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ANALYSIS OF IMPLEMENTATION OF VILLAGE FINANCIAL MANAGEMENT IN VILLAGE GOVERNMENT IN GARUT DISTRICT USING PERMENDAGRI APPROACH IN NUMBER 113 YEAR 2014

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ABSTRACT

This study aims to analyze the Implementation of Village Financial Management in Village Government in Garut Regency with the Approach of Permendagri Number 113 of 2014. It was found from the phenomenon that there were villages that had not implemented village financial management properly. This research is a descriptive study; the research was conducted in the village government in the Garut district. Data collection was carried out by distributing questionnaires to village officials totaling 81 respondents. The results showed that the phenomena and research findings were in line, although on average the results of village financial management were running well, but there were still some things that were not running optimally, so improvements were still needed. For example, the role of the sub-district in carrying out evaluations of RAPBdes is due to conflicts with DPMD's duties. Understanding and knowledge of financial terms still need to be improved regarding village financial management.

INTRODUCTION

In 2016, a regulation on villages was issued, whereby the village was declared an independent village government. Several regulations related to villages include law number 6 of 2016 concerning villages. Government regulation number 43 of 2014 concerning the implementation of law number 6 of 2014. Government regulation number 47 of 2015 amending rule number 43 of 2014.

Government regulation number 60 of 2014 concerning village funds. Joint decree of the minister of finance, minister of home affairs, minister of rural development of disadvantaged areas and transmigration number 900/5356 / sj. number 959 / kmk.07 / 2015. Number 49 of 2015 concerning accelerating the distribution of management and use of village funds. Permendagri No. 113 of 2014 which was changed to Permendagri number 20 of 2018.

All regulations related to this village are issued so that the village can be managed properly, starting from funding, management and accountability, however, in fact, the perfect regulations cannot be implemented properly. There are still several cases of misuse of village fund financial management that occur in almost all village administrations in Indonesia. This research is focused only on village government in Garut district.

Several cases that occurred in the village government in Garut related to the misuse of village finances include the following: The village head of Tegal Panjang Garut district misused village funds. Village funds came from central government financial assistance funds and provincial financial assistance funds for the 2016 fiscal year for rural infrastructure.

In the implementation of the village fund, it does not apply to the 2016 APB Desa and changes to the Tegal Panjang Village APB. The village head does not involve village elements and has never held meetings regarding the use of village funds or the use of rural infrastructure funds in the opinion of Neneng, the public prosecutor in the case of abuse in the village of Tegalpanjang.

Kasipidsus Kejari Garut stated that another case against the use of village funds occurred in the village of Karyajaya where the village head misused village funds, some were carrying out activities but not according to the budget, some were fictitious, for example related to road construction. The village head controls the use of adult funds.

Based on the above phenomena, this study aims to analyze village financial management in village government in the Garut district government.

LITERATURE REVIEW

The theoretical basis for village financial management is inseparable from the regulation of Minister of Home Affairs No.113 of 2014 which has been updated to Permendagri number 20 of 2018 concerning village financial management. According to this regulation, there are five stages of management, namely planning, implementation, administration, reporting and accountability.

Previous research related to village financial management has already existed, including by Teuku Fitrawan Mondale et al. (2017) and Aziz (2016) research results show that there are still problems related to village financial management.

METHODOLOGY

This type of research is descriptive research. Collecting data using a questionnaire distributed to village government officials. The unit of analysis in

this study consists of Village Governments located in 41 Districts with a total of 81 village officials as respondents. Research year 2018.

RESULTS AND DISCUSSION

Descriptive Analysis of Village Financial Management Variables

Village financial management is measured by 5 dimensions, namely the planning dimension, implementation dimension, administration dimension, reporting dimension, and accountability dimension. To find out the scores of respondents' answers related to each indicator of village financial management as measured by 19 questionnaire items distributed to respondents, it is possible to know the responses regarding village financial management based on the results of the survey conducted.

The results of the assessment of 81 respondents for the 4 items of the planning dimension fall into the good category, which is related to the regent / mayor conducting an evaluation no later than 20 working days since the receipt of the draft village regulation on APBDes, this indicates that the majority of villages in Garut Regency have carry it out. with regard to the corrections submitted or adjustments that must be made from the results of the evaluation, the village head must make improvements no later than 7 working days from the receipt of the evaluation results. this indicates that the majority of villages in Garut Regency have implemented it.

The results of the assessment of the implementation dimension fall into the good category, which is related to the treasurer being able to save money in the village treasury at a certain amount in order to meet the operational needs of the village government, this indicates that the majority of villages in Garut Regency have implemented it. related to village expenditures which result in the burden of the APBDes cannot be carried out before the village regulation draft on APBDes is stipulated as a village regulation, this indicates that the majority of villages in Garut Regency have implemented it. related to village expenditures for binding personnel expenditures and office operations stipulated in the village head regulation can still be issued even though the draft village regulation on APBDes has not been established. this indicates that the majority of villages in Garut Regency have implemented it.

The results of the assessment of the administrative dimension

Related to recording every income and expenditure and closing books at the end of each month in an orderly manner. Administration of revenues and expenditures is carried out using: General cash books, tax auxiliary cash books, and bank books, and those related to accounting for money through accountability reports. This indicates that the majority of villages in Garut Regency have implemented it, which is related to accounting for money through accountability reports. this indicates that the majority of villages in Garut Regency have implemented it.

The results of the assessment of the Reporting dimension fall into the good category, which relates to the year-end semester reports, in the form of reports

on the realization of the final semester APBDes implementation. this indicates that the majority of villages in Garut Regency have implemented it.

The results of the assessment of the responsibility dimension fall into the good category, which relates to the accountability report on the realization of the APBDes implementation for the fiscal year. this indicates that the majority of villages in Garut Regency have implemented it. the average value is included in the good category. The results obtained show that the Village Financial Management in Garut Regency has been implemented properly.

DISCUSSION

Village financial management is in the good category. However, there are still some things that are not optimal, including: the role of the sub-district in carrying out the evaluation of the RAPBdes because it collides with the DPMD's duties, this indicator still needs to be improved, it takes an initiative from DPMD Garut Regency to assign the task of evaluating the RAPBDes to the District. The evaluation function of the Regency DPMD towards the RAPBDes is not optimal. This indicator still needs to be improved so that the Regent can delegate authority in the evaluation of the RAPBDes so that the Camat has full authority in the evaluation.

Understanding of village financial terms in saving the Village Treasury This indicator still needs to be improved Increase Understanding with training and coaching from the Inspectorate, DPMD and District to the finance department in particular and other village officials that the only authority in saving and spending the money is the village finance chief.

Understanding of village officials in the process of disbursing village funds. This indicator still needs to be improved. Increase understanding with training and guidance from the Inspectorate, DPMD and Kecamatan to village officials regarding the process of disbursing village funds. Understanding of village officials in the process of disbursing village funds. This indicator still needs to be improved. Increase understanding with training and guidance from the Inspectorate, DPMD and Kecamatan to village officials regarding the process of disbursing village funds.

Understanding of village officials in the Final Semester APBDesa Implementation Report This indicator still needs to be improved. Improving understanding with training and coaching from the Inspectorate, DPMD and Kecamatan to village officials regarding the Final Semester APBDesa Implementation Realization Report. Understanding of the village apparatus in the Accountability Report for the Realization of the Implementation of the APBDesa Fiscal Year This indicator still needs to be improved. Improving understanding with training and coaching from the Inspectorate, DPMD and District to village officials Regarding the Accountability Report for the Realization of Road Implementation with APBDesa for Fiscal Year

CONCLUSION

Permendagri 113 of 2018 concerning village financial management in Garut district has been implemented well, although there are still weaknesses that are found.

SUGGESTIONS

Regarding the problems that are still found in the Village Financial Management research, it is suggested:

- It takes an initiative from DPMD Garut Regency to assign RAPBDes evaluation tasks to the District.
- So that the regent can delegate authority in the evaluation of the RAPBDes so that the camat has full authority in the evaluation.

Increase understanding with training and coaching from the Inspectorate, DPMD and Kecamatan to finance chiefs in particular and other village officials that the only authority in saving and spending money is the village finance chief.

Increase understanding with training and coaching from the Inspectorate, DPMD and Kecamatan to village officials.

- the duties and functions of each village apparatus.
- the process of disbursing village funds
- Final Semester APBDesa Implementation Realization Report.
- Accountability Report on the Realization of APBDesa Implementation for Fiscal Year.

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