

Village Analyst of Financial Management in Bori Village North Kao Distric

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ABSTRACT

This study aims to describe village financial management in Bori village, Kao Utara sub-district. The research method used is a qualitative method with a descriptive approach. Data collection was carried out through observation, interview, and documentation techniques. The results showed: 1) village financial planning by the village head in the village of Bori was still not carried out continuously, but most of it was directly used which greatly affected the existence of each program which was not running optimally; 2) the utilization of village finances by the village head is still not running well, both in the field of village government administrators who raise complaints by village officials over the realization of salaries and performance allowances, as well as for the development and empowerment of village communities; and 3) reporting or accountability for village finances by the village head to the district head via the sub-district head is always made late and submitted, as well as the BPD and village communities who do not provide reports when the use of village finances through the program even though it is only written information.

Keywords: Village Finance, Management

1. INTRODUCTION

The village is a village and traditional village or what is called by another name, hereinafter referred to as a village, is a customary law community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or rights. recognized and respected in the system of government of the Unitary State of the Republic of Indonesia article 1 paragraph 1) of Law Number 6 of 2014 concerning Villages [1].

In realizing the village authority to regulate and manage government affairs and all the interests of the village community, the village government in this case the village head assisted by village officials are tasked with carrying out the village authority in the context of the welfare of the village community, which has financing in its realization through village finances. Village finances themselves are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations Article 1 paragraph 5 Permendagri Number 20 of 2018 concerning Village Finance Management [2].

The Village Fund as part of village finances is a fund sourced from the State Revenue and Expenditure Budget intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and village community empowerment Article 1 paragraph 8 of Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number of 2014 concerning Villages [3].

In the realization of financing the implementation of village governance, implementation of development, village community development, and village community empowerment which is a manifestation of the duties of the village head as part of the village authority, with budgeting through village funds as part of village finances, responsible village financial management is needed by the village head through planning. . Planning is the whole process of thinking and carefully determining what things will be done in the future to achieve predetermined goals [4].

From this understanding of planning, it can be seen that planning is very important in the implementation of

village financial management because planning is a process of thought and careful determination in managing village finances so that village financial management can be used properly per predetermined objectives. It even states that planning is the first organic function because planning is the basis and starting point for subsequent implementation activities [4].

Village financial management is an entire activity that includes the planning, implementation, administration, reporting, and accountability stages of village finances by the village head as village government leader article 1 paragraph 6 of the Minister of Home Affairs Regulation on Village Financial Management. Village financial management with good planning principles in its realization by the village head as a measure of success in achieving the welfare of the village community [5]. However, the existence that is often encountered is even felt by village finances through village funds that are so large that each year are channelled to villages, but welfare and improvement and even changes in village community life are still far from what is expected. Where the welfare of the village community which is the right to be obtained is still not fully felt, even the improvement in the standard of living of the village community is still not visible through empowerment and development in the village whose realization is mostly not always optimal. This happens because the financial management system in the village by the village head as the holder of village financial power is not running well in the planning stage even until its realization.

This can be seen from the village financial management by the village head in the village of Bori, North Kao District. which is per the results of initial observations carried out by the realization of village financial management by the village head. The existing village finances are impressive without any management, it can be seen from the use of existing funds without any clarity in their realization and even the absence of transparency to the village community which has an impact on the realization of every program in the village that is not running well.

This looks like the policies development program with funding through village funds as an annual development program in Bori village in 2018 in the health sector, the realization of its construction has not been completed and has passed the specified time limit. Likewise, the construction of a coastal dam (swearing) with the use of funds through village funds is only in the program but has not been realized because it is without good planning. This is also reflected in the construction of a village office with funding through village funds, there are already two office buildings, these funds should have been used for other programs that are more needed by the village community compared to this which is only a waste of costs because the existing village office is still

feasible. and intact just need a little to fix don't have to build a new one.

This happened because the planning was not carried out by the village head properly in advance when it was realized into each program through the existing village finances. Therefore, so that in its realization it does not go well, financial arrangements are not carried out on an ongoing basis even village financial reporting through the realization of each program is not made to village communities and even village financial accountability by the village government for program realization to the Regent/Mayor through the sub-district head at the end of every year The budget through budgeting in the Village Budget and even its realization through development programs is made mostly only speculative by the village head.

2. RESEARCH METHOD

This research was conducted using a qualitative method with a descriptive approach. With a descriptive approach, it is said that research provides an overview of what happened when conducting research, with efforts to describe, record, then analyse and interpret, conditions that are currently happening or existing [6].

The focus of research is related to the focus of the problem. The existence of research focuses is a limitation in research so that researchers are not trapped by the amount of data in the field. This research is focused on the Analysis of Village Financial Management in Bori Village, North Kao District. with a sub-focus of research, namely:

- 1) Village financial management from the planning aspect;
- 2) Management of village finances from the aspect of utilizing the realization of village finances; and
- 3) Village financial management from the aspect of village financial accountability.

The research location is the place where the researcher will conduct research. Determination of the location is a very important stage in qualitative research, with the establishment of the research location means that the object and purpose have been determined because it makes it easier for researchers to conduct research. This location can be in a certain area or a certain institution in the government. The location of the research carried out in this study is in the village of Bori, North Kao Di.ict.

In the field, qualitative data analysis is very good for concluding information with general themes concerning specific answers. Data analysis can only be carried out properly a decision on the data collection method is made [7].

3. RESULT AND DISCUSSION

3.1. Analysis of Village Financial Management in Bori Village, North Kao District.

Village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations (article 1 paragraph (5) of Permendagri Number 20 of 2018 concerning Village Financial Management). In realizing the rights and authorities of the village through village finances, careful planning and planning are needed in advance so that it can be used on target (as needed) [2].

The use of village finances is the basic right of the village government and it is in accordance and the priorities of the needs of the local village community while still prioritizing the principle of justice. Because the use of village finances is realized to finance the implementation of village governance, village development, village community development and village community empowerment. Article 1 paragraph 8 implementing regulations of the Village Law.

In realizing the use of village finances, planning is needed because planning is the whole process of thinking and determining carefully about things that will be done in the future in order to achieve the goal that has been determined [8]. Therefore planning is very important to do, especially concerning finances concerning property because otherwise there will be various inconsistencies and injustices in their use and management which have an impact on the welfare of rural communities far from expectations.

The management of village finances in Bori Village, North Kao District. is very necessary for village financial planning before the finances are used. The village financial planning that has not been carried out continuously by the Bori village government has caused the realization of village finances to not run well. This can be seen that development in the village is not running optimally, there are development programs (coastal seashores) that have been budgeted but not realized, musrembang is only often held, meetings with the community are difficult to create more in planning for financial budgeting through programs that give the impression that there is no openness and even financial reporting through the realization of the program is not made to the village community but is made for every fiscal year to the regent but is always late so that it affects the existence of delays in the money obtained by the village which is ultimately used unplanned.

3.2. Village Financial Planning

Planning is a process of thinking, guessing, and determining priorities that must be done rationally before

carrying out actual actions to achieve the goals that have been set. This definition shows that planning is very important to do before taking action, by thinking about what will be done. that can harm actions, make assumptions to get opportunities for actions to be taken, and make priorities that need to be done to achieve goals [9].

It can be said that village financial planning in Bori village has not been realized properly and is even far from the expectations of the village community. This can be seen where the village finances that are available by the village government are mostly directly used without prior planning, especially in its realization through development programs. Impressive village financial planning without being thought out in advance even without giving priority to the use of village financial management leads to a lack of direction and a lack of openness to the community.

This can even be seen from the results of research conducted that village financial planning is only often carried out and even directly used without prior planning by the village government. This shows that effective planning is not too important to do so it is only done frequently and mostly used directly, such as for development programs. Likewise, village financial planning is mostly carried out by the village government itself without involving all elements of the village community. Of course, the village government has more full authority in managing village finances, but in its realization, the community must participate to find out the purpose of its use. The lack of involvement of the village community in village financial planning, but if there are community service and even self-help work programs that have not been realized properly, the village community becomes a top priority to be involved. The unrealized village financial planning is also seen through the village Musrembang as one of the benchmarks for community participation and the openness of village government has not been carried out every budget year, this shows that the village government is running in a bad condition that needs to be addressed so that it does not happen continuously.

1. Use or Utilization of Village Finance

The use of village funds or village finances is the right of the village government by the authority and priorities of the needs of the local village community while still prioritizing the principle of justice. The use of village finances through village funds is used to finance the implementation of village governance, implementation of village development, village community development, and village community empowerment Article 1 paragraph 8 implementing regulations of the Village Law. The importance of using village finances also needs good management by the village government, because the use of village finance covers the entire existence of the village even as a benchmark for the welfare of the

village community which must be realized by prioritizing the principles of justice and openness. The realization of the use of village finances in Bori village is still not by the needs of the village community, both in the field of village administration, village development, village community development, and even village community empowerment. It can be traced that its use is still not per the rules in the realization of the use of village government, most of the development is not going well according to the needs of the village community, as well as village community development and even village community empowerment which has not yet been felt.

This is so even in the results of research conducted showing that the use of village finances in the realization of village government administration there are complaints by village officials because allowances are sometimes not received and even basic salaries are received late as well as there is no openness by the village government on an ongoing basis to the village community even the needs of the village community. - The needs of the village office need to be held. The realization of development is still not according to needs, because there are developments that are not carried out but have been budgeted for, such as the construction of a coastal bridge (swearing). Likewise, the use of village finances in the field of guidance has not been realized properly, it can be seen that the high delinquency of children who disturbs public order, peace, order, and environmental care is still not visible in the community, even the benefits have not been felt by the community for village finances in the field of empowerment, where it seems that BUMDes for community economic empowerment are not going well, even development

2. *Village Financial Accountability*

In the Big Indonesian Dictionary (KBBI) accountability has the meaning of being responsible or something that can be accounted for. This has the same meaning as reporting, namely as a process, method, and act of reporting. This understanding means that the realization of village finances needs to be accounted for or reported by the village government when it is used up. Reporting village finances is very important, because as evidence of the accountability of the village government for finances used for the common good, even as a performance benchmark that must be reported to the BPD, village communities, and even the Regent through the sub-district head as the final reporting line.

Village financial reporting by the village government of Bori still needs to be improved, because the realization is always late to be submitted by the village government so that it has an impact on the existence of village finances which are always late for the village to obtain each budget year. Reports that are always late to the Regent indicate that the planning has not been implemented properly. In addition to reporting to the Regent, reporting is also required to the BPD as a

representative institution of the village community, but in the realization, the village government does not even make it in writing and not only to the BPD but also to the village community even though it is only informational.

This is the case even in the results of research conducted showing that village financial reporting through program realization is sometimes made speculative (not by reality) by the village government; reports are always submitted late to the Regent through the sub-district head; the delay in reporting is made so that it affects the realization of the running program that has not been maximized; reporting without being made to the BPD, but directly to the Regency/Regent; reporting has not been carried out by the village government to the BPD after the realization of the program is complete and reporting to the village community is even informational has not been carried out by the village government.

4. CONCLUSION

Based on the results of the research and discussion of research, there are several research conclusions related to the Analysis of Village Financial Management in Bori Village, North Kao District. namely:

1. Village financial planning has not been realized on an ongoing basis by the Bori village government, where the existing finances are directly used in each program without having to make a plan beforehand.
2. The use or utilization of village finances is still not appropriate in its realization, both in the field of village administration such as salaries and even village apparatus allowances that cause complaints; the field of village development which is still not by the needs of the village community whose realization is mostly not optimal; the field of village community development which has not been realized properly, it can be seen that the delinquency of children in the village is so high that it disturbs the peace and order of the community; in the field of village community empowerment, which has not yet seen the real benefits.
3. Reporting or accountability for village finances by the village government through each program has not been realized or reported to the BPD in writing, as well as to the village community even though it is just disseminating information and even reporting at the end of each fiscal year to the Regent through the sub-district head is always late and inputs that have an impact on increasing the welfare of the village community as a whole.

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