



EVALUATION OF VILLAGE FINANCIAL MANAGEMENT IN THE GOVERNMENT OF BANTEN PROVINCE (CASE STUDY AT SERANG REGENCY)

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Article history:	Abstract:
<p>Received: April 12th 2021 Accepted: April 24th 2021 Published: May 21th 2021</p>	<p>This research is a qualitative research which aims to evaluate village financial management in Serang Regency, Banten Province. The research subjects involved 12 (twelve) informants consisting of one high-ranking Pratama official, one administrator, four sub-district supervisory officials, one village head, one BPD head, one financial officer, one village assistant and two residents. Data were collected by means of observation, interview and document review. The interview technique was conducted in an unstructured manner using interview guidelines. The observation technique is carried out by observing the behavior of the target object directly. The evaluation model used is the context, input, process and product evaluation model. The results showed: First, in the context evaluation an overview of the organizational goals as outlined in the vision and mission, as well as the development priority scale that is in accordance with the applicable regulations is still too large for physical development, while the rest is for community empowerment. Second, in the input evaluation, information is obtained about planning procedures that are in accordance with the provisions, a transparent budget, and human resources with diverse competencies. Third, in evaluating the guidance and supervision process, policies are made for better management through the creation of an online village financial system, village financial distribution (salurdes), digitalization of reporting, non-cash fixed income payment systems, moratorium on village government register numbers. . However, there are still frauds. Fourth, in product evaluation, the authors found a lot of progress, namely an increase in village status, development of tourist villages, clean and safe village competitions, an increase in infrastructure development and community empowerment. However, from the reporting side, there was still a delay, which resulted in the delay in disbursement of the Village Fund for the next period. Thus, the authors conclude that village financial management in Serang District is not yet fully running well. This can be seen from the existence of several shortcomings, namely the practice of fraud in financial management even though there is a return to the village treasury, financial reporting is still delayed even though they have adopted the online siskeudes, there are still village heads who embezzle tax payments, a moratorium on village government register numbers. (NRPD) has not run optimally because it can still be made even if there is a change in village officials (resulting in delays in reporting).</p>

Keywords: Village; finance management, Serang Regency.

INTRODUCTION

The village has existed since the time of the two great kingdoms of the archipelago, namely Sriwijaya and Majapahit (Hannigan, 2015: 22-24). The word village comes from Sanskrit, namely "dhesi" which means land of birth. This term has existed since the 11th century when the kingdom of the archipelago (Bawono et al, 2019: 1). The word village in this study is clarified in Government Regulation Number 43 of 2014 amended to Government Regulation Number 11 of 2019 Chapter I General Provisions of Article 1 paragraph 1 which reads, "village is a village and traditional village or what is referred to by other names, hereinafter referred to as village, is a legal community unit that has territorial boundaries and is authorized to regulate and administer government affairs, the interests of the

local community based on community initiatives, rights of origin, and / or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. "

Some villages in Indonesia were formed because of a change in status from a sub-district to a village or vice versa and some came from customary villages. During its development, many villages have changed their status to cities. According to Frey and Zimmer (2001) in Leeuwen (2010: 16), there are three elements that best distinguish the urban or rural character of an area. First, there is an element of ecology, which includes population and density. Second, the economic element which refers to the function of an area and the activities that take place. In rural areas the share of agricultural activity is relatively high, in urban areas most of the economic activity is organized around non-agricultural production. In urban areas, the diversity of different activities demands a diverse-oriented workforce. This tends to increase the number of people traveling. Therefore, travel patterns are often used to define an urban space.

The third element that distinguishes urban from rural is the social character of an area. Differences emerge, for example in the way urban and rural people live, namely the characteristics of their behavior, their values, and the way they convey their aspirations. However, these factors are difficult to measure, and hence there are many different ways of defining what is urban and what is rural.

In accordance with the current ideals of the two Indonesian governments, namely developing Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state (Kominform, 2015). The government is showing its seriousness in building the village as the front guard while empowering the village community through the Village Fund budgeting which gradually increases from year to year. Of course this is an implementation of Law Number 6 of 2014 concerning Villages, which is to realize the dream of the village community to feel prosperity as promised in *nawacita*.

The impact of the issuance of Law Number 6 of 2014 concerning Villages is the development of infrastructure and empowerment of village communities. Of course, the aim is to improve the rural economy, so that the disparity between rural and urban areas is not too far away.

Infrastructure development in rural areas drives the wheels of the village economy which continues to grow in line with the increasing budget that goes to the villages. The massive development of this infrastructure will reduce the gap and inequality between urban and rural areas.

The disparity in urban and rural infrastructure must be minimized. Efficient and effective urban infrastructure does not make it a competitive and innovative city, but the lack of infrastructure that is built will greatly hinder the development or sustainability of the city. Through the function of supporting infrastructure, complex and dynamic cities come to life.

Likewise with infrastructure development in rural areas, massive development will not automatically turn it into a city. However, the complete existing infrastructure will support the economic movement in urban areas.

According to Ken Henry (2010) in Kath Wellman and Marcus Spiller (2012: 54):

"... Government can play an important role in the welfare creation process, facilitating productivity growth through creating the conditions for integration and specialization, by getting the infrastructure and planning decisions right."

This important role in infrastructure development is taken in line with the spirit of Law Number 6 of 2014 concerning Village chapter IV concerning village authority, which states that village authority includes authority in the field of village administration, implementation of village development, village community development, and empowerment of village communities based on community initiatives, rights of origin, and village customs.

By having this autonomous power, the village can determine the vision, mission and strategy in village development. The vision and mission of development refers to Article 4 Chapter III of the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia Number 16 of 2018 concerning Priority for the Use of Village Funds in 2019 that the priority of using village funds is to finance village development and community empowerment.

Village autonomy is encouraged by the central government through Government Regulation Number 43 of 2014 as last amended to Government Regulation Number 11 of 2019 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages. Then followed up by the Minister of Home Affairs through Permendagri Number 111 of 2014 concerning Technical Guidelines for Village Regulations, Permendagri Number 112 of 2014 concerning Village Head Elections, Permendagri Number 113 of 2014 as amended by Permendagri Number 20 of 2018 concerning Village Financial Management and Permendagri Number 114 regarding Village Development Guidelines.

Starting from the preparation of the village government work plan, the preparation of village regulations, all aspects of village financial management to village development guidelines have been regulated by the relevant

Ministries either through training, training of trainers, and mentoring. To help with the operational implementation, it is also assisted by village assistants (PD), village field assistants (PLD), and infrastructure engineering village assistants (PDTI). All of this is done so that the village can maximize the potential in the village so that it can be used for village development for the welfare of the village community.

It is possible to optimize village potentials with this Village Fund. The potential of the village referred to is all natural resources as well as human resources that exist and are stored in the village, both physical and non-physical. Physical potential is related to natural resources in the village, such as land, water, labor, weather and climate and livestock. Meanwhile, non-physical potential is all the potential for social and cultural resources in the village concerned, for example, the habit of working together, competent village apparatus resources, and village social institutions as influencers.

With all the potential that exists, villages are encouraged to be creative, innovative and work hard in building the village by turning potential into creations, competences and real work. Without creativity, innovation and hard work, potential will only be a dream that does not come true. With the increase in village income, it is very possible to realize the potential into innovative work through accountable, transparent, participatory and disciplined budget management of village finances.

Village financial management requires seriousness and accuracy in all its stages. Village Financial Management is all activities that include planning, implementation, administration, reporting, and village financial accountability (Bawono, 2019: 107-110). Its implementation starts with the preparation of draft village regulations on APBDesa, evaluation, determination of raperdesa to become village regulations on APBDesa, implementation of APBDesa, preparation of financial reports, and preparation of accountability reports.

The Village Income and Expenditure Budget or abbreviated as APBDesa is the annual financial plan of the village government. In general, based on Permendagri Number 20 of 2018, APBDesa includes income, that is, all Village revenues in 1 (one) fiscal year are the right of the Village and do not need to be returned by the Village, village expenditure, namely all expenditures which are the Village's obligations in 1 (one) the budget year that the Village will not receive back and village financing, namely all revenues that need to be repaid and / or expenses that will be received back, both in the relevant fiscal year and in the following fiscal year

In its implementation, village financial management must carry out the principles of accountability, participatory, transparent, and disciplined and orderly budgets. The principle of accountability refers to accountability or accountability, the participatory principle refers to the involvement of all elements or stakeholders with an interest in village development, namely all components of society, transparency refers to openness in financial management and discipline and orderly budget refers to adherence to administrative principles and order starting from planning to accountability.

The money that is managed by the village consists of financial sources that are stored in the village income post, namely the village's original income (business results, BUMDes profit sharing, etc.), transfers (village funds, part of the results of regency / city regional taxes and levies). , allocation of village funds, financial assistance from the Provincial APBD, financial assistance from the Regency / City APBD, and other income.

The largest budget in the APBDesa posture is the Village Fund. Based on Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget (APBN), Village Funds are defined as funds sourced from the APBN intended for villages that are transferred through the district / city Regional Revenue and Expenditure Budget (APBD) and used to finance governance, implementation of development, community development, and community empowerment. The amount of village funds is 10% of the APBN, which is the source of the Central and Regional Financial Balancing Funds.

As explained above, village funds given to villages must be able to help with economic problems in the villages, especially poverty problems, reduce the rate of urbanization to reduce unemployment. In addition, infrastructure development in villages (construction of village roads and neighborhood roads, public facilities) will accelerate the flow of economic movement from villages to cities. Likewise with the empowerment of village communities, with the existence of this village fund, it is hoped that it can improve the standard of living of the village community.

The Village Fund received by each district in Banten Province is nominally different from one another. Based on data from the Directorate General of Financial Balance of the Ministry of Finance of the Republic of Indonesia, in the 2019 fiscal year Serang district received Rp. 260,671,405,000.00 (two hundred sixty billion six hundred seventy-one million four hundred thousand rupiah), Lebak Regency received Rp. 286,755,343,000.00 (two hundred eighty-six billion seven hundred fifty-five million three hundred forty-three thousand rupiah), Pandeglang district received Rp.

264,064,732,000.00 (two hundred sixty-four billion sixty-four million seven hundred and thirty-two thousand rupiah), and Tangerang regency received Rp. 280,581,836.00 (two hundred eighty billion five hundred eighty-one million eight hundred and thirty-six thousand rupiah). Thus the largest Village Fund received by Lebak Regency and Serang Regency received the smallest Village Fund for the scope of Banten Province in 2019.

Table 1. Banten Province Village Fund Budget in the 2019 FY State Budget

N umber.	Regencies	Village F (Rp.)
1	Kab. Lebak	286.755.343
2	Kab. Pendeglang	264.064.732
3	Kab. Serang	260.671.405
4	Kab. Tangerang	280.581.836

Source : (DJPK, 2019)

In its management, village funds received by the village still have problems. One of them occurred in 9 (nine) villages in Tunjung Teja sub-district, Serang Regency where there were often delays in completing financial accountability reports and low competence in preparing village income and expenditure budgets (Sanusi, 2019). With this problem, the disbursement of village funds at the next stage was not smooth. Whereas in 14 (fourteen) villages in Mancak sub-district, Serang Regency, every year there are always findings from the Inspectorate and BPKP that carry out audits and inspections of tax administration and their LPJ and SPJ reports. In every inspection by the Rekon team from Mancak District, Serang Regency Inspectorate, or BPKP Banten Province, findings were always found in terms of tax payment, administration of Accountability Letter (SPj) or the physical presence of infrastructure buildings that were less than the provisions of the Budget Plan (RAB) in the APBDes. (Jumadi, 2019). This problem is also an inhibiting factor in disbursing village funds at a later stage until the findings are resolved.

Apart from the two problems above, a fictitious report on village fund management also occurred in one village in Serang Regency in 2016. Out of the total budget of 2.2 billion, there was a budget execution of 1.1 billion and the rest was a finding of state losses based on calculations by the Supreme Audit Agency. (BPK) (Rifa'i, 2019).

Referring to the 2019 Serang Regency APBDesa Compilation Report, the budget issued to finance three components, namely the implementation of village governance, the implementation of village development, and community guidance and empowerment, is enormous. The total village income in the APBDesa in Serang District is in the range of 1.2 - 2.68 billion rupiah. The total revenue in the APBDesa throughout Serang Regency in 2019 reached Rp. 503,364,828,454 (Five hundred and three billion three hundred sixty-four million eight hundred twenty-eight thousand four hundred and fifty-four rupiah).

The problems that exist in village financial management in Serang Regency, namely:

- a. There was a delay in the preparation and submission of the financial accountability report for village funds in Tunjung Teja sub-district, Serang Regency, which had an impact on the smooth distribution of Village Funds.
- b. The findings of the Serang District Inspectorate regarding taxes not paid by villages in Mancak sub-district, Serang Regency. This also resulted in the slow realization of the disbursement of Village Funds.
- c. A case of corruption or misuse of Village finances in one of the villages in Serang District
- d. The quality of human resources for village officials is not yet optimal in financial management.

In this study the authors focused on evaluating village financial management in Serang Regency, Banten Province. From the background of the problems above, the problem formulation in this study is "How is the evaluation of village financial management in Serang Regency, Banten Province?" The purpose of this study was to evaluate village financial management in Serang Regency, Banten Province.

LITERATURE REVIEW

In understanding a problem, a limit or definition is needed to provide a frame so that it does not widen or even become biased. In terms of evaluation discussion, the Canadian Evaluation Society limits the definition of evaluation as follows:

"Evaluation is the systematic assessment of the design, implementation or results of an initiative for the purposes of learning or decision-making. An evaluation is also defined as methodological, providing information that is credible,

reliable and useful to enable the corporation of lesson learned into decision-making process of users and founders (OECD) "(CES, 2015).

Furthermore, the International Budget Partnership on its website explains the meaning of budget evaluation as follows:

"Budget evaluation refers to the final stage of the budget cycle when there is an assessment of whether public resources have been used appropriately and effectively. So that this stage really supports good governance and the effective and efficient use of public resources. " (IBP, 2019).

From the above limitations, it can be concluded that what is meant by evaluation is a systematic assessment of a policy implementation carried out by the government for the purpose of decision making. Meanwhile, if it is related to the budget, evaluation in the opinion of researchers can be interpreted as an assessment of whether the resources have been used appropriately and on target to improve good governance.

In connection with the definition put forward by the author above, the evaluation model presented is the Context, Input, Process and Product (CIPP) evaluation model. According to Junanto, Sabar and Asmaul Kusna, Nur Arini, 2018: 181) The CIPP evaluation model was developed by Stufflebeam (1974: 59) this model stands for the initial letters of four words, namely: Context evaluation; Input evaluation (evaluation of input; Process evaluation); Product evaluation (evaluation of results). Materials and Methods are written in this area. Describe in detail the technique used, the Name and the references of laboratory materials used should be cited.

Context Evaluation is based on what questions are needed. The purpose of context evaluation is to find out the strengths and weaknesses of Evaluation (Stufflebeam, 1983: 128).

Input evaluation helps organize decisions related to plans and strategies for achieving goals. The focus of the input evaluation study includes: a) human resources, b) supporting facilities and equipment, c) funds / budgets, and d) various procedures and rules needed (Widoyoko, 2014: 182).

Process evaluation (Process Evaluation) is carried out to monitor, collect information and compile reports on the implementation of program planning. This evaluation provides feedback or input to stakeholders to assess the progress of the program. Stakeholders can use the information on the results of this evaluation to find out whether there are deficiencies in program implementation, both strategy and program outcomes (Stufflebeam & Coryn, 2014: 312).

The final evaluation component in the CIPP evaluation model is the product evaluation (Product Evaluation). In this component, the evaluator identifies the results of program implementation, both short and long term results. This evaluation measures the success of the program based on the goals that have been set. The results of product evaluation will be input for stakeholders to determine the sustainability of the program (Widoyoko, 2014: 183).

The evaluation of the CIPP model is basically related to four kinds of assessment, namely: 1) assessing objectives and priorities by comparing them with the needs, problems, and opportunities available; 2) assessing the implementation plan and required budget by comparing it with targeted objectives, 3) assessing program effectiveness, 4) assessing program success by comparing its results and side effects with targeted needs, examining its cost effectiveness, and (possibly) comparing costs and outcomes with a competitive program; also by interpreting the results that hinder the expenditure of resource efforts and the extent to which the operational plan is well and effectively implemented (Stufflebeam & Coryn, 2014: 315).

1. Financial Management

According to Drucker in Wibowo (2012: 9) management is defined as the art of getting things done through people, namely as an art to get everything done through other people. Furthermore, Drucker in Wibowo (2012: 9) states that "management is a specific practice that turns a group of people into groups that are effective, goal-oriented, and productive". In Business Jargons, management is defined as:

"The process of administering and controlling the affairs of the organization, irrespective of its nature, type, structure and size. It is an act of creating and maintaining such a business environment wherein the members of the organization can work together, achieve business objectives effectively and efficiently (Businessjargons.com, 2018). "

Management becomes a guide for a group of people working in the organization and coordinates its efforts towards achieving the goals that have been set. In Averkamp (2019: 1) budgeting is defined as the process of preparing detailed projections of future amounts. The definition is more directed at forward planning what money will be managed in accordance with the established framework. Meanwhile, finance is limited as the management of money and includes activities like investing, borrowing, lending, budgeting, saving, and forecasting (CFI, 2019: 1). From this definition, the authors see the meaning of financial management as illustrated in village financial management.

In an organization, financial management is a priority, because good financial management can facilitate the movement of the organization. According to Syarifudin, the definition of financial management is as follows:

"Financial management is an activity carried out by a leader in mobilizing officials in charge of finance to use management functions, including planning or budgeting, recording, spending and accountability" (2005: 89).

Meanwhile, the definition of financial management according to <http://seknasfitra.org/> is:

"Financial management is an administrative action related to budget planning activities, storage, use, recording and monitoring of the entry and exit of organizational money / funds" (SeknasFitra, 2019).

From the above definitions, it can be concluded that financial management is an administrative action (recording) related to the activities of budget planning, storage, use, recording and supervision, as well as accountability for the entry and exit of money or organizational funds.

Based on several definitions of financial management that have been described previously, we can draw the conclusion that financial management activities cannot be separated from activities in the form of planning, using, recording, and reporting accountability for funds. For more details, it will be explained as follows:

- a. Planning is an activity to determine what is to be achieved, how to achieve it, how long it will take, how many people are needed, and how much it will cost, so that this planning is made before an action is carried out.
- b. Usage includes activities in the form of income and expenditure, both routine and development budgets.
- c. Recording or bookkeeping is the recording of various transactions that occur as an implementation of budgeting.
- d. Reporting and accountability functions to check, especially those aimed at various financial problems including various transactions that have been carried out, whether these transactions are in accordance with budget recording and planning.

2. Village Finance

The definition of village finance according to Law Number 6 of 2014 concerning Village article 1 number (10) is:

"All the rights and obligations of the village that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. These rights and obligations give rise to income, expenditure, financing that need to be regulated in good village financial management "

So, when the village apparatus deals with money and goods in the context of implementing development management in the village, the rights and obligations of the village, then this is included in the scope of financial management. The impact of rights and obligations that arise as a consequence of their implementation is income, village expenditure, and financing. These three components are the scope of village financial management. In more detail, the three components can be described as follows:

2.1 Income

Village income includes all money received through a village account which is the right of the village in 1 (one) fiscal year which does not need to be paid back by the village. As for what includes village income includes: village original income (PADesa), transfers and other income.

The village original income group (PADesa) includes:

- a. Business results, among others, are Village-Owned Enterprises (BUMDes), and village treasury lands.
- b. The resulting assets include, among others, boat moorings, village markets, public bathing places, and irrigation networks.
- c. Self-help, participation, and mutual cooperation, namely building with one's own strength that involves the participation of the community in the form of labor, goods that are valued in money.
- d. Other village income, including the results of village payments.

The transfer group consists of:

- a. Village Fund.
- b. Part of the proceeds from regency / municipal taxes and levies.
- c. Village Fund Allocation (ADD)
- d. Financial Assistance from the Provincial APBD (general and specific in nature), financial assistance that is specifically managed in the Village APBD but not applied in terms of use of at least 70% (seventy percent) and a maximum of 30% (thirty percent)
- e. District / City APBD Financial Assistance.

Other income groups consist of:

- a. Grants and Donations from third parties that are not binding, namely gifts in the form of money from third parties.
- b. Other legitimate Village income, including income resulting from cooperation with third parties and assistance from companies located in the village.

2.2 Village Expenditure

Village expenditures include all expenditures from village accounts which are village obligations within 1 (one) fiscal year for which the village will not receive a repayment. Village expenditures are used in order to fund the implementation of village authority.

Village expenditure classification consists of groups:

- a. Village Administration.
- b. Implementation of Village Development.
- c. Village Community Development.
- d. Village Community Empowerment
- e. Unexpected Expenditure

This village expenditure group is divided into activities according to the needs of the Village as outlined in the Village Government Work Plan (RPKDesa). These activities include: personnel spending, goods and services expenditures, and capital expenditures. Personnel expenditures are budgeted for fixed income expenses and

allowances for the Village Head and Village officials and BPD allowances. This personnel expenditure is budgeted for in the Village Government Administration group, the activities of paying fixed income and allowances and is paid monthly in its implementation.

Goods and services expenditures are used for expenditures on the purchase / procurement of goods whose beneficial value is less than 12 (twelve) months. The expenditures for goods and services include, among others, office stationery, postal objects, materials / materials, maintenance, printing / copying, village office rental, office equipment and equipment rental, meeting food and drinks, official clothes and their attributes, official travel, work wages. , honorarium for resource persons / experts, Village Government operations, BPD operations, Rukun Tetangga / Rukun Warga incentives, and provision of goods to the community / community groups.

Rukun Tetangga / Rukun Warga incentives are cash assistance for the operations of RT / RW institutions in the context of assisting in the implementation of government service tasks, development planning, peace and order, and empowering village communities.

Furthermore, capital expenditures are used for expenditures in the context of purchasing / procuring goods or buildings whose useful value is more than 12 (twelve) months. Its use is for activities to carry out village authority.

In an emergency or extraordinary condition (KLB), the village government can make expenditures for which no budget is available. An outbreak limit is a situation which is unusual or unexpected and or urgent, for example natural, social disasters, damage to infrastructure, outbreaks of outbreaks. The condition of this outbreak is determined by a Decree of the Regent or Mayor. Activities in this emergency are budgeted for in unexpected spending.

2.3 Financing

Village financing includes all revenues that need to be paid back and / or expenses that will be received back, both in the relevant fiscal year and in subsequent fiscal years. Village financing includes:

Financing receipts, including the remaining balance of the previous year's budget calculation (SiLPA), disbursement of reserve funds and proceeds from the sale of separated village assets.

SiLPA, among others, exceeding revenue revenue for spending savings on expenditures, and remaining funds for further activities. This is the financing revenue that is used to cover the budget deficit if the revenue realization is less than the actual expenditure, funding the implementation of further activities and funding other obligations which have not yet been completed by the end of the fiscal year.

Disbursement of reserve funds is used to budget for disbursement of reserve funds from the reserve fund account to the Village treasury account in the current year. The proceeds from the sale of the separated village assets are used to budget the proceeds from the sale of the separated village assets.

Financing expenses consist of:

- a. Establishment of a reserve fund and
- b. Equity capital.

The village government can establish a fund to fund activities whose provision of funds cannot be fully charged at the same time in one fiscal year. The formation of a reserve fund is stipulated by a village regulation. The village regulation contains at least:

- a. Determination of objectives for the formation of a reserve fund.
- b. Programs and activities to be financed from the reserve fund.
- c. The amount and annual details of the reserve fund that must be budgeted.
- d. Source of reserve funds.
- e. The budget year for the implementation of the reserve fund.

3. Village Financial Management

Village financial management based on Permendagri Number 20 of 2018 in lieu of Permendagri Number 113 of 2014 concerning Village Financial Management consists of planning, implementation, administration, reporting, and accountability. This sequence must be consistently maintained so that the principles of financial management can be maintained as well as possible.

3.1 Planning

Village financial management planning is the planning of Village government revenue and expenditure in the fiscal year with respect to what is budgeted in the Village APB. Financial management begins with the preparation of a Village Regulation Draft (Raperdes) on APBDesa by the Village Secretary (Sekdes) based on the Village Government Work Plan (RKPDesa). Then, the Village Secretary submits the Raperdes on APBDesa to the Village Head. The next step, the Village Head submits the Raperdes regarding the APBDesa to the Village Consultative Body (BPD) to be discussed and mutually agreed no later than October of the current year.

Evaluation of the Raperdes regarding APBDesa is mandatory. The flow is, the Raperdes on APBDesa that has been mutually agreed upon is submitted by the Village Head to the Regent / Mayor through the Camat or other designations no later than 3 (three) months after the agreement. The Regent / Mayor shall determine the evaluation results of the Draft APBDesa within 20 (twenty) days from the receipt of the Draft APBDesa. However, if the Regent / Mayor does not provide an evaluation within the stipulated time limit, the Village Regulation shall apply automatically. However, if after the evaluation it turns out that the Raperdes regarding the APBDesa that has been compiled is not

in accordance with the public interest and higher legislation, then the Village Head shall make improvements not later than 7 (seven) working days from the receipt of the evaluation results

3.2 Implementation

The implementation of Village financial management is the income and expenditure of the Village which is carried out through a Village cash account at a bank appointed by the Regent / Mayor. According to (Bawono, 2019: 108) the guidelines for implementing village financial management are as follows:

- a. Expenditures and revenues are carried out through village treasury accounts or according to district / city government decisions, supported by complete and valid evidence.
- b. Village governments are prohibited from levies other than those stipulated in village regulations.
- c. The treasurer (head of finance affairs) can save money in the village treasury and the amount is determined by a regent / mayor regulation.
- d. Procurement of goods and services in the village is regulated by a regent / mayor regulation.
- e. The use of contingency costs must be made detailed RAB and approved by the village head.

3.3 Administration

Financial administration is carried out by the Head of Finance as the executor of the treasury function. Administration is carried out by recording every income and expenditure in the general cash book. Records in the general cash book are closed at the end of each month.

3.4 Reporting

The Village Head submits the first semester APBDesa implementation report to the Regent / Mayor through the Camat. The report consists of:

- a. APB Desa implementation report; and
- b. activity realization report.

The village head compiles a report by combining all of them report no later than the second week of July of the current year.

3.5 Accountability

The Village Head submits the accountability report for the realization of the Village APB to the Regent / Mayor through the sub-district head at the end of each fiscal year. The accountability report is submitted no later than 3 (three) months after the end of the relevant fiscal year as stipulated by a Village Regulation. Village Regulations accompanied by:

- a. financial reports, consisting of:
 - 1) report on the realization of APB Desa; and
 - 2) notes to financial statements.
- a. activity realization report; and
- b. list of sectoral programs, regional programs and other programs that enter the Village.

The report is communicated to the public through the media of information. The information contains at least:

- a. Village APB realization report;
- b. activity realization report;
- c. activities that have not been completed and / or not implemented;
- d. The remaining budget; and
- e. complaint address.

Thus, what is meant by evaluation of village financial management is an evaluation of the strengths and weaknesses of the program including the vision, mission and organizational strategy and objectives to be achieved, development priorities scale, evaluation of inputs which include planning (human resources, facilities and equipment, budget, the procedures applied), the evaluation of the process (the implementation of the program), and the evaluation of the products (the results of the program implementation and the village financial accountability report.)

RESEARCH METHOD

The method used in this research is qualitative method. According to Moleong (2005: 6) qualitative research is research that intends to understand the phenomena experienced by research subjects, for example behavior, perception, motivation, action holistically in the form of words and language, in a special natural context and with make use of the scientific method. Meanwhile, according to Tracy (2013: 3):

"Qualitative research is about immersing oneself in a scene and trying to make sense of it –whether at a company meeting, in a community festival, or during an interview. Qualitative researchers purposefully examine and make note of small cues in order to decide how to behave, as well as to make sense of the context and build larger knowledge claims about the culture. "

Tracy emphasizes qualitative research on testing and recording small signs or clues to decide or conclude how to behave and understand the context and build demands for broader knowledge about culture (2013: 3).

Data processing originating from interviews, observations, data from the internet, and other reliable sources is analyzed by means of triangulation to distinguish between facts and opinions conveyed by sources. Data processing originating from written documents is done by copying or quoting or paraphrasing the contents of the document.

Therefore, the authors list the sources cited in full. Mathison (1988) in Wahyuni (2019: 40) explains the importance of triangulation to improve validity and level of trust by stating

"Triangulation has raised an important methodological issue in naturalistic and qualitative approaches to evaluation [in order to] control bias and establishing valid propositions because traditional scientific techniques are incompatible with this alternate epistemology"

RESULTS AND DISCUSSION

By referring to the context, input, process, and product (CIPP) evaluation model, the authors elaborate on the research findings as follows:

1. Context Evaluation (context)

Context evaluation is used to define relevant contexts, identify target populations and assess needs, identify opportunities to meet needs, diagnose problems underlying needs, and assess whether program objectives and priorities are sufficiently responsive and appropriate to the needs assessed (Stufflebeam, 1983: 128).

Researchers get answers through interviews with informants. The scale of development priorities in the villages of Serang district has programs, objectives and priorities. Based on the findings in the field, it is illustrated by informant I1's answer:

"Since 2015 the Serang district government and its staff have never directed money to be used for anything. There is no load whatsoever. We direct according to central policy. If DD for the Ministry of Health directs this, we will use the Permendes directive. For ADD, for the tax revenue sharing, it sounds like we direct it like that there is no content whatsoever. What we are directing is the type of work because the Regent said that infrastructure with concrete rebates, we only appeal to the village if you want road infrastructure to be concrete rebates ... so let them move in their own forum to suit their own needs. "

The informant's answer indicates that the regional head has concern for the village by conveying his hope that the village road uses concrete rebates. With the existence of the Village Head forum, it can be ensured that concrete rebates for village roads apply in all villages in Serang Regency.

In different places, informant I10 also conveyed a similar statement through the following statement:

"For 2018 and 2019, most of them are physical activities, sir, and the rest are in the field of empowerment and coaching."

"70 percent for physical and 30 percent for empowerment and that too is in accordance with the level of need in the village. So for empowerment and guidance more than 30 percent actually can "

"From the DPMD and the ministerial regulation, each year the rules for the portion of use are different."

From the statement of the informant I10, it appears that development priorities are directed towards physical development, the portion is up to 70 percent. However, what needs attention is the focus on community empowerment and guidance even though the portion is only 30 percent. This is not in accordance with the direction of the Serang Regency DPMD which frees the village to determine the development priority scale.

So empirically it can be said that almost all village roads have been hardened using concrete rebates and paving blocks. This is expressed in the statement of informant I4:

"Most of the roads ... to the road infrastructure have been built ... Alhamdulillah, the roads are already in good condition, some are not yet good because they are not part of village roads but district roads are not worked on. Usually paving blocks, concrete rebates. "

Informant I7 also conveyed a similar sentiment regarding physical development priorities. Apart from talking about infrastructure development, he also plans to empower the community even though they are both conclusive. Informant I7 stated:

"... my target is for 3 years the infrastructure has been completed or 4 years because of 2 years of empowerment, but I think it was not finished yesterday to get a concrete rebate."

Even I8 said that there was a village plan for making a garden with the aim of increasing the village's original income, he said:

"The planning already exists. We even plan to build a flower garden ... so that the Bumdes business unit will later turn into village income."

Likewise with regard to "assessing whether the program objectives and priorities are sufficiently responsive and appropriate to the assessed needs", informant I1 conveyed:

"... next year I have the initiative of a Raperda on a village development plan. Next year, the activities of the Serang Regency in Bogor ... in Jakarta, from the DPRD, make a draft regional development plan for the village. Next year, I want its attention to shift again to the regional APBDes accountability regulations. What do the village LPPD and its accountability tools make so that the planning of the implementation of accountability is complete ... so that all the rules are complete so that the situation is complete enough to stay in the implementation of the guidance like what ...

From statement I1, it appears that he is a visionary in managing village finances. Informant I1 plans all laws and regulations regarding village development in a holistic manner, including the management of village finances. Later, the village apparatus will just have to do what has been done by the Serang District Village Community Empowerment Service.

From the findings above, it can be concluded that the priority for the use of the Village Fund budget is in line with the Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration (Permendes, PDTT) of the Republic of Indonesia Number 16 of 2018 concerning Priority for the Use of Village Funds in 2019 where in CHAPTER III Article 4 letter a reads:

"The use of Village Funds is prioritized to finance the implementation of programs and activities in the field of Village development and empowerment of Village communities".

The Serang Regency PMD Office implicitly spelled out this regulation to be 70 percent infrastructure and 30 percent community empowerment even though the informant said that there was no budget conditioning that should prioritize physical development. However, according to him, the Regent of Serang wants the construction of village roads with concrete rebates so that it can be interpreted that the Village Fund priority is used for physical development in the 2018 and 2019 budget periods. In fact, from Chapter III article 4 letter a it does not say that budget priorities should be used for more to physical development facilities while community empowerment is not given priority. Even though, in an interview with informant I1, the priority of the community empowerment budget in the 2020 budget is directed towards empowerment. However, due to the Covid 19 pandemic, as much as 80% of the budget was used for social assistance.

Returning to the issue of village autonomy, because of its coaching duties, DPMD intervenes more in village autonomy through regional head regulations. Even though the concept of village autonomy is based on the PDRT RI Ministerial Regulation Number 1 of 2015 concerning Guidelines for Authority Based on Origin Rights and Village-Scale Local Authorities, villages are given autonomy to manage their own households. The signs made by the DMPD should regulate this so that the village is more orderly in its financial management.

Furthermore, the purpose of this Village Fund should be to empower rural communities to be more prosperous, so that rural communities no longer work in cities or go abroad to become Indonesian workers (TKI). Community empowerment must get a greater proportion than physical development or at least 50% of the total Village Fund budget. The good news is that the Serang Regency PMD Service in the 2020 budget will already focus on community empowerment. In fact, according to informant I1 the figure could be up to 80%.

The concept of autonomy offered by the PDRT Ministry of Health is in line with the concept of decentralization "devolution" Rondinelli and Cheema (1983) in Sutiyo and Maharjan (2017: 15), namely:

"Devolved decentralization is the transfer of decision making from the center to local governments. In devolution, local governments are autonomous and not part of the central bureaucracy. "

This concept is also in line with the concept of autonomy as stated in article 19 of Law Number 6 of 2014 concerning Villages, namely village-scale local authority and PDRT Village Ministerial Regulation Number 1 of 2015 concerning Guidelines for Authority Based on Origin Rights and Village-Scale Local Authority.

There are serious efforts made by Serang District in managing village finances as evident from the movements carried out by the PMD Office. Empirically, the effort that has been made is the formulation of the Serang Regent Regulation. This can be seen from the 2 (two) formal legal documents that have been drafted, namely the Serang Regent Regulation Number 50 of 2018 concerning Village Income and Expenditure Budget Formulation and the Regent Regulation Number 2 of 2019 concerning Procedures for the Distribution and Determination of Details of Village Funds in Serang Regency for the 2019 Fiscal Year.

2. Input Evaluation (Input)

The evaluation of this input or input aims to identify and assess the system's capabilities and program strategy alternatives and then assess the chosen strategy of procedural design, budget, schedule, and human resources and stakeholder engagement plans.

a. Procedural design

The procedural design is related to the management of village financial management planning which is related to the budget preparation implementation procedure. Based on the findings in the field, various responses can be elaborated through informant statements, as conveyed by informant I7:

"... We form a team of nine, which is usually chaired by the village secretary, sometimes I include BPD elements from community leaders for cadres, PLD, PD and PDTI. So the drafting of the raperdes is no longer difficult because someone has assisted them. "

From the above statement, it appears that the informants were open in the preparation of the raperdes APBDesa by forming Team 9 chaired by the Village Head, Village Secretary, BPD elements, Community Leaders, Cadres, Village Field Assistants (PLD), Village Assistants (PD), and Village Infrastructure Technical Assistance (PDTI).

Informant I7's statement was confirmed by informant I8:

"Always involved in the preparation of the raperdes sir. This is sir * nt ** g my friend's tea. Help me a lot. "

In the planning stage, one of which is the drafting of village regulations on APBDesa, he is always invited to be asked to contribute his thoughts.

However, a different statement was conveyed by informant I11, he was never invited to formulate the Raperdes ABPDesa or Musrenbang in his village. He even commented that the Village Fund had no significant effect in the welfare of the people of Tunjung Teja sub-district.

Informant I12 as an ordinary citizen in the extreme conveyed that there was no invitation or notification of deliberation in the drafting of village regulations on APBDesa. Informant I12 further stated that the implementation has been running but not optimal because there are still roads and culverts that have not been fully repaired. According to him, the banners posted in the villages do not reflect transparency. In some villages, there are still roads that have not been hardened. This means that not all of the village budget has been absorbed into road infrastructure. This is proven by the fact that there are still damaged roads in a village in Binuang sub-district (banten.suara.com, 2021).

Regarding the competence of the planning compiling apparatus up to accountability, findings in the field can be seen from informant I4's statement:

"... who compiled the Head of Finance, in the past, the Chief of Finance, if now the Chief of Finance, if now there is no treasurer, but indeed in the village there is also a Head of Planning and Finance Chief, there is also a substitute for Treasurer ... -Good sir, only if the preparation of the report involves other parties. "

The informant stated that the competence of planning and reporting is good, but it should be explored why there are often delays in the preparation of village financial management accountability reports.

When viewed from the planning, namely the preparation of the raperdes APBDesa informant I7 involved the Drafting Team which the informant called Team Nine. This is sufficient to prove the involvement of other parties in the preparation of village financial management plans, even though it was denied by informants 11 and 12 informants. monitor and supervise the prioritization of the use of village funds in an accountable and transparent manner. Monitoring and supervision can be carried out through submitting complaints about the priority setting for the use of village funds, providing assistance to villages in determining village fund priorities in accordance with statutory regulations, and conducting studies and publications on the implementation of priority use of village funds (Bawono, 2019: 100)

3. Process evaluation (Process)

Evaluation of this process aims to identify or predict defects in procedural design or implementation, provide information for programmatic implementation decisions, confirm that existing activities are working well, and record and value procedural events and activities. Questions about the process or program implementation in the field, defects in procedures, and activities. The findings in the field are indicated by the informants' statements.

Human resource development is also carried out according to regulations. Informant I1 conveyed his statement about how the sub-district development process was for the village. He said:

"... tiered. So we play the sub-district as the village's binwas apparatus. The subdistrict head carries out the function of Bin was Desa using article 154 PP 43 ..."

He continued:

"Now when we want to activate it so that the money that reaches the village is actually used according to the portion according to the needs of the village according to the realization of the apbdes, then we encourage the role of the supervisory function to be balanced with the implementation practitioner so that the coaching and supervision must be balanced ... So since 2016 the inspectorate has been obliged to carry out inspections of all villages, no follow-up is missed from the results of the inspection in the form of lhp, where as the last PMK PMK 225 mandates that the inspectorate's findings can be used as a tool to provide guidance to Village funds if ... If it has not been completed by the village, then the local government can postpone the active disbursement, not only in moderation, but we have collaborated with the BPKP every 3 months to carry out BPK sampling, the findings are mostly related to what is the quality of the talk, so there must be correlation and so on.

From the statement of informant I1, it seems that seriousness in fostering and supervising financial management from upstream to downstream. The role of the binwas agency (guidance and supervision) has been given the authority according to its proportions.

In its implementation, there are many practices of fraud in village financial management, for example unpaid taxes. As conveyed by informant I6, he said:

"On average, all of them get records from the inspectorate, the most dominant being done by them yes I can't too ... that's on average they can't compile SPj ... but the money is gone they cannot compile the SPj because the money is not there but the SPj must be made. "

"They don't understand... they don't understand how much the tax deduction must be paid, how much they don't understand. That's why I held a kind of coaching clinic or assistance for village officials. "

From the informant's statement I6, it appears that there is a factor in the weakness of human resources for financial management so that the informant, as a sub-district official, took the initiative to hold a coaching clinic.

But on the other hand, informant I1 conveyed the statement:

"There is none ... if the tax is SPj. Included in the report, sub-district, if the tax has not been paid, don't try. There are taxes hanging, hold on. It won't run out. "

The coaching clinic aims to increase the understanding of village officials about taxes, and the results can increase village apparatus compliance in fulfilling tax obligations. According to Bawono, et al (2019: 80):

"One indicator of the success of village fund management can be seen from the extent of compliance in fulfilling tax obligations."

The problem of procedural defects was found in the field, on the one hand, informant I1 said:

"There was also a change of village officials when the village head changed after the Pilkades ... they didn't ... they couldn't replace it carelessly if there was a village head who insisted on changing the apparatus I want ... I mah there is a moratorium on numbers. The village apparatus register has a moratorium, so this is how the 2015 Pilkades are held in a moratorium so that there are no new appointments so you are forced to use the old apparatus if not published, you don't have to appoint the apparatus, right? . We changed people's mindsets of the NRPD 50 Village Pilkades moratorium rule by issuing a NRPD moratorium .. "

The informant insisted on a moratorium on the Village Government Register Number (NRPD) to solve the problem of changing officers when the Village Head Election was over. This change resulted in delays in the financial management process, one aspect of which was the delay in disbursement of Village Funds. But on the other hand, namely informant I4 answered:

"There are also 4 villages that have not yet reported the banner. Reportedly because there was a change of Village Head ... that is if the replacement of village officials must use a new NRPD. So that makes it slow. "

So, informant I4 said that the making of NRPD was still being processed, thus slowing down the development of development programs in the village. In other words, there is a discrepancy between the decision maker and field implementers regarding the moratorium on the issuance of a new NRPD.

Informant I9 also said:

"You can still, sir. Still being made "

This information reinforces the discrepancy between leadership policies and implementation in the field.

Apart from the NRPD problem, irregularities or misuse of village finances were also recognized as occurring in Serang District as stated in the interview. He said:

"I have online siskeudes, internet banking, I have non-cash transactions, I have distributed them for 7 days the tightening process has been carried out. Now, APH is asking us ... has it been checked or not? The findings have been resolved yet? The 60 day grace period hasn't expired yet ... they're backing off. So the APH after a finding is backwards ... please finish it first by the Regional Government. Only if there are findings in terms of quality, then they will be hit. There was real abuse. Yesterday, the Head of Pulo Panjang had already been convicted of Rp. 1.2 billion in corruption in his village funds. Not village funds but tax revenue sharing. Not being corrupted by yourself but for the people. Now 25 years old "

Judging from his statement, the policies issued by DPMD Serang Regency have been well organized and this is very worthy of appreciation. Financial reporting has used the online Siskeudes application with the Indihome internet connection. Fixed income payment system and craftsmen have implemented internet banking, continuous guidance, and cooperation with law enforcement officials. However, the best that the system is built as long as the integrity of the managers is still weak, there is still the possibility of deviations.

Even the fixed income payment system (siltap) and artisan fees have used the non-cash transaction system, namely the Corporate Internet Banking in collaboration with Bank Jabar Banten as of April 1, 2019.

With the salurdes, the distribution of Village Funds will be relatively smooth and easy to monitor. The information conveyed by informant I1 must be crosschecked for correctness, for this reason the authors check the report data from 326 villages spread across 29 sub-districts in Serang district. The data was obtained from the 2019 Village Revenue and Expenditure Budget Implementation Report document of the Serang District Village Community Empowerment Service. From this research, the findings obtained from the data for the 3rd quarter of 2019, a recapitulation report of the realization of the village income and expenditure budget for an income budget of Rp. 503,364,828,454 realized amounting to Rp. 274,161,264,119 or about 54.5%, for the village expenditure budget of Rp. 524,882,592,235 realized amounting to Rp. 246,247,043,345 or around 46.9%, for net financing budgeted Rp. 22,028,032,447 have been realized amounting to Rp. 21,115,165,470 or about 95.9% and the budget for the silpa for the current year is Rp. 510,266,666 and the realization was Rp. 49,029,386,244 or 608.5%. This means that it turns out that the overall budget has not been fully absorbed because it has just entered the third quarter, while the budget for the fourth quarter has not been disbursed. This means that budget absorption has not reached 100% because it has just entered the 3rd quarter. This data shows that there are still deficiencies in village financial management. This is in line with the results of research (Boedijono, et al, 2019: 9) that in general, the administration of village financial management is not orderly.

Regarding the anticipation of irregularities in the use of Village Funds, the Serang Regency DPMD Service has issued a policy of using tokens issued by the bank, in this case BJB Serang Bank. Informant I4 said:

"To avoid misappropriation of the financial budget, there is a token and that is what the Village Head holds, so the money goes in and out through the token holder to avoid it so that the token falls into the hands of irresponsible people. That is to anticipate fraud in village financial management. "

The process of distributing village funds to villages is strived to be very optimal by building an integrated application system so that it can be used to monitor the flow of village fund distribution. This was revealed by informant I1's statement:

"... the name is salurdes, this is a good innovation. This innovation has been sent to the Ministry of Home Affairs and the only salurdes will be developed in Indonesia, he said, we want to see briefly the record of SP2D distribution recapitulation reports for distribution applications if there are a lot of files, the server is a bit slow, what is

the server using Kominfo but I think. Kominfo is a bit slow in 2020, it will be moved to a private server because it is already with online siskeudes ... "

From his statement, I1 explained about the salurdes application which was able to track which villages and sub-districts had complete reporting so that they could find out which villages had received village funds, and if not what the problem was, they could be identified and tracked.

In this process evaluation also refers to program implementation. Findings in the field show mixed information, but in general they show success. This is based on field findings, informant I1 said:

"Because we happen to have an approved for leaving the tea area as a tourist area, there is Anyer Cinangka which is already national ... so now we encourage the village to try if the economy leads it to tourism because we already have ... the market segment already has. I have now the Puncak Cikolelet tourist village, Gowes Fly Pejaten, I now have the Mahkota Ratu Sukaratu Cikeusal. Lontar Mangrove Tour, Lontar Pontang Village, I have an underwater tour of Tunda Island, Margasara Village. Already have 10 homestays, have villages and 8 homestay people. "

"Now that DPMD has issued an electronic cellphone, you just have to choose what items you are looking for at a price, you just have to do it, adjust it to the village sub-district ... if TunjungTeja District everything is in accordance with the regulations."

In other words, with this system, irregularities in the procurement of goods and services have been minimized. The rest is left to human resources.

4. Product evaluation (Product)

Product evaluation refers to program results. The goal is to identify the desired or unwanted results; relate to the goals and needs assessed and the context, input, and processing of information; and assessing achievement in terms of factors such as quality, value, honesty, fairness, cost, safety, and meaning.

This product evaluation is oriented towards both physical results and accountability reports and field findings are obtained as disclosed by research informants. Informant I1 delivered a statement:

"This is IDM from the data collection on children (staff). Developing Village Index released by the Ministry of Villages. IDM 2016 is still like this at the beginning of 2019 the independent village was 0 to 2, the village progressed from 12 to 46, it grew from 139 to 240, the underdeveloped village from 167 to 40 was left behind only 8. "

From the indicator for Village Development Index (IDM), informant I1 acknowledged the positive impact of the Village Fund in changing the status of the village to a more positive and prosperous direction.

After tracing the existing data in the Serang District PMD Service, information was obtained that the positive impact of the Village Fund budget was the change in the status of the village with the independent village category from none to 2 villages in 2019, progressing villages from 12 villages in 2017 to 44 villages in 2019, villages developed from 139 in 2017 to 240 in 2019, underdeveloped villages from 167 in 2017 decreased to 40 villages in 2019 and very disadvantaged villages from 8 villages in 2017 to zero in 2019. Change in village status This provides a positive picture of the success of village development management and community empowerment.

The Developing Village Index is calculated using the Social Resilience Index (IKS), Economic Resilience Index (IKE) and Environmental Resilience Index (IKL) factors. The higher the index score, the more independent (prosperous) a village is (Madjid et.al, 2019: 2).

Even though this data is 2019 data, presumably the author can analyze data on developed villages and independent villages in four districts totaling 274 villages or 22.13%. This means that 22.12% of villages in Banten Province are categorized as prosperous villages. Villages that are in the developing category can be categorized as prosperous villages, namely around 719 villages or 58.08%. Meanwhile, the remaining 245 or 19.8% of villages are categorized as very underdeveloped and underdeveloped villages. This requires an extra hard struggle to improve the status of a developing village. Extra tight supervision from the authorities in the distribution and management of village funds is needed to prioritize village financial management principles.

Table 15. Village Progress Levels in Banten Province based on IDM 2019

Village Category	Total	Percentage	Information
Independent	274	22,12%	
Developed/Prosperous	719	58,08%	
Left Behind and Very Left Behind	245	19,80%	
TOTAL	1238	100,00%	

Source: Analysis Results

The impact of the Village Fund in addition to village infrastructure also affects community empowerment. From the data on community empowerment, information is obtained that the village has significantly increased the village's ability to empower the community. One of them was the selection of 3 villages to receive the village

incubation pilot program for local economic development from the Ministry of Villages of the Republic of Indonesia with a total budget of more than 3.5 billion Rupiah (Community Empowerment Sector, DPMD Serang Regency 2019).

In the field of business empowerment, in Serang District, 76 Village-Owned Enterprises (BUMDES) have been formed, more than 500 people are trained in management skills and life skills, as many as 97 billion Rupiah are rolled out in the funding of the Activity Management Unit (UPK) for 72,155 members. Women's Savings and Loans group. (Community Empowerment Sector, DPMD Serang Regency 2019)

In terms of innovation, 3 Villages won an award from the Serang Regent as the Most Innovative Village. Likewise, 3 Bumdes Bersama areas have been formed which produce 10 superior products in rural areas. Of the 326 villages that were included in the Village Innovation Program, 145 villages produced innovations and 38 villages replicated for the progress of their villages (Community Empowerment Sector, DPMD Serang Regency 2019).

As for infrastructure, namely the development of village facilities and infrastructure, more than 900 kilometers of roads were built from the Village Fund (2018 data). A total of 17,322 meters of Retaining Wall has been constructed and a total of 29,615 meters of drainage has been built. 108 units of bathing, washing toilets (MCK) and clean water facilities were built, 41 village bridges were built. 164 PAMs operated by the community are built and operate to provide clean water for village communities. To optimize services, as many as 700 people were trained in village internet, KPSPAM management, Capacity Building for Village Facilitators (Community Empowerment Sector, DPMD Serang Regency 2019).

However, there are still obstacles in the preparation of the accountability report as conveyed by informant I10:

"... why is there a delay in the management of village funds ... That's why there is an unsynchronization ... there will be a lot of synchronization under us, so the PD will put more emphasis on the villages because it is always late in managing village finances starting from planning. Accountability reports are always slow, so the point is that the District and Village Facilitators keep on having to remind the village apparatus, especially there is no initiative to immediately settle its affairs. Is it planning. "

Regarding this accountability report, informant I6 added:

"Simral has been the problem with HR for a long time ... yes the problem is in HR, not in the system, if the Serang District system has complemented the village financial system for a long time, so the problem is in my own human resources who feel in the field that sectoral egos still exist. and very strong who feel that the Village is not subordinate to the District government so they do not care or neglect the guidance carried out by the Kepada Village District ... "

Informant I7 confirmed:

"If the money results from the sub-district have never been recorded ... it's just that there is still a delay in the preparation of the report ... that's all ..."

He added:

"If here there is no problem because the system already uses the financial system ... but usually third parties are slow to submit evidence ... well, the impact on reports is slow."

Informant I9:

"... Sometimes I'm lazy to do it because the salary is small. Paid quarterly. "

From the four informants, information was obtained that the accountability report was still delayed in its preparation, so that the Village Facilitator continued to try to remind him to immediately complete the report because the delay would result in late distribution of Village Funds and of course have an impact on the completion of programmed development. The problem is apparently not related to the Village Financial Information System (siskeudes) which is used for financial reporting but rather to its human resources. The low motivation of the Head of Financial Affairs is the cause, according to him, the steady income (siltap) paid per quarter is the cause. Informant I9 hopes that the Serang Regency Government can pay monthly siltap regularly.

However, regarding the siltap payment, Informant I1 confirmed that the Serang Regency DPMD plan would pay monthly siltap. Informant I1 said the amount and plan of the siltap payment:

"... 1.2 million ... siltap from ADD the 2020 siltap plan will be sent per month not every quarter anymore."

From this informant's statement, it shows the seriousness of the District PMD Office in absorbing village aspirations so that the siltap is paid regularly every month.

CONCLUSION

Based on the discussion of the research, it can be concluded:

1. Context Evaluation

Based on interviews and document review, it was obtained an overview of the organization's objectives as outlined in the vision and mission as well as the priority of the village fund budget in Serang Regency directed to physical development (infrastructure) and the rest is used for community empowerment.

2. Input Evaluation

Based on interviews, and review of procedural documents in the drafting of village regulations regarding APBdesa that are in accordance with the provisions, the budget is in accordance with the budget ceiling, the quality of human

resources is on average good although not evenly distributed, and stakeholder involvement is very good, only a matter of coordination is necessary. improved.

3. Process evaluation

- a. The sub-district, inspectorate, BPKP and BPK have carried out the procedures for guidance and supervision.
- b. There are still practices of irregularities committed by village officials, such as corrupt practices and the inspectorate's notes on unpaid taxes.
- c. The Moratorium on Village Apparatus Register Numbers (NRPD) is an effort to stop the issuance of new NRPDs when there is a change of Village Heads so that there are no delays in the distribution of village funds. Although there are still deficiencies in its implementation, this idea deserves appreciation.
- d. The financial management process uses online siskeudes, the distribution of village funds can be monitored through the salurdes application and the payment of permanent income (siltap) for village officials and employee salaries using non-cash transactions (Internet Banking Corporate) in collaboration with Bank BJB Serang.
- e. The implementation of the program has shown success, namely by establishing tourism villages, holding clean and healthy village competitions.
- f. A project board has been installed in every physical development activity indicating transparency to the community.

4. Product evaluation

The development results are in line (synchronous) with the planning of many claims for the success of village development which are supported by data, for example changes in the status of villages in Serang district on average including developing villages with a National 200 rank with the IDM score in 2019 at 0.6489, increasing to 0.6560, so that there was an increase of +1.08 percent.

In terms of the accountability report, there are still delays in the preparation and submission, the sub-district and the Serang Regency PMD Office have to frequently collect so that the distribution is not late.

Thus, it can be concluded that based on the evaluation that has been carried out, village financial management in the district has not been fully running well. This can be seen from the existence of several shortcomings, namely the practice of fraud in financial management even though there is a return to the village treasury, financial reporting is still delayed even though they have adopted the online siskeudes, there are still village heads who embezzle tax payments, a moratorium on village government register numbers. (NRPD) has not been running optimally because it can still be made even if there is a change in village officials (resulting in delays in reporting).

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