Analysis Of Village Financial Management Based On Regulation Of The Minister Of Home Affairs No. 113, 2014

Muhamad Taufiq¹, Mimin Yatminiwati²
Departement of Accounting, STIE Widya Gama Lumajang

Abstract

This study aims to determine the Presentation of Village Financial Statements in Sruni Village Government, Klakah District, Lumajang Regency, which has been presented based on Permendagri Number 113 of 2014 concerning village financial management with several notes. This study uses qualitative descriptive research. Types and sources of data used in this study consisted of secondary data in the form of data collection in the form of publications, reports, documents and other documents relevant to this research. While internal sources were obtained directly from the Sruni Village Government office in the 2016-2017 fiscal year. Overall in the 2016 and 2017 fiscal years the village of Sruni carried out a good village financial management based on the Minister of Home Affairs regulation number 113 of 2014 concerning village financial management. although there are still some shortcomings in its implementation.

Keywords: Financial Statements, Village Revenues, Village Expenditures

INTRODUCTION

Article 1 Paragraph 3 of the 1945 Constitution of the Republic of Indonesia states that Indonesia is a state of law, which means that in our state we must obey and obey the laws and laws that apply in this country. In Indonesia from the central level to the regional level everything is synchronized with the rule of law in this country. The village is the lowest administrative element recognized in the Republic of Indonesia Republic of Indonesia (NKRI) and has territorial boundaries and has the authority to regulate its own community called regional autonomy.

Law of the Republic of Indonesia Number 6 of 2014 concerning Villages Article 1 states that Villages are a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and / or recognized traditional rights and respected in the government system of the Unitary Republic of Indonesia. The law also explained that in an effort to improve the standard of living of the people by way of development through human resources in the village.

Iza Afkarima (2016: 3) At the start of regional autonomy for the villages it is hoped that what emerges is the Village Government becoming more independent in implementing Government activities and carrying out development in their respective villages, because villages are given the authority to manage their villages. The purpose of regional autonomy is for the region to be able to manage, develop and utilize the things that can be developed and start from human resources to natural resources in the area.

The government officially issued a Minister of Home Affairs Regulation hereinafter abbreviated Permendagri Number 113 of 2014 concerning Village Financial Management which was issued on 31 December 2014. Regulation of the Minister of Home Affairs Number 113 of 2014 is a regulation
that has been awaited by all village communities including village officials. The Minister of Home Affairs' regulation explains a lot of ways that are the task of a village apparatus in managing village finances starting from Planning, Implementation, to Reporting and Accountability to be the main tasks of the village apparatus. What is intended as a village apparatus includes the village head, village secretary, section chief, village treasurer contained in the Minister of Home Affairs Regulation.

Indra Bastian (2015: 42) states that "Good Governance is a good governance that carries out the functions of a wise, populist and characterized government (structure, function, human resources, etc.)." Some fields that must be implemented with the aim of Good Governance can be achieved, namely the political, economic, social and legal sectors. The village government is expected to more seriously involve the community in preparing and planning the budget and also in formulating a policy in the village administration.

It is expected that with the presence of Minister of Domestic Affairs Regulation Number 113 of 2014 the implementation of village financial management can be maximized and in accordance with the principles of Good Governance. Meanwhile the word "Good Governance" first appeared in the era of President Soeharto and was changed into a reform movement. From then on the term Good Governance was often adopted as the main dimension of every activity.

Government accounting has a role in managing public finances in realizing good governance and system management, starting from central, regional and village financial governance. Ainul Wida (2016) Principles in government accounting such as accountability and transparency in public financial management not only as a form of obligation from the central government but also regions such as villages. A smallest central government of a country which is the basis and plays an important role in determining the progress of a nation. Because a large nation can be seen from the welfare of the village community.

Since there is no developed country without a developed province, there is no developed province without a developed district and there is no developed district without a developed village, it means that the village is the lowest component as well as the determinant of a country's progress. Over time and changes in the country's financial information system it is necessary to have innovations in several financial fields to support and ensure that innovations in finance run well and in accordance with existing regulations. Some changes are beginning to be seen in an accounting, especially in government which is expected to help produce a system in the field of financial information so that in the future benefits can be felt by many parties who have interests in their respective fields.

In order to improve the quality and credibility of financial reporting in the regions, especially at the village level, the drafting is guided by the law. The village is the smallest order of government in which there is a structure of the lowest level of government, namely the Rukun Tetangga (RT), from which the village has a crucial function in a government, especially at the lower level.

Sruni village is included in the Mount Ringgit area which is a mountainous area in the Klakah district. In 2017, 2,702 people were recorded, consisting of 1,314 men and 1,388 women, divided into four hamlets, namely Krajan Hamlet 340 men and 383 women, Sentono Hamlet 355 men and 375 women, Kayu Putih Hamlet 291 men and 320 women and Dusunopular Pakem 328 men and 310 women. Meanwhile the number of family heads in Sruni Village is 153 families and the majority are farmers and traders. Sruni Village consists of 18 RT and RW 9.
The issuance of Law of the Republic of Indonesia (UU) No. 6 of 2014 concerning Villages, made the position of the village government stronger. The presence of this law can strengthen the village's position either directly or indirectly because the government has a clear legal basis and is guaranteed in the law. One of the superior programs in the village administration is the National Community Empowerment Program (PNPM), the largest village community empowerment program in Indonesia. Rural Independent National Community Empowerment Program (PNPM) A breakthrough to improve community living standards and reduce poverty. According to Elsa (2016) who examined "Village Financial Management Planning in Boreng Village (Case Study in Boreng Village, Lumajang District, Lumajang Regency)". From determination in boreng village which shows the financial management plan of boreng village with village financial management plan according to Permendagri No. 37 of 2007 many of the discrepancies. The suitability level starts from the preparation of the village medium term development plan (RPJMDesa) and 60% of the village government work plan (RKPDesa), the similarity in setting a village budget (APBD) of 50%, and evaluation of the draft APBDesa by 50%. The APBDesa document format also has a discrepancy with Permendagri No. 37 of 2007, according to the grouping of accounts only, whereas for the account code, the number of columns and types of columns is not in accordance with Permendagri No. 37 of 2007.

Financial management in the public sector is an interesting discussion to study and research. This is because the public sector deals directly with the public, especially in financial management. With the change from the central government regarding the budget for aid funds for the village, the government issued Permendagri Regulation No. 113 of 2014 which was devoted as a guide in terms of managing finances in the village. indicated misuse of village aid funds for personal gain. In the management of village finances it can be said to be good if it has fulfilled the existing requirements and is valid until now. In this case Permendagri number 113 of 2014, one of which explains that all matters related either directly or indirectly related to village finances and there is a value of money there then it becomes the village's rights and obligations to manage and administer them. There are a number of village financial resources mentioned in Permendagri number 113 of 2014 such as village original income, Bumdes, and government bailouts. Implementation activities related to villages will be funded from the district / city APBD while the provincial level is from the APBN.

Village financial management there are several stages in the Minister of Home Affairs Regulation No. 113 of 2014 among these stages are Planning, Implementation, Administration, Reporting and Accountability of Village Finance. Here the researcher is interested in raising the issue of village management in Sruni village, Klakah District, Lumajang Regency. In village financial management there are several principles that must be carried out by the village in order to achieve an accountable village financial report. The principle is participatory, transparent, accountable, and in an orderly manner. Transparent is openness. In village financial management there are several principles that must be carried out by the village in order to achieve an accountable village financial report. The principle is participatory, transparent, accountable, and in an orderly manner. Thus transparency in the village is true and the village makes it easy for anyone related to access / obtain / find information related to Village Financial Management.

Accountability is anything related to village finance must be proven and accountable to the government in this case a higher level than the village. it aims to reduce the fraud committed by the village government. Participatory means that the community must take part in village activities, both technically and indirectly through representative institutions that can channel their aspirations. Every process in village financial management from preparation to reporting must involve the community, especially those considered to have the capacity and capability in their fields so that
they can provide input and suggestions so that they are better and in accordance with existing and applicable rules. Orderly and budgetary discipline means that in every process of village financial management must pay attention to existing rules and the budget must be used with the main purpose of prospering the people so that there is no waste of funds for things that are less effective.

Researchers are interested in analyzing how villages can carry out village financial management, as well as the extent to which villages adhere to conformity in village financial management as stipulated in the Minister of Home Affairs regulation number 113 of 2014. Based on the Minister of Home Affairs regulation number 113 of 2014 researchers can analyze compliance village financial management. By only focusing on village financial management the researchers hope to be able to explore deeper the existing problems at the management stage.

Sruni Village is located in Klakah District, Lumajang Regency, is in a mountainous area and is 3 Km from the Klakah District Government and 21 Km from the Lumajang Regency Government Center, so that it does not rule out oversight of village financial management is very limited and wants to know the suitability of village financial management with Regulations Minister of Home Affairs Number 113 of 2014. Based on the description above, the researcher is interested in conducting research with the title "Analysis of Village Financial Management Based on Regulation of the Minister of Home Affairs Number 113 of 2014 in Sruni Village, Klakah District, Lumajang Regency".

METHOD
This research uses descriptive qualitative method where the role of researchers is very important. According to Sugiyono (2015: 1) Qualitative method is a research method used to examine the condition of natural objects, where researchers are the main key in data collection techniques and carried out by triangulation (combined), data analysis is inductive and qualitative research results emphasize the meaning rather than generalizing.

Juliansyah (2001: 34) Descriptive method is a research method that seeks to describe or tell a symptom, event, and event that is happening now. Descriptive research focuses on the actual problem as it was when the research took place and through descriptive research, researchers try to describe or tell events and events that are the center of attention (Viral) without giving special treatment to those events and events. According to its characteristics, this study has steps that begin with a problem, determine the type of information needed, determine the data collection procedures through observation and observation, manage information or data and draw conclusions. This research was used by means of a case study at the Sruni village office and a complete observation of the object that was raised in the formulation of the problem was to describe the suitability of Financial Management in the village of Sruni, Klakah, Lumajang district, based on the Minister of Home Affairs Regulation No. 113 of 2014.

RESULTS AND DISCUSSION
The Minister of Home Affairs regulation number 113 of 2014 concerning village financial management explains the village as the full authority over the village's Budget and Expenditure Budget and its management under the supervision of the village head. Sruni Village has presented the Village Budget and Expenditure Report in 2016 and 2017 well. However, several shortcomings were found, as in 2017 Village Original Revenues were not included in the APBDesa column. In addition, in 2016 the village was unable to present a report on the village's wealth. This has been
stated in the Minister of Home Affairs regulation number 113 of 2014 which states that LKMD is the authority of the village since the implementation of village autonomy. The head of village and the village apparatus should not be remedied.

In 2017 Sruni Village still did not present the village wealth report. this proves that Sruni Village ignored the Minister of Home Affairs regulation number 113 of 2014 concerning village financial management. In addition, in the administration of village finance Sruni still has not fully implemented it because of missing or damaged data such as the 2016 report on the realization of the village budget and income that cannot be properly archived, so that the document is lost. Overall in the 2016 and 2017 fiscal years the village of Sruni carried out a good village financial management based on the Minister of Home Affairs regulation number 113 of 2014 concerning village financial management. although there are still some shortcomings in its implementation. It is expected that in the future it can maximize the duties and functions of village heads and village officials.

CONCLUSION
Based on the description in the previous chapter it can be concluded that in the 2016 fiscal year, the Sruni Village Government has presented the APBDesa report well in accordance with the Minister of Home Affairs regulation number 113 of 2014 concerning village financial management. However, in the implementation of village financial administration it has not been implemented properly because it was found that village officials had not stored either data in print or in file format. So that it can affect when the data is needed but the data is not there. In the 2017 fiscal year, the Sruni Village Government in presenting the village financial report was guided by the Minister of Domestic Affairs Regulation No. 113 of 2014 concerning village financial management because the Sruni Village Government had compiled the Village Budget and Revenue Budget Report, the APBDesa Implementation Report.

In preparing village financial reports, the Sruni Village Government still uses the assistance of assistants assigned by the Lumajang Regency Government. This is because the village apparatus is still working because it was only inaugurated at the end of 2016. So that the ability to compile village financial reports has not been fully carried out by village officials. because of these considerations the sruni village government still uses the services of village assistants. in addition, there is often a change in policy from the provincial or district government which takes a long time to socialize to the village officials. The Seruni village government has not yet presented a balance sheet in the form of a report on the village's wealth so that it is not in accordance with the principles of village financial management listed in the Minister of Domestic Affairs Regulation number 113 of 2014 concerning Village Financial Management.

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