

Analysis of Village Fund Management Performance in Baumata Barat Village, Kupang Regency

Melvin K. Djami Rane

Lecturer of Economics Faculty at University of Kristen Artha Wacana Kupang
Email address: melvindjamirane@gmail.com

Abstract— The purpose of this study was to determine the process of planning, implementation, administration, reporting and accountability in managing village funds in the village of West Baumata. Data collection methods used are documentation and interviews. Sources of data in this study are primary and secondary data. The data analysis used is descriptive qualitative. Based on the results of the analysis that planning in the management of village funds has been carried out the process of determining the planning is in accordance with the Minister of Home Affairs No. 113 of 2014. The implementation process in managing village funds is in accordance with Permendagri No. 113 of 2014. For the administrative process in the management and village, it is not in accordance with the Minister of Home Affairs No. 113 of 2014 where the West Baumata village treasurer is late in recording receipts and expenditures. And the reporting process in managing village funds is also not in accordance with Permendagri No. 113 of 2014 due to delays in preparing reports on the implementation of activities so that they cannot be reported according to a predetermined schedule. The accountability process in managing village funds is in accordance with Permendagri No. 113 of 2014 where the West Baumata village government provides accountability information to the community through billboards, making it easier for the community to know the existing accountability reports.

Keywords— Fund, Management, village, performance.

I. INTRODUCTION

According to Law No. 6 of 2014 concerning Villages, Article 1 explains that the Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights, origins that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

In implementing the village, it will be in direct contact with the community, the role of the village is to provide services to the public, especially to the community, it is hoped that in the administration of government and village fund management, reliable village government officials and adequate facilities and infrastructure are needed so that the implementation is more focused and in accordance with good governance.

In Government Regulation (PP) No. 6 of 2014 concerning village funds sourced from the state revenue and expenditure budget, Article 1 paragraph 2 states that village funds are funds sourced from the state revenue and expenditure budget intended for villages which are transferred through the regional revenue and expenditure budget.

Regency/City and used to finance government administration, implementation of development and community empowerment Since the implementation of autonomy area, then the village has its own authority to regulate the entire order in the village, including preparing a budget or preparing its own finances. In the administration of government affairs organized by the village government with the main focus on the revenue budget, village expenditures. The Village Budget consists of parts of village income, village expenditure, and financing.

According to the Minister of Home Affairs Regulation Number 113 of 2014 concerning the management of village funds, where village funds are funds sourced from the State

Revenue and Expenditure Budget intended for villages that are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, community development and community empowerment.

The village fund management system managed by the village government includes a collection and accountability mechanism referring to Law No. 33 of 2004 on financial balance between the central government and local governments. The regulation explains that development funding carried out by local governments includes the village government adhering to the money follows function principle, which means that funding follows government functions which are the obligations and responsibilities of each level of government.

Previous research conducted by Khalida Shuha (2018) with the title Analysis of Village Fund Management (a case study in the Selingkungan village, Lubuk Alung District, Padang Pariaman Regency). Previous research conducted by Khalida Shuha (2018) with the title Analysis of Village Fund Management (a case study in the Selingkungan village, Lubuk Alung District, Padang Pariaman Regency). Analysis of Village Fund Financial Management (Case Study of Togomangura Village, Lasalimu District, Buton Regency).

The results showed: For the financial planning stage of the Village Fund in Togomangura Village, the Togomangura Village government has carried out the financial management of the Village Fund in accordance with the Minister of Home Affairs Regulation Number 113 of 2014 concerning the Financial Management of Village Funds.

The Village Fund budgeting stage in Togomangura Village has been carried out in accordance with existing principles, namely by budgeting the Village Fund in accordance with the Village RKP which has been determined at the planning stage while the implementation, administration, reporting and

accountability stages are not in accordance with Permendagri Number 113 of 2014 concerning Management Village Finance.

For the implementation of Village Fund Finance management in Togomangura Village, it has been very good and has complied with the applicable rules, namely Permendagri No. 113 of 2014 concerning the implementation of village finances and Permendes PDPTT No. 19 of 2017 concerning Priorities for the Use of Village Funds in 2018. For the administration of the Village Fund Financial Management program in Togomangura Village, it is good, because it is appropriate With the applicable rules, namely Permendagri No. 113 of 2014 concerning the implementation of village finances. For the management of Village Fund Finance in Togomangura Village, it is not in accordance with Permendagri No. 113 of 2014 concerning village financial management. This is evidenced by the delay in the Field TPK and the Village Treasurer in submitting reports.

For the supervision of the Village Fund by the BPD, it can be concluded that the BPD in carrying out its functions is running well but less than optimal. This is because there are several factors that create obstacles, namely Human Resources (HR) which causes the awareness of BPD members to work less optimally in carrying out their duties and functions.

For the management of the Village Fund in Togomangura Village in 2018 it is in accordance with the priority of use according to the Minister of Village Regulation PDPTT No. 19 of 2017 concerning the priority use of the 2018 Village Fund. Regarding the problem that occurs every year, the disbursement of village funds is always late.

This condition was caused because the village was late in setting the Village Revenue and Expenditure Budget (APBDes), as well as the Regent's Regulation (Perbup) regarding the amount of funds for each village. In addition, many villages are always late in submitting reports on the realization of the implementation of village funds at each stage. The delay in submitting this report also caused the second and third stage of village funds to be disbursed always late. This is what causes many villages to delay the disbursement of funds, because the conditions for disbursing funds for the second and third stages must be at least 75 percent of villages that have submitted reports,".

In accordance with the reality of the delay. funds in the planning process that occurred in Baumata Village, due to a tool or system called a brow, which is a tool that functions to input data regarding village financial accountability reports. so that in planning the placement of APBDes and perbup there is a delay in administration, lack of cooperation, where the community does not understand about the village program that has been conveyed so that there is a lack of understanding of the village funds that have been programmed, this causes delays in reporting.

In the accountability report, during the execution of the budget in administration, the Village Fund covers three stages: the first, 40% for the first phase of disbursement in March, the second disbursement in June, and the third 30% disbursement in December, but the disbursement of the budget in the third stage it is always late while the activities that have been

programmed have been implemented this is an obstacle in the village of West Baumata in reporting its accountability report.

Realization of Baumata Village's Revenue and Expenditure Budget
West Year 2015-2019

Year	Income		Belanja	
	Target (Rp)	Realization (Rp)	Target (Rp)	Realization (Rp)
2015	391.556.041	391.556.041	391.556.041	391.556.041
2016	1.034.245.500	1.034.245.500	1.034.245.500	1.034.245.500
2017	1.202.793.000	1.202.793.000	1.397.765.373	1.397.765.373
2018	1.095.499.709	1.095.499.709	1.385.293.040	1.385.293.040
2019	1.206.841.764	1.206.841.764	1.579.294.174	1.579.294.174

Source Siskeudes Baumata Barat Kupang Regency

Based on the table above, it shows that for the income and expenditure realization of West Baumata village, Kupang Regency, for each year experiencing instability where in 2015 the revenue target of Rp. 391,556.041 and in 2016 the revenue target increased by Rp. 1,034,245,500 and in 2017 the revenue target is Rp. 1,202,793,000 and in 2018 the revenue target decreased by Rp. 1,095,499,709.00 and in 2019 the revenue target increased to Rp. 1,206,841,764.00.

Meanwhile, the target for spending in 2015 was Rp. 391,556.041 and in 2016 the target of spending is Rp. 1,034,245,500 and in 2017 the target of spending is Rp. 1,397,765,373 and in 2018 it was Rp. 1,385,293,040.00 and in 2019 it increased by Rp. 1,579,294,174.00. Meanwhile, the target for the realization of the use of the budget in the fields of income and expenditure is used up. Until now, the problem for village apparatus is in the management of village funds. Village officials are expected to be able to manage village funds well so that they can account for accountable and transparent village financial reports.

II. THEORETICAL BASIS

Village Expenditure Income (APBDesa).

The Village Revenue and Expenditure Budget (APBDesa), hereinafter abbreviated as APBDesa, is the village government's annual financial plan which is discussed and approved jointly by the village government and the village consultative body. And determined by village regulations. All village income is received and distributed through the village treasury account and its use is determined in the Village Budget.

According to Mamesah (2015) the management of village funds is all activities that include planning, budgeting, administration, reporting, accountability and supervision of village funds. The income and expenditure budget consists of village income, village expenditure, and village financing.

Preparation of the Village Budget

The preparation of the Village Budget is a form of decentralization to encourage good governance (Solekhan, 2014:15). The village government prepares a village development plan in accordance with the village authority which refers to the City/Regency development planning. Village development planning includes: Medium Term Development Plan (RPJMD), Village Work Plan (RKPDesa).

While the preparation of the Village Budget is carried out by the village government in accordance with the duties and responsibilities of each implementer. The determination of the Village Budget Draft begins with the Village Secretary

preparing the Village Regulation Draft regarding the Village Budget based on the relevant last year's RKPDesa. The Village Secretary then submits the draft village regulation on APBDesa to the Village Head for approval. The Village Head submits the draft Village regulation to the BPD for joint discussion in order to obtain mutual approval.

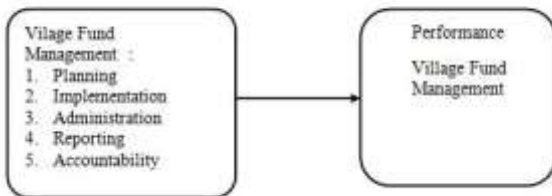
Permendagri Number 113 of 2014 is a guideline in managing village funds which has 5 (five) stages, namely, planning, implementation, reporting, and accountability. The management of the village funds cannot be separated from the factors that hinder the management so that it cannot run properly and is not in accordance with the objectives.

In order for the management of village funds to run well, efforts are needed to overcome obstacles in managing village funds. To clarify the framework of this research, it will be presented in the form of a chart as shown below:

III. FRAMEWORK

Permendagri Number 113 of 2014 is a guideline in managing village funds which has 5 (five) stages, namely, planning, implementation, reporting, and accountability. The management of village funds cannot be separated from the factors that hinder the management so that it cannot run properly and is not in accordance with its objectives. In order for the management of village funds to run well, efforts are needed to overcome obstacles in managing village funds.

Framework



Village Fund Management Performance

Minister of Home Affairs Regulation No. 113 of 2014 article 1 paragraph (6) concerning the management of village funds explains that the management of village funds is a whole activity that includes planning, implementation, administration, reporting, and accountability of village funds. In government regulation (PP) No. 6 of 2014 concerning village funds sourced from the state revenue and expenditure budget. The details of the village funds received in the village of West Baumata:

TABLE 3.1

Details of Village Funds received in West Baumata Village	
Year	Village Fund Amount
2015	Rp.391.556.041
2016	Rp.1.034.245.500
2017	Rp.1.202.793.000
2018	Rp.1.095.499.709
2019	Rp.1.206.841.764

Source: Financial Report (Data processed 2021)

The table above shows that the amount of village funds received by West Baumata village from 2015 to 2019 experienced instability. Where in 2015 it was Rp.391,556,041 and in 2016 the village fund increased by Rp.1,034,245,500 then in 2017 it was Rp.1,202,793,000 and in 2018 it was Rp.1,095,499,709 ago In 2019 there was an increase of Rp. 1,206,841,764.

The management of village funds according to the Ministry of Home Affairs No. 113 of 2014 concerning village financial management means that village financial management starts from planning, implementation, administration, reporting and accountability.

Planning

At the planning stage, where the village secretary prepares a draft village regulation on APBDesa based on the RKPDesa, Village Development Planning is prepared in a time-frame including: The Village Medium Term Development Plan (RPJM Desa) for a period of six years and the Annual Village development plan (RKPDesa) which is an elaboration of the Village RPJMD for a period of one year after the Village Budget is stipulated,

IV. DISCUSSION AND ANALYSIS RESULTS

The results of research conducted by researchers that planning in the management of village funds have been carried out in the planning process. According to Permendagri No. 113 of 2014. The planning process is carried out on The months of July and the end of September are set for the fiscal year, some of those involved in the planning process are the BPD, village officials (Village Heads, Dusun, Rw, community leaders and women). For the process of determining the West Baumata RKPDesa, the hamlet head explores the aspirations of the community to be used as a deliberation to determine the RKPDes. In accordance with the draft work plan, the West Baumata village government has carried out the planning with the work plan set out in the RKPDesa.

The results of research conducted by researchers that the implementation of village fund management has been implemented and realized. The implementation and use of village funds is carried out by the village treasurer by recording transactions that occur both in receipts and expenditures and reported in the report on the realization of the use of village funds. The implementation process of the activity program is carried out when the APBDes has been determined. The implementation process is carried out in accordance with the rules that have been set by the district.

As for the problems that occurred in the implementation process, such as the community's lack of understanding about the village funds themselves, so that in the field execution by the village government regarding the implementation of village funds they received rejection from the community themselves. Good understanding is needed so that the implementation of the village funds submitted is transparent and accountable and well received by the community for the welfare of the West Baumata community.

The Village Medium Term Development Plan (RPJM Desa) for a period of six years and the Annual Village development

plan (RKPDesa) which is an elaboration of the Village RPJMD for a period of one year after the Village Budget is stipulated, the implementation of village finances refers to the APBDesa. Village development planning based on Permendagri Number 114 Law Number 6 of 2014 article 4 is prepared on a time basis and determined through village regulations. In Law No. 6 of 2014 village regulations set by the village head are discussed and agreed upon together with the Consultative Body.

RPJMDesa based on Permendagri Number 114 of 2014 article 6 paragraph 1 contains the vision and mission of the village head, direction of village development policies, as well as activity plans covering the fields of: Village government administration, village development, village community development, and village community empowerment.

The results of research conducted by researchers that the administration in managing village funds is carried out by the village treasurer by recording both receipt and expenditure transactions in the APBDesa realization report. From the interview results, information was obtained that: financial administration in the village of West Baumata uses an application system called Ms.Exel and the village financial system (siskeudes) which makes it easier for the village financial recording process, but there is evidence of scattered transactions which slows down the recording. So that each receipt transaction in the form of transaction evidence is very important in the process of financial records in the village of West Baumata.

The results of the research conducted by researchers that the reporting and accountability of the village of West Baumata have been good by reporting the reporting and accountability for the realization of the implementation of the village income and expenditure budget. Reporting is carried out in three stages. Each stage is immediately made a report where there is a step-

by-step report and an annual report, and in the first stage 40%, the second stage 40% and the third stage 20%.

At the reporting stage, there was a delay in the preparation of reports, both the realization of the implementation of the Village Budget and the use of village funds, one of which was due to the disbursement of Phase II which was delayed from the original schedule.

V. CONCLUSION

Based on the analysis and the results of the discussion that have been described in the previous chapter, it is concluded that the management of village funds has improved good performance and is in accordance with the Minister of Home Affairs No. 113 of 2014 concerning the management of village funds. It can be seen from the planning, implementation and accountability stages, while the administration and reporting stages are not in accordance with Government Regulation No. 113 of 2014 concerning the management of village funds.

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