FINANCIAL MANAGEMENT IN JATIROTO VILLAGE

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Abstract

The purpose of this study was to determine the village financial management in Jatiroto village Jatiroto sub-district based on Permendagri Number 20 of 2018. This study used a qualitative method with data collection techniques, namely interviews and documentation. The object of this research is the Jatiroto Village Office, Jatiroto District, Lumajang Regency. The results showed that financial management in the village of Jatiroto was in accordance with the Minister of Home Affairs Regulation Number 20 of 2018. But there were or were lacking. This can be seen in financial management in the village, where there are still obstacles in reporting financial management that are less effective so that it can be accounted for the village head gradually. The limitation of this study is that it only examines village financial management. While other variables that affect village financial management are expected to be investigated by further researchers.

Keywords: Village Financial Management, APBdesa Development Sector

INTRODUCTION

The state system is a unitary system consisting of conical government like an inverted pyramid. The smallest state of affairs system is called village government. The village administration will then increase to a wider scope, namely the district and so on. The government system in the village determines how the overall state system is described. For this reason, the village government system becomes a good basic foundation for the state. The village government system, especially in the financial sector, has been regulated in a Regulation of the Minister of Home Affairs (Permendagri). Over time there have been changes in village financial management regulated in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management which was previously regulated in Permendagri Number 21 of 2011. Village financial management according to Permendagri Number 20 of 2018 is all activities which include planning, implementation, company, reporting and accountability (Pratiwi, 2019).

Included in Village Rights are ownership rights to money and goods. Village Income and Expenditure Budget (APBDesa) is an annual village financial program obtained from village income. The Village Head as the holder of power in managing village finances is implicitly responsible for the realization of the village budget (Aisyah, 2019). Village officials who carry out village financial management are based on the village head's decision consisting of the Village secretary, the Head and Head of Head and Head of Finance. The government is to be held accountable for the implementation of the organization's mission in achieving the goals and objectives that have been set through periodic accountability tools.

Likewise, this financial management research shows that the village government in 2019 reports the budget effectively but there are still obstacles to the accountability of the financial statements of the realization of development from the local government to adjust to the Regulation of the Minister of Home Affairs Regulation Number 20 of 2018. The advantage of this financial management for the community is that it can train to live frugally or maintain deviant behavior from planning and controlling expenses, besides that it can practice an orderly and orderly life, reduce stress that comes from good finances, have better future planning, have protection from events which is unexpected because of the many opportunities that come not everyone can know,
protects from debt bondage due to wasteful life behavior and increased community welfare in good financial management and guaranteed quality of life for rural communities.

Permendagri No. 20/2018 states that village finance is managed based on the principles of transparency, accountability and is carried out in an orderly manner with budget discipline. In its implementation, the village head has high authority and responsibility or is called the Village Financial Management Authority (PKPKD). The village head will delegate power to village government officials in accordance with the budget for activities to be implemented. If there is an abuse of authority, it will have an impact on the welfare of the community and can reduce public trust in government officials. This can be avoided as long as the implementation of Permendagri Number 20 of 2018 is correct. There is a case study, namely in Jatiroto Village, the Kuarang community has confidence in the implementation of the Village Budget.

The budget to finance the preparation of village financial management and neglect of community services for the management in Jatiroto Village itself, is not only a lack of capacity and personnel regarding development. Therefore, the head responsible for not misusing village finances. The village government must have the capacity and understanding in the future development sector. From what has been stated above, the formulation of the problem can be taken as follows:

Based on what was stated above, therefore the formulation studied was how the financial management of the Development sector APBDesa in Jatiroto Village, Jatiroto District, Lumajang Regency in 2019 adjusted to Permendagri Number 20 of 2018? Based on the formulation of the problem, the objectives of this study are as follows: Based on the problem formulation that has been described, the purpose of this study is to analyze the financial management of the Development sector APBDesa in Jatiroto Village, Jatiroto District, Lumajang Regency in 2019 according to Permendagri Number 20 of 2018.

METHOD
The method used in this research is descriptive qualitative research. Sugiono (2010) argues that "the research method is defined as a scientific way to obtain data with specific purposes and uses". The research method is a method used to obtain data as needed. according to Sugiyono (2011) that: Qualitative research methods are methods based on the philosophy of postpositivism, while to research on scientific objects, where the researcher is a key instrument, data collection techniques are carried out by means of triangulation (combined). The data source comes from internal data or collecting data directly from the Jatiroto Village Government, Jatiroto District, Lumajang Regency. Data collection techniques used observation, interviews, and documentation aimed directly at village government informants. Data analysis techniques by finding the suitability of data from informants in 2019 based on Permendagri No. 20 of 2018.

RESULTS AND DISCUSSION
Based on the results of interviews from the Secretary and Village Treasurer, details of the preparation of plans, the implementation of the results of the plans and the accountability reports of related parties. Village Finance is a source of village income whose use is integrated with the Village Budget (APBDes). Therefore, program planning and activities are prepared through the village development planning deliberation forum (Musrenbangdes). The Musrenbangdes is a forum for discussing proposed development activity plans at the village level that adhere to the principles of Village Community Participatory Development Planning (P3MD).

The process of community participation is carried out in order to implement the principle of being responsive to community needs so that the community will feel more ownership of development. Thus, gradually a society will be fulfilled as the subject of development. "Based on the existing regulations, village development will be carried out in one year, after being approved by the BPD as the community representative regarding the APBDes. This perdes serves as a guideline for the implementation of village development for one year and in the end it must be held accountable by the village head. The new regulation appeared in 2005, so we are still learning together towards perfection in terms of village development."

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The implementation of village funds in Jatiroto Village is also carried out in the context of community empowerment and emphasizes the process of motivation to participate in village development. The implementation of the principle of participation has also been proven by the results of interviews: “The purpose of providing these funds is to alleviate poverty in addition to moving the community's economic proda by providing jobs as wide as possible, both development and empowerment”. (Result of interview with village government, 22 May 2020).

This is supported by the informant's statement as follows: "The district government provides funds to village governments that have been used in accordance with community needs. With this program the community will be more eager to participate either through mutual cooperation, community service, material and non-material contributions ". (Results of interviews with community leaders, June 4, 2020). The chronological village fund planning mechanism can be described as follows: a) The village head as the person in charge of village funds holds village meetings to discuss plans for using village funds. b) Village deliberations are attended by elements of the village government, the Village Consultative Body (BPD), village community organizations and community leaders, and must be attended by the sub-district facilitation team. c) The village implementation team submits the plan for the use of village funds as a whole to the deliberation participants. The design for the use of village funds is based on the priority scale of the previous year’s musrenbangdes results. d) The plan for the use of village funds that was agreed upon in a village meeting is outlined in the Village Fund Usage Plan, which is one of the materials for the preparation of the Village Budget.

This mechanism is a gradual effort that provides opportunities or space for community aspirations as well as a medium for community learning on the principle of accountability for the management of village fund allocations. From the results of the deliberations carried out with the village community, the allocation of the use of village funds that has been proposed from the village is used for village government operations and village government operational activities and detailed community empowerment activities in the recapitulation data of the agreed musrenbangdes results. The results of the subsequent planning will serve as guidelines for the implementation of village government and village development within a period of one year, in addition to other activities whose sources of funds are outside village funds. Thus the agreed planning must also be transparent, can be known by all levels of society which later can be accounted for.

In terms of planning transparency, all village governments in Jatiroto are required to provide information to the community about what activities will be carried out which will come from village funds. This has shown that the village fund planning in Jatiroto Village has also implemented a gradual implementation in accordance with Permendagri No. 20 of 2018 even though it's not completely good. The implementation of activities whose funding comes from village funds is fully carried out by the village implementation team. In order to support the openness and delivery of information clearly to the public, every physical activity must be equipped with an activity information board that is installed at the location of the activity.

Information about all programs sourced from village funds must be presented at the village office which can be accessed by the village community. Both of these were carried out in order to implement the principle of transparency in village development, so that the community could freely find out about programs sourced from village funds and provide criticism and suggestions to the Village Implementation Team for the perfection of village fund management. There have been several programs that have been implemented by the village as conveyed by the informant as follows: "For village funds that have been issued there are 10 development activities that have been produced in 2019 which have gone through 3 stages and the village funds issued are higher than the previous year (in 2018) of Rp. 935,461,000 construction activities include the construction of paving roads, concrete rebates, sewers, drainage salts, drilling wells, water tendons, and posyandu buildings ". (Result of interview with village government, 22 May 2020)

The results of the interview are in accordance with the concept of transparency (Tjokroamidjojo, 2000: 76), that is, it can be known by many interested parties regarding the formulation of political policies from governments, organizations, business entities. In terms of application of the principle
of accountability for budget implementation from village funds, it is pursued through a reporting system, namely monthly reports and reports on each activity stage. "The administrative structure that plays an important role in the development system is the planning chief, where before starting to build there is a plan called the RAP (financing budget design), the village side is not allowed to carry out a project / budget that is in accordance with the results of the musdes and must provide a report at the end of each activity according to the realization. in fact”. (Result of interview with village government, 02 June 2020)

The results of the interview show that in the implementation of programs sourced from village funds, the progress of the implementation of activities by village level managers is always reported, of course the development of physical activities and the absorption of funds, thus it can be seen that the responsibility of village-level village fund managers has met the requirements for making monthly reports and reports. the end of the activity. The accountability for the implementation of programs sourced from village funds to the upper level government is carried out through a reporting system which is carried out periodically with the Village RKP. The implementation report consists of a preliminary report, a report on each activity stage, a monthly report, and a comprehensive report on the final activity. If verification is carried out with the theory of accountability, the accountability of the management or implementation is carried out, then the implementation of Jatiroto Village funds has led to the implementation of Permendagri No. 20 of 2018 although not completely perfect.

The accountability of village funds in Jatiroto Village is integrated with the accountability of the APBDes. This is in accordance with the Lumajang district regulation on village finances. The regional regulation is intended to provide a legal basis for village finance, village financial sources, village financial management, and income and expenditure budgets. Village financial management is carried out to strengthen the pillars of transparency and accountability. Village financial management must be carried out efficiently and effectively, transparently and accountably. Village funds, which are one of the main sources of village income, must also be accounted for transparently to the community and to the upper level government as the institution giving authority.

Based on the existing regulations, village development will be carried out in one year, after being approved by the BPD as the community representative regarding the APBDes. This perdes serves as a guideline for the implementation of village development for one year and in the end it must be held accountable by the village head. The new regulation appeared in 2005, so we are still learning together towards perfection in terms of village development. (Result of interview with village officials, 04 June 2020). This information shows that the accountability system for the implementation of village funds in Jatiroto Village has implemented the principle of accountability, although it is not yet perfect, especially in terms of the village fund financial accountability administration system. This is also supported by information obtained from informants as the following interview results:

“In 2019 there were no obstacles in the preparation of RKPDesa. Development through MUSDES and MUSRENGBANGDES in the development process was quite good, seen from the spirit of the community to work together to help and build the development planning”. (Result of interview with village government, 02 June 2020). This opinion states that as long as the implementation of village financial management is still required to be accountable for every expenditure of village funds. Thus, if this is carried out continuously, orderly and in accordance with existing provisions, it can ease and support the preparation of final accountability for village financial management activities that must be compiled by the village implementation team. However, administratively it is in accordance with the provisions of Pemerdagri no.20 of 2018, maybe there is a need for an increase in the accountability of funds that have been managed properly.

From the results of the research it can be summarized that the financial management accountability system of Jatiroto Village is already based on the principle of good accountability but must fully comply with the provisions of Permendagri No. 20 of 2018 concerning village financial management. At the village level priority scale is the result of the musrengbangdes and the funds
that are disbursed are not distributed evenly to the hamlets / RW / RT. The implementation of financial management must be reported by TIMLAK (Implementing Team) in stages to the facilitation team at the sub-district level and the facilitation team at the district level.

CONCLUSION
Based on the results of the research and discussion that has been done, the following conclusions can be drawn: (1) Based on the results of the analysis carried out in this study, it can be concluded that financial management in Jatiroto Village, Jatiroto District with financial management according to Permendagri Number 20 of 2018 is appropriate. The level of conformity starts with the preparation of the RPJMD and RKPDesa. The very conformity between the financial management of Jatiroto Village and Permendagri Number 20 of 2018 is very visible from the formulation of the Village Head's RPJM with the BPD, but in Jatiroto Village the village head together with the village secretary, the stipulation of a village regulation draft on the APBdesanya and also for its evaluation. However, the planning stages, both compiling and evaluating the programs, have been well seen from the deliberations held starting from the hamlet level to the village level accompanied by supporting documents. (2) The development sector has been carried out 100% in 2019 to build community infrastructure needs. Reports on the realization of the absorption of village funds are carried out every semester and reported by several parties to the Regency / city government and the community.

REFERENCES
Permendagri No.20 Tahun 2018 tentang Pengelolaan Keuangan Desa.


