomulyo Village is guided by Permendagri Number 113 of 2014 concerning Village Financial Management. Kenongomulyo Village runs village fund management in accordance with established regulations and most or 60% of village funds are focused on infrastructure

development to support the agricultural society. While the management of funds used for the construction of non-infrastructure by the village is managed to empower the society such as the PKK mothers and others.

The existence of this village fund in Kenongomulyo Village is very helpful because it can advance infrastructure and non-infrastructure development. Because Kenongomulyo Village only depends on ADD and DD, the PAD is very small because Kenongomulyo Village does not have assets. In addition, the obstacles experienced by Kenongomulyo Village, namely if there is a delay in decreasing funds from the village center or the village head must be able to bail out funds in advance so that village development continues properly.

This is in accordance with the function of rolling out village funds based on Permendagri Number 113 of 2014. Village funds allocated by the government are expected to be able to enter the real sector in rural development in accordance with the potential that exists in the village and support the village economy by building village infrastructure so that the impact can be directly felt by the village society. The village government must be able to manage the village funds in accordance with the rules from the center so that village development can be organized neatly. With the maximum development carried out by the village and in accordance with the regulations from the center, village funds can go down to the maximum. Because basically, the central government wants this village development to be organized and in accordance with the rules that are passed down.

The central government always controls village funds for villages that receive village funds. Controlling carried out by the central government is carried out every step, controlling this is expected the village government can use the village funds to the maximum and on target.

Implementation of government, development and public services according to the paradigm of good governance in the process is not only carried out by the local government based on the ruling government (legality) approach or only for the benefit of local governments with centralized regulations. The paradigm of good governance puts forward processes and procedures. Where the process includes the process of planning, formulating and formulating a policy always prioritizing togetherness and carried out by involving all stakeholders, where the society is one of the most important parts (Wibowo, 2009: 14).

The implementation of the Kenongomulyo Village Fund is on target and in accordance with the plan set forth in the RKP and APBDesa. The management of Kenongomulyo Village which is focused on infrastructure has been carried out. The development is located in the agricultural sector, namely the construction of talud, making irrigation channels and road construction. All development in 2016 has been well realized, while the development that has not been completed in 2016 will continue with development in 2017. The village government is always guided by the rules that have been established in the village fund management. Non-infrastructure development in Kenongomulyo Village is only limited to empowering the society in the PKK and village youth only. The village government and BPD have non-infrastructure development plans, namely the manufacture and sale of plate products so that the sale of plate products can be further.

In the implementation of the Kenongomulyo Village, a companion is appointed directly from the district. The implementation of village funds in accordance with the regulations is accompanied by the village facilitator who serves as the supervisor and also the advisor if there are obstacles from the village government in implementing it.

3.2.3 Village Financial Reporting and Accountability

The Kenongomulyo Village Chief carried out his accountability report to the district head through the sub-district. This accountability report is carried out at each stage of disbursement and every single period runs, each stage must have physical evidence. This accountability process is important to be carried out because it functions to assess whether the planning, implementation, to the end of the reporting process is in accordance with the applicable rules.

The reporting and accountability carried out by Kenongomulyo Village are in accordance with Permendagri No. 113 of 2014. In carrying out its duties, authority, rights, and obligations in village financial management, the village head has an obligation to submit reports. The report is periodic and semi-annual, which is submitted to the Regent / Mayor and some are submitted to the BPD.

Accountability is the highest goal of government financial reporting. Accountability involves providing financial information to the public and other users so that it is possible for them to assess government accountability for all activities carried out, not just financial activities. Mardiasmo

(2002: 29) states that accountability requires decision making to behave in accordance with the mandate received. It is stated that accountability includes providing financial information to the public and other users so that it is possible for them to assess government accountability for all activities carried out.

In reporting accountability the village head must also submit a report on his accountability to the society because accountability to the society is very important. The Kenongomulyo village chief has carried out an accountability report to the village society, but the accountability report to the village society is only done during the village discussion. The village government submits its accountability report to a public figure, heads of RT / RW, BPD, village devices, PKK and LPM. In the meeting of the village, all reports on the accountability of village funds were conveyed by the village government.

The Kenongomulyo village fund accountability report is only limited to the time of the village deliberations, transparency has not yet touched the general public or overall. Lack of transparency in the Kenongomulyo village society due to the lack of socialization regarding village funds. This is due to the lack of skill in the village government in socializing village funds. The village government must be able to socialize the village society with media that is easily accessible to the village society regarding village funds, so as not to arouse society suspicion of the village government.

The lack of transparency regarding the use of village funds resulted in several societies complaining about the transparency of village fund management. Some society does not even know the allocation of village funds. They only know that there are a number of funds allocated by the government to build villages.

Transparency is the government's openness in making regional financial policies so that they can be known and monitored by the DPRD and the community (Mardiasmo, 2002: 30). The issuance of Law No.22 and 25 of 1999 concerning Public Information Openness has given rise to a new paradigm in regional financial management and regional budgets. In regional financial management, the new paradigm is a demand for regional financial management oriented to the public interest (public-oriented). For this reason, the regional government is required to be able to make financial statements and submit financial information transparently to the public. The importance of transparency is intended to ensure that everything that is done is in

accordance with existing regulations. To be a good government, transparency must be done properly and correctly.

4 CONCLUSION

1. The planning process in Kenongomulyo Village is carried out by involving society participation in village discussion, this is done to explore the aspirations of the society. Village development meetings were also carried out with BPD, Chairperson of RT / RW, LPM and a number of other village officials.
2. In implementing village funds, Kenongomulyo Village is guided by Permendagri Number 113 of 2014 as a form of implementation of the principle of accountability. Village funds are used for infrastructure and non-infrastructure development processes. Infrastructure development in Kenongomulyo Village in 2016 was prioritized in the agricultural sector such as the name the construction of talud, making irrigation channels and road construction repairs in rice fields.
3. Transparency of accountability reports on village society has not yet touched the general public. This is due to the absence of socialization regarding village funds to the society as a whole due to the lack of skill in the village government in socializing. Village fund accountability according to society's understanding is the responsibility of the village government is the completion of the planned development.

5 SUGGESTION

1. To improve the success of the village fund program in Kenongomulyo Village, training is needed for all village governments as the Village Implementation Team regarding the village funds. In addition, there must be an ongoing evaluation to improve the performance of the village government regarding technical, administrative and others.
2. Increasing the socialization of village funds so that people better understand the use of

village funds to be more transparent and accountable.

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