



Implementation of the Village Financial Supervision Program at Cianjur District

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Abstract. The Act Number 6 of 2014 about Village has consequences for allocating village finances through village funds to the Village Government. However, the large amount of financial allocation also creates a risk of fraud. The data from the Ministry of Home Affairs from 2016–2021, shows indications of a significant increase the number of cases of village financial fraud. The purpose of the study is to evaluate the implementation of the village financial management supervision policies and programs by Cianjur District Inspectorate. The qualitative approach was used through interviews with Inspectors, Program Planners, Evaluators, Auxiliary Inspectors, Auditors and Supervisors of Local Government Affairs. Field observations in villages that have received supervision. The results showed that the Cianjur District Inspectorate was not optimal in its internal supervision through village financial management. This is due to the lack of number of human resources and there is no indicator to measure the success of village financial supervision programs. Meanwhile, other supervision methods such as advisory services, monitoring, evaluation, and review have not been able to be implemented. The recommendation from the results of this study is the need for the Cianjur District Inspectorate to innovate the supervision program through a combination of supervision in the current year (such as monitoring and evaluation) and risk-based post-audit and using the village financial supervision information system.

Keywords: Implementation · Supervision · Village Finance · Cianjur District

1 Introduction

Since the enactment of the act number 6 of 2014 about Village, the village has received considerable funding opportunities from various sectors such as central government transfers or called Village Funds, local government transfers through the allocation of Village Funds, Financial Assistance, Grants, Profit Sharing Funds, and other legitimate sources. The amount of revenue or revenue budget and the expenditure process of the Village Government causes the magnitude of the risks faced by the Village Government.

The biggest risk faced by the Village Government is the occurrence of fraud or misappropriation/misuse or other fraud that can cause state financial losses caused by abuse of authority and lack of internal control as well as weak competence of the apparatus in village financial management [1]. On the other hand, risks can arise from the pattern of interaction that arises between organizations and their stakeholders, especially in village governments with all aspects of their governance in the community [2]. The number of financial disbursements or Village Funds from the central government to the Village Government continues to increase every year. Based on data from the Ministry of Home Affairs, from 2015 to 2021, there was a significant increase in village fund disbursements from the central government. In 2015 the Central Government has distributed approximately 20 trillion Rupiah until data in 2021 there was an increase to 72 Trillion Rupiah (Fig. 1).

Cianjur District Government is one of the areas that has quite a lot of village government areas, namely having 354 Village Governments. In the period from 2015 to 2020 the Cianjur District Government has distributed Village Funds and Village Fund Allocations through a transfer process from the APBD with a total of IDR 2,941,884,670,256.00. The fund, if proportioned, is almost 20% of the total regional budget of Cianjur District every year. This amount is the total allocation that has been distributed with the trend of transfers increasing every year. The details of village fund transfers and village fund allocations from 2015–2020 can be described in Table 1.

The amount of Village Government revenue from village fund transfers and village fund allocations certainly needs special attention from all sectors. The tendency of the amount of village financial management will also be in line with the tendency of fraud risks faced by the village government. The tendency of cheating is strongly influenced by factors of opportunity, pressure, and rationalization [4]. In exercising his power and authority, the Village Head is required to be able to carry it out transparently and accountably. However, along the way, there are legal cases that ensnare village heads

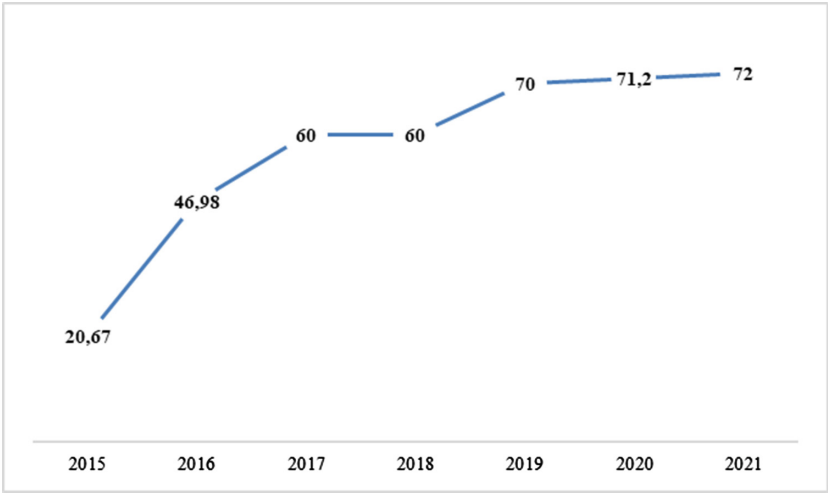


Fig. 1. Trend of increasing village fund disbursements in 2015–2021 in trillion rupiah [3].

Table 1. Village fund transfers and village fund allocations from 2015–2020.

Year	Village Fund (Rp)	Village Fund Allocation (Rp)
2015	106.824.450.000	148.381.000.000
2016	240.415.941.000	154.008.000.000
2017	306.944.040.400	161.914.201.000
2018	346.466.703.600	163.085.744.920
2019	409.076.015.000	234.473.431.336
2020	423.935.085.000	246.360.058.000
Total	1.833.662.235.000	1.108.222.435.256

Source: Processed from the Cianjur District APBD Transfer Fund Report, 2021

or other village officials that result in lawsuits. Indonesia Corruption Watch or known as ICW is a non-governmental institution that has conducted research in cases of misuse of village finances that occurred during 2016–2017. The results of the ICW study found indications of a surge in village fund corruption cases carried out by village heads. In the 2016–2017 period, there were 110 village heads who were suspected of village fund corruption [4]. As a result of the report of the Inspectorate General of the Ministry of Home Affairs of the Republic of Indonesia, from the beginning of the rolling out of the Village Fund program from 2015 to 2021, there have been 509 cases of misuse of village finances that have entered the legal realm. These cases have been handled 142 cases by the Police, 138 cases by the Prosecutor's Office and 229 cases have been and are in the court stage. In addition to cases that have an impact on legal issues, there are still problems with village financial management that occurred during the 2015–2021 period. The Inspectorate General of the Ministry of Home Affairs has recorded at least 11,014 problems involving 11,071 actors consisting of village officials, ranging from Village Heads, BPD, Assistants, District Officials, District Officials, Goods/Services Providers, BUMDesa managers and others [5].

Based on the results of research in Pandeglang District in 2018 in the implementation of village financial supervision, it was found that there were 47 villages that were indicated to have committed irregularities, namely by deliberately seeking personal benefits by inflating purchase or procurement prices on village projects [6]. In 2020, the Cianjur District Inspectorate has recorded at least 3 (three) cases of alleged misuse of village finances committed by village heads and continued in the law enforcement process. In 2021, there will be another determination of suspects due to alleged corruption crimes committed by 2 (two) Village Heads and will be tried at the green table. The series is the culmination of misuse of Village Financial Management by village aparat/apparatus. From this data, it can be said that the risk of fraud or deliberate fraud still often occurs in village governments as the results of previous research in Taufik [7].

Based on data from the supervision results of the Cianjur District Inspectorate from 2018 to 2021, the results of the examination were still found in the form of potential

Table 2. The results of the Cianjur District Inspectorate’s supervision of village financial management.

Year of Supervision	Number of Village	The Value of Potential Financial Losses (Rp.)
2018	132	1.546.856.422,00
2019	184	1.672.278.396,00
2020	125	4.240.422.767,00
2021	136	4.098.484.354,00

Source: Overview report on the results of the supervision of the Cianjur District Inspectorate for 2018–2021

regional/state financial losses that occurred in villages in the Cianjur District Region. The results of the Cianjur District Inspectorate’s supervision of village financial management are shown in Table 2.

From Table 2, the tendency of potential misuse of village finances by village officials has increased. The findings of the examination results are repeated and increasing. This illustrates that financial management in the village is still very vulnerable. The vulnerability of the implementation of village financial activities and management makes the supervisory function very important. There are still many incidents and problems in village financial management, of course, it is still the homework of the local government in carrying out supervision to prevent and control potential misuse of village finances. Local Governments have been given sufficient authority by the central government in the process of supervision and examination of compliance with the provisions of laws and regulations including compliance with the implementation of norms, standards, procedures, and criteria set by the Central Government as well as conducting supervision and performance checks [8]. The function of the District/City Inspectorate in supervising village and village financial management is clearly stated in Government Regulation Number 12 of 2017 article 19 [9] and Ministry of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management. Supervision of financial management is carried out in stages starting from the central government level through APIP ministries, provinces, regencies/cities, sub-districts to the BPD level as well as the government’s constitutional system [10].

In the Cianjur District Regional Government, the mandate for the implementation of village financial management supervision is delegated to the Cianjur District Inspectorate as stated in Cianjur Regent Regulation Number 91 of 2018 concerning the Position, Organizational Structure, Duties and Functions, and Work procedures of Regional Apparatus within the Cianjur District Government. Regarding the various problems that occur as described above, the Cianjur District Inspectorate has tried to carry out the function of supervising village financial management as mandated by applicable laws and regulations. Based on the results of the village financial management supervision report, from 2018 to 2021, the average amount of supervision on village financial management is around an average of 40.63% with the coverage as shown in Table 3.

As a result of Table 3, it can be concluded that the supervision process for village financial management does not reach half of the total number of villages in Cianjur

Table 3. The results of the village financial management supervision report, from 2018 to 2021.

Year	Number of Supervision of Villages	Percentage of supervision of 354 Villages
2018	132	37,18%
2019	184	51,83%
2020	125	35,21%
2021	136	38,31%
Average		40,63%

Source: processed from an overview report on the results of supervision of the Inspectorate of Cianjur District in 2018–2021

District. The supervision method used is to use the audit method. This study aims to determine how the implementation of the Cianjur District Inspectorate's supervision program policy on village financial management, as stipulated in the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management. The focus of this research is on the implementation of surveillance programs, providing a variety that is different from previous research. If Rochmaniar [8], Matei [11] and Alfaruqi [4] identify the factors causing deviations, in this study it will be further studied, how elements of supervisory activities (as one of the causes of deviations), work at the level of the District Inspectorate which is an element of the regional apparatus in the field of supervision, especially in the supervision of accountability for regional and village financial management.

2 Research Methods

This research uses a qualitative approach. Qualitative research methods are research methods used to examine the natural conditions of objects where the researcher is the key instrument. The results of the qualitative approach will be described descriptively, which is interpreted as a method of examining the status of a group of humans, an object, a condition, a system of thought, or a class of events in the present [12].

The scope of this study is to include the implementation of programs or policies that have been carried out by the Cianjur District Government, especially in the Regional Apparatus of the Inspectorate, which has a supervisory function, based on the rule of ministry home affairs number 73 of 2020 concerning Supervision of Village Financial Management, analyzing supporting and inhibiting factors in the implementation of the policy or program. Data obtained by conducting interviews with relevant officials, conducting observations in the field, and conducting documentation studies of the results of village financial supervision, archives, literature, and rules as well as the results of other scientific studies. The phenomenon in this study is the supervision program policy by the Cianjur District Inspectorate, based on The Rule of Ministry of Home Affairs Number 73 of 2020, the scope of the village financial management supervision program that can be carried out by the scope of the District/City Inspectorate includes: 1) Evaluation of the effectiveness of Village Financial Management within the District/city, 2)

Examination of the performance of village financial and asset management, 3) Examination of the performance of village-owned enterprise financial management, 4) Review of the evaluation process of the Village Budget draft on the Village Budget, including consistency with the Village Work Plan, 5) Review of the quality of Village spending and procurement of goods and services in the Village, 6) Monitoring of the distribution of transfer funds to the Village and the achievement of Village output, and 7) Investigative Audit. This research will look at factors that support and hinder the implementation of policies or programs to supervise village financial management from the aspects of formulating policy objectives, resources, characteristics of policy implementing institutions, attitudes of policy implementers, communication between organizations and the social, economic, and political environment. Data analysis techniques use the stages of data collection, data display, data verification, and drawing conclusions and as according Barlian [12] qualitative analysis techniques are carried out simultaneously or almost simultaneously with data collection.

3 Results and Discussion

3.1 Results

Evaluation of the Effectiveness of Village Financial Management Within the District/city. Evaluation of the effectiveness of village financial management is intended to assess the effectiveness of village financial management policies, accountability of financial management, achievements on outputs or outputs, evaluation of the use of village finances to support national and central programs, assessment of the effectiveness of the use of village fund financing for village bum, and measurement of the level of satisfaction of village communities with programs or activities that have been carried out by village government. During the period of allocation of village funds and other forms of financial assistance to village governments, based on law number 16 of 2014, the cianjur district government, through the cianjur district inspectorate, has never carried out a form of evaluation supervision on the effectiveness of village financial management within the cianjur district.

Audit of the Performance of Village Financial and Asset Management. Examination or Audit of the performance of village financial and asset management is intended to identify aspects of the internal control system (SPI), test important transactions, identify village financial planning and budgeting, administration of village revenues and expenditures, recording and utilization of village assets [10]. The Cianjur District Inspectorate in the 2016–2022 period has carried out an examination of the performance of village asset financial management as outlined in the supervision policy through the Annual Supervisory Work Program set by the Regional Head/Regent. The preparation of Annual Supervisory Work Program in 2021 and 2022 has been prepared based on the determination of risk factors that have been determined based on financial risk factors and non-financial aspects. So, it can be concluded that the preparation of Annual Supervisory Work Program for village financial management supervision in 2021–2022 has been risk-based. Supervision of the performance of village financial and asset management has been carried out in the agenda of checking village financial management

Table 4. The results of the review of the document overview report.

Year	Number of Supervision of Villages	Percentage of supervision of 354 Villages
2018	132	37,18%
2019	184	51,83%
2020	125	35,21%
2021	136	38,31%
average		40,63%

Source: processed from an overview report on the results of supervision of the Inspectorate of Cianjur District in 2018–2021

which is regular or commonly carried out every year based on the risks owned by the Village Government. The results of the review of the document overview report on the results of supervision of village financial management, the number of villages that are carried out performance checks on financial management and their assets are shown in Table 4.

From the Table 4 data, it can be illustrated that the Cianjur District Inspectorate has only been able to supervise the management of village finances and assets less than the number of all villages in the Cianjur District area.

Audit or Examination of the Financial Management Performance of Village-Owned Enterprises (BUM Desa). Village-Owned Enterprises (BUM Desa) is a business unit formed by the Village Government and managed separately from the management of village finances and assets. Village-Owned Enterprises financing can be obtained from capital participation sourced from the Village Budget or other sources obtained legally. (Hasan 2020) The existence of Village-Owned Enterprises is regulated through Government Regulation Number 11 of 2021 which regulates the establishment of Village BUM/Village BUM as articles of association and bylaws, organizations and employees, work program plans, ownership, capital and loans, business units, procurement of goods/services; ease of taxation and retribution, cooperation, accountability, distribution of business results and so on [13].

With the form of financing and capital participation from the Village Government, in this condition the Village-Owned Enterprises becomes partially or completely given capital by the village government from village funds or other sources. Thus, there is a need for supervision from the government to measure the level of effectiveness, efficiency, and economic level of Village-Owned Enterprises business activities. The Cianjur District Inspectorate in the village financial management supervision policy has not been able to supervise the financial performance of Village-Owned Enterprises.

Review of the Evaluation Process of the Village Budget Draft on the Village, Including Consistency with the Village Annual Work Plan. Alignment or consistency between types of village planning is the key to successful village development. The planning cycle of village activities starts from hamlet-level deliberations, village deliberations, review of the results of deliberations with the Village Medium-Term Plan (RPJM Desa), review with the Village Government Work Plan (RKP Desa) and the preparation

of draft village regulations challenging the Village Budget Draft (RAPB Desa) [14]. The Cianjur District Inspectorate until 2022 has not been able to carry out a review work program for the village budget design process and its consistency with village RKP or up to the Village Medium-Term Plan.

Review of the Quality of Village Spending and Procurement of Goods and Services in the Village. The implementation of the Village Budget is a vulnerable point after the village budget planning preparation process. The implementation of the Village Budget is a process of village shopping activities and the process of procurement of goods and services in the village, both carried out independently and through goods/services providers [15]. The Cianjur District Inspectorate has never implemented a review program on the quality of spending and procurement of goods and services in the village in the annual supervision work program. The process of supervising the quality of village spending and procurement of goods and services in the village is incorporated in the financial performance supervision program, namely in the aspect of assessing the procurement of goods and services in the village in each village budget examined.

Monitoring of the Distribution of Transfer Funds to the Village and the Achievement of Village Output. The distribution of transfer funds to the village is carried out by the Regional Finance and Assets Agency of Cianjur District. The distribution of transfer funds consists of Village Funds (DDS), Village Fund Allocations (ADD), District/Provincial Government Financial Assistance (BKPK/P), Profit Sharing Funds (DBH) and other legitimate transfer funds. Monitoring the distribution of transfer funds to villages and monitoring the achievement of the output or progress of village financial realization is very important to be carried out as part of the prognosis supervision to identify the amount of funds that have been received by the village government and the amount of funds that have been carried out village financial expenditure/realization. The Cianjur District Inspectorate in the annual supervision work program starting from 2020 has monitored and evaluated the distribution of transfers to village governments through an evaluation program for the absorption of regional budget and the procurement process of goods/services at the regional level. The monitoring/evaluation process is carried out quarterly in collaboration with the BPKP RI West Java Representative and has been carried out using a web-based information system.

Investigative Audit. Investigative audit is a type of supervision or Examination with a Certain Purpose which aims to find, find and collect evidence for the alleged presence or absence of irregularities in village financial management [3]. The Cianjur District Inspectorate from 2017 to 2021 has conducted investigative examinations based on cooperation with Law Enforcement Officers such as the Prosecutor's Office and the Indonesian Police, as well as cooperation with the Jendra Inspectorate of the Ministry of Villages and the Inspectorate General of the Ministry of Home Affairs on complaints made by the community. Every year the Cianjur District Inspectorate always prepares an investigative supervision program to overcome requests for examination from Law Enforcement Officers and from community complaints.

Investigative investigations since 2020 have been conducted specifically by the Special Assistant Superintendent who handles community complaints and investigative requests from law enforcement apparatus.

Supporting and Inhibiting Factors

Policy Indicators and Objectives. The purpose of the national village financial supervision program as stated in the Regulation of the Minister of Home Affairs Number 73 of 2020 is to realize transparency, accountability and order and discipline in budget aspects and increase participation in village financial management supervision. These objectives nationally have been pursued and translated into the formulation of the size and objectives of village financial management at the implementing level at the Cianjur District Inspectorate.

Based on the Key Performance Indicators document on the village financial supervision program, specifically the Cianjur District Inspectorate formulated an indicator of the purpose of village financial supervision, namely the number of village government public relations supervised in its financial management. The success indicators and objectives of a program should reflect specific, measurable, achievable and have time targets. In general, the village financial management supervision program at the Cianjur District Inspectorate does not yet have clear measuring instruments and success indicators. So that the Cianjur District Government through the Inspectorate has not been able to calculate clearly and definitively about the extent of the success rate of the village financial management supervision program in achieving its strategic goals and program objectives.

Resources. Resources are a very important element in carrying out a policy or program. Ideal resources are the key to the success of a program that can be implemented properly to achieve the goals. The resources needed in running a program can be in the form of human resources, finance and other supporting equipment or facilities/infrastructure. The three types of resources must be considered in carrying out a program or policy adequately, so that there is no inequality so that a policy can run well. The implementation of the village financial management supervision program is carried out by functional, both the Functional Position of Auditor (JFA) and the Functional Position of Supervisor of The Implementation of Local Government Affairs (JF PPUPD) which can both carry out the supervisory function of village financial management in financial aspects (financial administration and assets) and non-financial aspects (planning and budgeting) which currently total 46 people. Based on the position analysis that has been carried out in 2018 and made improvements in 2021, there is still an inequality in the number of APIP human resources at the Cianjur District Inspectorate at the managerial level as many as 7 personnel and 29 people at the functional level.

Budget support for implementation in the funding aspect, the village financial management supervision program is 2–5% annually of the total budget received by the Cianjur District Inspectorate. In general, budgeting for the implementation of the village financial management supervision program is feasible and fulfilled and always receives adequate allocations from local governments. Since 2021, the Cianjur District Inspectorate has implemented village financial performance checks using the village financial supervision information system or Siswaskeudes which has been integrated in the village financial system database. So that the process of implementing financial examinations can increase cost effectivity, efficiency, improve the quality of service/work results and make the audit process more accountable [16].

Characteristics of Policy Implementing Agencies. The implementing agent for policies or programs to supervise village financial management at the Cianjur District level is the Regional Inspectorate. Inspectorate is a Government Agency or Agency that has the function of supervising and examining other government organizations or devices within the internal scope of government. The Inspectorate has the task of assisting the Regent in fostering, supervising the implementation of government affairs which are the authority of the Regions and the duties of assistance by the Regional Apparatus, as well as the achievement of the fulfillment of 5 (five) elements of the Government Internal Control System, and the value of the maturity of the capabilities of the Government Internal Supervisory Apparatus. The breadth of the District Inspectorate's scope in implementing the village financial supervision program from the aspects of planning, budgeting to special/investigative examinations shows that the role of the District Inspectorate as the embodiment of regional APIP is very strategic in carrying out village financial management supervision policies. The characteristics of the Inspectorate as a management function in regional development are in the function of control and supervision. This may be an opportunity and strength for the Cianjur District Inspectorate in local government governance. However, in addition to the strengths and opportunities possessed by the Inspectorate institution, as a regional apparatus organization (OPD), the District Inspectorate remains under the authority of the regional head in the process of implementing its policies which sometimes changes a lot due to changes in the rules of the central government.

Disposition. The attitude or character that is important for implementers to have been honesty, commitment and democracy. Implementers who have high commitment and honesty will always survive among the obstacles encountered in the program/policy. His commitment and honesty led him to be more enthusiastic in implementing the stages of the program consistently. The implementers of supervision or in this case the technical functionalists of village financial management supervision are required to have professional values and ethics as stated in the internal supervision or audit standards consisting of Integrity, Professional Behavior, Accountability, Competence, Secrecy, and Objectivity.

On the other hand, the characteristics of implementers of village financial supervision programs have different educational backgrounds and competencies. The Cianjur District Inspectorate has a supervisory function consisting of the Functional Position of Auditor (JFA) assisted by the BPKP and the Functional Position of Supervisor of the Implementation of Local Government Affairs (JF PPUPD) Assisted by the Ministry of Home Affairs. In supervisory management at the secretariat, there is a functional Planner assisted by Bappenas who is in charge of planning and evaluating supervision programs. The diversity of competencies and backgrounds makes it an obstacle and difficulty in mapping and measuring performance.

Communication between Institutions and Implementing Activities. A policy will be able to be carried out smoothly if it is disseminated through an effective communication process between the level of the policy or program implementing agency with other implementers or in this case the target group. The goals and objectives of a policy or program can be communicated and socialized properly to avoid biased processes or distortions of information on the objectives and processes of the policy/program. Of course,

the process of communion is very important to increase knowledge rather than implementers and other targeted targets of policy implementers to reduce the level of errors in the implementation of policies and programs. The process of communicating supervision/examination or an audit is very important to be carried out so that the objectives of supervision can be achieved. As an institution that has supervisory functions including examinations in village financial management, the process of communicating plans and audit results is very important to obtain the expected quality of data/information, carried out in an organized manner and all stakeholders remain in comfortable conditions [17]. The number of stakeholders that must be involved, of course, requires more efforts in communicating and organization. It is necessary to have equality of understanding and collaboration to realize the synergy of institutions involved in village financial supervision.

Economic, Social and Political Environmental Conditions. The last thing that needs to be considered to assess the performance of the implementation of public programs or policies in the perspective offered by Van Meter and Van Horn is the extent to which the social, economic and political environment contributes to the success of established public policies. A social, economic, and political environment that is not conducive can be the culprit of the failure of policy implementation performance. Therefore, efforts to implement policies must also pay attention to the conduciveness of external environmental conditions. The community has the largest role in supervising village financial management, namely Monitoring the Implementation of village development and the implementation of Village Government. Because in terms of community supervision, it has a central role as a supervisor so that in its use in this case the village government is right on target. In the last 5 years, from 2016 to 2021 there have been many special supervisions (special examinations) carried out by the Cianjur District Inspectorate which are sourced from community complaints. The community as a social and political element also contributes to the supervision of village financial management, especially since the rolling out of village funds and is seen as a social accountability [18].

3.2 Discussion

Implementation is a series of activities by mobilizing all resources owned to achieve the expected goals and influenced by the various characteristics of the implementer, coordination of implementing agencies and the social, economic, and political environment. This is in line with what was also stated by Mulyadi [19] who stated that implementation is a very important stage in policy to achieve goals. The implementation process must be carried out by thinking about and calculating in detail various supporting and inhibiting aspects, as well as the opportunities and capabilities of the organization given the authority in implementing policies [19]. One of the leading concepts or theories about the implementation of policy is the one introduced by Donald Van Meter and Carl Van Horn. According to Van Meter and Van Horn in Agustino (2008), this model supposes that policy implementation runs linearly from public policy, implementor and public policy performance [19]. The concept of implementation that Van Meter and Van Horn introduced as the main concept in this study is that it is not basically intended to measure and explain the final results of government policy. According to Van Metter and Van

Horn [20] there are six variables that affect the implementation of a public policy or program, namely:

Clear Policy Objectives and Standards. A policy or program must be determined and detailed about the goals to be achieved through the policies or programs that are carried out along with the standards to measure their achievement.

Resources. Resources can be defined as an effort that has economic value; it can also be interpreted as all components in a system. Broad resources in organizational management can be seen in the aspects of man, equipment, and method. All aspects of these resources must be carefully considered in the process of implementing a policy or program.

Characteristics of Policy Implementing Institutions/Organizations/Institutions. The characteristics of organizations/institutions in planning, coordinating, implementing and controlling and evaluating the implementation or implementation of public policies are factors that greatly influence the success of the policy itself. Therefore, organizations, institutions or institutions implementing technical policies must have a team that can technically carry out good planning, organizing, implementing and monitoring and evaluation.

Dispositions of the Implementors. Attitudes will be greatly influenced by the characteristics of policy or program implementers. The most important characteristics possessed by policy implementers are also related to honesty, commitment, integrity, and a democratic attitude in implementing policies. Strong commitment is needed to face every hurdle in policy implementation. Honesty and integrity will direct the policy to a line that fits the policy objectives.

Communication Between Organizations and Implementing Activities. Good communication is effective communication, where a policy can be conveyed properly its intentions and objectives to the target and implementers of the policy. Political, Social and Economic Environment Sometimes a policy is born out of a political process that is carried out to achieve goals. Therefore, the implementation of policies is strongly influenced by the social environment, economic conditions and the political system being run.

4 Conclusions and Recommendations

The Minister of Home Affairs Regulation Number 73 of 2020 has provided guidance on the formulation of policies and programs for monitoring village financial management that can be implemented by the Cianjur District Inspectorate. The purpose of the supervision of village financial management by the District Inspectorate is to increase the accountability of financial management from planning, budgeting, implementing activities, spending on goods/services, financial administration, and village financial accountability by considering risk factors in both financial and non-financial aspects (management). The Cianjur District Inspectorate has implemented a regular village financial management supervision policy, namely monitoring the performance of village financial statements that have been prepared based on the object of examination

that has been determined in the PKPT and special examinations, namely examinations with certain objectives or investigative examinations/audits sourced from community complaints and examinations of the results of cooperation with law enforcement apparatus. The supervision is curative because the characteristics of supervision are in the final stage of budget implementation using the audit method.

Meanwhile, preventive supervision programs such as planning review, village financial budgeting and review/evaluation of the quality of goods/services spending have not been implemented because obstacles are still being found such as the lack of APIP human resources, there are no indicators to measure the success of village financial supervision programs and the low pattern of communication/coordination and collaboration between supervisory and supervisory agencies. Suggestions that can be made to optimize the supervisory function and implementation of village financial management supervision policies by the Cianjur District Inspectorate are:

1. Reformulate performance indicators and targets that must be achieved in village financial management supervision programs.
2. Increase APIP's human resources proportionally according to the needs and workload in village financial supervision.
3. Optimizing the risk-based village financial supervision information system (Siswaskeudes) in village financial supervision programs.
4. Optimize preventive supervision programs such as monitoring, evaluation and review that are thematic in the current year.

Improve communication, coordination and collaboration between institutions and stakeholders involved in village financial supervision both within the Cianjur District Government and the external environment.

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