

## MANAGEMENT OF VILLAGE FUNDS IN ACCORDANCE WITH PERMENDAGRI NUMBER 20 OF 2018

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### ABSTRACT

The purpose of this study was to determine the suitability of the Village Fund (DD) financial management cycle in Kunir Lor Village, Kunir District, whether it was in accordance with the cycle. village financial management as regulated in the Minister of Home Affairs Regulation (Permendagri) number 20 of 2018 and to describe the Village Fund Management (DD) accountability system in Kunir Lor Village, Kunir District, Lumajang Regency. This type of research is descriptive research with a qualitative approach where the data obtained from the Office of the Village Hall of Kunir Lor, Kunir District, Lumajang Regency in the form of interviews, documentation, and questionnaires. The data used is primary data, where the data is processed from published data. The results of this study state that the management of village funds is divided into several stages including the planning stage, implementation stage, administration stage, reporting stage and accountability stage to Kunir Lor Village. process whose implementation is still considered ineffective.

Keywords: Accountability, management, village funds



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### INTRODUCTION

Government accounting as a field of accounting science is currently growing rapidly along with the times due to the demands for transparency and public accountability for public funds managed by the government, thus giving rise to the need for the use of accounting in recording and reporting government performance. Government accounting has three main objectives, namely accountability, managerial, and supervision. The accountability carried out by the government is a manifestation of the provision of information regarding every action or activity and financial management carried out by the government for a period (Bastian, 2010:3).

Government accounting must also provide information needed in managerial processes, such as planning, budgeting, implementing, monitoring, and evaluating government performance. Government accounting must also allow the implementation of inspections by functional supervisory officers, effectively and efficiently (Djalil, 2014:30). In Permendagri No. 20 of 2018 it is stated that village financial management is all activities that include planning, implementation,

administration, reporting and accountability of village finances. Village financial management is a series of integrated and integrated cycles from one stage to another.

Village finances are managed based on transparent, accountable, participatory principles, and are carried out in an orderly and budgetary discipline. The series and principles of village financial management must be implemented and fulfilled by every village so that government administration, village development implementation, village community development and village community empowerment can run according to the plan so that the vision of a prosperous village and community can be realized.

The government's efforts to improve the welfare of the Indonesian people, government regulations have changed along with the changing economy from year to year, until now. Realization of efforts in the current era of autonomy, the government has made autonomy in each region, the main determinant and general picture of society in Indonesia from the development of Indonesia's economic aspects, one of which is public sector accounting, now public institutions have implemented accounting practices to meet the demands of society. managed in a transparent and accountable manner.

Regulation of the Minister of Home Affairs number 20 of 2018 concerning village financial management, will allow the village government to obtain large enough funds and must be managed properly and can be accounted for. Village financial management does not only concern the need for supporting regulations and infrastructure, but the most important thing is human resources who have reliable competence and commitment. The public sector economy is in accordance with the objectives, every village in the territory of Indonesia has been given a Village Revenue and Expenditure Budget (APBDesa) every year by the government for development for development in the village for the welfare of the community. The village income and expenditure budget is a form of accountability from village government officials to provide information about all village activities and programs to village communities on the management of village funds and implementation in the form of program plans financed with village funds.

The allocation of these sources of funds comes from revenue sharing of regional taxes, revenue sharing of regional levies, and forms of central and regional government financial program funds received by the Regency government except for special allocation funds as described in Law Number 6 of 2014 concerning villages. With the allocation of these funds, it must be based on implementation (Implementation of village fund budget management which starts from the planning, management, reporting and accountability stages to achieve accountability targets.

This is for the purpose of equitable development so that it can be felt by all members of the community, for that the village carry out the realization of APBDesa management and carry out accountability for the management of APBDesa. The village financial management or village financial management has been regulated based on Minister of Home Affairs Regulation (Permendagri) number 20 of 2018 there are 6 components of village financial management. The six components of financial management are: planning, implementation, administration, reporting, accountability, guidance and supervision in a village must apply these six components. Every

implementation of village financial management starting from planning to reporting must be based on i with accountability to determine the suitability between planning, management and reporting with the principle of accountability. If the principle of accountability cannot be applied properly, it will have implications for the village environment such as fraud in reporting the realization of the Village Budget, the incompatibility of the results of the realization report with the reality that exists in the community, problems with the distribution of village funds, and a direct effect on community participation in the next period. and so on so that it is interesting to study.

In this study, researchers examined the accountability of village fund financial management in Kunir Lor village, Kunir sub-district, Lumajang district where Kunir village has a sufficient population. Residents are very important to support community life, community trust in the village government is a benchmark for the performance of the village government in carrying out work, especially in village development and improving the welfare of the villagers.

In connection with this, in the implementation of financial management of village funds, the role of the community is also important, especially in terms of decision making and implementation of activities concerning the needs of the village community. Apart from that, good cooperation between the village apparatus and the community is needed in every stage of the financial management of village funds. If the program runs according to its objectives, it is highly likely that the community can further develop the potential to achieve mutual progress as expected from this research, namely the creation of a more prosperous and advanced society in the community's economy.

Rural/village is an integral part of the Republic of Indonesia. Building a village or can be called a village, also means building the majority of the population in Indonesia, this will be easier to understand because more than eighty percent of Indonesia's population is scattered in villages throughout Indonesia according to Manto (2017). Villages are formally recognized in Law No. 6 of 2014, Law No. 23 of 2014 concerning local government, and government regulation number 43 of 2014 concerning implementing regulations of Law Number 6 of 2014 concerning villages. Based on this provision, the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs in the interests of the local community based on community initiatives. Administratively, the village is the smallest form of government led by the village head from a direct popular election through general elections or can be called *pilkades*. In carrying out their duties in accordance with their respective positions, including Village Secretary, Head of General Affairs, Head of Government Affairs, Head of Financial Affairs and others. The government tries to regulate and manage government affairs and the interests of the local community, of course, income is needed in order to achieve village development and welfare goals. One source of village income that can function as a source of village operational activities and for community empowerment is the Village Fund or called DD. The use of the village fund budget must be based on the principles of being transparent, accountable, participatory and carried out in an orderly and budgetary discipline in accordance with Permendagri number 113 of 2014 concerning village financial management. The village finances are managed through activities including planning, budgeting, business arrangement, reporting, accountability and supervision of village finances carried out by the village head who is assisted by the technical implementer of village financial management or PTPKD.

Research by Darmiah (2016) with the title "Management of Summersari Village Funds, Jambi District in 2013" has research results that village fund management has been running well and the results of village fund management have been able to increase participation in village development and have been able to improve village development. The purpose of the distribution of funds for the village and the village fund allocation in accordance with the provisions of the legislation in the end is the achievement of self-contained village with good governance (*good government*) and a prosperous society.

Research conducted by Liliana (2017) explains aspects of village financial management in general are in accordance with what is regulated in Permendagri No. 113/2014 and comply with the basic principles of financial management, however reporting and accountability are still a problem for some villages, where not all of the villages studied have human resources who master the aspects of reporting and accountability and with regard to the composition of village expenditures, all villages do not comply with the regulations. In effect, this results in inequality in the implementation of development in rural areas.

Research conducted by Rizky (2017) with the title "Village Government Policies in the Management of Village Funds after Law no. 6 of 2014" concerning villages to create *good governance* in villages has been carried out in several stages, namely the planning, implementation, and supervision stages, the results of which management are able to improve better governance.

The results of the study by FV Tangkumahat et al. (2017) with the title "Optimizing Village Funds as an Effort to Improve the Welfare of the People of Pandulungan Village, Pineleng District" explained that development and independence in Pineleng sub-district increased after the village fund program, this was due to an increase in infrastructure in the form of agricultural roads, access to transportation from the plantation location easier so as to speed up the process of selling agricultural products.

Research Jamaluddin et al. (2018) with the title "Optimizing the Management of Village Funds in Accordance with the Medium-Term Development Plan of the Sukowono Village, Sukowono District in 2012" the management and use of village funds does not have a significant impact on regional development growth and in fact the village development program is not in sync with regional development policies (RPJM). Area). This impact is caused by the village as well as difficulties in integrating development program policies.

The results of Ulfah's research (2018) with the title "Analysis of Village Fund Accountability and Performance of Karang Anyar Village Government Apparatus in 2014" explains that village fund accountability does not affect the performance of village government apparatus, village governments must always disseminate government regulations relating to village fund accountability. thus increasing their understanding.

From previous research that is used as a reference basis by researchers, in this study researchers are interested in researching related to Village Fund management accountability (DD), where in looking at Village Fund accountability (DD) this also includes a discussion of whether the Village Fund financial management cycle (DD) it is in accordance with the Village Financial Management based on the Minister of Home Affairs Regulation No. 20 of 2018.

## **METHODS**

This study uses qualitative research methods. Qualitative is a research method used to examine the condition of natural objects, where the researcher is the key instrument, the data collection technique is done by triangulation (combined) the results of qualitative research emphasize the meaning of generalization. The place of this research is at the Office of the Kunir Lor Village Hall, Kunir District, Lumajang Regency. The time of the research was carried out in several stages starting from the survey, interview, and documentation stages. The time of the research was carried out in December 2020 - February 2021, with the provisions of the time adjusting to the sources. Researchers set the village government as a research informant, namely as a source of information for data acquisition which will later be processed and analyzed to draw conclusions in accordance with the focus of research on the accountability of village fund allocations in Kunir Lor village, Kunir district. Data collection in this study will be carried out in stages according to the situation and conditions that occur in the field which are of course according to research procedures. Techniques and tools of data acquisition documentation, interviews, and questionnaires.

## RESULTS AND DISCUSSION

The data used by the researcher is qualitative data consisting of primary data and secondary data. The primary data used by the researcher is in the form of interview techniques, while the secondary data is in the form of the Village Revenue and Expenditure Budget (APBDes) and other documents related to the Village Fund (DD) in Kunir Lor Village.

In this case, the researcher examines the accountability of the Village Fund (DD) financial management cycle starting from the planning, implementation, administration, reporting and accountability stages. The following are questionnaire questions that refer to the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 and are used by researchers in this study which researchers will focus on village funds:

Table 4.1 Questionnaire Questionnaire for Village Financial Management

No	Cycle	Questionnaire for Village Financial Management Cycle based on Permendagri Number 20 of 2018	Answers to the Village Financial Management Cycle Questionnaire based on Permendagri Number 20 of 2018
1.	Planning	a. Has the village secretary prepared the RAPBDes based on the RKPDes?	The RKPDes is produced from the musrenbangdes forum which involves all communities in the discussion and planning of the Village Fund (DD). After the musrenbangdes is carried out, the village head forms a team to prepare the RKPDes which is used as a reference for making the RAB. The results of the RAB are used as material for preparing the RAPBDes which will be submitted in the Musdes forum to be used as APBDes, where the Village Fund (DD) has been integrated into it.
		b. Does the village secretary submit the RAPBDes to the village head?	After the RKPDes is ratified, the drafting team then makes the RAPBDes which is reported to the Village Head through the Village Secretary.
		c. Does the village head submit the RAPBDes to the BPD to be mutually agreed to become the APBDes in the form of a Village Regulation?	The RAPBDes is reported to the BPD through the Musdes and determined together with the BPD in the form of a Village Regulation (Perdes).
		d. Is the APBDes determined no later than December in the previous fiscal year?	The 2020 APBDes of Kunir Lor Village was set on June 14, 2020.
2.	Implementasi	a. Are all forms of village	All income and expenses must

on	revenues and expenditures carried out through village accounts?	go through the village account including the Village Fund (DD).
	b. Does the activity implementer make a RAB of activities and is verified by the village secretary and ratified by the village head?	Each implementation of activities related to the Village Fund (DD) must submit an activity RAB. Then, the RAB is verified by the village secretary and approved by the village head.
	c. Is the organizer of the activity responsible for implementing the activity?	The activity implementer is responsible for all the implementation of activities financed from the Village Fund (DD)
	d. Does the activity implementer submit an SPP to the village head with the verification of the village secretary after it is declared complete that the treasurer makes payments?	The SPP given by the Village Fund Activity Implementation Team (DD) to the Village Secretary is then verified by the Village Secretary and after being declared complete, the Village Head approves it and then makes payment by the Village Treasurer.
3. Administrati on	a. Is the administration carried out by the village treasurer?	The Village Fund (DD) administration stage is carried out by the Village Treasurer Kunir Lor.
	b. Is the village treasurer obliged to record and spend and close the books at the end of each month?	All income and expenses of the Village Treasurer related to the Village Fund (DD) have been recorded carefully and properly and the books are always closed at the end of each month.
	c. Does the village treasurer account for money through an accountability report?	The Kunir Lor Village Treasurer every month reports an accountability report to the Village Head.
4. Reporting	a. Does the village head submit a report on the realization of the APBDesa implementation to the Regent/Mayor?	Reports of the Village Fund (DD), which already <i>include</i> in APBDes Village Kunir Lor submitted to the Government through the Government Lumajang District of turmeric as well as directly.
	b. Is the first semester report reported no later than the end of July of the current year?	The first semester realization report is reported in July 2020
	c. Is the year-end report reported to be submitted no later than January of the	The year-end realization report is carried out on December 31, 2020

following year?		
5. Accountability	a. Does the village head submit an accountability report on the realization of the APBDesa implementation to the Regent/Mayor at the end of each fiscal year?	The Village Fund (DD) accountability report has been submitted at the end of the year to the Regency/City Government.
	b. Does the accountability report on the realization of the APBDesa implementation consist of income, expenditure, and financing?	Accountability of the Village Fund Report (DD) has been integrated with the APBDesa report. However, the Kunir Lor Village Government also made its own Accountability Report specifically for the Village Fund (DD).
	c. Is the accountability report submitted to the public in writing and through media that is accessible to the public?	The village government has submitted the Village Fund (DD) accountability report to the people of Kunir Lor Village through deliberation forums and social media or other print media.

Source : Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018

Accountability System for Village Fund Financial Management (DD) in Kunir Lor Village. Accountability for Planning for the Use of Village Funds (DD). During approximately 3 months of observation, the researcher concluded that the Kunir Lor Village government in the Village Fund planning stage (DD) based on the results of interviews and analysis using planning indicators that have been carried out by Village Fund planning (DD) in Kunir Lor Village, procedures have implemented an accountability system based on the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Financial Management Village.

This is evidenced by the existence of musrenbangdes which involves all communities in the discussion and planning of the Village Fund which later the results of the planning will be compiled in the RAPBDes which will be reported to the Village Head through the Village Secretary.

In the Village Fund (DD) planning mechanism related to the development process, the Kunir Lor Village government always involves the entire community, heads of associations and representatives from each RT/RW to take part in the planning process. This makes community participation in Kunir Lor Village very large to be involved in the planning process in the Village Fund (DD) development process. This is shown to support the creation of accountability for the Kunir Lor Village government, because the community indirectly becomes the observer and controller of the planned program.

In the view of the researcher, the planning stage of the Village Fund (DD) in Kunir Village is indeed in accordance with the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 but the researcher assumes that the planning is considered less than optimal, because when conducting a survey in the field, the researcher saw that there were some people who actually do not understand the function of the Village Fund (DD) itself, so researchers think it would be better that when the musrenbangdes was held, the government of Kunir Lor Village also involved some of the general public to be included in the musrenbangdes, without closing the role of RT/RW as a mouthpiece between the government village with the community.

Accountability for the Implementation of the Use of Village Funds (DD). Based on the results of the research conducted, the researchers concluded that the Kunir Lor Village administration based on the things described previously, the implementation of the 2020 Kunir Lor Village activity program which was financed by the Village Fund (DD) budget was procedurally carried out and has implemented the principle of accountability in accordance with the applicable provisions in the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018.

Accountability for the implementation of the Village Fund in Kunir Lor Village is manifested in the form of monthly reports and individual reports in each activity. Therefore, every process of implementing activities related to the Village Fund (DD) The Implementation Team of activities always includes all kinds of proof of transactions made for the development process so that later the Village Treasurer will not experience difficulties in making reports that will later be accounted for.

The results of the interview show that in the implementation of the Village Fund (DD) the Implementation Team of the activities always reports on the progress of the implementation of activities, especially in terms of physical activities and absorption of funds in the implementation process.

In the implementation stage of the Use of Village Funds (DD), in the opinion of researchers, the Kunir Lor Village government is in accordance with the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 because the Kunir Lor village government has formed an Activity Implementation Team (TPK) to prepare a Budget Plan (RAB) in its implementation. So, in this implementation stage, the researcher agrees when it is said that the Kunir Lor village government is accountable.

Administrative Accountability for the Use of Village Funds (DD). In this study, the researcher concluded that the Kunir Lor Village government based on the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning Village Financial Management has carried out administration well and has implemented the principle of accountability in its administrative stage.

This is evidenced by the special recording carried out by the Village Treasurer of Kunir Lor for all existing transactions, both in the form of receipts and expenditures of Village Funds (DD). Understanding of the administrative mechanism of the Village Fund (DD) finance, namely the understanding of the village treasurer in structuring the financial management of the Village Fund (DD) in accordance with applicable laws and regulations, where the Village Treasurer Kunir Lor always records systematically and chronologically for every financial transaction that occurs in Village Fund (DD) activities, this is done in a simple way, namely in the form of accounting books where the Village Treasurer Kunir Lor in its administration both cash receipts and Village Fund cash disbursements (DD) always uses the General Cash Book, Tax Assistant Cash Book and Bank Book .

The process of receiving and disbursing money carried out in Kunir Lor Village is always accounted for through village financial accountability reports. From this village financial cycle, the Village Treasurer becomes a fairly important part, especially at the administrative stage, because if the administrative mechanism is carried out properly, the next financial cycle can run well, effectively and efficiently so that the reported accountability really shows the actual situation, in terms of From this it can be concluded that the influence of understanding village financial administration mechanisms will support village financial accountability.

From the research conducted by researchers so far, the researcher can conclude that the Village Treasurer in Kunir Lor Village has a good understanding of the administration mechanism in every income and expenditure of the Village Fund budget. However, the researcher believes that it will

be more accountable if the Kunir Lor Village government also involves some of the general public in the administrative stage, for example by taking part in collecting evidence of financial transactions for the expenditure of the Village Fund (DD) or in the process of making it, but this is done with notes without making it difficult for the village itself.

Accountability for Reporting on the Use of Village Funds (DD). Based on the results of interviews and observations of report documents on the use of Village Funds (DD), the researchers concluded that the reporting of the Kunir Lor Village government based on the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management has realized reporting properly and has applied the principle of accountability in the reporting stage.

This is evidenced by the submission of reports that are in accordance with the determined structural path and established regulations. Where the Village Fund (DD) reporting in Kunir Lor Village in 2020 has been submitted to the Regent/Mayor every semester according to the time. However, the success of the principle of accountability for the reporting of the Village Fund does not rule out the participation of representatives of the Kunir Lor Village community itself, such as the involvement of the community represented by the RW head in making Village Fund reporting (DD). Participation in the form of opt-RW directly in manufacturing reporting the Village Fund (DD), and also there are some RW only participate depositing evidence of the transaction only to the village government to be able to participate in making the reporting of the Village Fund (DD) there is no special procedure that must be done by the people of the village of Kunir Lor. The people of Kunir Lor Village may come directly to the Village Office to participate or sometimes the village government ranks will summon representatives of the Kunir Lor Village community who are considered competent in their fields to assist the Kunir Lor Village government.

In this stage of reporting the Village Fund (DD), the researcher agrees with the village government of Kunir Lor who said that the reporting of village funds was already accountable, because indeed the reporting of the Village Fund (DD) itself had been integrated with the APBDes report whose reporting was timely and in accordance with the Ministerial Regulation. Domestic Affairs (Permendagri) Number 20 of 2018.

Accountability of Accountability for the Use of Village Funds (DD). In analyzing the accountability stage, the researcher uses the indicator of conformity with the accountability of Village Funds (DD) based on the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management where the results From the analysis it can be concluded that the accountability for using the Village Fund (DD) of Kunir Lor Village has accounted for its Village Fund budget in accordance with Permendagri Number 20 of 2018 where the Kunir Lor Village government has submitted a Village Fund accountability report (DD) to the Regency government, cell In addition, the accountability of the Village Fund has also been conveyed to the entire community of Kunir Lor Village through deliberation forums and other social media.

Not only through social media, publications through print media also researchers assess that accountability related to the Village Fund (DD) budget in Kunir Lor Village is considered effective, this can be proven by the display of billboards/banners that explain related to the Village Fund (DD) which displayed in front of the Village Office. However, according to the researcher, the accountability of the Village Fund (DD) through social media is considered less effective, because it is not supported by publications submitted through the special official website for Kunir Lor Village, so that it makes it difficult for the people of Kunir Lor Village or outside the region to obtain information. related to the Village Fund (DD) in Kunir Lor Village because the management of the Village Fund (DD) must be carried out in an accountable, transparent, economical, efficient and effective manner so that it can be accounted for in an accountable manner to the community or to the Regency government as a trustee.

To carry out accountability in the accountability for managing the Village Fund (DD), the village government of Kunir Lor always documents every activity carried out so that later when the village government report-making process does not experience difficulties. This shows that the Kunir Lor Village government has carried out the accountability process well but there are still some things that must be improved, such as the government must increase information disclosure regarding the accountability report for the use of Village Funds (DD) to the public.

The Kunir Lor Village Government is also said to be accountable because it has fulfilled its obligation to provide accountability, present, and disclose all activities that are its responsibility to the community as the right of the trustee who has the right and authority to ask for accountability from the government from Kunir Lor Village. However, in this accountability stage, the researcher suggests that in the view of the researcher, there will be more accountability if the Kunir Lor Village government makes and prints a pamphlet or brochure that publishes the accountability for the management of the Village Fund (DD) and the brochure is distributed during the village planning musrenbangdes to the RT/RW so that stakeholders RT/RW can distribute it to the surrounding community. This can be a solution or overcome the apathy of the community towards the management of the Village Fund (DD).

## CONCLUSION

Based on the results of the analysis of village fund management in accordance with the regulation of the minister of home affairs number 20 of 2018, the village of kunir lor, it can be concluded as follows: 1) The financial management of the Village Fund (DD) in Kunir Lor Village, Kunir District, Lumajang Regency has implemented the principle of accountability in accordance with the Ministerial Regulation Domestic Affairs (Permendagri) Number 20 of 2018. 2) The planning stage of the Kunir Lor Village government has procedurally implemented the principle of accountability in accordance with established regulations. 3) The implementation stage of the Kunir Lor Village government has also implemented the principle of accountability in accordance with applicable procedures. 4) The administrative stage of the Kunir Lor Village government has also implemented the principle of accountability because it can be said that it is in accordance with the rules. 5) The reporting stage of the Kunir Lor Village government has also implemented the principle of accountability because the reporting is timely and in accordance with regulations. 6) The accountability stage of Kunir Lor Village can also be said to have implemented the principle of accountability in accordance with the regulations, although in its application it can be judged that there are several processes whose implementation is still considered ineffective, it can be seen at the accountability stage which in its publication through social media in the form of a website is still not realized.

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