

Village Fund Management Based On Permendagri Number 20 2018

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ABSTRACT

This study aims to determine the level of adjustment between Permendagri No. 20 of 2018 and field findings at each stage of Village Fund management in one of the developing villages in North Sulawesi. Those stages are planning, implementation, administration, reporting, and accountability stages. The method used in this study is a descriptive method with a qualitative and quantitative approach using the village of XYZ as the object of research. The data in this study are divided into two, namely primary data and secondary data obtained through interviews with parties related to village funds such as the Village Head, Village Secretary, Treasurer, and Community. The research instrument is using a mobile phone that is used to record audio, video, and take pictures during data collection. The results of this study show the level of adjustment when compared between the rules and findings directly in the field, at the planning stage it is 69 percent, then at the implementation stages the adjustment rate is 75 percent, then the administrative stage gets 100 percent the adjustment rate, 50 percent the appropriate level at this stage. reporting and the final stage of accountability with an adjustment rate of 67 percent.

ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa besar tingkat kesesuaian antara Permendagri No 20 Tahun 2018 dengan temuan lapangan disetiap tahapan manajemen Dana Desa yang ada di salah satu desa berkembang yang ada di Sulawesi Utara. Adapun tahapan tersebut adalah perencanaan, pelaksanaan, penatausahaan, pelaporan, dan pertanggungjawaban. Metode yang digunakan dalam penelitian ini adalah metode deskriptif dengan pendekatan kualitatif dan kuantitatif dengan menggunakan desa XYZ sebagai objek penelitian. Data pada penelitian ini ada terbagi dua yaitu data primer dan data sekunder yang didapati oleh peneliti melalui wawancara kepada pihak-pihak yang terkait dana desa seperti Kepala Desa, Sekretaris Desa, Bendahara, serta Masyarakat. Dengan instrument penelitian yaitu menggunakan telepon genggam yang digunakan untuk merekam audio, video, maupun mengambil gambar saat pengumpulan data. Hasil dari penelitian ini menunjukkan tingkat kesesuaian saat dibandingkan antara aturan dengan temuan langsung dilapangan, pada tahapan perencanaan tingkat kesesuaiannya adalah 69 persen, lalu pada tahap pelaksanaan tingkat kesesuaiannya adalah 75 persen, kemudian tahapan penatausahaan mendapatkan 100 persen tingkat kesesuaian, 50 persen tingkat kesesuaian pada tahapan pelaporan dan yang terakhir tahap pertanggungjawaban dengan tingkat kesesuaian 67 persen.



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PRELIMINARY

In 2014, Law no. 6 of 2014 concerning Villages. This law contains provisions, rules and authorities granted to the Village. Villages are given the opportunity to manage government in order to develop and improve people's welfare. In order to support the administration of the Village, the Government allocates Village Funds which are budgeted annually in the APBN which are given to the Village as one of the Village's sources of income. The purpose of providing Village Funds is to improve community services in the Village, alleviate poverty, advance the Village economy, overcome development gaps between Villages, and strengthen Village communities.

The management of Village Funds is related to various parties, which is why the potential for abuse and fraud can occur, due to the lack of direct supervision and the involvement of many parties which makes these Village funds difficult to control. This is evidenced by a survey from the ministry of finance that one of the obstacles related to the Village Fund mechanism is constraints on use such as use outside priority areas, expenditure not supported by evidence, and spending outside the budget (Ministry of Finance, 2017). Hanifa and Praptoyo (2015) also said that other obstacles in the management of Village Funds are such as frequent delays in reporting from the Village to the District and so on, most Village officials do not understand the applicable laws, the level of creativity skills in reporting is still weak, lack of infrastructure adequate, village reports are prepared in a traditional (conventional) way. That is why various efforts related to these obstacles have been carried out such as technical guidance and training for local government officials and village officials, socialization of village and village use priorities, and dissemination of village fund management (Ministry of Finance, 2017). Previous research found that there were villages that were already good at managing Village Funds by applying the principles of transparency and accountability such as research that had been made by (Riharjo, 2016) and (Nafidah & Suryaningtyas, 2015). However, there are also villages that have not demonstrated village fund management in accordance with applicable regulations. One of them is research made by (Riyanto, 2015).

Therefore this study has the aim of explaining how much the level of conformity is between Permendagri no 20 of 2018 and field findings at each stage of XYZ village fund management namely planning, implementation, administration, reporting, and accountability. It also has several research benefits, namely first for the researchers themselves this research is expected to be able to add insight into knowledge related to village fund management at the village fund management stage which refers to Permendagri no 20 of 2018, then for academics this research is expected to be used as a reference or related reference with the implementation of village fund management at each stage that refers to existing rules, then for the Government the results of this research are expected to be input regarding matters related to field implementation of village fund management when it is seen the level of conformity with existing regulations, then finally to The village community as a result of this research is expected to be able to provide knowledge to the community about how appropriate the management of village funds is in their village when compared to the regulations of Permendagri no 20 of 2018.

Domestic Government Regulation Number 20 of 2018

Planning Stages

The planning stages are regulated in Article 31 to Article 42, this stage begins with coordinating the preparation of the APBDes which is carried out by the village secretary which is prepared based on the guidelines for preparing the APBDes which are also regulated in the regent/mayor regulation every year. The village secretary must submit a Raperdes regarding the APBDes to the village head to obtain approval, then the village head will discuss the

Raperdes together with the BPD to obtain approval again. the evaluation is returned back to the village which is submitted through the sub-district head by taking into account the guidelines and the method for preparing existing regulations. After being mutually agreed upon, the village head can implement the village regulations and inform the community of the results of the village regulations through information media.

Implementation Stages

Implementation stages related to village fund management are regulated in Article 43 to Article 62. This stage focuses on how the implementation of the regulations that have been regulated in the planning stage will be carried out through the management of village funds in the village treasury account at the selected bank from the superior, namely the regent/mayor. . This stage is carried out by making a DPA which includes activity plans and village budgets, village activity work plans and budget plans. Then if the DPA cannot be agreed upon, it must be corrected with the DPPA document which must then be verified first by the village secretary and then submitted to the village head for approval. In addition to the DPA, the executor must also make an RAK which contains several points such as cash flows used for funding purposes approved by the village head. After these documents have been agreed upon, then the activity implementer can submit an SPP by obligatory to include a report on the progress of activity implementation and the budget and use of the budget received from the SPP submission. Only then can the village make an RAB from an unexpected budget and deduct taxes on expenses from the village budget in accordance with applicable regulations.

Administration Stages

The administration stages are regulated from article 63 to article 67. This stage is carried out by the treasurer which is the function that manages finances by recording each time receiving and disbursing cash in the general cash book on financial reports which are reported every month. This stage begins with the financial department, in which case the treasurer records every receipt and expenditure and then creates a tax subsidiary ledger, bank ledger and down payment subsidiary ledger. Then from this document the treasurer closes the book which is also accompanied by an accountability report which is then submitted to the village secretary for verification and then from the village secretary it is submitted directly to the village head for approval.

Reporting Stages

The reporting stage in Permendagri No. 20 of 2018 is regulated in Article 68 and Article 69. This stage is carried out by reporting all reports that are combined, namely the first semester report with the contents of, among others, the implementation report and activity realization report which will be submitted by the village head to the new sub-district head after It was conveyed directly to the regent by the sub-district head.

Accountability Stages

The stages of village fund management accountability are regulated in Article 70 to Article 73, this stage begins with the submission of a report from the village head to the regent/mayor which is submitted through the sub-district head at the end of the fiscal year in accordance with what has been determined from the village rules which must be accompanied by several reports in the form of reports financial and activity realization. Then the village government must be able to inform the village community with existing information media and include reports on the realization of the APBDs, reports on the realization of activities, activities that have not been completed or implemented, the remaining budget, and addresses of complaints.

RESEARCH METHODOLOGY

Panelation Design

This research uses descriptive method with qualitative and quantitative approaches. The descriptive method is a method used when wanting to describe or simply analyze a study without using it as a conclusion (Sugiyono, 2014). By using the descriptive method, the description of this research will be clearer and more detailed in terms of the data and information obtained.

Population and Sample

This research focuses on population research where all parties involved in the management of the Village Fund will be interviewed according to their responsibilities at the Village Fund management stage namely the Village Head, Village secretary, Village treasurer, Village community. For the Village community, native residents of XYZ Village will be selected who have lived in XYZ Village for at least 5 years.

Instrumentation

The instrument in this study is an electronic device in the form of a mobile phone that can record both audio and video. But the instrument used will be adjusted to the wishes of the respondent, if the respondent is not comfortable with video then audio will only be recorded, but if the respondent is willing to be recorded in the form of video and pictures then the researcher will record video for better reporting.

Data Collection Procedures

The data in this study are divided into two, namely primary data and secondary data. Primary data was obtained from interviews with related parties such as the Village Head, Village officials, and the community. Interviews will be conducted at each stage of Village Fund management namely planning, implementation, administration, reporting and accountability stages. Secondary data is used as confirmation regarding the results of the interviews that have been conducted. Regarding data collection in XYZ Village, the researcher has sent an official letter from the Faculty regarding the implementation of permits to obtain approval from the XYZ Village government.

Data analysis

The data collected by the researcher will be analyzed and processed so that it is of good use and can be used as a basis for making a decision. Based on the answers from the interviews and confirmation of data and documentary evidence, the researcher will calculate how many conformity points are found in field findings related to Village Fund management when compared to Permendagri no. 20 year 2018.

RESEARCH RESULTS AND DISCUSSION

The evaluation results of research conducted in XYZ Village based on Permendagri no 20 of 2018 can be seen in table 1.

Tabel 1 Hasil Evaluasi Penelitian

No.	Tahapan	Total Aturan	Temuan Lapangan			Persentasi		
			Sesuai	Sebagian Sesuai	Tidak Sesuai	Sesuai	Sebagian Sesuai	Tidak Sesuai
1	Perencanaan	16	11	2	3	69%	13%	19%
2	Pelaksanaan	20	15	1	4	75%	5%	20%
3	Penatausahaan	6	6	0	0	100%	0%	0%
4	Pelaporan	2	1	0	1	50%	0%	50%
5	Pertanggungjawaban	3	2	0	1	67%	0%	33%
	TOTAL	47	35	3	9	74%	6%	19%

Sumber : Pengolahan data pada Microsoft Excel

In table 1 it can be seen that there are five stages which are seen by the researcher to see the level of conformity seen from how many total rules there are then seen how many items are appropriate, how many items are partly appropriate and how many items are not appropriate then it can be seen what percentage of conformity is in each stages of village fund management based on Permendagri no 20 of 2018.

Planning Stage

From the planning stage the researcher made a summary of the rules where there are 16 important rules in Permendagri No. 20 of 2018 which must be followed by the provisions at the village fund management planning stage. From the 16 point rules, it was found that there was a 69 percent conformity level in following the regulations in question. 13 percent Partially according to the conclusion by the author because the village has implemented the rules but has not carried out and fully followed the existing rules and another 19 percent of respondents concluded it was not appropriate because judging from the evaluation that was carried out it was not according to the rules.

Implementation Stage

From the summary of the rules that the researchers compiled, the implementation stages consisted of 20 important rules from Permendagri No. 20 of 2018 which basically must be

followed and applied to the implementation of village fund management. From all 20 rules, it was found that there were 15 rules that were appropriate or 75% level of conformity in following the rules in question. 20% concluded that the researchers were not suitable because there was evidence but when the implementation was not in accordance with the rules. The remaining 5% was concluded by the author as Partly Appropriate because from the details of the existing rules the village did not fully comply with the rules.

Administration Stages

At the Administration stage, there are 6 important rules that serve as a benchmark for researchers to see the level of compliance with Permendagri No. 20 of 2018. From the 6 points of the rules the researcher found that there was 100% conformity at this stage seen from the rules at the administration stage which had indeed been carried out according to the rules and had been carried out completely.

Reporting Stages

There are only 2 rules at the Reporting stage and the researcher concludes that this stage is 50% in accordance with the existing rules seen from the results of the evaluation carried out as well as evidence that can support it and 50% is not appropriate because seen from the field results which are not in accordance with the rules based on Permendagri No. 20 of 2018.

Accountability Stages

From the summary made by the researcher, there are 3 rules based on Permendagri No. 20 of 2018 at the Accountability stage. 67% of the 3 rule points the researcher concluded were in accordance with the existing rules with the support of existing evidence. While 33% of researchers concluded that it was not appropriate because of fundamental differences in the existing rules and what happened directly in the field.

This research is research that was made based on references from several similar studies that have been carried out on different research objects, from several previous studies there were divided into two types of results, namely there were villages whose management was good and there were villages whose management was still not good. or not maximal. When viewed from the results of research conducted in XYZ village, it can be concluded that this research has the same results as several previous studies, including research conducted by Hanifah Indah & Praptoyo Sugeng (2015), Thomas (2013), Putra Chandra Kusuma , Pratiwi Ratih Nur & Suwondo (2013) and Riyanto Teguh (2015). Which concluded that the financial management carried out in the village that was the object of research had not fully followed the rules to the fullest and could still be developed further.

The guideline for this research is Permendagri No. 20 of 2018 which is a rule that should be a benchmark for a village for how to manage its finances. Because this research guideline is an official rule from the government, the total expected result is definitely a conformity level of 100%. But from the results obtained by XYZ Village it was 74% which could still be increased. For the 26% part that can still be maximized, the researcher sees that the obstacles faced by the

management in XYZ Village are several parts, including the recording of reports that do not comply with the rules, reporting deadlines that sometimes do not follow the rules, and delegation of tasks that do not follow the rules fully.

CONCLUSION

It is very important to manage village funds in accordance with applicable regulations, in this case, Permendagri No. 20 of 2018. In this study, it was found that not 100 percent of XYZ Village complied with all applicable provisions. At each stage of village fund management, when compared to the rules, there is a 69 percent conformity level at the planning stage, a 75 percent conformity rate at the implementation stage, a 100 percent conformity level at the administration stage, a 50 percent conformity rate at the reporting stage, and 67 percent level of conformity at the stage of accountability. Hesitation to draw conclusions is also caused by the lack of sufficient documentation shown to researchers when researchers conduct interviews and direct surveys in the field.

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