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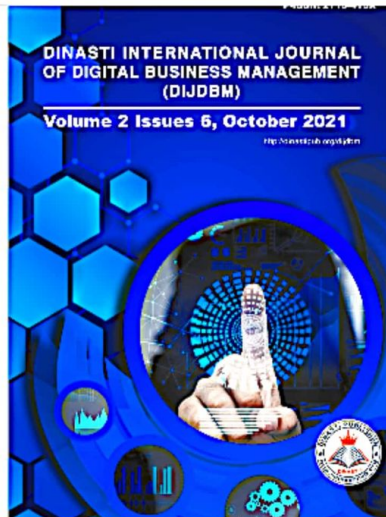
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VILLAGE FUND MANAGEMENT (VILLAGE CASE STUDY IN TANJUNG JABUNG TIMUR REGENCY)

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Abstract: This study aims to determine the process of planning, implementation, administration, reporting, and accountability for using village funds in several villages in the Tanjung Jabung Timur Regency Government. The object of this research is the realization of villages in East Tanjung Jabung Regency where the absorption of village funds is less than 50%. The study used qualitative methods using the Nvivo 12 plus analysis tool. The data in this study were obtained through interviews and supported by documents as data. The selection of sources is made by the purposive sampling method. The results showed that the planning process involved the village community in formulating village development plans. The process of implementing and administering development, rehabilitation, and maintenance of infrastructure is carried out in a self-managed manner under SKB Number 49 of 2015 using resources, local raw materials, and labor from the local village community. The reporting and accountability process has been carried out by making reports in several stages and reports on the realization of the use of village funds. As a form of transparency, an information board was created to contain the village's funds, funding sources, and activity plans. There are still several obstacles to the non-absorption of village funds caused by the Village Fund, including the lack of human resource capabilities at the village level in terms of managing and reporting self-management work. In addition, there are natural factors that hinder, such as rainfall and demanding access to work locations. Acquired workshops for village assistants whom the government trains to assist the implementation of village fund management.

Keywords: Planning, implementation, reporting, management, village funds

INTRODUCTION

Village Financial Management is crucial in reducing various income gaps, rich and poor gaps, rural and urban gaps. The government continues to strive to support the implementation of government and village development independently or autonomously by issuing policies in the form of financial support, namely village funds. Village government in Law No. 6 of 2014 concerning villages, namely, the village is the organizer of government affairs and the local community's interests in the system of the Unitary State of the Republic of Indonesia.

Law number 33 of 2004 concerning the financial balance between the central and local governments is a reference in the village fund management system managed by the village government, including the collection and accountability mechanism. According to (Subroto Agus, 2009), regional financial management can be divided into regional revenue and expenditure management. Minister of Finance Regulation Number 50 of 2017 stipulates the procedures for allocating, distributing, using, monitoring, and evaluating village funds, which regulates the procedures for allocating village funds for each village. So that, the Regency/City government is required to build and allocate village funds to support the running of the village government and programs from the government. The Tanjung Jabung Timur Regency Government distributed village funds to all villages, totaling 73 villages with a total village fund disbursed in 2018 of Rp. 61,125,428,000, - and in 2019 it was Rp. 71,225,440,000,-. The percentage of absorption of village funds in 2018 from each village is substantial, above 90% on average, but in 2019 the absorption of the budget experienced a very significant decrease. There are several villages whose budget realization is below 50%. If we accumulate from 73 villages, about eight villages or 9.6% of villages experienced a decrease in the realization of budget absorption.

Based on research conducted by I Wayan Saputra (2016) regarding the effectiveness of Village Fund Allocation Management in Lembean Village, Kintamani District, Bangli Regency in 2009-2014, the effectiveness of Village Fund allocation management is already in the effective category. Nasir et al.'s (2020) research results show that this accountability model focuses on improving community welfare by realizing village funds which are the primary targets in development, including implementing village fund management accountability in Bulusuka Village. The results of Widanarwat et al. (2018) research show that human resource competence and community participation have a significant positive effect on village financial management, while organizational commitment has a positive effect on village financial management.

The results of research by Suaib E, Bahtiar & Jamal B (2016) regarding the effectiveness of APBDesa management which consists of planning, implementation, reporting, implementation, and accountability of APBDesa implementation in the West of Muna Regency, are in the medium category because the management of APBDes and technical implementers of village financial management has not been applied consistently across effectiveness. In contrast to the research results of Inten Meutia & Liliana (2017), Erlisa Amelia (2017) that revealing aspects of financial management, in general, is following what is stipulated in Permendagri No. 113/2014 and complying with the basic principles of financial management, reporting and accountability is still a problem for some villages, not all villages studied by human resources have mastered the aspects of reporting and accountability. Research by Azlina, N., et al. (2017) researched the effectiveness of village fund management (a case study on villages on the coast of Riau) showed that village funds disbursed by the government to villages had been managed by

all villagers who had not yet carried out village development, however, the distribution of funds is still often delayed due to limited human resources. Research by Farlina, W., Hartono, Y (2019) also stated that village financial reporting in Kanagarian Mungak can be carried out on time, with good cooperation between village officials, but limited human resources and systems that often change are the inhibitor factors.

Meanwhile, Suryani (2019) researched Village Fund Management Management (a case study of Village Fund Management in Sungai Gelam Village, Sungai Gelam District, Muaro Jambi Regency), stating that financial management is not optimal, there needs to be a review to improve village fund management in Indonesia. Sungai Gelam village.

Starting with the condition where the village is both an object and a subject in development and empowerment activities financed from village funds, the management is directed by the village with varying conditions. Several stages must be carried out in managing village funds, and all of these stages must be carried out following the principles of financial management in the village. Based on these problems, the researchers are interested in analyzing how the management of the village funds starts from the planning, implementation, administration, reporting, and accountability stages. Has the village carried out all these stages correctly and adequately following the principle of using village funds, and what are the obstacles faced by the village, so that village funds are not absorbed?

LITERATURE REVIEW

VILLAGE FINANCIAL MANAGEMENT

Management is a process or a series of work carried out by a series of groups of people in which there is planning, organizing, implementing, and monitoring by utilizing the potential that exists in achieving specific goals—Thomas (in Suryani. A., 2019). In HAW Widjaja's book, the village is a legal community unit with an original structure based on special origin rights, the foundations of village governance are diversity, participation, genuine democratic autonomy, and community empowerment. Meanwhile, according to Talizihudu Ndraha, the lowest government organization unit has certain territorial boundaries directly under the sub-district.

Village Financial Management according to (Ayi Sumarna, 2015) that a. Financial planning is an activity to estimate income and expenditure within a certain period in the future, b. the implementation of village finances is a series of activities related to spending money and activities in the field and c. reporting and accountability are activities carried out to convey matters relating to the results of work that has been carried out for a period as a form of implementation of accountability for the tasks and authorities given. Village financial management follows the pattern of regional financial management where the Village Head is the holder of the power to manage village finances, income, expenditure, and village financing must be stipulated in the APBDes, which is stipulated in a Village Regulation by the Village Head

together with the Village Consultative Body (BPD). The importance of accountability reporting on the realization of the APBDes is a significant factor in budget receipts for the next period. If there is a delay in submitting the realization accountability report in the current period, the next period will experience delays in the launch of the village fund budget so that the village government is constrained in terms of development and community empowerment following regulations regarding decentralized autonomy (Savitri, 2019)

Management of village funds in Presidential Regulation no. Article 2 concerning village funds, namely, are managed in an orderly manner, obeying the provisions of laws and regulations, efficient, economical, transparent, and responsible by paying attention to a sense of justice and propriety and prioritizing the interests of the local community. Meanwhile, according to Permendagri 113 of 2014, Village Finance is all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. According to the Minister of Home Affairs regulation number 113 of 2014, the principles of village financial management are Transparent, Accountable, Participatory, orderly, and budgetary discipline.

Village Revenue and Expenditure Budget (APBDes)

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia number 113 of 2014 concerning village financial management, village income is all money received through village accounts which are village rights within 1 (one) fiscal year that do not need to be repaid by the village. Meanwhile, village financial management and village expenditures are all expenditures from the village account, which are the village's obligations within 1 (one) year of the budget for which the village will not repay. Village expenditures are used to fund the implementation of village authority. The preparation of the APBDes draft according to the Regulation of the Minister of Home Affairs number 113 of 2014 is that the village government prepares a village development plan under the village authority, which refers to the district development planning, after the RKPDes is determined, the process of preparing the APBDes is continued. The APBDes structure, according to the Tanjung Jabung Timur Regent Regulation Number 22 of 2018, consists of (a) village income including all money receipts through the Village Treasury Account, which is the village's right in 1 (one) fiscal year which does not need to be repaid by the village,

VILLAGE FUND

Village funds are funds sourced from the APBN, which are allocated to villages that are transferred through the Regency and City APBD, where the budget calculation is based on the number of villages, taking into account the population, poverty rate, area, and level of difficulty in order to improve village welfare and equity. According to the Regulation of the Minister of Villages and Development of Disadvantaged Regions Number 4 of 2017 that the use of village funds is prioritized to finance in the field of development and empowerment, especially the

development of BUMDes, superior village products, sports infrastructure, and village ponds with the principle of using village funds, namely Justice, Priority Needs, Village authority, Participatory, Swakelola two based on village resources and village typology.

RESEARCH METHOD.

In this study, the type of data used is qualitative data. The data used in this study are primary data and secondary data. Primary data comes from direct interviews with several informants. The population in this study were village officials who were directly involved in managing village funds in the Tanjung Jabung Timur Regency, which were spread over 73 villages. The sample selection was based on purposive sampling with the criteria desired by the researcher following the problem, objectives, and research design, namely villages whose budget realization absorption was less than 50%. The selected sample was five villages, namely Trimulya Village, Harapan Makmur Village, Lambur Village, Pangkal Duri Ilir Village, and Sinar Kalimantan Village, with the number of informants in each village as many as five people, namely the village head, Village Secretary, Village Treasurer,

The analytical method used in this research is descriptive using a qualitative approach. According to (Sugiyono, 2010) qualitative research methods are research methods based on the philosophy of positivism. Where is the method used to describe the circumstances in certain situations and know how to achieve the desired goals (Moleong, 2006). Meanwhile (Creswell, 2010) explains that qualitative research is a series of ways or methods to dig deeper and understand the meaning of a group of people regarding their perception of social problems. In (Arikuntoro, 2006), a qualitative descriptive approach usually research reports will contain data excerpts to provide an overview of their presentation. Basrowi and Suwandi stages in qualitative research are a. pre-field stage, b. stage of fieldwork and c. data analysis stage.

The focus of this research is the management of village fund management which includes: (a). Planning, (b). implementation and administration (c) Accountability and reporting. To facilitate the stages of data processing, the researchers used the NVIVO 12 Plus software devoted to processing data and information on qualitative methodologies with the following steps: (1) Entering all the data collected into NVivo. (2) Coding Data into three types of coding, namely open coding, axial coding, and selective coding (3) Performing analysis by breaking down into parts (decomposition) which are mapped or described in the form of diagrams or matrices

RESULTS AND DISCUSSION

Village Funds are funds obtained by each village originating from the State Budget or the Central Government. All basic regulations related to the Village Fund will be issued or made by the Central Government. In its implementation, the Village Government must follow all

regulations made by the Central Government. Because later the Village Government must be accountable to the Central Government.

There is no significant difference in the mechanism for using Village Funds in each village because all villages will adhere to policies or regulations that the Central Government has issued. However, the policies or regulations made by the Central Government are not all absolute and precise. Several policies require every village determines the way according to the character of each village to carry out the policy. The mechanism for using Village Funds is regulated in Permendes PDPTT Number 19 of 2017 Permendes PDPTT Number 19 of 2017 concerning Prioritizing the Use of Village Funds is divided into three processes: planning, implementation, and reporting processes. Based on the data processing results based on NVivo plus 12, it can be seen how the planning, implementation, administration, reporting, and accountability for village fund management.

From the analytical map, it can be seen that the villages that were sampled in the study were Trimulya village, Harapan Makmur village, Labur village, Pangkal Duri Ilir village, and Sinar Kalimantan village in managing village funds starting from planning, implementation, and administration, as well as reporting and accountability, carried out following the applicable regulations. To find out how the process or mechanism in managing village funds can also be seen from the results *matrix coding*, which is presented in the following table.

Table 1. *matrix coding*

	A : Trimulya	B : Prosperous Hope	C : Lambur	D: The Base of the Ilir Thorns	E : Borneo Rays
Planning					
1: Musdus	1	1	1	1	1
2: Musdes	1	1	1	1	1
3: Musrenbangdes	1	1	1	1	1
4: Society	1	1	1	1	1
5: BPD	1	1	1	1	1
Implementation					
1: Transparency	1	1	1	1	1
2: Activity Implementation Team	1	1	0	0	0
3: Self-management	1	1	1	1	1
4: Socialization	1	1	1	0	0
5: Siskeudes	0	0	0	1	0
6: Supervision	1	1	1	1	1
7 : Goods Procurement Offer	0	0	1	1	0
8 : Empowerment	1	1	1	1	1
9 : Community Participation	1	1	1	0	1
10 : Infrastructure	1	1	1	1	1
Reporting					
1: Stage 3	1	0	1	1	1

2: Stage 2	1	0	1	1	1
3: Stage 1	1	0	1	1	1
4: Realization	1	1	1	1	1

Source: interview result

Based on the table matrix coding above, it can be seen that the planning process in Trimulya village, Harapan Makmur village, Lambur village, Pangkal Duri Ilir village, and Sinar Kalimantan village started from the hamlet meeting (Musdus), continued at the village meeting (Musdes) and then it was brought to the village development plan deliberation (Musrenbangdes). There is also the community's involvement and the village deliberative body (BPD) in the planning and budgeting process. From the results of this study, it can be seen that the planning process in the village has been carried out well where the village government prepares village development plans under village authority which refers to village development planning. After the RKPDes are established, the process of preparing APBDes is continued.

The following process is the process of implementing and administering activities sourced from the Village Fund. Based on the results of the study, it can be seen that all sample villages allocated village funds for physical activities, namely building infrastructure such as building village bridges, culverts, ditches, sports facilities, drilled wells in the context of providing clean water, meeting buildings, substantial rebates, posyandu where all activities physically carried out through self-management. Under Permendes PD TT Number 4 of 2017 concerning Priority Determination of the Use of Village Funds to finance the implementation of programs and activities in Village Development and Village Community Empowerment. It aims to help the economy of rural communities, following SKB Number 49 of 2015, which explains that the construction/rehabilitation/maintenance of infrastructure facilities is carried out self-managed using local resources/raw materials and strived to absorb more labor from the local village community. The process of bidding and procuring goods is only carried out in the village of Labor and the village of Basis Duri Ilir. There is a team of implementing activities in Trimulya village and Harapan Makmur village. Supervision is carried out in every village carried out by the BPD and the community. There is only one village, namely Pangkal Duri Ilir, which uses the siskeudes application. Although it is still offline, this is a possibility of delays and accumulation in the administration work. In addition to physical activities, empowerment activities are also carried out but are still very low. The results also show that community participation in the management of village funds is relatively high, but in the village of Pangandaran Ilir, the community seems less enthusiastic about managing village funds. All villages have transparent financial management by providing information to the community about sources of revenue and funding for village funds through information boards posted at the village hall.

After the implementation process or all activities have been completed. It was proceed with the reporting process. The reporting process for each village is different according to the

stages of disbursement, so that the reporting stage is divided into several stages. The study results found that each village made a Report on the Realization of the Use of Village Funds. This Report on the Realization of the Use of Village Funds is in addition to the responsibility of the Village Government to the Central Government, but also as one of the village administration requirements for Transfer of Village Funds in the next period. The local government will provide deadline for submitting the report. The SPJ is still incomplete, which causes the Activity Implementation Team (TPk) to return some money to the Village Cash Account (RKD). Thus the considerable absorption conditions from each village do not guarantee the good quality of the implementation of the village funds.

Constraints faced by the village so that the realization of absorption and output achievement in each village is not achieved can be seen in the analytical map and *matrix coding*.

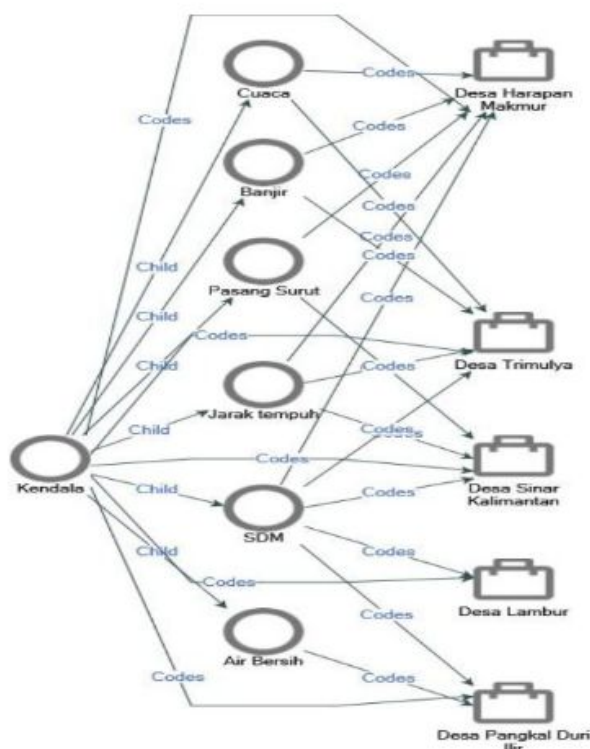


Figure 1 Analytical Map

Table 2 *matrix coding*

	A : Prosperous Hope Village	B : Lambur Village	C : Pangkal Duri Ilir Village	D : Sinar Kalimantan Village	E : Trimulya Village
Constraint					
1: HR	1	1	1	1	1
2: Ups and Downs	1	0	0	1	0
3: Mileage	1	0	0	1	1

4: Weather	1	0	0	0	1
5: Flood	1	0	0	0	1
6: Clean Water	0	0	1	0	0

From the result *analytical map* and matrix coding table, the same obstacle faced by Trimulya village, Labur village, Pangkalan Duri Ilir village, Sinar Kalimantan village is the problem of the lack of quality human resources in understanding village fund management. Based on the report on the results of the inspection by the East Tanjung Jabung Regency Inspectorate regarding the management of village funds in 2019 in 73 villages in East Tanjung Jabung Regency, it was still found that SPJ was incomplete, which caused the Activity Implementation Team (TPk) to return some money to the Village Cash Account (RKD). As with SMD problems, other obstacles each village faces are different, such as in Trimulya village and Sinar Kalimantan village. The problem is that these two villages are tidal villages depending on the weather, and these two villages often experience flooding, which causes access to the village to be cut off.

CONCLUSIONS AND SUGGESTIONS

Based on the results of the study, it can be concluded that the Trimulya village, the prosperous hope village, the lambur village, the pangka duri ilir village, and the Sinar Kalimantan village have been following the Tanjung Jabung Timur Regent Regulation Number 22 of 2018 concerning Instructions for Implementation of Village Financial Management, the stages of managing village funds are broadly ranging from planning, budgeting, implementation, administration, reporting and accountability. The planning stage, which includes the preparation of the RPJMDes, has involved the Village Consultative Body (BPD) and the community.

At the management stage in the village Trimulya village, prosperous hope village, lambur village, Pangka thorn ilir village, and Sinar Kalimantan village are not following PMK Number 112 of 2017 concerning Management of Transfers to Regions and Village Funds, and each village is required to show an average realization of absorption of at least 75% of the Village Fund received by the RKUD and an average output achievement of at least 50%. At the stage of reporting and accountability to Trimulya village, prosperous hope village, lambur village, pangka thorn ilir village, and ray village of Kalimantan has been following the regulation of the minister of home affairs number 113 of 2014, which became the principles of village financial management, namely transparent, accountable, participatory, orderly and budgetary discipline.

Suggestion.

The low quality of village human resources needs to be improved by providing debriefing such as training, workshops in managing village funds. It is also necessary for village assistants to be recruited by the government to assist in implementing village fund management. In

addition, it is also necessary to activate community participation in the management of village funds.

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