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THE ACCOUNTABILITY OF VILLAGE FUNDS AND TO IMPROVE THE EFFECTIVENESS OF VILLAGE PROGRAMS

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Abstract

This study aims to analyze the village funding and village Financial Management and improve effectiveness of village programs. The research was conducted use of primary and secondary data, in the village of Harapan Makmur in the Rantau Rasau district of Tanjung Jabung Timur Regerency. Data collection techniques are carried out by triangulation in interview observations, literature, and documentation. The descriptive analysis method used a qualitative approach with inductive analysis using the NVivo analysis tool. The results show that the management of the village funds in Harapan Makmur village was initiated early in the planning phase by identifying and selecting urgent and prioritized activity programs for the community. Implementation stage is processed following regulation of the Minister of Finance No. 199 of 2017 concerning the procedure for allocating village funds and the implementation of Village Revenue and Expenditure Budget in one budget year implemented by executor of the village financial management technique. Financial governance has been carried out at the management stage by recording finances correctly and adequately. At the reporting stage governance of the treasurer's activities, the treasurer says on the

implementation of fund management. At the accountability stage, accountability is based on a measure of service compliance. To this extent, the use of village funds is reported and explained by the government and the public or the village community.

Keywords: Management, Village Funding, Village Financing, Effectiveness

JEL = B26, M41, G18

INTRODUCTION

The government has a role in managing public finance, which starts from the financial governance of the center, region, and village, in the smallest scope, namely villages, villages, and typical villages or so-called by other names. Moreover, the village also know as a territorial boundaries judicial society, has the power regulate and manage government activities. The interests of the community are based on the community's initiative on the rights of origin and / or traditional rights of the region recognized and respected by the unitary state of the Republic of Indonesia (Law No. 6 of 2014).

Support by Government Regulation No. 43 of 2014, Law No. 6 of 2014 on the Village was a starting point for demonstrating the role and ability of the village to build the Indonesian Government.

Basically, the progress of a country can be identified by the progress of the village. In line with the government's vision of "building Indonesia from the surrounding area within the framework of NKRI", greater funds were allocated in the 2015 Revised State Budget to strengthen village development. Villages are empowered to manage and

manage their authority, depending on the requirements and priorities of the village.

⁴ Determination of priorities for the use of these funds remains in line with the village's responsible authority declared under Law No. 6 of 2014. With this aspect, the government issued a policy of forming a Village Funds Allocation, as the embodiment of financial decentralization that has a vision of realizing an independent village. Village funds Allocations are made from central and regional funding received from the Village Regency, which is approximately 10% (ten percent). Through allocating the village's funds, the village has the ability to autonomously manage development, management and social communities. By utilizing allocation of village funds, the village can also play a more active role in mobilizing village empowerment so that it can improve the function of government in accordance with the needs of public people. The allocation of a village fund will be implemented. using allocations that are divided evenly and allocations that are divided based on population, area, poverty rate, geographical difficulties. This fund sourced from APBN to the village and sent through APBD and used to fund government management, carry out ¹⁴ development, community development and community empowerment.. The allocation Village fund are expected to increase the equalization of village welfare development by improving the village's public services, promoting village economies, overcoming ¹⁴ development gap between village, and strengthening village community for development, should be increased. In general, the village's income & expenditure budgets are the ⁶ annual financial plan of the village government and the village advisory board and are determined by village law. Village's income and expenditure budget is an annual village finance plan established based on village regulations that contain forecasts of sources of income and

expenditure to support needs in the village development programs concerned (Sumpeno, 2011).

The Village Fund Allocation Program has distribution targets in all areas that are set to be most in need to provide development and community empowerment, especially in rural areas. Village Funds Allocation (ADD) Based on the 2014 Ministry of Home Affairs No. 113 rules on financial management of the village Local city Guidelines, is a balance fund received by Kabupaten or City in the Regional Revenue and Expenditure Budget of districts / cities after deduction of special allocation fund. Village Funds Allocation is the financial part of the Village obtained from the Regional Tax Revenue Sharing and Part of the Central and Regional Financial Leveling Fund received from the district (Nafidah, L. N., & Suryaningtyas, 2018).

Financial Village management fund allocation is an important part that can't be separated from it the management of village finances in Village Revenue and Expenditure Budget (Aprisiami, 2012). Village fund management according to (Thomas, 2013). Is a process or set of tasks performed by a group of many people whose planning, organization, execution, and monitoring are carried out by utilizing the existing potential in achieving certain goals. Under Article 71 (1) of Law No. 6 of 2014, village finances are village rights and obligations, all of which can be monetarily valued in the form of money and goods related to the exercise of rights related to the village's obligations.

Village finances are managed according to principle of transparency, Accountability, parsitipative, and disciplined, manner with an orderly budget. Financial management transparency is based on, rationale the people have open rights fully know about

government accountability to management of consigned Resources and compliance with laws and regulations for information provision. It means providing open and honest financial information (Sujarweni, 2015).

Since the ²⁸ implementation of the village fund policy allocation and village funds in 2015, the local government has not been separated from various problems. There are two main problems ⁴⁶ in the implementation of the village fund, namely: first, the provision of a larger amounts of village fund every years but not balance between human resources ability and ability (village apparatus) at village, level in village financial management. Second, the lack of community involvement village, with a plan and preparation budget preparation for village income and expenditure and draft local budget, as well as supervision ²⁷ of the use of village funds (Aziz, 2016). With the Village fund policies, management aspects to implement village fund policies must be implemented appropriately. Because the public policy in it includes the design and planning process, implementation by various organizations and institutions and in getting good results, there should be control of public policy in its implementation (Nugroho, 2013). Implementing village funding is an action taken by government and private sector individuals (and groups) to achieve their goals and objectives that have been set from the above understanding can be concluded the implementation of policies consisting of three things, namely ³⁵ (1) Policy goals or objectives, (2) Activities or activities to achieve those goals, and (3) Results of activities (Yudianto Noverman, 2018). Policy implementation is the application of a rule of program, action and action and action in a rule that is integrated into a particular system (Ramdhani, A., & Ramdhani, 2017).

Implementation of good policies in it is also affected by good management processes to achieve the expectations of policy implementation already underway. Related to the use of Village Funds in Tanjung Jabung Timur Regency, especially in Harapan Makmur village, Rantau Rasau District. In 2018, the absorption of village funds amounted to Rp.745,565,695 or 99.98%. In 2019 the village fund ceiling in Harapan Makmur village amounted to Rp.865,934,000, but it is unfortunate that the uptake of village funds was only Rp.423,227,000 or 48.88% which shows that absorption of funds in Harapan Makmur village is still very low still below 50% and for 2020 further analysis needs to be done.

The problem of low utilizing village funds in Harapan Makmur village, Rantau Rasau district is that the village government officials do not yet have a priority program for community empowerment in their area that is in line with the priority of using village fund due to lack of knowledge. Knowledge is in principle a collection of procedures and documents relevant to the implementation of certain community-based activities (Pamoragung, A., Suryadi, K., & Ramdhani, 2006).

Several previous studies regarding the allocation of village funds, such as according to (Saputra I Wawan, 2016), Effectiveness of village fund allocation management from 2009 to 2014 in Renbean Village, Kintamani District, Bangli Regency, effective category, namely the effectiveness of managing village fund allocations in Lembean village in 2009 (98.98%), 2010 (100%), 2011 (100%), 2012 (98.24%), 2013 (100%) and 2014 (99.57%). Research (Meutia, Inten, 2017) with the results of research that reveals aspect financial management are generally consistent with those Permendagri No. 113/2014, adhere to basic princip of financial management. Reporting and

accountability remain an issue in some villages, and not all villages surveyed have human resources.

Provides resources for reporting and accountability aspects. Research (Suryani, 2021) on Village Funds, Management (case study of Village Funds Management management in Tanjung Jabung Timur Regency Village), stating that financial management management has not been very optimal. The study (Purnamasari, 2015), showed that at the planning stage the allocation of village funds implements the principle of participation, transparency and accountability as evidenced by the presence list of musrembangdes and the results of the deliberations attached to the reported accountability. The research (Karimah et al., 2014) results showed that normatively and administratively the Managing village funding was done well, but in substance it still did not touch the true meaning of empowerment.

Different results in the study (Purnawan, 2021)) showed that the village fund program based on aspects of improving public services in the two villages has not been implemented. This is because the condition of the village is still left behind both in terms of basic needs to the problem of poverty. The research of (Noverman, 2019) in Nagari Bukit Bual, Sijunjung Regency, showed that the implementation of village fund management in Nagari Bukit Bual was unsuccessful. The management is not yet in accordance with the laws and regulations that govern it. Research (Fahri, 2017) stated that the implementation of the rural fund policy can be well implemented by implementing rural finance management so as to increase the effectiveness of village development programs.

Based on the above description, The problem in this research is how to manage the village's money in the village, this research aims to find out and analyze how the management of village fund management and village finance to improve the effectiveness of village programs, as well as what factors can be obstacles in the management of village fund management and village finance in Harapan Makmur village, Rantau Rasau District, Tanjung Jabung Timur Regency.

METHODOLOGY

This study is a qualitative descriptive, by using primary data obtained by interview and by providing a list of prepared questions and paper sheets to write answers from respondents interviewed by researchers, as well as recording the answers of informants who were respondents in this study. The data source was obtained from informants who were respondents in Harapan Makmur village as many as 15 people consists of the village head (1 person), the Village Secretary (1 person), the Chief Financial Officer (1 person), Public relations / planning department manager (1 person), Government department manager (1 person), Welfare department manager (1 person), the chief of the hamlet (4 people), the Chairman of BPD (1 person), and community leaders (4 people).

Data collection techniques in the form of observations, interviews, literature and documentation. The analysis method uses a qualitative approach with analytical tools using NVivo 12 Plus. The steps taken in the analysis of the first NVivo 12 Plus organize and import data into the NVivo 12 Plus based on the transcript of the interview results from the voice recording into the text and then enter the transcript of

the interview results into the NVivo 12 Plus software. The second step by coding data is grouping based on problem categories and answer patterns.

18 RESULTS AND DISCUSSION

Based on the method of data collection conducted in the study with the interview method assisted by a list of questions that have been prepared and paper sheets to write answers from respondents interviewed by researchers and also in the form of recordings. Researchers made observations in approximately 1 (one) month by visiting the Village Chief's Office, as well as by telephone and WA to dig up information from village devices, BPD and Harapan Makmur village community leaders.

14 Harapan Makmur Village is one of the villages in the Rantau Rasau district, Tanjung Jabung Timur Regency in Jambi Province, has an area of 19,336 Km² or 1,933.6 hectares. In 2019, the number of residents in Harapan Makmur village was 2,945 people with a male population of 1,486 people and 1,459 women. Since 2015 Harapan Makmur village received village funds. Based on the income source of the village of Harapan Makmur 55 comes from the income of the original village and income from transfer funds. The source of village income in Harapan Makmur village can see it in Table 1.

Table 1. Income Sources Harapan Makmur Village for Fiscal Year 2020

No	Details	Budget	Realization	Achievement Percentage (%)
1.	VILLAGE REAL INCOME	-	-	-

2. TRANSFER FUNDS

A. Village Funds	868.561.000	868.559.500	99,99
B. Village Funds Allocation	918.285.004	887.733.006	96,67
C. Revenue Sharing of Regional Taxes and Levies	30.402.995,19		
	30.402.995,00	100	
D. Financial Support of the Province	60.000.000	60.000.00	100
E. Financial Support of Regency	-	-	-
Number of sources of income	1.877.248.999,19	1.846.695.506	
	98,37		

Source: APBDesa Harapan Makmur Village Government

The revenue sourced from village funds will used to fund the ²⁵ field of village development and the field of disaster management, assistance, and village urgent.

Based on research conducted in Harapan Makmur Village, it is known that the village funds received for 2020 amounted to Rp 868,559,500, with details of allocation village funding for each field as follows.

Table.2 The Priority of Village Funds Budget Using Year 2020

No	Field of Activity	Budget Amount
1.	Field of Village Development Implementation	
1.	Implementation of Paud / TK / TPA / TPQ / Madrasah Non-Formal	
	Belonging to the village: in the form of Honor teaching, uniforms, operations	
		52.200.000
2.	Implementation of Posyandu (additional food, pregnant women class, Elderly class, Insentig posyandu cadre)	63.481.000

- 3. Development/Rehabilitation/Improvement of village road maintenance
616.058.500
- 2. Disaster Management, Relief and Village Urgent
 - 1. Urgent circumstances, Cash direct assistance (BLT) 136.819.000
- Total 868.559.500

Source: APBDes of Harapan Makmur Village Government

²⁸ Village fund management in improving effectiveness of the village program in village of Harapan Makmur in the ¹⁹ Rantau Rasau district of the Tanjung Jabung Timur Regency, is a series of activities that begins with planning, implementation, management and monitoring, Reporting and accountability. The mechanism to use the village funds in Harapan Makmur village basically makes no significant difference with villages that receive village funds, because it will certainly stick to policies or regulations that have been issued by central government. However, ⁴⁸ the policies and regulations issued by the central government are not all absolute and clear, there are some policies that require each village to determine how each village is in accordance with the character of each village to implement the policies.

Mechanism for using village funds managed by Premendes PDTT No. 19 in 2017 concerning the prioritization of the use of village funds accordance with planning procedures, implementation, and supervision of village development follow the provisions of laws and regulations. Based on ⁶ Permendagri No. 20 of 2018 article 29 on ⁴³ Village financial management includes planning, implementation, management, reporting and accountability. It can see how ⁴ planning, implementation, management,

reporting, and accountability processes for village management are based on results of NVivo-based data processing.

Figure 1. Analitikal Map

From the analysis map above, it can be seen that planning, implementation, reporting and accountability were implemented in the management of the village fund in Harapan Makmur village. Find out how the process or mechanism for managing village funds can be see from the coding, results of the matrix shown in the table below. Here can be seen the results of matrix coding village fund management based on Nvivo 12 plus.

Table 3. Matrix Coding

	A	B	C	D	E	F	G	H	I		
Planning											
Selection and determination											
Based on important activity				1	0	1	1	0	1	0	1
4											
Based on priority activity	0	1	0	0	1	0	4	0	0	0	
Preparatory activities through formulation											
1 : Musdus	1	1	1	1	1	1	4	1	4		
2 : Musdes	1	1	1	1	1	1	4	1	4		
3 : Musrembang	1	1	1	1	1	1	4	1	4		

4 : Musrembangdes 1 1 1 1 1 1 4 1 4

Planning

Village Management

Technical implementation of village financial management 1 1 1 1

1 1 4 1 4

Involving all village devices 1 1 1 1 1 1 4 1

4

The head of village responsibility 1 1 1 1 1 1 4 1

4

Implementation of Local Government Budget

Step by step, 3 steps 1 1 1 1 1 1 0 1 4

Receipt and expenditure through RKD 1 1 1 1 1 1 4

1 0

Management

Good and correct financial record keeping

Receipt and expense transactions recorded by the Treasurer 1 1 1

1 1 4 1 0

Closing book at the end of each month. 1 1 1 1 1 1 4

1 4

Using the village's financial system 1 1 1 1 1 1 4

1 4

Financial governance

Activities selected according to budget of Village Revenue and Expenditure Budget/

Village government workplan 1 1 1 1 1 1 1 4 1

4

Offline 1 1 1 1 1 1 4 1 4

The active role of BPD, community stores under supervision 1 1 1 1

1 1 4 1 4

Making an accountability report

1 1 1 1 1 1 4 1 4

Reporting

Reporting of activities procedures

Treasurer makes village fund management report to village chief-camat-regent 1

1 1 1 1 1 4 1 4

Report submitted to the public 1 1 1 0 0 0 4 1

4

Reporting of activities procedures

Village funds realization report 1 1 1 1 1 1 4 1

4

Accountability

Accountability of service conformity measures

Transparency to the public 1 1 1 1 1 1 4 1 4

Source: Data Analysis

Note :

A: Head of Village, B: Secretary of Village. C: Treasurer of village, D: Administrative coordinator, E: Head of the management section, F: Head of Service Welfare, G: Village chief, H: Head of BPD, I: Tomdes

Based on analytical map and matric coding village fund management in the village of Harapan Makmur the planning strage starting from the formation a mid-term of plans for village-level development where it contains a plan for village development activities for a period of 6 (six) years. Then re-created the plans for village-level development which is an explanation of the village-level development plan for a period of 1 (one) year.

The preparation of village development plan began with the holding of hamlet deliberations in each hamlet in harapan Makmur village. The results obtained from the hamlet deliberation were re-deliberated at the village deliberation, and after all village development proposals have been completed are collected, a list of plans for village-level development proposals will be discussed again at the development planning deliberation in the sub-district of course this is based on the important and urgent ones that will be prioritized. The list of plans for village-level development proposals and the realization of 2020 in Harapan Makmur village is as follows.

Table 4. Proposal of Local Govenment Work and Realization of Village Funds Usage
Year 2020

No	Types of Activity	Budget Proposal (Rp)	Fund Realization (Rp)	Achievement Percentage (%)
1.	The field of implementation of village development			
	1. Implementation of Paud / TK / TPA / TPQ / Madrasah Non-Formal Belonging to the village:			
	a. Payment of Tendik PAUD (6 persons x 12 months)	36.000.000	36.000.000	100
	b. Payment of PAUD Management (3 persons x 12 months)	16.200.000	16.200.000	100
	2. Implementation of Posyandu (additional food, class of pregnant women, elderly class, Incentive of kader posyandu:			
	a. Payment of Kader Posyandu (14 persons x 12 months)	54.000.000	54.000.000	100
	b. Honor Kader Pembangunan Manusia (1 orang x 12 bulan)	3.000.000	3.000.000	100
	c. Operation Of Village Healthy House	6.500.000	6.500.000	100
	3. Construction/Rehabilitation/Improvement of village road maintenance:			
	a. Concrete rigid road work wage Rt 19 to Rt 17	616.000.000	616.061.000	100
2	Disaster Management, Relief and Village Urgent			
	1. Urgent circumstances, Cash direct assistance	136.880.000	136.800.000	100
	Total	868.561.000	868.559.500	100

Sumber: APBDesa Pemerintah Desa Harapan Makmur

There are six activities development activities of villages, and one activity in field of disaster management, assistance and village urgency contained in the 2020 Harapan Makmur village revenue expenditure budget. This is the village's guideline in carrying out village fund management to improve village development in Harapan Makmur village during the current period. The realization of the use of budgets on all activities indicates that the realization of the achievement of the activity is 100%. This shows that the planning stages of both preparing and evaluating programs are good enough. From the ³⁷ results of this study, it seems that at the planning stage of the village fund in Harapan Makmur village, it was consistent with existing mechanisms in the deposition participatory planning. Results this study consistent with study (Saputra I Wawan, 2016), the effectiveness allocation management of Lembian village is more than 95%, showing that the effective of managing the allocation of the fund in village belongs to the effective category.

According to the 2017 Minister of Finance Regulation No. 199 on the procedure for allocating village fund, the distribution of village fund is done by transferring the books from the state's general financial account to the village's financial account. In the implementation of finances in Harapan Makmur village, there are several principles that must be adhered to regarding the receipts and expenditures made through the village cash account. All village revenues and expenditures ¹⁰ carried out by the village government are carried out using Village Cash Account. Results this study consistent with study (Febri Arifiyanto & Kurrohman, 2014), the planning and implementation of

activities to allocate village funds shows that the administration is accountable and transparent.

Management in Harapan Makmur village based on all activities that have been selected and have been budgeted in apbdes made by a village treasurer. The treasurer must record all receipts and payments and close the books at the end of the month in an orderly manner. In 2018 Harapan Makmur village has compiled a village revenue and expenditure budget and conducted management using the Ms. Excel application and the Village financial system (Siskeudes) in collaboration with Financial Supervisory and Development Board, but unfortunately it is still offline so that there is still the possibility of delays and buildups in the management work. Based on information from informants, the management of the village's funds in the village of Harapan Makmur is carried out by the village treasurer, who keeps all records of each receipt and distribution, Closed the books are in an orderly manner at the end of each month and makes an report accountability for account to village head no later than the next 10 months. The management in Harapan Makmur village has been in accordance with Regulation of the Minister of Finance No. 199 of 2017 concerning village financial management.

Reporting of construction results in Harapan Makmur village is carried out by making a accountability report carried out by the Harapan Makmur village government itself without the intervention of third parties who are not from the Harapan Makmur village government. This reporting phase was carried out by Village Chief Harapan Makmur submitting a report to the Regent of Tanjung Jabung Timur through Rantau Rasau Camat, including a performance report for the first and last semesters. of Village

Income. and Spending Budget. The reporting accountability for achievement rural funds submitted by the rural Government of Harapan Makmur at the end of the year include revenue, expenditure and development budget.

There are 7 reported activity and accountability programs from the Harapan Makmur village government with the amount of village funds used amount to Rp.868,550,500 for the 2020 fiscal year. In the reporting stage of development results in Harapan Makmur village has been done well, the completeness of the accountability report has been provided by the village government consisting of a cost budget plan, Village budget revenue and expenditure summary and village fund Accountability Report phase I (first), phase II (second) and phase III (third). Realization of the report of village funds made by the Harapan Makmur village government at each stage, due to the disbursement of village funds in the next stage, must report the realization of the previous stage of village funds. Therefore, the reporting carried out by the Harapan Makmur village government to the Regent is only limited to each stage. The village government also submits a report on village funds that are included in village revenue and expenditures budgeted to regional development bank every year.

At the accountability stage, the village head of Harapan Makmur submitted report accountability of the realization of the implementation of Village Revenue and Expenditure Budget through the Rantau Rasau Camat to the Regent of Tanjung Jabung Timur, in the form of an accountability report on the realization of the village implementation of income and expenditure in the budget consisting of income, expenditure and financing. The form of accountability of the Harapan Makmur village government regarding the management of village funds is to conduct transparency

regarding reports ⁵³ on the realization of village funds. The results of this study line with research (Sulumin, 2015) that the mechanism of responsibility of Donggala regency in order to use village fund allocation starts from planning, implementation, supervision ended as accountability.

This report was submitted to several parties both to the district government and the community. ⁴⁵ The use of Village Funds was published by the Harapan Makmur village government in the public room, as a form of transparency of information about the implementation of the government delivered through the Harapan Makmur village website, a notice board at the village office, and the delivery of information also through representatives of each village chairman and the lowest administration unit.

CONCLUSION AND RECOMMENDATION

Conclusion

Management village funds and village finances ² in Harapan Makmur village at the planning stage has been in accordance with the mechanism, both compiling and evaluating programs is good enough this can be seen from the realization of the use of budgets in all activities indicating the realization of the achievement of activities is 100%. The implementation finance has been ¹⁷ in accordance with the regulation of the Minister of Finance Number 199 of 2017 concerning the procedure allocating village funds, ¹³ distribution of village funds is carried out by transferring books from state general cash account to the village cash account. The management can be carried out based on all activity that selected and have been budget in the ¹³ village revenue and expenditure budget carried out by the village treasurer.

At the reporting stage of development results in harapan makmur village has been done well, the completeness of the accountability report has been provided by the Harapan Makmur village government consisting of a cost budget plan, a summary ⁵ the village revenue and expenditure budget and the village funds accountability report made by the village government of hope to prosper every stage, namely the first stage, the Second Stage and the third stage. The Harapan Makmur village government conducts transparency as a responsibility for village fund management to the government and the community by making report on the realization of village funding published in public room.

Some of the factors that are the obstacles faced by the Harapan Makmur village ⁵⁶ government management of village funds first are the ability of village device resources, where village device resources are related to administrative settlements. The second is natural factors such as weather. The third factor is community support management of village funds, especially in hamlet deliberations, because the role of society is very important in the effectiveness village programs. The fourth factor is the issue of disbursement of village funds in connection with the Support for the Precautionary Principle of village funds carried out by the government so as to cause liquid funds not all at once but gradually, causing a vacancy of funds in village cash account the beginning of the year. And the fifth factor is the government with government policies regarding the rules of village fund management made by village minister's regulations every year is always changing so that reports from village funds every year experience changes related to the provisions that apply in the legislation.

Recommendation

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The village government as the holder of responsibility the management of the village funds is expected to improve quality of village development implementation activities and the it is necessary to improve the quality of human resources for each village official / management team that is directly responsible for the village funds it manages. The active role of the Community is expected to provide inputs that provide the greatest benefit the village government so that implementation village development can be appropriate and on target. Community participation in monitoring the village government performance can also affect the village government's success in managing the village's finances.

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