

## Study of Village Funding Control at East Java Province Inspectorate Through Village Management Consulting

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### Abstract

Village funds allocation will be expected to be the insurer of the implementation of good development villages. But the management of the fund's village less concerning the aspect of supervision. Look on this weakness, formulation assessment research this focus on the guidance supervision for the management village funds through the clinic consultation management financial assistance village or (Kades Lawas). The results explanation of the study qualitatively chosen to describe the supervision village funds allocation through Kades Lawas by provincial inspectorate east java especially in the region of Madiun as the locus study. The primary data obtained researchers to dig out from the informant through interviews with the who understands the implementation of the supervision of east java inspectorate. The analysis is carried out by systematically compiling data obtained from interviews, field notes, and other materials than described in study units that produce important patterns and findings that are bound in the focus of the study. The results of the study showed that the administration of supervision and coaching through the Kades Lawas program by the provincial inspectorate in the Madiun regency had been carried out administratively. But substantively, based on the findings there are some weaknesses. Coordination does not have the maximum impact on the lack of preparedness of the regional apparatus in forwarding information at the bureaucratic level at the village level. There was no synchronization of the work plans of the East Java Province inspectorate activities with the Madiun district government. The evaluation and monitoring activities of the program organizer and the follow-up of the program organizer run partially. The conclusion of the study of the Kades Lawas program is that this activity can be administered administratively but it has not been substantially able to provide important benefits to compliance in village financial administration. So the main recommendation from the results of this study is the importance of synchronizing program planning between the provincial government level with the district/city government to support the coaching and supervision of the program.

**Keywords:** *consultation, supervision, village funds*

### Introduction

Fiscal decentralization reform has been widely made in the world since the 1980s although the exact initiation behind it varied (Lijuan 2012). In Indonesia, the implementation of new decentralization began to be fulfilled since 1999, even today the implementation of decentralization has undergone development to the realm of the village government. The wider administration of authority for people and government at the village level as mandated in LAW No. 6 of 2014 about the village is expected to overcome the problems of development inequality in rural areas. The implementation of the law in the context of community participation and governance in the village becomes a strong foundation for all governments and villagers to play a role in village development independently and autonomously. Included in this case is independence in the financial management of the village which includes the excavation of source of income, planning and shopping village as stipulated in Government Regulation

No. 60 the year 2014 about village funds. The regulation provides guidance and explanation of financial aspects or village funds.

Village funds are funds allocated by the central government for the village that is sourced from the State budget revenue and expenditure (APBN) received by the Regency/city and used to finance government administration, implementation of Development, community building, and village empowerment. Village Fund Allocation referred to as one of the sources of income of the village, further acquisition of Village Allocation Fund is part of the District Rural finance the cash distribution through the village (Rusadi 2017). Village funds are one form of financial decentralization at the village level to encourage good governance, especially to bring the service and participation of the village community. Community participation in the management of village funds independently is expected to foster accountability, transparency, participation, and responsiveness of village governments. Village funds imposed by the Government since the year 2015 gradually increased the number of its location annually as shown in table 1.1.

Table 1. Number of village funds in Indonesia

Year	Number of village funds	Average Village/year
2015	20.760.000.000.000	280.000.000
2016	45.900.000.000.000	600.000.000
2017	60.000.000.000.000	800.000.000
2018	60.000.000.000.000	800.000.000
<b>2015-2018</b>	<b>187.000.000.000.000</b>	<b>2.500.000.000</b>

Source: Inspectorate of East Java Province

Community and village governments with the attributes of village autonomy certainly still need assistance, guidance, and supervision related to the management of village finances. The distribution of the village has the right to manage its authority and funding. However, as part of the NKRI (Unitary State of the Republic of Indonesia), village governments need to obtain supervision from a government level above it. This is not in spite of some findings regarding the problems in the management of village funds that have not been fully implemented by the management of financial management that is transparent, targeted, practicable and accountable (Nyimas Latifah Letty Aziz 2016). Previous studies on village fund management such as research revealed that one of the disadvantages of village funds management is the limited ability of human resources or village devices in managing village funds following the management principles Good financial management (Habibi and Nugroho 2018). Also, according to the results of the identification carried out by the village, the Ministry of the village, and the disadvantaged areas, from 74,000 villages in Indonesia has been a deviation in 900 villages. Other findings according to the data of Indonesia Corruption Watch (ICW) as reported by Kompas.com (November, 2018) during the year 2016 until August 2017 have occurred 110 cases of corruption that is 97.27% done by the head of the village or head wife with the value of 30 billion of losses.

East Java province with the number of villages 8,499 or 11.5% of the number of villages in Indonesia has the potential deviation of village funds considerable. So from the funding aspect in the village, the Regency/city government in the province of East Java in the year 2016 average estimates the ADD (Village Fund Allocation) average of Rp. 490.000.000/village/year. Also, the provincial government of East Java allocates the average village financial assistance of Rp. 114 million, if it can be accumulated then each village average receives assistance around Rp. 1.200.000.000/village/year. The risk of the village fund deviation proved with the findings of BPK related to the village's financial management. According to a member of the CPC (Audit Board of Finance) revealed up to 2017 suspected cases of abuse in 452 villages, fictionalized activities in 214 villages, and the discrepancy of activities as many as 318 cases (Kosasi 2017).

The government has made strict surveillance mechanisms to minimize the potential for village fund irregularities. Stakeholder supervision of village funds according to regulation has been designed from all directions ranging from BPK, KPK, APIP (the Inspectorate of the province and Inspectorate districts/cities), BPD and village community. However, not all stakeholders of village fund supervision have not been able to carry out supervision function with maximum and synergized. The reason for this is the foundation for the East Java provincial government to undertake the initiative and innovation of coaching and supervision through the program KADES LAWAS (village control through supervision) based on government regulation number 12 the year 2017 about the guidelines Development and of local government administration. This program is a cooperation between the provincial government, represented by the Inspectorate of East Java province with the district government that represented the District Inspectorate and community and village Empowerment Office (DPMD).

Madiun Regency is one of the areas chosen to hold a consultation clinic in consideration of the potential for insecurity and alleged corruption of village funds, allocation of village funds and the financial assistance of villages that occurred in the region. One of the cases of concern that is the Sabre-team wild levy (Pungli) Polres Madiun arrested village head Kranggan, District Geger, because of a wild levy (Pungli) with the mode of asking for village funds to the Treasurer to pay the debt repayment of village head (Anonim 2018). Some of these early findings have been the reason for this research to examine aspects of monitoring and development of fund management village run by the Inspectorate of East Java province through the program of the Village Financial Assistance Management consultation (Kades Madiun District in East Java).

Regional autonomy as formulated by Mardiasmo is the granting of regional autonomy widest means the granting of authority and flexibility to the area to manage and utilize regional resources optimally (Mardiasmo 2002). The development of autonomy in Indonesia is not only in the province, district or city, but it also leads to the autonomy of the lower-end government of the village. Furthermore, according to Azis, the village law brought a fundamental change that was foundational to the position and relationship of the managing control with the region and government covering aspects of authority, planning, development, finance, and democracy of the village (Nyimas Latifah Letty Aziz 2016). This means that through the LAW, village positions become stronger and autonomous. The expansion of village authority as a form of village autonomy as stipulated in LAW No. 6 of 2014 about the village should be supported by independence in the funding of activities in the village. That is, besides the authority of the expanded village is also followed by the freedom of digging, gaining and managing funding resources or village income independently.

The follow-up of government support with the application of expansion of authority or autonomy at the village level is realized in the form of financial balance fund between the central government and local governments, where at least 10% (ten percent) of the balance Fund District/city minus the DAK (Special Allocation Funds) is the right for the village. This fund is then known as ADD (Village Fund allocation). The purpose of administering ADD to stimulate the village government to implement its activities programs by involving the community. Moreover, since 2015 the Government has also provided funding assistance to the village known as DD (Village Fund) to further encourage rural development to improve the welfare of the village community. Thus, the villagers, village heads and village devices are given the freedom of space to manage the development of the village through the sources of income acquired. Broadly, the search for village revenue sources can be seen in section 72 of the village LAW where village funds can be sourced from:

1. The original income of the village consists of the results of the business, asset, self-reliance and participation, mutual assistance, and other indigenous revenue of the village;
2. Allocation of State budget and expenditure;
3. Part of the regional tax results and the district/city Levy;

4. Allocation of funds of the village which is part of the equalization funds received by the Regency/city;
5. Financial assistance from provincial income and expenditure budget and District/city expenditure budget;
6. Grants and unbinding donations from third parties;
7. Other legitimate income of the village.

Based on the formulation, the financial resources of the village are very diverse and quite large allocation. Village revenue can be sourced from central government funds through the village ministry, allocation funds from the district budget and the municipality or the source of income that is independently and legitimately. One source of village government income is Village Funds (Dana Desa/DD) which is sourced from the central government or APBN. The Government also guides the utilization of village funds to precisely the target that is in the link sin PP No. 60/2014 and. PP No. 22/2015. Both rules provide signs of use of DD can be utilized for activities 4 (four) areas namely:

1. Implementation of village governance,
2. Development,
3. Community empowerment, and
4. Societal.

Also, the Government directs the priority to the use of village funds on 2 (two) areas, namely: a). Development of villages and b). Community empowerment. This determination based on the local authority of the village and the right of the origin and in consideration of the fairness, priority needs, and typologies of each village. As for the mechanisms, the management of village funds has several stages and cycles involving many Parties as shown in the following figure 1.1:



Picture 1. Village Financial Management cycle

Source : (Muslih and Firmansyah 2015)

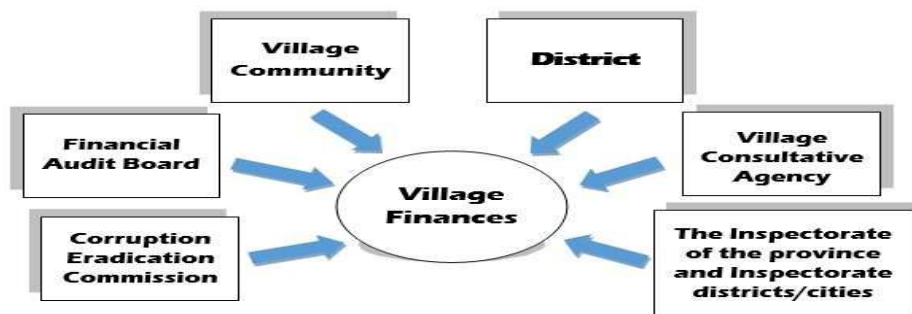
The revenue source of village funds as illustrate in the gambar comes from various parties. Village revenue can be sourced from aid, central government, village ministries, and provincial governments. Other regulations also explain that the district government/city where the village also distributes the APBD to the village community through the Village Fund allocation (ADD). A variety of sources of funding the village, so like or dislike will many institutions involved supervise as a consequence of the granting of funds to the village government. The goal is to ensure that there is no deviation and misappropriation, the widespread provision of authority and freedom must be followed by strong supervision and control. This is also the reason for the previous research conducted by Hasniati that

reveals that the number of village funds is managed annually, so the village funds need to be properly controlled to conform to the designation(Hasniati 2016). Supervision and construction of village funds are carried out from central institutions such as the Anti-Corruption Commission, Financial and Development Supervisory Agency, then province with the Provincial Inspectorate, Regency/city government through the supervision of the Board Representatives of the regional people, the Inspectorate of Regency/city. Even village-level supervision involving the village community and the village consultative agency according to Hasniati had an important role, against the implementation of the Village Funds program referring to the program's initial plan with the implementation of the program Its realization(Hasniati 2016).

Strengthening supervisory function can be done through optimizing the role of the regional People's representative Council as a balancing force for regional executives and community participation directly or indirectly through NGOs and social organizations Community in the region (social control). Strengthening control function is done through the creation of an adequate internal control system and internal empowerment of local government auditors (e.g. inspectorate). In the context of implementing village funds sourced from the government, according to Ahmadi budget supervision is done based on motivation to improve efficiency and effectiveness of budget implementation(A.P 2007). It is also early preventive against the possibility of various irregularities and violations. While the purpose of supervision in general according to Situmorang and Juhir said that the intention of supervision is:

1. To find out if everything goes according to a predefined plan.
2. To know whether everything has been done by the instruction and principles set forth.
3. To know if the weaknesses and difficulties and failures, so that they can be held changes.
4. To repair and prevent a repetition of incorrect activities.
5. To find out if everything is running efficiently and if it can not be held further improvements so that it gets more true efficiency(Situmorang and Jusuf 1993).

Therefore according to Situmorang and Juhir, supervision is a very important thing moreover in developing countries, because developing countries are carried out very rapidly while the power/personnel have not been mentally prepared in Implementing such development(Situmorang and Jusuf 1993). So there may be mistakes, cheating-cheating, and negligence. Thus it is necessary and very important that supervision is held to be able to achieve the goals that have been planned by the government.



Picture 2. Village supervision Stakeholders

Source : (Buku Pintar Dana Desa : Dana Desa untuk Kesejahteraan Rakyat 2017)(Buku Saku Dana Desa : Dana Desa untuk Kesejahteraan Rakyat n.d.)

Internal control system According to Yesinia study also plays a role in the creation of good village financial management (Bohari 1992). The internal control system that can be implemented by the village government is expected to produce the management of village funds that can be accounted for. Following the role of the provincial government through the Provincial Inspectorate in conducting construction and supervision of village governance including the management of village funds through the consultation clinic Program of the financial aid of the village (Kades Lawas). The importance of supervision Province can be traced from UU No. 6 the year 2014 about the village in section 114 mention

that the provincial government: "To perform the Regency/city construction in the framework of granting village funds".

Further technically coaching on the implementation of local government is generally seen from the government regulation of the Republic of Indonesia No. 12 the year 2017 about guidelines for guidance and supervision of local government implementation. The regulation provides space to the Inspectorate of the province as an internal supervisory apparatus for the regional government to build and supervise aspects. Strengthening the role of Inspectorate is now forward to support surveillance performance by Hujum enforcement. According to the deputy chairman of the state, Financial Accountability Agency said the regional inspectorate should be more forward in the construction and supervision of village Fund management(Hf 2017). Since this time, the village government seemed to be afraid when faced with supervision from law enforcement officials. The provincial inspectorate as the Internal supervisory apparatus of the regional government has a very strategic role and position in realizing public accountability in government and development including the provision of public services in the region. The provincial inspectorate became the pillars that served as a supervisor as well as coaching in the implementation of local government activities. The implementation indicators of village funds supervision conducted by the local government's internal supervisory apparatus refer to the government regulation of the Republic of Indonesia number 12 the year 2017 on the construction and supervision of regional government implementation. The percentage emphasizes that there are 6 stages in the supervision pattern of village Funds: a). Coordination of coaching and supervision, b). Planning of coaching and supervision, c). Implementation of coaching and supervision, d). Reporting on the results of construction and Surveillance, e). Follow-up results of coaching and supervision, f). Evaluation of coaching and supervision.

The role of government-run supervision on village funds can be seen in LAW No. 6 of 2014 in article 112 mentioning: "Government, the provincial government, and district/city governments build and supervise the implementation of Village Government ". It explains that the involvement of all levels of government in the area of construction and supervision of the village is very clear. Supervision of the use of village funds by the Inspectorate of East Java province as the government's internal supervisory apparatus is governed in the regulation of the Minister of Home Affairs No. 71 the year 2015 concerning supervision policy in the Ministry of Interior. The regulation confirms that one of the supervisory activities of the government internal control over the governance of the village is to supervise the village funds.

## **Method**

This type of descriptive research was chosen as an attempt to provide a systematic, factual and accurate overview of the facts, the properties of the phenomenon investigated from the research object. The description describes the implementation of village funds supervision through the program KADES LAWAS by the Inspectorate of East Java province, especially in Madiun Regency. Primary Data obtained by researchers by digging directly from the informant through interviews from the parties understand the implementation of the supervision of the old Kades Program from both auditors of East Java Province, Inspectorate Madiun District, Dinas Empowerment of community and village, the village head, village and device supervisory body. The analysis is then conducted by systematically structuring the data obtained from interviews, observation of activities (observation), and study of documents that are then spelled out into patterns and findings of what is important. The results of the study as referenced Bogdan in Sugiyono which was then formulated into a series of conclusions and research recommendations(Sugiyono 2010)(Metode Penelitian Kombinasi 2014)(Lexy 2012).

## **Results and Discussion**

East Java provincial government based on East Java Governor Regulation number 8 the year 2016 on general guidelines of village financial assistance from the Government of East Java province to provide village financial assistance. The village's financial assistance as intended is sourced from the provincial budget which is intended to accelerate the acceleration of rural development to balance the growth and economic region through development and improvement of rural structures. Regency/city government in the province of East Java since the year 2016 averages estimate the allocation of village funds on average of Rp. 490.000.000/village/year. Also, the provincial government of East Java allocated the village's financial assistance in the form of average village funds of Rp. 114 million, if it can be accumulated then each village receives average assistance of about Rp. 1.200.000.000/village/year. So that the whole accumulation of village managed funds in East Java province The number is always increasing as shown data table 2.

Table 2 Total village funds Per year East Java province

Year	Number of village funds
2015	2.210.000.000.000
2016	4.960.000.000.000
2017	6.330.000.000.000
2018	6.360.000.000.000

Source: (Muslih and Firmansyah 2015)

The thing that needs to be considered with the regional financial assistance from Governments throughout the village in East Java is expected to be managed and used according to the needs of the village considering the growing amount of funds managed by villages in the province of Java The east as seen in table 1.2. Based on the funding source, there is a central government responsibility through its vertical institutions both the village and provincial ministries where the village enters its territory to provide coaching, consulting and Supervision.

Concrete step of the activity of the East Java provincial government issued regulation of the governor of East Java number 60 the year 2016 describing the task and function of supervision of the course of government and development in the area through the Provincial Inspectorate East Java. According to the struggle of article 4 paragraph 1, The Inspectorate has the task of assisting the Governor to build and supervise the implementation of government affairs which is the authority of the provincial government and the task of administration by regional devices. Inspectorate in carrying out the task also organizes functions such as:

1. Planning supervision programs.
2. Formulation of policies and supervisory facilities.
3. Inspection, investigation, testing, and assessment of surveillance duties.

Referring to these duties and responsibilities, the provincial inspectorate composes surveillance instruments in the context of coaching the use of village funds through the program (Consultation clinic for the management of village financial assistance) or in brief Kades Lawas. The Kades Lawas Program was run in October 2017 with Madura as its pilot project. Madiun Regency became the first regency in 2018 to cooperate with the Kades Lawas program. One of the basic districts in the Kades Lawas program is the number of public complaints about alleged the Bad Practices of The village's financial management that emerged in the mass media. The research of Wibisono and Purnomo (2017) found several problems in the management of village funds in the Madiun Regency, which resulted in cases of abuse or misappropriation of village funds. The problem arises due to the weak elements of coaching and supervision from various parties to the level of the subdistrict. The next problem is the lack of scope or human resources capability of Village fund managers that could potentially cause misuse or misappropriation of village funds.



Another consideration based on the research of Rangga Asysyaifi Ibrahim shows the mode of Operandi abuse of allocation of village funds in the Madiun Regency. The regional police, Madiun, revealed several frequent modes of the village head in Madiun Regency. First, the village chief fakes the letter of accountability. Secondly, the village chief fakes the specifications. Thirdly, funds for the village funds have been liquid but not immediately used for the benefit of the village. Fourth, the village chief does not carry out all activities that have been planned in the APBDes. However, the activity is fictionally accountable and funds are used for personal benefit.

The clinic Program for the management of the village's financial assistance is an initiative and innovation of the Inspectorate of East Java province as an effort to construct local governance. To support this Program the inspectorate of East Java Province in collaboration with the Inspectorate of Madiun District, the Community Empowerment Office, and Village District. The management of the village's financial assistance consultation efforts to minimize the intrusion or misuse of village funds, village funds allocation and village financial assistance. Implementation indicators of the village's financial Assistance Management Consultation Clinic (Kades Lawas) can be referred to according to the Government regulation of the Republic of Indonesia number 12 the year 2017 about the construction and supervision of government implementation There are 6 areas: a) Coordination of coaching and supervision, b) Planning of coaching and supervision, c) Implementation of coaching and supervision, d) Reporting on the results of coaching and supervision, e) Follow-up and supervision results, f) Evaluation Coaching and surveillance.

The coordinating stage of this consultation clinic involves the parties concerned or the parties working together in organizing the management of the village's financial assistance consultancy. The coordination of the organizers included the Inspectorate of East Java province, the Inspectorate of the District and the empowerment of community and District villages. According to the government's informant and the initiations of the Kades Lawas Coordination program was conducted for 1-2 months during the program. Coordination related model Activities Consultation clinic, target participants consultation clinic and Technical Consultation implementation Program Kades Lawas. Madiun District Government welcomes the organizers of the program or Inspectorate of East Java province in carrying out a consultation clinic for the management of the village's financial assistance. This is strengthened by the documentation that the provincial government through the Provincial Inspectorate has sent a letter of introduction to the District government Madiun related to implementing the village's financial assistance Management Consulting Clinic. The letter is a follow-up of the coordination between the Inspectorate of East Java province, the Inspectorate of Madiun Regency and the empowerment office of the community and Desa District Madiun. The cover letter was presented regarding the schedule of the clinic's financial assistance management consultancy in the Madiun Regency. The planning stage of the consultation clinic can be seen from the schedule of consultation activities for the management of village financial assistance in Madiun Regency which was held in several districts. Other activities according to the source of the resource related to the clinic is the determination of the village and the target of the village device that is the participant consulting clinics. As for the institution of Inspectorate, the Clinic program for Management of financial assistance for the village (Kades Lawas) in Madiun is part of the strategic planning of the Inspectorate of East Java province.

Referring to the results of the research, the implementation of the clinic's construction consulting management consultant Village financial assistance in Madiun District received a positive response for the village head and village device. The observation of researchers in one of the activities in the district office describes the high enthusiasm of village head or village device in following the consultation clinic of financial Assistance management of the village which is described from the magnitude of the percentage Village representatives in the activities as shown in the 1.3 table. The condition has similarities with the research results of Muliawan, Sasmito, and Gunawan where the village



government has a good enthusiasm for addressing the implementation of the distribution of village funds because directly the village fund is based on the Activities or development activities in the village (Muliawan, Sasmito, and Gunawan 2019). Village percentage achievement that has been conducting consultation as shown in the table below:

Table 3. Schedule of the village financial Assistance Management Consulting Clinic year 2018

No	Regency/Date.		Number of villages		
	Implementation	Clinic Location	Entirely	Who do the consultation	%
1.	Madiun/August 27-30 2018	Sub.dis. Pilangkenceng	198	149	75,25
		Sub.dis. Mejayan			
		Sub.dis. Madiun			
		Sub.dis. Geger			
2.	Ponorogo/August 28- 31 2018	Sub.dis. Pulung	281	197	70,11
		Sub.dis. Jetis			
		Sub.dis. Bungkal			
		Sub.dis. Jenangan			
		Sub.dis. Kauman			
		Sub.dis. Balong			
3.	Treggalek/October 25-312018	Sub.dis. Bendungan	152	147	96,71
		Sub.dis. Dongko			
		Sub.dis. Karanganyu			
		Sub.dis. Kampak			
		Sub.dis. Pogalan			
Amount			760	658	86,58

Source: Report Program "Kades Lawas" Inspectorate of the province 2018

Although the implementation of this clinical activity has been run and a good response does not mean this activity is no problem. The collaboration between the Inspectorate of East Java, the Inspectorate of Madiun and the Community Empowerment office and the village of Madiun still has several shortcomings, one of which is not the same understanding between The province and the regency in the finding the problem of village fund management. Another obstacle to implementation is the determination of the village time that conducts the consultation clinic.

The reporting of guidance and supervision by the Inspectorate of the province and Inspectorate districts/cities is presented in the form of reports of supervision and submitted to the leaders of the respective agencies by the provisions of the legislation. Technically, the report is delivered to the district not in writing because the district itself has understood some of the financial problems of the village in the region during the implementation of the consultation clinic because of one provincial cooperation team and regencies too. The reporting by the Provincial Inspectorate was then submitted to the Governor and the delivery of the problem in Madiun district. The main findings based on the results of this clinical report are related to the competence of village devices in managing and understanding the

cycles of financial management of the village from the planning, implementation, evaluation, and reporting of village finances. The findings were almost identical with previous studies conducted by Meutia and Liliana which concluded that reporting and accountability are still a problem for some villages, due to limitations relating to resources Human beings who control aspects of reporting and accountability( et al. 2017).

Follow-up results of activities based on government Regulation number 12 the year 2017 about the construction and supervision of regional government administration article 25 say that the Inspectorate of the province and Inspectorate districts/cities are obliged to check for alleged irregularities reported or Community. The follow-up findings in this study examined alleged irregularities. According to the auditor's source of economic and development of East Java Provincial Inspectorate, the follow-up approach to the report of this consultation clinic is not based on supervision but rather coaching conducted by the Inspectorate of Java Province Cooperation with the District. Thus, follow-up from the results of the construction of a clinic consulting the management of the village's financial assistance from the findings or irregularities depending on the nature or form of the deviation. For example, the deviation from the District Village Fund then follows up from the district to conduct a check regarding the irregularities. Likewise, in the province in case of irregularities in financial aid of funds from the province then follow-up from the provincial party in the audit.

At the evaluation stage, based on the search for the resource shows that the need for improvement of human resource performance in Madiun District. The evaluation also raises the need for an increase in the village device's ability to understand the use of the village's financial system applications. Training and technical guidance of Village financial system applications are required because according to the source from DPMD Madiun District, not all village devices understand the use of this application. The evaluation phase also provides data portraits to determine the percentage of village devices ' understanding of rural fund management to improve the performance of the Regency/city government in East Java.

## **Conclusions**

The results of the clinical review of the management of the village's financial assistance consultation based on Government Regulation No. 12 of 2017 on government implementation and supervision which includes stages of coordination, planning, implementation, reporting, follow-up, and evaluation provide the following: At the stage of coordination, the Inspector conducted by the Inspectorate of East Java province was welcomed by the Government of Madiun Regency by following the letter of invitation from the Inspectorate East Java Province. However, the constraints were precisely at the coordination of the district level that impressed the information provision too suddenly. Performance and strategic planning have the same focus and objectives that increase the performance of the Regency/city government in East Java. In planning has also determined the implementation schedule of the construction is quarterly, but in the implementation in the year 2018 not by the specified schedule. This is due to the unpreparedness of the area to cooperate as well as determine the district agenda that becomes the locus supervision. Implementation is also worth noting that every consultation is not determined how long it will be so that it will make the other devices wait longer. In addition to filling the news sheet, the event is also still not understood entirely by the village device because they feel that there is no problem to be consulted so there is nothing to be written. In the reporting phase, in general, reporting on the results of the development is only on the general data attendance of village devices with the number of villages in Madiun and the table of problems that are consulted and the provision of solutions. At the follow-up stage results of the construction of the consultation clinic, there is no follow-up or report in particular because of this consultation clinic program as a form of coaching not supervision at the evaluation stage, performance evaluation of human resources in Madiun has several shortcomings, namely the ability of human resources to manage the finances of a village that has not been balanced with the funds given to the village every year. Some recommendations of the results that can be given to the Consultation Clinic program for the future Village financial assistance are: a)

strengthening coordination between government institutions to ensure the proper delivery of information to the objectives of the coaching and supervision programs, b) synchronization of activities planning schedule and human resource planning involved in the consultation Village Financial Management, c) improved design of the consultation activity by considering the strength of the number of auditors and institutions which are targeted consulting and supervision programs, d) monitoring and evaluation of the construction of management consulting clinics The village's financial assistance, and e) reinforce the role of all rural financial supervision stakeholders.

## **Acknowledgments**

The author would like to thank the Faculty of Social and Law, Universitas Negeri Surabaya. All forms of pure error come from the author.

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