

Implementation of Village Fund Management

Irman Nurhakim

*Faculty of Economic and Business
Universitas Padjadjaran University*

Ivan Yudianto

*Faculty of Economic and Business
Universitas Padjadjaran*

Abstract: The purpose of This study is to find out how the implementation of village fund management as well as supporting factors and inhibiting factors in the management of village funds. The method used in this research is a qualitative method with interview approach and observation with the responder, that is Head of Village, Village Secretary, Village Treasurer, and Village Consultative Body (BPD). Data analysis is done by data reduction then presents the data and draw conclusions on the data obtained according to the method of data analysis for qualitative research. The results of this study indicate that the implementation of fund management from planning, implementation, administration, reporting, and accountability of the three villages are appropriate with the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, but in terms of administration for the Panyirapan Village has not been in accordance with regulation, then for reporting the three villages have not been able to report to the regency in a timely manner based on regulations. For most supporting factors in the three villages of human resource training for the village government, understanding in running the Village Financial System application and for the three villages as a whole is still the lack of workers in the field during development activities and the lack of human resources in administration and regulation.

Keywords: *Village fund, planning; Administration; Reporting; Accountability*

Introduction

Government accounting has a role in public financial management in realizing good governance, starting from central, regional, and village financial governance. Principles in government accounting such as accountability and transparency in the management of public finances are not only a form of obligation from the central government, but also areas such as villages.

In order to support the realization of good governance in village administration,

village financial management. Based on the Ministry of Home Affairs Regulation Number 113 Year 2014 concerning Village Financial Management and the Regulation of the Bandung Regency Number 11 Year 2017 concerning Guidelines for Managing Village Funds, the provision of village funds to village administrations is demanded in their management to be transparent, accountable, participatory and carried out with orderly and budgetary discipline, namely from planning, implementing, administering, reporting,

accountability, and supervision and coaching.

Hargono (2010: 21) states that the rationale for the regulation of villages is diversity, participation, genuine autonomy, democracy, and community empowerment. The foundation of thought is a form of providing support and encouragement to the village in order to increase its participation in the implementation of government in Indonesia and also reflects the village government as the smallest government unit closest to the community which is considered to have a very strategic position and is also expected to improve service and community empowerment directly and quickly.

The Indonesian government is focusing on the field of development and development, especially for village government, one of the programs created by the government, namely Nawacita where one of the objectives of the program is to develop Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state.

Real evidence from the government with the provision of village funds, village funds are funds sourced from the State Budget that is intended for villages transferred through the Local Budget and used to finance government administration, implementation of development, community development, and community empowerment.

One of the things that have become a demand in the current government is related to transparency and also information disclosure to the public over the village funds. The demand to provide transparent and honest information is not only directed to the central government and regional governments but also the village government to create a village government that is professional, open, and accountable. The central government made a special arrangement for village governance, namely Law Number 6 the Year 2014 concerning Villages.

Management of village funds is fully handed over by the village government. As in accordance with Law Number 32 the Year 2004 concerning Local Government, regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community. Meant by the law, namely the existence of authority in a decentralized manner that gives rights and obligations in managing the household rules of their respective governments to be able to manage what is owned by the region to achieve community welfare under established regulations.

Management of village funds that are handed over to the village government so that the use of the funds is appropriate, in accordance with the government program for the welfare of the village community. The reduction in poverty levels is one of its goals, the government poured out village funds from year to year to increase, up to the 2017 budget, the number of village funds budgeted for Rp. 60 Trillion.

The use of village funds in Bandung Regency based on the Regulations of the Regent of Bandung Regency Number 11 the Year 2017, is used for:

1. Financing the field of village development and community empowerment under village authority.
2. The main priorities for the use of village funds, namely: village superior products, Establishment of Village Owned Enterprises (BUMDes), making village water reservoirs or building facilities, construction of sports facilities.

Many cases of village funds in their management are still said to be unaccountable with corruption committed by village heads and village officials, Indonesian Corruption Watch (ICW) from January 2016 to August 2017 recorded 110 cases of village fund corruption. Factors for the corruption of village funds are lack of supervision and limited competence of village heads and village officials, as well

as the low educational background of village heads and village officials.

In addition to the existence of corruption cases against village funds, there is also management and implementation and reporting of accountability for village funds is still constrained, from data from the Bandung District Community and Empowerment Service, recording from 270 villages in Bandung Regency only 7 villages have submitted accountability reports on village funds for the 2016 budget (news of RMOL JABAR, August 28, 2017). Based on a field survey conducted to the Office of Community and Village Empowerment, according to the head of the field Soleh that every village in the district must have problems, especially for Soreang Sub-District which will be the subject of research, these problems are both administrative and non-administrative.

From these problems, it can be described as a significant obstacle to village fund reporting, namely that the village apparatus is still not ready, then there is still a lack of competency in the apparatus in the village of Bandung Regency. In addition to this, the use of village funds is also prone to be corrupted. Based on the description above, the authors are interested in researching the Implementation of Village Fund Management in Soreang Village, Panyirapan Village, and Sukanagara Village, Soreang Sub-District, Bandung Regency.

The formulation in this study is how the implementation of village fund management in the village of Soreang, Panyirapan Village, and Sukanagara Village, Soreang Sub-District, Bandung Regency, as well as supporting factors and inhibitors of implementation in village fund management in Soreang Village, Panyirapan Village, and Sukanagara Village, Soreang Sub-District, Bandung Regency.

Knowing the implementation in managing village funds from planning, implementing, administering, reporting, and accountability and knowing the

supporting factors and obstacles to implementation in village fund management.

Literature Review

Village Concept

According to Law Number 6 Year 2014 concerning Village, the village is a legal community unit that has regional boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, the rights of origin, and/or traditional rights recognized and respected in the unitary state government system of Republic of Indonesia.

Village Finance

Village Finance is all basic rights and obligations that can be assessed with money, and everything, whether in the form of money or goods that can be used as a village property, relates to the implementation of rights and obligations. According to Law Number 6 the Year 2014 concerning Villages, Chapter VIII concerning Article 72 of finance and village assets, the source of village income consists of:

- a. The original village income consisting of the results of the village business, the results of the village wealth, the results of self-help and community participation, the results of mutual cooperation, and another village original income;
- b. Allocation of the State Budget;
- c. Profit-sharing of local taxes and district/city regional levies;
- d. Village fund allocation which is part of the balancing fund from the balance funds received by the district/city;
- e. Financial assistance from the provincial regional income and expenditure budget and district/city regional income and expenditure budgets;

- f. Grants and contributions from third parties that are not binding;
- g. Other legal village income.

Village Funds

In the Regulation of the Regent of Bandung Regency Number 11 the Year 2017 concerning Village Fund Management Guidelines, village funds are funds sourced from the State Budget (APBN) allocated to villages transferred through Local Budget (APBD) and used to finance government administration, development implementation, community development, and community empowerment.

Stages of Village Fund Management

According to Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, village financial management is a whole series of activities starting from the planning, implementation, administration, reporting, and accountability stages that are carried out within one fiscal year, starting from 1 January to 31 December. Fundamental management to the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, in the regulation requires:

1. Planning

According to Fitrawan et al. (2017), village development planning serves as a guideline for the village government in preparing the Village Medium-Term Development Plan (RPJMDes), Village Work Plan (RKPDDes), and a list of Village Work Plan (RKPDDes) proposals. Village Consultation and elements of the Village community. The draft Village Medium-Term Development Plan (RPJMDes) and draft Village Work Plan (RKPDDes) are discussed in the Village Development Planning Consultation.

2. Implementation

In the implementation of village finances, there are several general principles that must be adhered to which include income and expenditure (Herry, 2017). Where the principle includes:

- a. All revenues and expenses are carried out through village cash accounts;
- b. All village receipts and expenditures must be supported by complete and valid evidence, such as receipts, invoices, receipt of goods letters, cash notes, debit notes, and credit notes;
- c. The executor of the activity of submitting a funding plan to carry out the activity must be accompanied by documents, such as the Budget Plan which are first verified by the village secretary and approved by the village head;
- d. The village treasurer is obliged to collect income tax and other taxes, it is obligatory to deposit all deductions and taxes collected to the state treasury account under the provisions of the legislation.

3. Administration

Village finance administration is a recording activity that is specifically carried out by the village treasurer. The village treasurer records systematically and chronologically the financial transactions that occur, the administration of village finances carried out by the village treasurer is done in a simple way, namely in the form of bookkeeping not using accounting journals. The administration required in the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management is as follows:

- a. The administration is carried out by the village treasurer;
- b. The village treasurer is obliged to record every receipt and expenditure and to close the books at the end of each month in an orderly manner;

- c. Village treasurers are obliged to account for money through accountability reports which are then submitted monthly to the village head and no later than the 10th of the following month;
- d. Administration of revenues and expenditures using: general ledger, tax record, and bank record. In addition to the general ledger, bank record, and subsidiary ledger, the transaction invoice is also part of the administration in financial management. Without the transaction invoice, the transaction can be considered invalid. Transaction invoice is a supporting document that contains transaction data made after making a transaction for financial recording needs.

4. Reporting

According to Sumarna (2015), reporting is an activity carried out to convey matters relating to the results of work that have been done during a specific period as a form of implementation of responsibility for the duties and authorities given. Reports, according to Fitrawan et al. (2017) is a form of presentation of data and information regarding an activity or situation relating to an assigned responsibility. The village head submits a report on the realization of the Village Budget or the use of village funds to the district in the form of the first-semester report no later than July and the year-end semester report by December.

5. Accountability

The accountability report on the realization of the Village Budget is an integral part of the report on the administration of village governance. According to Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, in the accountability of the village government must:

- a. The village head submits the accountability report on the use of village funds or the realization of the

village budget implementation to the district no later than January;

- b. Report on the realization of village budget implementation and accountability reports on the use of village funds or realization of Village Budget implementation is informed to the public in writing and with information media that is easily accessible to the public, such as media bulletin boards, banners, and other media.

Overview of Supporting and Inhibitors Factors of Village Fund Management

Successes and failures in village fund management depend on several factors below, namely:

1. Complete and clear regulation

According to Dina et al. (2017), the regulation in question is a set of regulations concerning village financial management, which comes from the central government, local government, and the village government itself. Where in the village, financial management must be able to carry out the rules that have been set. However, on the one hand, regulation becomes a problem, including:

- a. Not yet complete regulations and technical guidelines for implementation required in village financial management;
- b. The potential for overlapping authority;
- c. The obligation to prepare village accountability reports is not efficient due to overlapping regulatory provisions;
- d. The accountability report made by the village has not followed the standard and is prone to manipulation, one of which is due to the lack of clarity in the accounting system to be used.

2. Effective and Comprehensive Supervision

Supervision has an essential role in ensuring that village fund management runs accountably, transparently, and

participative for the general good of rural communities. Strict, controlled, professional, and integrity supervision is an essential prerequisite. Village funds are the domain of supervision because village funds are state funds sourced from the state budget so that their management must be accounted for under the applicable rules. Risks that will arise from supervision include:

- a. The effectiveness of the regional inspectorate in supervising village financial management is still low;
- b. The community complaint channel is not managed properly and the complaints mechanism is unclear;
- c. The scope of evaluation and supervision carried out by the Camat is not yet clear

3. Human Resources

According to Van Matter and Van Horn (in Nawawi, 2009: 139-141) that in a policy implementation it is necessary to support resources both human resources which are most important are human resources, because in addition to being the subject of policy implementation also includes the object of public policy. This resource factor also has a vital role in policy implementation suggesting that, however clear and consistent the provisions or rules are, and however accurate the delivery of these provisions or rules, if the executors responsible for implementing the policy lack resources to do work effectively, then policy implementation will not be effective (Edward III in Widodo, 2010: 96). According to Nove et. Al, (2016), the problem of the ability of human resources as implementers of village fund allocation policies in the field of education is still low, thus affecting their ability to resolve matters related to administration.

In line with the research of Suparman, et al which states that the factors influencing the implementation process of village fund programs are human resource factors. The village head plays an important role in village financial management

because the village head is the holder of the power of village financial management, which stipulates the technical implementer of village financial management consisting of the village secretary, treasurer. Therefore the village head, who is the primary support for the success of village financial management, is carried out under the principles and principles determined. Where the survey results stated that many village heads were of poor quality, both the village head and the village apparatus who will become village financial managers should be prosecuted and required to have technical and managerial competencies related to the administration of village governance so that village funds can be optimized as well as possible to improve community welfare. These three factors are not just supporting factors, but these factors can be an inhibiting factor.

Previous Studies

Previous studies on village fund management are as follows:

1. Aris and Andre (2015) researched the implementation of village funds in Banjarnegara Sub-district. In this research, using qualitative methods, using through interview and observation methods. The results of the study stated that the process of planning, implementing, administering, reporting the use of village funds was under the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management. Problems that still exist in the village government in the Banjarnegara sub-district environment are financial reports that have not been made public to the public.
2. Andi Siti Sri Hutami (2017) conducted a study on the management of village fund allocation in the village of Abbatireng, Gilireng Subdistrict, and the results of the study showed that the reporting and accountability processes were delayed. The

reporting process realization of the use of village funds is not yet under a predetermined schedule so as to cause delays in disbursing village funds for the next stage.

3. Rianti Pratiwi (2015) revealed the results of her research that all activities of the village fund financial management in the Tunjungtirto Village, Singosari Sub-District, Malang Regency had been carried out under the applicable systems and procedures. Planning, budgeting, implementation, administration and reporting, and accountability activities have been carried out under the principles of accountability, participatory, transparent, and orderly budget discipline.

4. Putri Kartika (2015) conducted a study on the implementation of village fund allocation management in Jombang Regency, and this study revealed that the village government was often late in making accountability reports on the use of village fund allocation due to the absence of definite legal rules regarding the time limit for submitting accountability reports for fund allocation. The village, the replacement of the village apparatus (village treasurer) which is replaced once every two years to make the new village treasurer unable to make a report properly. Obstacles in the management of village fund allocation include the lack of preparedness of the village government in managing village fund allocation, difficulty in compiling accountability reports on the use of village fund allocation and setting uncertain budget ceilings.

1. Maulita Sofie, et. Al. (2017) conducted a study on the implementation of administration, management, and reporting of village fund allocations in the development process of Bimorejo Village, Wongsorejo District, Banyuwangi Regency in 2015, and the results of the study stated that the administration in village financial

management in Bimorejo Village was in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management to be recorded in a good and detailed manner as outlined in each report on Village Fund Allocation and Village Budget (APBDes) Realization Report which has been arranged in accordance with the Regulation of Banyuwangi Regency Number 13 Year 2015 concerning Technical Guidelines and Procedures for Determination of Magnitudes Village Fund Allocation Sourced From the Regional Budget of Banyuwangi Regency.

2. Masiyah Kholmi (2016) conducted research on the accountability of village fund allocation management and the results of her research revealed that the administrative process was still a problem in managing village funds, especially related to the adequacy of the village accounting system.
3. Dwi Febri and Taufik Kurrohman (2014) revealed that the village fund allocation program planning in 10 villages in Umbulsari District has gradually implemented the concept of participatory village community development as evidenced by the application of the principles of participatory, responsive, transparency for learning to rural communities in order to realize community empowerment villages through the Village Development Planning Consultation forum. The implementation of the Village Fund Allocation program in Umbulsari Sub-District has implemented participatory, responsive and transparent principles. The application of the principle of accountability at this stage of implementation is still limited to physical accountability, while from the administrative side has been carried out

under the provisions set by the district government. Accountability in Umbulsari District is technically and accountably good enough.

4. Made Wiradarma, et al. (2017) revealed that in realizing transparency and accountability in village funds carried out by compiling reports on the Realization of the Use of Village Funds is still hampered, due to the low competency of village apparatus resources.
5. Arista Widiyanti (2017) revealed in his research that accountability transparency in Sumberejo Village was in accordance with the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, whereas in Kandung Village transparency and accountability had not been implemented properly, for example, the administration task was carried out by the village head (supposed by the village treasurer), the village community is not provided with information on the funds used for the activities being carried out, and the lack of village activities.
6. Ray Septianis Kartika (2012) revealed in his research that the level of community participation in Tegeswetan Village and Jangkrikan Village can be seen in the planning, implementation, and supervision stages which are considered very good.

Research Methodology

Research Methods

This study uses qualitative research methods with interview and observation approaches. By describing the data collected into sentences that have a deeper meaning, because it describes precisely the individual, circumstances, symptoms, or certain groups, in order to determine the frequency of the relationship between one symptom and other symptoms.

According to Moleong (2009:6), qualitative research is a research that intends to understand the phenomenon of what is experienced by the subject of research such as behavior, perception, motivation, actions, etc., holistically and by means of description in the form of words and language, in a particular natural context and by utilizing various natural methods.

Research Sites

The research place is a source where researchers get the data needed for the problem to be studied. The research that the researcher will do is located in Panyirapan Village, Sukanagara Village, and Soreang Village, Soreang Sub-District, Bandung Regency. The choice of the place is based on the following considerations:

1. There is no research on the implementation of village fund management in Panyirapan Village, Sukanagara Village, and Soreang Village, Soreang Sub-District, Bandung Regency.
2. These villages are villages included in Bandung Regency, wherein Bandung Regency there are still problems in managing village funds under the phenomenon.
3. The villages have different economic fields in their communities, including Soreang Village which is a developed economy and included in five villages located in urban areas in Bandung Regency, Panyirapan Village is said to be a developing village with people who have almost 85% have home business and Sukanagara Village are said to be villages that are still underdeveloped.

Data Source

Data sources utilized in this study, researchers classify data sources into two parts, namely:

1. *Informant*

The informant is the person who is asked to provide information about a condition or condition related to the research being carried out. In order to obtain data for the sake of research and the presence of representative results, it is necessary for informants to understand and have a connection with the problem being studied. The informants in question are:

- a. Village heads who are the holders of village financial management, especially for village funds;
- b. Village treasurer who is the administrator of the administration and is responsible for village revenue and expenditure;
- c. The village secretary who is the coordinator of the technical implementation of village financial management, especially for village funds;
- d. Village Consultative Body which is the supervisor of the village administration.

2. Documents

The documents used in the form of village archives related to research problems in the Panyirapan Village, Sukanagara Village, and Soreang Village, Soreang District, Bandung Regency. Such documents as, Village Work Plan (RKPDs), Village Medium-Term Development Plan (RPJMDs) and reports on the realization of Village Budget implementation.

Data Collection Techniques

In each study, appropriate data collection techniques and tools are needed. This will enable the creation of valid and reliable problem-solving. Primary data is data obtained directly from the field or research location. To get the primary data, the researchers used the method:

a. Observation

The observation technique is carried out by direct observation but is not directly involved with the activity being observed,

but only as an independent observation of the object of research and noting the phenomena investigated through sight and hearing. Observation techniques are used to extract data from sources in the form of events and places or locations (Sugiyono, 2013). The researcher has made an initial observation on 8 to 10 January 2018, then made another observation on 18 January 2018, 22 January 2018, 23 January 2018, 30 January 2018, 31 January 2018 and 5 February 2018.

b. Interview

The most important data source in qualitative research is in the form of people who are in the position as resource persons. To get information from the data sources, interviews are needed, which in qualitative research is especially done by in-depth interviews. In general, there are two types of interviews, namely structured and unstructured interviews, these are called in-depth interviews. Structured is often also called a focused interview. In this interview, the problem is first determined by the researcher before the interview takes place. The questions submitted have been formulated, and the respondents are expected to answer according to the framework of the interviewer and the definition of the problem. Usually, this interview is done in a formal situation. Related to the questions that will be asked by the researcher in outline:

- i. How is the management of village funds in the village, from the planning, implementation, administration, reporting and accountability stages?
- ii. What supporting and inhibiting factors are faced in managing village funds?

Data Analysis Techniques

The data analysis technique in this study follows an interactive model of analysis. Miles and Huberman in Sugiyono (2013:246) suggest that activities in data analysis are carried out interactively and continue continuously until complete so

that the data is saturated. Activities in data analysis, namely data reduction, data presentation, and making conclusions or verification.

1. *Data reduction*

Data reduction is an electoral process, focusing on simplifying, abstracting, and transforming rough data that arises from written records in the field to be processed further so that it can be presented as a report. In this study, researchers in reducing data by focusing on managing village funds ranging from planning to accountability which each year comes down from the central government and observing documents relating to village fund management in Panyirapan Village, Sukanagara Village, and Soreang Village

2. *Presentation of Data*

As a second analysis, data presentation is an information activity, a description in the form of a narrative that is arranged logically and systematically which refers to the formulation of the problem that has been formulated as a research statement. The data presentation is a description of the detailed conditions for including and answering every problem in the study. This is intended to facilitate understanding of the description of the phenomena that exist in the object of research. The data presented by the researcher in this study is an analysis of the results of interviews regarding village fund management from the planning, implementation, administration, reporting and accountability stages. In qualitative research, the presentation of data can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like. Miles and Huberman in Sugiyono (2009:249) stated that the most important thing often used to present data in qualitative research is with narrative text.

3. *Making the Conclusions or Verification*

The third important analysis activity is drawing conclusions and verification. Data obtained from the beginning of the research actually already constitutes a conclusion. Initial conclusions are still unclear and still and are still temporary, then increase at the conclusion stage, which is a statement that has a strong foundation because it has gone through the process of data analysis.

Research Results and Discussion

General Description of the Research Area

Soreang District is about 17 km from the capital of West Java Province, which is a quite strategic place, because besides being easy to reach both by using private vehicles and public transportation and part of its area is included in the Soreang Urban Area, with a total area of ± 6737.17 hectare. Sub-District Soreang is divided into 10 (ten) villages namely Soreang, Cingcin, Parungserab, Sekarwangi, Sadu, Panyirapan, Sukajadi, Pamekaran, Karamatmulya, and Sukanagara Villages.

Implementation of Village Fund Management

Implementation of village fund management in Panyirapan Village, Sukanagara Village, and Soreang Village is divided into several stages, namely:

1. *Planning*

In the planning phase, the use of village funds is preceded by a Village Development Planning Consultation (Musrenbang) involving Village Consultative Body (BPD), Village Community Empowerment Institution (LPMD) and other community leaders by accommodating the aspirations of the community. Village planning is divided into Village Medium-Term Planning (RPJMDes) and Village Short-Term

Planning is called the Village Development Work Plan (RKPDes). Village Medium-Term Planning (RPJMDes) based on Regulation of the Minister of Home Affairs Number 114 the Year 2014 concerning Village Development Guidelines, which is planning for a period of 6 years and stipulated by village regulations. Whereas the Village Short-Term Planning (RKPDes) based on the regulation is the elaboration of the Village Medium-Term Planning (RPJMDes) for a period of 1 year which was started by the village government in July of the current year and implemented through Village Development Planning Consultation (Musrenbang).

Broadly speaking, the Village Medium-Term Planning (RPJMDes) contents after the researchers looked at the three village Village Medium-Term Planning (RPJMDes) documents, from the start of Soreang Village, Panyirapan Village, and Sukanagara Village were in accordance with Regulation of the Minister of Home Affairs Number 114 the Year 2014 concerning Village Development Guidelines where the Village Medium-Term Planning (RPJMDes) contained the village head's vision and mission, village development policy directions, and activity plans.

The results of the planning research phase in Panyirapan Village, Sukanagara Village and Soreang Village have involved the community with the Neighbourhood/Hamlet level meetings in the making of the Village Budget (APBDes) made by the village secretary where the Village Budget (APBDes) is the elaboration of the Village Short-Term Planning (RKPDes) then submitted to the village head and agreed with Village Consultative Body (BPD). So the three villages have carried out the participatory principle recommended in Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management.

2 Implementation

In the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, for the implementation phase of village financial management starting from all revenues and expenditures carried out through village cash accounts, then all village revenues and expenditures must be supported by complete and valid evidence. Technically, the three villages have made receipts and expenses through the village cash account and are supported by complete and valid evidence. In addition to submitting funding to carry out activities must be accompanied by documents such as Budget Plan (RAB) which are verified by the village secretary and the village treasurer is obliged to deposit tax levies to the state treasury.

Technically, the three villages have implemented according to the regulations. Then for the use of village funds in each village used for different priority scales, in the Panyirapan Village used for village development, Sukanagara Village is used for infrastructure development in the interests of the village community and capital investment in Village Owned Enterprises (BUMDes), Soreang Village is used for village development, assistance to the community and equity participation in Village Owned Enterprises (BUMDes). Implementation in Panyirapan Village, Sukanagara and Soreang Villages submission of funds from starting to receive and spend through cash village accounts, receipts and expenditures supported by complete and valid evidence, submission of funding for the implementation of activities by using documents such as RAB which are then verified by secretary, tax payments and use of village funds are in accordance with the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management and the Regulations of the Regent of the Bandung Regency Number 11 Year 2017 concerning Village Fund Management Guidelines.

3 Administration

Administration in Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, the treasurer is obliged to record receipts and expenses and close books at the end of the month and report to the village head, then in administration of revenues and expenditures using general cash books, tax help cash books and bank books. Sukanagara and Soreang Villages in administration are in accordance with the requirements in Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management from the start of the treasurer recording revenue and expenses and reporting to the head and the use of three books. However, for Panyirapan Village in administration at the time the treasury reporting was submitted to the village head per 6 months and the use of books in terms of recording for tax books was carried out by the village secretary, which in the recording must be carried out by the treasurer. So for Panyirapan Village, it is not yet in accordance with the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management and the Regulations of the Regent of the Bandung Regency Number 11 the Year 2017 concerning Village Fund Management Guidelines.

4 Reporting

Village financial reporting is regulated in the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management and the Regulations of the Regent of the Bandung Regency Number 11 Year 2017 concerning Village Fund Management Guidelines. In the regulation, it was said that the village head submitted the Village Budget (APBDes) realization report to the regent/mayor in the form of the first semester report in the form of Village Budget (APBDes) realization report which was delivered at the end of July of the

current year, while the year-end semester report was submitted in January of the following year. Based on the results of the interviews, the three villages admitted that there were still delays in reporting to the regent due to a number of factors that became a technical obstacle in the field and in the village government. So it can be said that the three villages are not in accordance with the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management and the Regulations of the Regent of the Bandung Regency Number 11 the Year 2017 concerning Village Fund Management Guidelines.

5 Accountability

Accountability in the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management, which in addition to accountability to the Regent regarding the accountability report on the realization of the Village Budget (APBDes), the village government is also obliged to inform the community. Technically, the three villages have carried out accountability to the community by putting up a kind of banner in front of the village office which contains reports on Village Budget (APBDes) realization and at the point of development activities, a small banner containing the budget, volume and time in development is installed. So it can be said in terms of accountability to the public can be said to be transparent.

6 Guidance and Supervision

Guidance and supervision are regulated in the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management. In its application, the guidance and supervision of the village government are already underway. The sub-district has conducted trainings for the village government regarding the Village Financial System application, fostering in the preparation of the report and the village government

usually coordinates with the kecamatan if there are difficulties. In addition, the supervision carried out by the sub-district officials directly supervises the field, they see the development activities, what volume and how much budget they spend.

Supporting and Inhibiting Factors

Supporting factors owned by Panyirapan Village for village fund management, namely the budget for village funds has increased from each year so that more in determining the point of development and human resources in managing village funds has supported the existence of training.

Factors supporting Sukanagara Village, namely human resources who already understand in carrying out technology such as the Village Financial System application to simplify reports and have the cooperation that is maintained both the village government and the community in the implementation of development activities.

Factors supporting the Soreang Village, namely with the existence of Village Financial System application can facilitate the recording and making of reports and in the implementation in the Soreang Village that becomes workers in the implementation of development carried out by the community.

Besides, for the inhibiting factors possessed by the three villages as a whole, there are obstacles to the shortage of workers in the field at the time of development activities, human resources who are still poorly understood or still learning about administration and reporting.

Conclusions and Suggestions

Conclusion

From the research on the implementation of village fund management in Panyirapan Village, Sukanagara Village and Soreang Village,

Soreang Sub-District, Bandung Regency, the following conclusions can be drawn:

1. Planning

Broadly speaking, the Village Medium-Term Development Plan (RPJMDes) contents after the researchers looked at the three village Village Medium-Term Development Plan (RPJMDes) documents, from the start of Soreang Village, Panyirapan Village, and Sukanagara Village were in accordance with the Regulation of the Minister of Home Affairs Number 114 the Year 2014 concerning Village Development Guidelines. Where the Village Medium-Term Development Plan (RPJMDes) contained the village head's vision and mission, village development policy directions, and activity plans. Then for the determination of the point to be carried out by the development activities, the village government held a meeting at the neighborhood and hamlet. The village government accommodates proposals from the community in which development activities are chosen which become priority scales. The three villages have carried out the participatory principle required in the Regulation of the Minister of Home Affairs Number 113 the Year 2014 concerning Village Financial Management.

2. Implementation

The implementation phase of the three villages has been implemented which is mandated in the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management concerning from the start of revenues and expenditures through village cash accounts, submission of funds for the implementation of activities to the use of village funds, in which the use of village funds is mostly used for village development and equity participation of Village Owned Enterprises (BUMDes).

3. Administration

The administration was carried out by Sukanagara and Soreang Villages in

accordance with the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management from the start of the treasurer carrying out recording of receipts and expenses reported to the village head at the end of each month until the use of three supporting books. However, for Desa Panyirapan in administration in terms of reporting to the village head, it is carried out every six months and the recording of the tax books is carried out by the village secretary, not by the treasurer. This is not in accordance with what is required in the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management.

4 Reporting

In the reporting process of the three villages there was still a delay in submission to the regent. It can't be on time because there are several factors that are in the reporting of delays. So the three villages are not in accordance with the Regulation of the Minister of Home Affairs Number 113 Year 2014 concerning Village Financial Management.

5. Accountability

In accountability other than reporting accountability to the regent, the village government requires accountability for the realization of the Village Budget (APBDes) implementation report to the community. the three villages have provided information through writing media such as banners that are installed in front of the village office and the point of development activities that contain information on the budget, source of funds, volume and time of construction.

6. Supporting and inhibiting factors

The supporting factors are owned by the three villages as a whole as follows:

- a. Village budget funds have increased from each year;

- b. Human resources in village fund management has supported the existence of trainings;
- c. Human resources who already understand in carrying out technology;
- d. The implementation in Soreang Village which is a worker in the implementation of development is carried out by the community with the existence of this matter as well as the community can participate in supervising the development activities;
- e. There is mutual cooperation between the village government and the community.

The inhibiting factor is owned by the three villages in whole as follows:

- a. Delays in disbursing village funds;
- b. There is a shortage of workers in the field (construction workers), so that in the completion of the construction more than the stipulated time and impact on the preparation of the report;
- c. Human resources who are still lacking in understanding or are still studying in terms of administration of report preparation and regulation;
- d. Regulatory changes regarding the withdrawal of the old village secretary.
- e. The work in the village government in terms of reporting only rests on one person, namely the village secretary so that the delay in reporting occurs.

Suggestions

Based on the results of the research in the previous chapter, the writer can provide the following suggestions:

1. For researchers who will conduct similar research, it is hoped that it can increase the scope of research by making village representatives in each sub-district to find out the problems faced in managing village funds and observing in more detail the village fund management documents.
2. For the village government:

- a. In managing village funds for administration and reporting must be adjusted to the regulations set for village fund management;
- b. The use of village funds should not only be used for physical development but must be accompanied by community empowerment programs and more proportionally, because the community empowerment program if successful the impact is long-term;
- c. Human resources for development activities in the field are added to accelerate the completion of the implementation of development activities so that the reporting to the regent is timely;
- d. Submit training to improve the competence of village device resources that are effective regarding administration and regulations so that the creation of reliable human resources so that the workload, especially administration and reporting, can be divided equally.

References

- Abdul Muis dkk. 2015. Policy Paper Pengelolaan Keuangan Desa Pasca UU No 6 Tahun 2014. Jakarta: Pusat Inovasi Tata Pemerintahan dan Deputi Inovasi Administrasi Negara.
- Abdul Wahab. 1997. Analisis Kebijakan Publik, Teori dan Aplikasinya. Cetakan II. Dinar Wijaya. Brawijaya University Press. Malang.
- Agus Sartono. 2001. *Manajemen keuangan. Teori dan aplikasi edisi 4*. Yogyakarta : penerbit BPFE
- Andi Siti Sri Hutami. 2017. *Analisis Pengelolaan Alokasi Dana Desa (Add)*. Universitas Hasanudin. Makassar
- Annivelorita. 2015. Implementasi Alokasi Dana Desa Dalam Meningkatkan Pembangunan Desa. *Journal Administrasi Negara*. Volume 3, No 5:1712 - 1728
- Arif Widyatama dkk. 2017. *Pengaruh Kompetensi dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa dalam Mengelola Alokasi Dana Desa (ADD)*. *Berkala Akuntansi dan Keuangan Indonesia*. Vol. 02.
- Aris Gunawan Wicaksono. 2015. *Implementasi Dana Desa di Kecamatan Banjarnegara Pada Tahun 2015*, Program Studi Akuntansi Universitas Atma Jaya Yogyakarta
- Desire, Legal. 2014. “ The Centre for Transparency and Accountability in Governance”. *Journal of Transparency and Accountability in Governance: Call for Papers*. Winter92. vol.9 edition 2. p25.4d. Departemen Defense.
- Dina Rulyanti dkk. 2017. Faktor-Faktor Yang Mempengaruhi Kinerja Pemerintah Desa Melalui Pengelolaan Keuangan Desa Sebagai Variabel Intervening. *Jurnal Bisnis dan Manajemen*. Volume 11, No.3:323 - 335
- Edi Suharto. 2008. *Kebijakan Sosial sebagai Kebijakan Publik*. Bandung: Alfabeta.
- Edward III, C Gorge. 1980. *Implementing Public Policy*. Washington DC: Congressional Quarterly Inc.
- HAW Widjaja. 2003. *Otonomi desa Merupakan otonomi Asli Bulat dan Utuh*, Jakarta: Pt. Raja Grafindo, persada.

- Herry Kamaroesid. 2017. *Pengelolaan Keuangan Desa*. Jakarta: Mitra Wacana Media
- IGK Manila. 1996. *Praktek Manajemen Pemerintahan Dalam Negeri*. Jakarta:PT.Gramedia Pustaka.utama.
- Inten Meutia. 2017. *Pengelolaan Keuangan Dana Desa*. Malang : Jurnal Akuntansi Multiparadigma. Volume 8, No 2: 227-429
- Kementrian Keuangan Republik Indonesia. 2017, *Buku Pintar Dana Desa Untuk Kesejahteraan Rakyat : Jakarta*
- Khuswatun Chasanah dkk. 2017. Implementasi Kebijakan Dana Desa. *The Indonesia Journal of Public Administrasi*. Volume 3, No. 2
- Malayu Hasibuan S.P. 2009. *Manajemen Sumber Daya Manusia*. Jakarta. PT Bumi Aksara.
- Mardiasmo. 2009. *Akuntansi Sektor Publik*. Yogyakarta. Andi
- Masiyah Kholmi. 2016. *Akuntabilitas Pengelolaan Alokasi Dana Desa Studi di Desa kedungbetik Kecamatan Kesamben Kabupaten Jombang*. *Ekonomika Bisnis*. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Malang. Vol. 07
- Moleong, Lexy J., 2009, *Metode Penelitian Kualitatif Edisi Revisi*, Remaja Rosdakarya, Bandung
- Nova Dewi Sitorus dkk. 2016. Implementasi Pengelolaan Alokasi Dana Desa. *Jurnal Administrative Reform*. Volume 4, No. 1
- Nunuk Riyani. 2016, *Analisis Pengelolaan Dana Desa di Desa Singopuran Kecamatan Kartasura*, Universitas Muhammadiyah Surakarta
- Ray Septianis Kartika. 2012. *Partisipasi Masyarakat Dalam Mengelola Alokasi Dana Desa (Add) Di Desa Tegeswetan dan Desa Jangkrikan Kecamatan Kepil Kabupaten Wonosobo*. *Jurnal Bina Praja* Vol. 4, 3 September 2012
- Robert Simanjuntak. 2002. *Dana Alokasi Umum, Konsep, Hambatan dan Prospek di Era Otonomi Daerah*, LPEM FE-UI, Dirjen PKPD, Kompas, Jakarta.
- Sofie, Maulita, dkk. 2017. *Implementasi Penatausahaan, Pengelolaan, dan Pelaporan Alokasi Dana Desa dalam Proses Pembangunan Desa Bimorejo Kecamatan Wongsorejo tahun 2015*. *Jurnal Ekonomi Bisnis dan Akuntansi*. Volume IV. Universitas Jember.
- Stoner, James A.F. 2006. *Management*. Englewood Cliffs, N.J. : Prentice Hall, Inc.
- Sugiyono. 2011. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*, Alfabeta, Bandung
- Sutrisno. 2003 *manajemen keuangan : teori, konsep & aplikasi*. Yogyakarta : penerbit Ekonisia
- Tjajanulin Domae. 2011. *Sound Governence*, Meningkatkan Kapasitas Kelompok Miskin dan Mengadpokasi Pemerintah Des. Universitas Berawijaya. Press (UB Press).
- Ulber Silalahi. 2011. *Asas-Asas Manajemen*. Bandung:PT Refika Aditama
- Peraturan Pemerintah No 8 Tahun 2016 Tentang Dana Desa bersumber dari Anggaran Pendapatan dan Belanja Negara.
- Peraturan Pemerintah Nomor 8 Tahun 2016 Tentang Meningkatkan Kesejahteraan Masyarakat Desa dan

- Kualitas Hidup Manusia Serta Penanggulangan Kemiskinan.
- Peraturan Bupati No. 11 Tahun 2017 Tentang Pengelolaan Dana Desa.
- Pemerintah Nomor 60 Tahun 2014 Tentang Dana Desa Yang Bersumber Dari Anggaran Pendapatan Dan Belanja Negara.
- Peraturan Menteri Dalam Negeri Nomor 114 Tahun 2014 Tentang Pedoman Pembangunan Desa.
- Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa.
- Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Nomor 5 Tahun 2015 Tentang Prioritas Penggunaan Dana Desa.
- Peraturan Pemerintah Nomor 22 Tahun 2015 Tentan Perubahan Atas Peraturan Pemerintah Nomor 60 Tahun 2014 Tentang Dana Desa Yang Bersumber Dari Anggaran Pendapatan Dan Belanja Negara
- Rencana Pembangunan Jangka Menengah (RPJM) Desa Panyirapan Kecamatan Soreang Kabupaten Bandung 2015-2019
- Rencana Pembangunan Jangka Menengah (RPJM) Desa Sukanagara Kecamatan Soreang Kabupaten Bandung 2015-2019
- Rencana Pembangunan Jangka Menengah (RPJM) Desa Soreang Kecamatan Soreang Kabupaten Bandung 2015-2019
- Undang-Undang Nomor 32 Tahun 2004 Tentang *Pemerintah Daerah*.
- Undang-Undang Nomor 33 Tahun 2004 Tentang *Perimbangan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah*.
- Undang-Undang No. 6 Tahun 2014 tentang Desa. Pemerintah Negara Republik Indonesia. 2014. Jakarta
- <http://www.djpk.depkeu.go.id>
- <https://kominfo.go.id/content/detail/9545/melalui-nawacita-pemerintah-berkomitmen-bangun-desa/0/berita>
- <http://www.pikiran-rakyat.com/nasional/2017/08/11/ko-rupsi-dana-desa-kebanyakan-didalangi-kepala-desa-407195>