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"Financial Management For Cipacing Village Apparatus"

TIPE ARTIKEL: ESSAY

Financial Management For Cipacing Village Apparatus

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Abstract

The purpose of village financial management training is to improve the village financial management apparatus to be more transparent, accountable, participatory, orderly and budget disciplined, and to increase the knowledge of village officials of the important roles of village regulations as a legal umbrella in managing village finance. The research method was conducted through Focus Group Discussion which was attended by fifteen cipacing village officials, Cipacing Village, Jatinangor Subdistrict, Sumedang Regency. The results obtained were that the village officials had agreed to make village regulations, but they failed to implement them. Therefore, it is recommended that the village community who do not yet have a village regulation, for example, the regulation about carik land, levies or quotes to the villagers, and others, must be immediately agreed to issue the regulations as long as they get agreement from the villagers and follow the legal umbrella above: the regent regulations, the governor regulations and the 1945 Constitution.

Keywords : Village; Financial ;Management.

INTRODUCTION

Accountability is an important requirement in public management developed in a democratic country (Brodkin, 2008). Accountability for decisions given to public officials to explain and ensure they have properly supported, behaved ethically, and are responsible for their performance (Bovens, 2007; Dubnick 2003; Mulgan, 2000; Romzek & Ingraham 2000). In Bovens's view (2007: 447-448) this phenomenon is referred to as accountability deficit, the condition of the occurrence of dysfunctionalness of various established accountability mechanisms, which results in low legitimacy of the government. The results of the Carlitz (2013) study show that the urgency of bureaucratic accountability in implementing programs for the benefit of society is something that must be addressed as a necessity. This is because the community as the target group of a program always demands transparency and accountability in the budget process. Factors influencing village financial management are the implementation of a rural financial system (siskeudes), to promote transparency and accountability in managing village finance, there is already a Rural Financial System (Siskeudes). Research conducted by Andini et al. (2015) shows empirically the effect of applying the financial accounting system area to the quality of the financial reporting area.

Putri Wahyuningsih and Kiswanto (2016), the results of their research show that technical guidance (bimtek) andUnderstanding the main tasks and significance,Meanwhile, village financial planning has no planningsignificant to the accountability of village financial management. Suggestions relating to researchersthisnamely the need to increase the role of the community and also related to the supervision

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of implementationvillage government.Abdul Kadir et.al (2017) shows the results of their research using the study population are villages in Kebumen Regency involved in village financial management. The sample was 107 village officers from 38 villages, while the data was collected using a questionnaire. The data is then processed using descriptive and multiple linear regression analysis with SPSS version 21. Analytical tests of multiple linear regression show that understanding the accountability variables of village financial management partially influences village financial accountability, while understanding the tasks and functions of village governance and understanding technical assistance variables village financial management significantly affects the accountability of village financial management.

Tuti Amalya et al. (2017) showed the results of their research that Administrative Capacity west lombok regency had a negative effect on village financial management, organizational commitment had a positive effect on village financial management. While the different results show that the application of the village financial system (siskeudes) does not affect village financial management. In addition, village financial management also does not affect accountability. The results of this test will then be retested in further research with larger samples and the determinants of broader rural financial management and their implications for accountability.Fatmawati et.al (2018), Their results show that prevention of misuse of village funds is carried out on the side of the following accountability report: synchronizing perceptions of the regulations used, conducting village government accounting standards, verifying funds using realization reports, delegating authorization between the Ministry of Village and the Directorate General of Guidance from the Government Village Ministry of Internal Affairs, and synchronize understanding of the presentation of accountability reports. Anggreani Yunita and Christianingrum (2018) showing the results of their research that villages in Bangka Regency have fulfilled the accountability principle of 5 (five) starting from planning, implementation and reporting when measured from 5 (five) principles of accountability consisting of Transparency, Obligation, Control, Responsibility and Responsiveness.

Village Finance is a state budget that is intended for villages and is transferred through the district/city regional budget (APBD) and prioritized for the implementation of development and empowerment of rural communities. The Village Financial Program is the first in Indonesia, but also the first and the largest in the world. Therefore, the evaluation of village finance is necessary to carry out. Of course it requires technical guidance from various professions so that the evaluation of village finance can run effectively. Thus, Padjadjaran University (UNPAD) is willing to share knowledge through Community Service Program (KKN) and Community Service Activities (PKM). UNPAD is one of the State Higher Education in Indonesia which was established on September 11, 1957.

Evaluation (of village finance management) is needed to ensure that there is no deviation at each stage of the village finance management. In general, the evaluation process is carried out from the planning stage to the village finance accountability report. The process of implementing evaluations by the central government is carried out in a synergic and integrated manner. This is very necessary to ensure that the allocation of the village finance is in accordance with the priorities set and to ensure that the achievement of output can be maximized. In order to make the evaluation process more effective, sanction is needed to implemented if there is a deviation in the management of village financ. Based on Law No.20 Year 2003, Padjadjaran University is obliged to realize its duties significantly in this case through Community Service Program and Community Service Activities (PKM) by conducting PKM at Cipacing Village which is located at Jl. GKPN No. 54, Cipacing Village, Jatinangor Subdistrict, Sumedang Regency, West Java Province. Cipacing Village is one of the fostered villages of Padjadjaran University.

Cipacing Village is one of the 12 villages in Jatinangor Subdistrict, Sumedang Regency. Based on the data from Jatinangor, since 2014, Cipacing Village has a rural status as a self-sufficient village (desa

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swasembada). Administratively, Cipacing Village is divided into three hamlets. The number of RW and RT are 17 and 68, respectively. Cipacing Village has an area of 179 hectares. In 2013, Cipacing Village had a population of 14,321 inhabitants, the largest population compared to the number of other villagers in the Jatinangor Subdistrict. The population is 6,996 male and 7,325 female. The number of the head of family is 3,431. In addition to the development of the industrial sector, handicrafts and trade activities, the village's income is the largest among all the villages in Jatinangor Subdistrict in Sumedang Regency, West Java Province. KKN and PKM that are held may be useful to assist the Village Apparatus Organizations in managing their finance starting from the village finance planning, preparation to financial reporting as stated earlier.

FILL IN VILLAGE FINANCIAL MANAGEMENT

The village financial management cycle includes planning, implementation, administration, report, and accountability report, with a budget for the period of January 1st to December 31st. The village financial cycle consists of 6 (six) stage, namely, planning, budgeting, implementing, administering, reporting, and accountability.

Planning Stage

At the planning stage, there are several things that are needed to be considered, including:

1. Compilation of Village Medium Term Regional Development Plan (RPJM Desa) and Village Working Plan (RKP Desa).
2. The RPJM Desa is set for a maximum period of 3 (three) months from the date of the inauguration of the village head, while the RKP Desa should be compiled by the Village Government.
3. Making RAB (Budget Plan) based on RKP Desa. RKP Desa is the basis for drafting RAPB Desa. The priorities for the use of the village finance, especially in 2015, have been stipulated in the Minister of Villages, Disadvantages Region and Transmigration Regulation Number 5 concerning the Priority of the Use of Village Finance Stipulation in 2015.

The design of RKP Desa is accompanied by the Activity Plan and Budget Plan (RAB), which has been verified by the verification team. The design of RKP Desa contains priority programs and activities that are funded: Village indicative ceiling, Village Original Income, *Swadaya Desa*, Third party financial assistance, financial assistance from the provincial government, and/or district/city government.

1. Budgeting Stage

The process of preparing APB Desa is explained in the following order:

1. The executor submits the proposed budget activity to the Village Secretary based on the established RKP Desa;
2. The Village Secretary draws up a Village Regulation concerning APB Desa (RAPB Desa) and submits it to the Head of Village;
3. The Head of Village then conveyed to the Village Consultative Body to be discussed and agreed upon together.
4. Draft of Village Regulations on APB Desa that have been agreed upon as subsequently submitted by the Head of Village to the Regent/Mayor through the head of subdistrict or other designation no later than 3 (three) days from the time it is agreed to be evaluated;

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5. The Regent/Mayor determines the results of APB Desa Design evaluation at the latest 20 (twenty) working days from the receipt of the Village Regulation Draft on APB Desa. The Regent/Mayor who at the same time declare the enactment of APB Desa ceiling at the previous fiscal year;
6. Village regulations on APB Desa are set no later than December 31, the current fiscal year.

APB Desa is approved by the Village Consultative Body. The format of APB Desa is in accordance with Permendagri 113 Year 2014.

2. Budget Implementation Stage

Several stages of budget implementation include:

1. All village receipts and expenditures are carried out through the village cash account
2. Do not levy other than what has been arranged in the Village Regulations
3. RKD is signed by the Head of Village and the Village Treasurer
4. Village Treasurer can save money in certain amount for the needs of the operational of Regent/Mayor Regulations
5. All recipients and village expenses must be supported by evidence (*complete and valid*)
6. SPP: Statement of Responsibility, the Attachment of transaction proof; may be done when goods and services are received
7. If there is a third party payment in cash through cash in advance, it must be verified by the village secretary and then approved by the head of village.
8. The valid evidence must be approved and signed by the Head of Village and the Village Treasurer.

The Documents of Village Finance Implementation:

1. Village Cash Account
2. APB Desa
3. Budget Plan. The party that has the most role in the implementation of the activity is the Executor who is the Head of Section
4. Letter of Submission of the Activity of Prepaid.
5. Request Payment Letter.
6. Statement of Responsibility for the Expenditure.
7. SPP Register Form.
8. Activity Assistant Cash Book
9. Form of Expenditure Receipt.
10. Format of Activity Reports.

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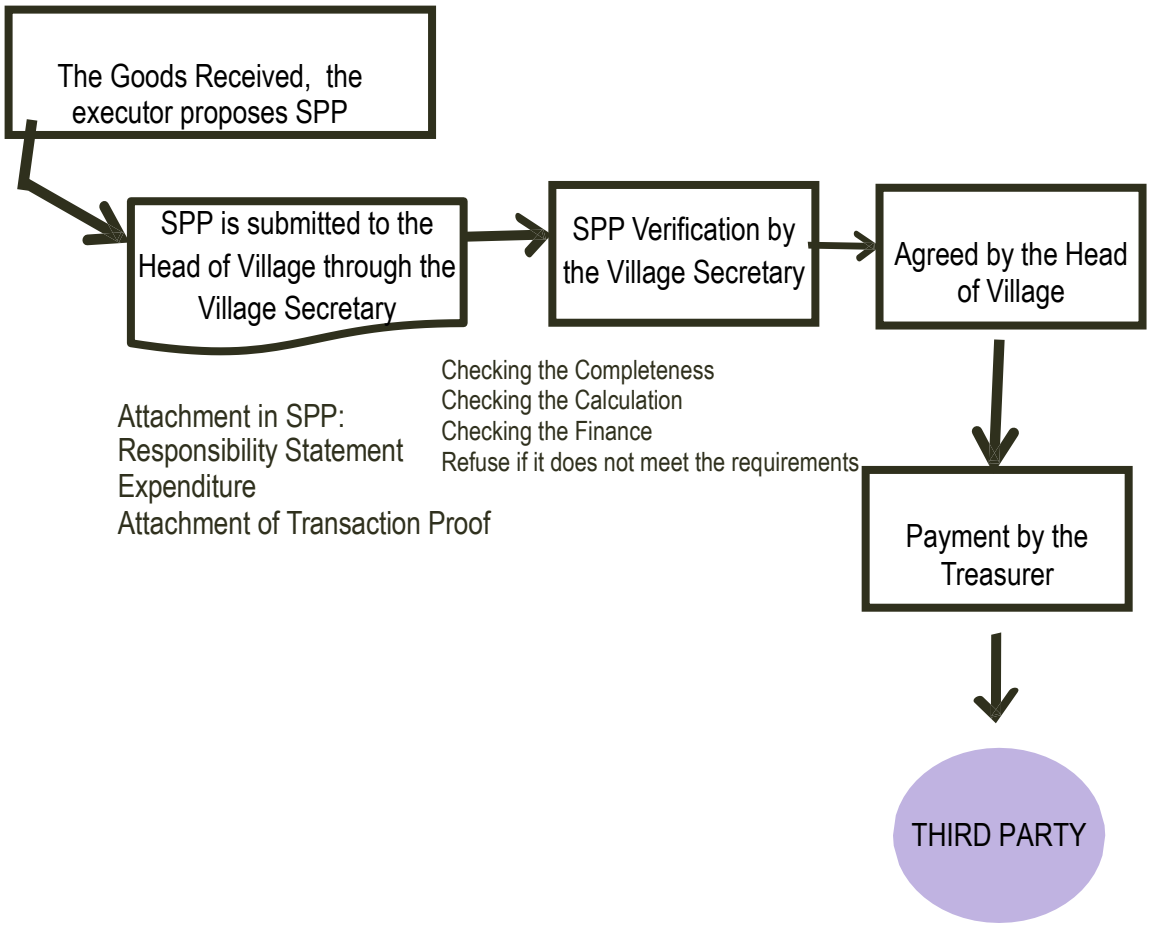


Figure 1. Flow of Budget Implementation

3. Budget Administration Stage

At the budget administration stage, there are several things that must be considered, namely:

1. Record of Receipts and Expenditures carried out by the Village Treasurer
2. Close book is done at the end of the month in an orderly manner
3. The Village Treasurer must make an Accountability Report to the Head of Village
4. The Administration of Receipts and Expenditures use: BKU, Tax Ledgers, Bank Book

The types of documents that must be in the administration of village finance are:

1. Documents on the Village Revenue financial arrangement, namely: General cash book, tax assistant cash book, bank cash book, income details book, realization report APB Desa.
2. Documents on village expenditure financial arrangements, namely: General cash book, tax deposit letter, and tax ledger in the expenditure column.
3. Documents on the financial arrangement of village finance, namely: General cash book, book details of financing and realization of APB Desa.
4. Documents on financial arrangement by the village treasurer, namely: helper book prepaid,, helper book details of shopping object, the final SPP, the general cash book, the bank book, tax

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assistant cash book, income details book, financing details book, the village treasurer accountability report.

4. Budget Reporting Stage

APB Desa report is carried out by the Head of Village where the Head of Village must submit a report on the realization of APB Desa Implementation to the Regent/Mayor which includes:

1. First semester report, in the form of Realization of Village Budget Implementation Report. First semester.
2. The final semester report, in the form of Realization of the Implementation of the Final Semester Village Budget.

Report to the Regent/Mayor (through the head of subdistrict):

1. Semester Report of the Implementation of APB Desa;
2. Accountability Report of the Implementation of APB Desa to the Regent/Mayor at the end of each fiscal year.
3. Report on Realization of the Use of Village finances

The Report to the Village Consultative Body (BPD) is in the form of: Accountability Report of the Realization of the Implementation of APB Desa consisting of Income, Expenditures, and Financing.

4.1. Report of the Realization of Implementation of APB Desa

Report of the Realization of Implementation of APB Desa is submitted to the Regent/Mayor through the head of subdistrict, consisting of:

1. First Semester Report, submitted no later than the end of July of the current year;
2. The Final Year Semester Report, submitted no later than the end of January of the following year.

The Realization of the First Semester of APB Desa Implementation Report describes the realization of income, expenditure and financing during the first semester compared to the target and budget, while the Realization of the Implementation of Village Semester in the End of the Year describes the Realization of income, expenditure and financing until the end of the fiscal year.

4.2. Accountability Report of the Realization of the Implementation of APB Desa

Accountability Report of the Realization of the Implementation of APB Desa in every end of the Fiscal Year is submitted to the Regent/Mayor through the head of subdistrict consisting of Income, Expenditure, and Financing which has been stipulated by the Village Regulation. After the Village Government and BPD have agreed to the Accountability Report on the Implementation of APB Desa in the form of a Village Regulation, the Regional Regulation is submitted to the Regent/Mayor as an integral part of the Village Government Implementation Report. The Accountability Report of the Implementation of APB Desa as stated in Article 41 of Permendagri 113/2014 should be submitted no later than 1 (one) month after the fiscal year mentioned.

4.3. Report of the Realization of the Use of Village finance

Report of the Realization of the Use of Village finance is submitted to the regent/mayor every semester. The submission of the reports of the realization of the use of Village finance carried out:

1. For the first semester, no later than the fourth week of July the current fiscal year.
2. For the second semester, no later than the fourth week of January of the following fiscal year.

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3. Based on the Village finance Report from the villages in the regency/city area, the Regent/Mayor submits the Realization of Distribution and Consolidation of Village finance to the Minister of Finance with copies of the village-handling minister, technical minister/head of the relevant non-ministerial government agency, and governor no later than the fourth week of March of the following fiscal year.
4. As of the completion of this guide, there are no provisions governing the Village finance Report format that must be submitted by the village and the format of compilation that must be prepared by the district/city government. What can be referred in managing Minister of Villages, Disadvantages Region and Transmigration Regulation Number 5 Year 2015 concerning Priorities for the Use of Village finance in 2015.
5. The thing that needs to be considered related to the use of the Village finance is the SiLPA of the village finance. The regent/mayor provides administrative sanctions in the form of reducing Village finance if the SilPA is not reasonable (± 30%), which is due to the use is not in accordance with the priority or deposit of money in the form of deposits of more than 2 (two) months.

5. Finance Accountability Report Stage

There are several stages in the accountability report of the village finance as followed:

1. The Head of Village submits the accountability report on the realization of the implementation of APB Desa to the Regent/Mayor at the end of each fiscal year.
2. The accountability report for the realization of the implementation of Village finance consists of income, expenditure and financing.
3. The accountability report on the realization of the implementation of APB Desa is stipulated in the Village Regulation.

The Village Regulation concerning the accountability report for the realization of APB Desa is equipped with:

1. the format of the Accountability Report of the Realization of Implementation of APB Desa in the Fiscal year;
2. the format of the Village Property Report as of December 31st of the related Fiscal year; and
3. the format of the Government and Regional Government Program Reports for the village.

The Draft of Village Regulation on Responsibility of the Realization of implementation of APB Desa was not evaluated as a village regulation process for the establishment of APB Desa. This is based on Permendagri Number 111 Year 2014 concerning Village Regulation Technical Guidelines in article 14 where only 4 (four) types of Village Regulation Drafts have been discussed and agreed upon by the Head of Village and BPD which are evaluated by the Regent/Mayor through the head of subdistrict:

- APB Desa,
- Levies,
- Spatial Planning, and;
- Village Government Organization.

This report is submitted to the BPD in writing form no later than 3 (three) months after the end of the fiscal year (PP 43/2014 article 51).

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CONCLUSION

The method used in this study was Focus Group Discussion (FGD)which was attended by fifteen cipacing village officials, *Cipacing Village, Jatinangor Subdistrict, Sumedang Regency.* The village community does not yet have village regulations regulation about *tanah carik*, levies or quotes to the villagers. For example, the regulation in taking levies on surface water will be applied if water becomes very difficult to obtain. Therefore, the researcher recommended that as long as the villagers and the village officials agree to make village regulations, the village regulations can be established as long as they follow the regulations above, namely regent regulations, governor regulations and the 1945 Constitution. Therefore, it is recommended that the village should design village regulations that refer to the applicable law referring to the 1945 Constitution. In addition, it is suggested that the village apparatus use *tabelaris* for each transaction account done in the village to control the village finance managementso that it can be said that financial management has not been accountable.The results of this study are in line with research conducted by Mulgan (2000), Romzek and Ingraham (2000), Dubnick (2003), Bovens (2007), Brodkin (2008), Carlitz (2013), Andini et. al (2015), Putri and Kiswanto (2016), Abdul Kadir et. al (2017), Amalia Diamantina (2017), Inten Meutia and Liliana (2017), Fatmawati et.al (2018), but this research contradicts the research conducted by Denok Kurniasih et.al (2017), Tuti Amalya et. al (2017), Anggraini and Christianingrum (2018).

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