



Analysis of Village Fund Management in Juuh Village, Tebing Tinggi District, Balangan Regency

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ABSTRACT

This study aims to analyze on how the Management of Village Fund in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019 according to Permendagri No. 20 of 2018. Village Funds are one of the government accountability to increase the development in rural area. The source of Village Fund is from State Budget Revenue and Expenditures which allocated for Transferred village through Budget Income and District Area Spending and used for maintaining governance finance, development on executin, community construction, and society empowerment. This study was held in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency. This study uses qualitative method with techniques for data collection as interview, observation, and documentation. Informants on this research consist of the Head of Juuh Village and its apparatus with the total of seven people. The results study shows that there are corresponding with Permendagri No. 8 of 2018 concerning Management Village Finance at implementation and administration level. Meanwhile at planning, reporting, and accountability level there is no corresponding with Permendagri No. 20 of 2018 concerning Village Financial Management.

Keyword : Village Management and Funds

INTRODUCTION

According to Permendagri No. 20 of 2018, village is a public law unit that has jurisdictional boundaries to organize and manage governance interest, local Public interests based on society initiative, the rights of origin proposals, and the rights of recognition and tradition respect in the government system of the Unity State of the Republic of Indonesia. The village government has position and role to become a gateway to connect between the Central Government or Regency Government with the village population, in development area framework especially village. One of the Village Government role as a liaison between Central Government with village population, as a medium for distribution and management of village fund, where the Village Government has the primary role in village fund management.

According to Pujiyanti et al., (2018) the benchmark of village government in organizing the government village can be seen form the ability in managing village finance, which is embodied in a form of village development. According to Minister of Domestic Affairs Regulation Number 20 of 2018 about Village Financial Management, Village Funds can be interpreted as funds sourced from State Budget (APBN) which allocated for transferred village through Regional Revenues and Expenditures Budget (APBD) and used for maintaining government finance, developmental implementation, community





construction, and society empowerment.

Based on the 2019 State Budget Transfers to regions and village funds, which the allocation reached IDR 826.77 trillion and consisted of transfers to regions as IDR 756,77 trillion and transfers to village funds as IDR 70 trillion which was carried out through three stages (40% allocation on first and second stage, and 20% allocation on third stage). Village fund policy keep increase as, IDR 20.67 trillion in 2015, IDR 46.98 trillion in 2016, and IDR 60 trillion in 2017 (Portal DATA APBN, 2019) The village fund distribution from 2015 APBN with a total of IDR 20.67 trillion in which the average villages accepted around IDR 280 million was made through the three stages where the first stage allocation by 40%, second stage by 40%, and third stage in the end of the year by 20%.

Along with the amount of village fund given by government to village, Village Government must be accurate and wise in managing the village fund, so the fund could be used correspondingly with proper and transparent acts to avoid corruption. Village funds management include planning activities, implementation, reporting and accountability. (Minister of Domestic Affairs Regulation Number of 2018 Article 1 Paragraph (6)). Juuh is a village located in Tebing Tinggi Subdistrict, Balangan Regency, South Kalimantan. Juuh Village is formed based on Local Government Board of Balangan number 23/D.Pem.D/OP date 25 October 1986. From the early study, writer found that Juuh Village has already accepted village fund for 2019 from the state budget, where the village funds were managed and used or prioritized for village development and empowerment. This study expects to give contribution in village fund management in Juuh Village as well as evaluation material of Local Government Apparatus in Village Fund Management in Juuh Village.

Siti & Hutami (2017) showed that village fund report and accountability in Abbatireng Village has no correspond with Permendagri No. 113 of 2014 where the second stage resulted in late report which resulted in delay in the disbursement of the second stage fund. For the planning, implementation, and administration has already corresponded with Permendagri No. 113 of 2014 concerning village financial management. Shuha (2018) planning has corresponded with Permendagri No. 113 of 2014 concerning Village Financial Management, meanwhile the implementation, administration, reporting, and accountability has no correspond with Permendagri No. 113 of 2014 concerning Village Financial Management.

Pratiwi (2020) showed the result study The implications of this research provide information about all village officials that are easily understood by the siskeudes in the preparation of village fund reports, however there is still necessary evaluation. For the step of implementation, administration, reporting, and accountability reports has already corresponded with Permendagri No. 37 of 2007. Whereas the step of planning has not yet accorded with Permendagri No. 37 of 2007.

LITERATURE STUDY

Village Finance

According to the Regulation of the Minister of Home Affairs No. 20 of 2018 concerning village financial management, "village finance is all rights and obligations in the framework of maintaining village governance that can be valued in money including all forms of wealth related to the rights and obligations of the village". According to Law No. 6 of 2014 in Article 71 Paragraph (1) concerning Villages, it is explained that "village





finance is all village rights and obligations that can be valued in money", meaning in the form of money and goods related to the implementation of rights and obligations that give rise to village income, expenditure, financing, and management of village finances.

Based on Law Number 6 of 2014:

Sources of village income consist of village original income (business results, wealth results, self-help, participation, mutual cooperation, and other village original income), allocation of the State Revenue and Expenditure Budget (APBN), a share of the results of regional taxes and regency regional levies or City, allocation of village funds which are part of the balance of funds that can be received by Regency or City, financial assistance from the Provincial Revenue and Expenditure Budget and Revenue and Expenditure Budget of Regency or City Regions, finally, grants and non-binding donations from third parties and other legitimate Village income.

It is stated in Permendagri No 20 of 2018 that village financial management is managed in one fiscal year, namely from January 1 to December 31 and village financial management cannot be separated from the role of the head of the village and other village officials.

Village Fund Management

Management of village funds is regulated through Minister of Home Affairs Regulation (*Permendagri*) Number 20 of 2018 concerning Village Financial Management, where according to Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, that:

“Village Funds are funds sourced from the State Revenue and Expenditure Budget (APBN) allocated to villages through the district Revenue and Expenditure Budget (APBD) or City and is used to finance government maintenance, implementation of development, community development, and community empowerment.”

The use of Village Funds based on Minister of Finance Regulation No. 49 of 2016 Village Funds are prioritized to finance the development and empowerment of implementing communities independently prioritized by using local resources or raw materials and sought by absorbing more labor from the community. Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 Article 1 Paragraph (6) concerning Village Financial Management, it clearly explains village fund management activities which include planning, implementation, administration, reporting and accountability of village funds. According to Permendagri Number 20 of 2018 concerning Village Financial Management, there are 5 (five) stages in carrying out good Village Financial Management.

Balangan Regent Regulation Number 50 of 2018

Management of village funds is also regulated in Balangan Regent Regulation No. 50 of 2019 concerning Village Financial Management as a complement to Permendagri No. 20 of 2018 concerning Village Financial Management concerning the Planning Stage, wherein the planning stage is held based on village decision-making authority through village meetings for the budget period or year of the budget, and the stages start from the





village head and village officials together with the deliberation, in this deliberation the village head makes proposals for what activities will be prioritized, then from these proposals the RPJM (Medium Term Development Plan) will be determined. and RKP (Government Work Plan), after which a Draft Village Regulation was prepared regarding the APBD based on the village RKP. Furthermore, the village secretary forwards the Raperdes regarding APBD to the village head for approval, then after obtaining approval, the village head submits the Raperdes to the Regent through the Camat intermediary.

According to Balangan Regional Regulation Number 50 of 2018 concerning Village Financial Management, "The Village Law mandates that the Village Government prepare village development plans according to their authority with reference to regional development plans." Village development planning is prepared based on the future, namely the Village Medium Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa). The two village planning documents referred to are regulated by Village Regulations, which become village planning documents. The Village RPJM and Village RKP are guidelines for preparing the Village Revenue and Expenditure Budget (APBD). Village Fund is one source of village income that is contained in the APBD. According to Perbup No. 6 of 2018 "Planning for the use of Village Funds is part of the Village planning mechanism, namely starting from the preparation of the Village RPJM, Village RKP and APBD. Activities funded by the Village Fund must be part of the Village RPJM, Village RKP and Village APB"

METHOD

This research using qualitative research, was conducted in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency, South Kalimantan. The method used in this research is qualitative method (Sujarweni Wiratna, 2015). The subjects of this study were Juuh Village Office Apparatuses, Tebing Tinggi Subdistrict, Balangan Regency as informants at the interview stage using the triangulation method (Cresswell, 2007). The object of study is the 2019 Village Fund Management. The internal informant studies are:

Table 1. Research Informants

No	Infoman
1.	Village Head
2.	Secretary
3.	Kaur Finance / Airport
4.	Kaur General / Planning
5.	Kaur Government
6.	Chairman of the BPD
7.	BPD member

Source: Processed (2020)

To obtain the necessary data in this study, observations, interviews and documentation were carried out. Data analysis began with data validity techniques to test data quality. The data validity technique uses triangulation with sources. After the data validation technique, data collection, data reduction, data presentation and analysis (discussion), conclusions are drawn.





The data validity in this study was tested using the source triangulation method (Cresswell, 2007) with the following details:

Table 2. Data Validity for Triangulation

No	Informant	Topic Interview
1	Village Head	Management in Juuh Village: Stage flow planning, implementation, administration, reporting and accountability.
2	Secretary	Management in Juuh Village: Stage flow planning, implementation, administration, reporting and accountability.
3	Kaur Finance / Airport	Format or writing in making reporting and records or used books.
4	Kaur General / Planning	Management in Juuh Village:, groove stages planning fund village.
5	Kaur Government	Management in Juuh Village: Use of Village Funds
6	Chairman of the BPD	Management in Juuh Village: groove stages accountability, process planning fund village in Juuh Village.
7	BPD member	Management in Juuh Village: groove stages accountability, process planning fund village.

Source: Processed (2022)

RESULTS AND DISCUSSION

Management of village funds in Juuh Village includes planning, implementation, administration, reporting and accountability. All of these processes are carried out by the village government accompanied by a companion team from the government or from the district, as well as community participation in the implementation and supervision of village funds. Management of village funds in Juuh Village follows guidelines or rules such as Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management and Balangan Regent Regulation Number 50 of 2018 concerning Village Financial Management. Apart from that, it is also a village fund for or prioritized to finance village development and community empowerment.

Planning in Juuh Village, Subdistrict Tebing Tinggi, Regency Balangan, 2019

The village fund planning stage in Juuh Village starts from the discussion step which is attended by the Village Head, Juuh Village Officials, BPD and RT/RW to collect suggestions on what activities will be prioritized and will become community needs to be carried out and implemented. Furthermore, the results of the deliberations are brought to the Musrenbangdes (village development deliberations) to be discussed in the presence of the Village Head, Village Apparatuses and BPD. After they check, discuss which activities will be prioritized, then a MediumTerm Development Plan (RPJM) and Government Work Plan (RKP) will be determined as a result of the Musrenbangdes (village development





meeting) which contains activities that will be prioritized for implementation. phased planning during village meetings, Juuh village is not included in the General Village, this was explained by the Head of Juuh Village from the interview results:

"Planning when we discuss what will be done and what is a priority for this village, for example for the development of our village, all suggestions from participants who were present at the meeting at that time and only me as the Village Head, Village Officials, BPD and RT/RW were present. As for the community itself, we as village managers have informed and announced that we will hold a deliberation in terms of village development planning, but the awareness and participation of the community itself is very low, so we inevitably continue the village deliberation and the musrenbangdes which are only attended by the village government."

The results of the interview with the Head of Juuh Village are in line with what was explained by the Head of the Juuh APBD, including:

"Deliberations on APBD planning which include village funds are of course always carried out, but only the Village Head, Village Officials, BPD and RT/RW are present, for the Community itself fully trusts the Village Government, because the Village Government prioritizes the Community itself. What is discussed is the allocation of village funds for village development and village community empowerment."

After the musrenbangdes (village development meetings), the preparation of the Village RPJM and RKP have been completed, a Draft Village Regulation (Raperdes) regarding APBD will be prepared based on the Village RKP obtained from the results of the village development planning meeting. Furthermore, the Juuh Village Secretary submitted the Raperdes regarding the APBD to the Juuh Village Head for approval, then the Juuh Village Head submitted the Raperdes regarding the APBD to the Village Consultative Body (BAMUS Desa) for discussion and approval. After obtaining approval, the Village Head submits the Raperdes to the Regent through the Camat for evaluation and stipulation into village regulations. As for the development of the village deliberation during the village deliberation at the planning stage, among other things the most prioritized activities for the people of Juuh Village include repairing roads, bridges and the construction of several MCK and the construction of a TPA building. In accordance with the results of an interview with the Head of Planning Affairs (Kaur) in Juuh Village, he stated that, "When planning was finalized, we prioritized things that were more needed by the community, including for 2019, there were lots of development proposals during village discussions on repairing roads, bridges and public toilet ". From the results of the interview, the Juuh Village Secretary also conveyed the sequence of planning steps, namely:

"First, we will hold village meetings, then we will hold musrenbangdes (village development meetings), after that we will determine the MediumTerm Development Plan (RPJM) and the Government Work Plan (RKP), then a Draft Village Regulation (Raperdes) will be drafted regarding APBD. based on the Village RKP and after that we send it to the district head for approval."





The results of the interview with the Village Secretary are in line with the interview with the Kaur Juuh Village Planning Agency who said: "The planning stages start with the Musrenbangdes, determine the RPJM and RKP, after that we carry out the Raperdes on the APBD, in the end we will send it to the Regent through the Camat intermediary. "

According to Permendagri number 20 of 2018 concerning Village Financial Management that "planning village funds is a process of determining the desired goal to be achieved in the future and determining a strategy to achieve the "planning" goal. must also have the principle of openness which covers the public as a whole from planning to accountability. Planning is something that is important in achieving goals because it is an indicator of success in an activity, for this it is hoped that the community will participate and cooperate with village officials.

When viewed from its participation in decision making. Village fund planning in Juuh Village for community participation is still low, because only the Head of Juuh Village, Juuh Village Officials and BPD attended village meetings and village development planning meetings. There is no village community involvement in making decisions, the resulting condition is that the community has not been able to channel their aspirations, so planning is not said to be transparent. This shows a lack of communication between village fund management organizations and the community. From the results of interviews and direct observations that have been carried out by researchers, that village fund planning in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019 is still not in accordance with Permendagri number 20 of 2018 concerning Village Financial Management and Perbup Number 50 of 2018 concerning Village Financial Management. The Juuh village government did not involve the Juuh village community at the village fund planning stage (village deliberations and musrenbangdes) so that the Juuh village community did not participate in making decisions and did not know what was planned in the village fund planning stage in Juuh village in 2019.

This is lagging behind Permendagri No. 20 of 2018 concerning financial management where villages and communities have the right to know and obtain information about everything related to the village and have the right to provide objections or suggestions if the policies proposed by the Village Government are not in accordance with the Villagers' needs.

Implementation of Village Funds in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency, 2019

The implementation of the construction carried out in Juuh Village was handed over to the Activity Implementation Team (TPK), where the village treasurer would hand over the funds in the form of money according to what had been budgeted and the TPK would buy the materials and tools needed accompanied by proof of receipt. What was explained by the Secretary of Juuh Village was in the form of:

"For the implementation we have our own team that handles everything, so the village treasurer gives funds to a special team to buy the tools needed. Apart from that, the community as well as the village also involved in the implementation of the stages, the same people from the district also participated in the implementation of supervision."

From the interview with the Juuh Village Secretary above, it is known that the implementation of village fund management in Juuh Village is directly supervised by the





community and the community participates as workers in the implementation of village development activities carried out or is called self-management. Juuh Village Government Head also said from the results of interviews that, "at the time we entered this village, where they participated in building a development of the village, the village community followed and worked together to carry out development". The same thing was also in line with what was conveyed Juuh Village Planning Official Agency which said that, "The village community is very enthusiastic in participating and helping village development, because mutual cooperation in Juuh Village is still strong, from there the village community can also say they are following the work of the village government. The village community also knows what we are going to do, such as road repairs." There is one from the village TPK, namely by putting up an information board that contains a schedule for carrying out physical activities in progress.

Disclosure of information is an effort by the village government to carry out principle transfers in the management of village funds. This is in accordance with the interview with the informant, namely the Head of Juuh Village who stated: "We use the bulletin board as an implementation and program, after we say that there is if we have implemented the Village Fund and at the end of the period it will be released because it will be included in next year's budget." As for the implementation of village development carried out by Juuh Village, one of them is only the construction and repair of JUT (Farming Roads), construction of bridges, construction of TPA buildings and construction of MCK for resident villages. The Juuh Village Government for the implementation phase provides no more than 30 working days to complete a number of developments so that the accountability stage can be carried out and as expected.

Implementation of village funds is carried out through a reporting system, namely monthly reports and reports for each stage of activity by including notes, receipts, proposals and final report (Agung Nur Probohudono, 2019; Haeranah, 2020; Putra & Nugraha, 2006; Wicaksana et al., 2019). According to Permendagri number 20 of 2018 concerning village financial management "Implementing Principles for Maintenance of Village Administration, Village Development, Empowerment of Village Communities and Development of Community Self-Help Activities." This means that it is carried out by the Community under the responsibility of the Village Head and can be led by village apparatus in the appropriate field in the village according to Permendagri No 20 of 2018 concerning Village Financial Management.

From the results of direct interviews with the Head of Juuh Village and Juuh Village Officials in implementing village fund management in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019, it is said that it is in accordance with Permendagri Number 20 of 2018 concerning Village Financial Management, where the implementation of village funds is directly supervised by the community and the community participate as workers in development activities that are being carried out or are called self-management, and each activity is accompanied by notes and receipts.

Administration of Village Funds in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019

Village administration funds in Juuh Village in receipts and disbursements are accompanied by proof of receipts/ notes. Furthermore, the proof of receipt /note will be reported to the Village Treasurer and the bookkeeping will be made based on the general cash book, tax employee cash book and cash bank book, after that reporting will be carried out once every 6 months or per semester and reporting to the village head every month as





other than treasurer Juuh village is also responsible for incoming and outgoing money through an accountability report, so that all financial activities in Juuh village are recorded and recorded. From the results of interviews with the Village Treasurer in Juuh Village, it was explained that. When disbursing cash in the form of spending to carry out village operational activities and village programs, we must keep evidence of financial transactions, fines for incoming and outgoing cash, then record them in the general cash book, tax employee cash book and village bank book then close every month on the general cash book, tax employee cash book and bank book, as an accountability report to the village head.

This was also explained by the Head of Juuh Village who stated that, every month the Village Treasurer reports the village's financial condition and in making financial expenditures and receipts the Village Treasurer must record everything in the cash book and the village treasurer has carried it out in accordance with existing rules. In addition to manually recording, the Juuh Village Treasurer also uses siskeudes. The results of an interview with the Treasurer of Juuh Village where he said, "Apart from manually recording to make archives, I also used the siskeudes application, but at first it was very difficult because there was no training, but along with training from the district government it was very helpful."

The administration of Juuh village financial management has used the format according to the attachment in Permendagri Number 20 of 2018, both the Rapedes format regarding APBD, Activity Proposals, Budget Plans (RAB), expenditure accountability, general treasury books, bank books, tax employee books, APBD realization reports. Administration carried out by the airport village as well as every receipt and expenditure, Juuh Village Airport always records and submits accountability reports to the Head of Juuh Village.

According to Permendagri Number 20 of 2018 "Administration carried out by Village Airports and Village Airports is required to record all receipts and expenditures in the general cash book, tax employee cash book and cash bank book." This illustrates that the administration in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019 in terms of receipt, disbursement, recording and accountability of the Treasurer of Juuh Village is in accordance with Permendagri Number 20 of 2018. This is in accordance with Hutami (2017) the results of the study show that the Village Fund Management Process includes Planning, Implementation, Administration, Reporting and Accountability carried out by the Abbatireng Village Government, Giliran District, Wajo Regency, in accordance with Permendagri regulations Number 113 of 2014

Reporting on Juuh Village Funds, Tebing Tinggi Subdistrict, Balangan Regency in 2019

In Juuh Village, reporting on activities in the Village APB has two stages made by the Village Head, Secretary and Treasurer. First, periodic reports, namely reports made every semester or 6 months regarding the implementation of the village budget in accordance with the stages of disbursement and accountability. Second, the final report on the use of village funds regarding the implementation, absorption of funds, problems encountered and recommendations for the final settlement of the use of village funds. The village head is required to submit a report on time, if the report is late, the district head has the right to postpone the disbursement of funds for the next stage. This was explained by the Secretary of Juuh Village that, there are rules for the management of DD. Usually we are guided by Balangan Regional Regulation Number 5 of 2018 concerning Village





Financial Management and Permendagri Number 20 of 2018 concerning Village Financial Management. Reporting on the use of Village Funds is reported in two stages, namely the first semester stage, the first Sunday, the second week of July, and the second semester, January, which is very late.

The results of the interview with the Juuh Village Secretary are in line with what the Members said BPD Juuh Village, where "Village officials are required to submit reports at the right time, according to what is ordered and contained in the regulations." Based on the results of the interviews, that the first stage of reporting, namely periodic reports, was carried out in January and submitted very late in the second week of July to BPMDK and BPKD for disbursement of funds. Furthermore, the final report will be held in August and submitted very late in January next year. However, before being received by BPMDK and BPKD, the report was verified by the District Support Team. Reporting in Juuh Village had delays in submitting reports, delays caused by changes in the APBD so that it had an impact on the disbursement of funds for the second step which was late. One of the delays in the preparation of reports on the implementation of the APBD and the use of village funds was only one of the reasons for the disbursement of phase I which was also delayed from the expected schedule, this was also due to the constant determination of the village budget. This was conveyed by the Head of Juuh Village through interviews, that sometimes in the reporting process there were errors when the BPMDK checked at the Regency, because the district was already good but if the BPMDK said it was wrong then it had to be corrected again, that too. became a problem of delays in the reporting step, because it had to be repaired again. For the 2019 budget reporting year, we ourselves experienced delays due to changes in the preparation of the report. The same for making reports, we used the siskeudes application, so there were a few obstacles because we were still not proficient because the work was also just appointed that year.

From the results of an interview with the Head of Juuh Village which is in line with the results of an interview with the Village Treasurer who said:

"Sometimes in the reporting process there have been errors in checking at the Regency BPMDK, because even though the state district is already good, if the BPMDK says it is wrong then it must be corrected again, this is also a problem of delays in the reporting step, because it must be corrected again. For the 2019 budget reporting year, we ourselves experienced delays due to changes in the preparation of the report. The same for making reports, we used the siskeudes application, so there were a few obstacles because we were still not proficient because the work was also just appointed that year."

It is known that in Juuh Village the submission of reports to the Regent was not in accordance with the predetermined time, where according to Permendagri Number 20 of 2018 concerning Village Financial Management, that the first report was reported very late in the second week of July but the Juuh Village report in the first month of August 2019 Pg which conveyed by the Kaur Yang Juuh Village Government, "our reporting there is a delay in village funds in 2019, this is due to changes in the APBD and there are also reporting errors, so it must be corrected again, where we are currently reporting it in August of the current year." This was also conveyed by Kaur Yang Juuh Village Planning, "Reporting village funds for 2019 if it's not wrong it's late from the set schedule, forgetting what month it was yesterday, we experienced an error reporting it, so it was returned again. The stages in reporting starting from the village reporting level, then reporting to the Regent through the intermediary of the sub-district head and finally disbursing village funds, this was conveyed by the Village Treasurer Juuh said, "For reporting, the Village





Treasurer first reports to the Village Head, then we will report it to the Regent. the end is the disbursement of the village funds, if the report is true.” For the report attached to the Regent in the July report in the form of the first semester APBD Realization Report for the first semester.

According to Permendagri Number 20 of 2018 the Village Head submits the first semester APBD report which contains a report on the implementation of the APBD and a report on the realization of activities to the Regent/Mayor through the Camat intermediary and the report is submitted very late the second week of July of the current year. From the results of interviews with the Village Head and Village Officials it is known that reporting in Juuh Village has not been carried out according to the time it was submitted to the Regent/Mayor due to changes in the APBD. This illustrates that the reporting of village funds in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019 is not in accordance with Permendagri Number 20 of 2018 concerning Village Financial Management, where in the reporting step the Juuh Village Government exceeds the time limit set by the government and results in the disbursement of Step funds. then it will be too late. This is in accordance with Shuha (2018) where the results of the study show that reporting on village funds carried out by the Nagari Government in Bawah Alung Nagari, Sikabu Nagari, Pasie Laweh Nagari, Aie Tajun Nagari and Back Kasiak Nagari is still not in accordance with the applicable regulations, namely the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Management Village Finance, where the Nagari Government has not been able to report activities according to the specified time schedule.

Accountability of Village Funds in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019

Village Fund Accountability is integrated with Village APB Accountability, so accountability is village budget accountability. Lurah Juuh submits to the Regent/Mayor through the district office at the end of each fiscal year the form of a report on the implementation of the Village APBD which consists of revenue, spending and financing. Accountability is made in the form of a Village Government Administration Report (LPPD) at the end of each year and a report on the preparation of village governance following the procedures for Balangan Regent Regulation Number 50 of 2018 concerning Village Financial Management. This was explained by the Village Secretary Juuh who stated "We have followed the technical instructions for village fund accountability Perpub Balangan number 50 concerning Village Financial Management in which there is already a Reporting format and other formats to make it easier to follow." From the results of interviews with the Head of the Village Government, Juuh also said that, "A very slow accountability report was reported in January next year, where we attached the Report on the Realization of the Implementation of the APBD Report, Village Wealth Report and Sectoral Reports and the Government Enters the Village Program." From the results of interviews with Juuh village BPD members regarding accountability steps, he stated that:

“At the time of the accountability report, we attached a report form on the implementation of the APBD which consists of receipts, expenses and financing, which we submitted to the Regent through the district office. In addition to accountability through reports, we also go through the physical form of every activity that has been realized or not realized, so the Regency Government will survey and see Juuh Village, such as roads, bridges and buildings being built,





whether they are in accordance with what was originally budgeted. like that, apart from that we also have accountability to the community, if for ourselves that is a pair containing the banner APBD from budget to output, then the general village can see there how much funds the village has budgeted and how much is realized and the rest, that's it existing openness.”

Preparation of Accountability Reports, Village Apparatus, namely the Village Secretary accompanied by the District Level Support Team. This is as conveyed by the Head of Juuh Village: "For the preparation of accountability reports the Village Secretary is also accompanied by a team sent by assistants by the sub-district so that it is faster and maximal." In Juuh Village there was a delay in reporting on village maintenance submitted by the government no later than 1 month after the end of the fiscal year or January of the following year, but in fact in December the Juuh Village Treasurer was still making a report so that the accountability report on village funds could only be submitted to the Regent at the beginning February. The Juuh Village Treasurer from the results of his interview said, "We did not submit our responsibility report on time to the mayor because from the first report alone it was too late and the automatic second step funds that were disbursed were also slow, so in December we were still reporting, and coming back again because of an error." The same thing was also expressed by a member of the Juuh Village BPD, "we were in December, if I'm not mistaken, we were still reporting and in January we also had several reporting errors and returned to the Regency, so finally we reported in February." From the results of interviews with the Head of Juuh Village, it was also conveyed that:

Due to the delay in reporting the first step or reporting that in July, then this accountability impact reporting, which should have been very slow that January 2020 year for the 2019 village fund, we just sent and received February 2020 year for the 2019 village fund. For accountability issues there is no problem with the physical answer, because Alhamdulillah we were able to complete the construction on time and absorption was also good, only constrained by the delay in reporting to the following month. Realization reports and accountability reports on the implementation of the Village APB are informed to the public in writing and with information media that are easily accessible to the public such as information boards. Secretary Juuh, who was responsible for answering at that time, was late because I had just been appointed Secretary of the Village, and this was my first time this year, so I was confused at first too.

For every Village Finance expenditure in Juuh village, the Village Treasurer is required to keep evidence in the form of an expenditure note, because the Accountability Report must be accompanied by notes, explained by the Juuh Village Treasurer, that:

“Every time you pick up good at the store, you must be accompanied by a note as proof of purchase which will be attached when you are responsible for it later. The village is required to be able to account for the funds provided by the village from the government for village development, namely Juuh Village Government to be responsible apart from APBD reports and implementation reports, they also need to include physical report in construction for example construction of roads that have been completed, a bridge and several public toilets were built in several places. In accordance with the interview with the Head of Juuh Village who said: “In addition to the report we also provide concrete evidence that the development has been carried out after we did the right things with the initial planning, until the end of the year the representatives from the survey district went directly to Juuh Village to see directly”





According to Permendagri No. 20 of 2018 concerning accountability reports on the implementation of Village Fund Management APBD submitted no later than 1 month after the end of the fiscal year. Village accountability funds are integrated with village budget accountability. As a form of accountability for the village budget, the village government must make an accountability report on the implementation of the village budget. Realization reports and accountability reports on the implementation of the APBD are informed to the public in writing and media information that are easily accessible to the public such as information boards. Accountability Report in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019, where the Village Head has reported the accountability report for 2019 to the Regent in February for the 2020 fiscal year, by including a report on wealth owned by the village, reports on program areas and programs that enter villages and reports on the use of village funds for the 2019 fiscal year. This illustrates that the submission of accountability reports in Juuh Village has been delayed.

Based on the results of interviews and precise observations in Juuh village, Tebing Tinggi Subdistrict, Balangan Regency, at the reporting stage the accountability of village fund managemeng is still in accordance with applicable regulations that is Permendagri No. 20 of 2018 concerning Village Financial Management, where there was a delay in preparing and submitting the accountability report for the 2019 fiscal year. This is in accordance with Shuha (2018) where the results of the study show that village fund accountability reporting carried out by the Nagari Government in Nagari Bawah Alung, Nagari Sikabu, Nagari Pasie Laweh, Nagari Aie Tajun, and Nagari Pungguang Kasiak is still not in accordance with the applicable provisions, namely Regulation of the Minister of Home Affairs No. 13 of 2014 concerning Village Financial Management, where there was a delay in making an accountability report and there was no accountability to the public.

CONCLUSION

On the planning, reporting, and accountability stage have no correspond with Permendagri No. 20 of 2018 concerning Village Financial Management. The village fund planning in Juuh Village, Tebing Tinggi Subdistrict, Balangan Regency in 2019 has no correspond with Permendagri because when the village discussion and musrenbangdes (village development planning discussion) use village fund, the Local Government is not involved in Village Community. Incompatibility in reporting stage happens because there is a lateness in reporting step which caused the lateness on second stage of disbursement of Village Funds. While the discrepancy in accountability stage happened because of the lateness in accountability report of manufacture and delivery for 2019 budget.

On the implementation and administration program stage, the village fund in Juuh Village has correspond with Permendagri No. 20 of 2018 concerning the management of the principle application of the transfer and accountability of Village Finance. Transfer which the local government gave clear information about timetable of the physical implementation of the fund by village fund and include Village Community. Accountability is done where the full physical accountability and administration has already been selected and completed.

Juuh local government can socialize the existence of village meeting activities regarding to village development so that during village meetings and musrenbangdes, it is not only attended by village officials but also attended by the Juuh village community. Furthermore, The Head of Juuh Village can make regulations for RT/ RW who attended the musrenbangdes to provide knowledge to the community in their areas so that the information of the results of the musrenbangdes could reach all levels of society.



To overcome lateness in reporting village fund management, training to village apparatus in drafting reports based on accountability, utilization of siskeudes application, as well as direct control to village apparatus need to be conducted in accordance to village financial management reports towards the budget in the end of the year.

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