

Competence of the village Government Apparatus in the financial management of the village in district of Purwodadi Musi Rawas

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Abstract. This research aims to know the competence village government apparatus in the financial management of the village after the implementation of Act No. 6 of the year 2014 of the village. 113 the year 2014 about financial management. The phenomenon that became the study of this research is the competence of the Government apparatus of the village. Village in financial management the year 2016 in district of Purwodadi with techniques of collecting data through observation, interview and documentation. The results showed that formal education has still not owned in accordance with article 50 paragraph 1 of Act No. 06 Years 2014. Financial management capability in the village has not been appropriate because the level of difficulty and complexity of the financial management of the village. In the year 2016 there are still many who have not been following education and training. The efforts made in Musi Rawas Regency Government with mengangarkan training activities for the village government apparatus on the budget revenue and expenditure of the village. The public perception about the village finance well enough with the hope village financial management at all stages can be implemented in accordance with the rules and conditions. Constraints that arise in the financial management of the village is the ability or capacity of the human resources that are owned as well as the potential negative assessment that emerged from the community.

Keywords: Competences, The Apparatus Of The Government Of The Village, The Village Financial Management

1 Introduction

President of the Republic of Indonesia Joko Widodo in a state speech in commemoration of the 70th Anniversary of the Proclamation of Independence of the Republic of Indonesia at the Joint Session of the Regional Representatives Council and the People's Representative Council of the Republic of Indonesia on August 14 2015 stated:

"We have achieved the consolidation of democracy. Now is the time, for the sake of safeguarding national interests, we carry out a fundamental transformation of the national economy. The consumptive development paradigm must be transformed into a productive one. Development must start from the periphery, from regions and villages, by increasing the productivity of human resources, utilizing science and technology, and being driven by a creative, innovative, and persistent mental attitude [1].

In Law number 6 of 2014 in Article 72 paragraph (4) it is determined that at least 10% of the regional transfer funds in the State Budget (APBN) will flow to the Village. Based on the budget simulation, each village received an average of IDR 1.44 billion in 2014. From the

available data it can be explained that the amount of the Village Fund in 2015 was IDR 20.7 trillion. The Village Fund Allocation in the APBN is allocated as much as 46.98 trillion Rupiah, until 2015 it has only reached 6.5% of the total transfer budget to the regions, still below 10% as mandated by Law Number 6 of 2014 concerning Villages. In 2016 the Village Fund experienced an increase of 26.22 trillion rupiah or an increase of 126% from the 2015 village fund allocation which was only 20.77 trillion rupiah [1].

In addition to mandating the village budget within the framework of village independence, Law Number 6 of 2014 concerning Villages also emphasizes the authority of villages to regulate and manage their authority according to the needs and priorities of the Village. Law Number 6 of 2014 implies a number of powers possessed by the Village, including Village-Scale Local Authority and Village Origin Rights Authority. The consequence is, like it or not, ready or not, the village must be able to exercise this authority with very large village finances. The question that arises is whether the village government, with all available resources, carries out this authority with very large funds or budgets.

The question above is reasonable to raise considering the many negative phenomena that have arisen with regard to village financial management. In *sindonews.com* (2015), the Head of the DIY Regional Financial and Asset Management Revenue Service (DPPKAD) Bambang Wisnu Handoyo explained, from the results of the dialogue with village officials in Gunungkidul, there were no villages that were correct in managing budget in the village. Not only in Gunung Kidul, other phenomena that appeared also occurred in Wudi Village, Cibal District, Manggarai Regency, which received negative responses from the community. Residents assess that the management of the Wudi Village Fund is managed in a closed manner and without a deliberation and consensus mechanism starting from the hamlet level to the village level. The phenomenon of poor village financial management is still recognized by the regional government itself. As happened in Jombang Regency. It was explained that the chaos in the management of the Village Fund (DD) was justified by several Camat in Jombang Regency. This was revealed after Commission A DPRD Jombang summoned all Camat in Jombang, for a working meeting (Raker). If traced from many media, there are still many negative cases relating to village financial management.

The emergence of the above phenomenon is caused by several factors, one of the dominant factors is the readiness of the capability or competence of the village government executors, in this case the village apparatus [2], [3]. As explained by the Head of Kabuh, Eko Prihandono, that until now the Human Resources (HR) owned by villages in Jombang do not understand the mechanisms for managing DD. According to Prihandono, there are not many DD problems according to procedures and one of the factors is the lack of human resources.

Village financial management problems also occur in Musi Rawas District. Dian Candra stated that the absorption of village funds in 2016 must be transparent and on target, not like the previous year, there were several villages that managed not according to the priority scale. Like the problems of village financial management in several areas described earlier, the problem of competency of village officials is still an obstacle in managing village finances.

The Head of the Musirawas District Government Agency and Community Empowerment (BPMPD), Dian said that village officials in the Musi Rawas Regency area have not been able to make a Letter of Accountability (SPJ) for their respective village budgets. Dian Candra also stated that there was an allegation that one of the section heads at the sub-district level sold consultant services to the Village Secretary for the making of the SPJ. This shows that the majority of Village Governments (Pemdes) have not been able to make SPJs.

Musi Rawas Regency has 14 sub-districts, including Purwodadi District which has 2 urban villages and 9 village areas. From existing data, based on the level of education, most of

the education of village officials in Purwodadi District has not met the standards required in Law Number 6 of 2014.

In Law Number 6 of 2014 concerning Villages, it is explained that the minimum education requirement for village officials is SMA / equivalent. Because most of the village apparatus in Purwodadi Subdistrict have not met the standards, there is a doubt about their competence in managing very large village finances.

Based on the researcher's preliminary data, the total budget managed by villages in Purwodadi District in the 2016 fiscal year reached IDR 10,314,743,496. This budget is sourced from the State Revenue and Expenditure Budget (APBN) of Rp. 5,381,170,800 and sourced from the Musi Rawas Regency Regional Budget (APBD) of Rp. 4,787,173,496, -. The purpose of this assistance is to improve the welfare of rural communities and alleviate poverty by meeting the basic needs of the community, building village facilities and infrastructure, developing village local economic potential and exploiting existing natural resources.

From the existing data, it was also found that the expenditure budget and village income in the Purwodadi District in 2016 were realized by 93% and 7% could not be absorbed or spent and became the 2016 budget SILPA.

It can be seen that all villages are not 100% able to use the budget according to the set budget. This shows that the management of village finances in Purwodadi District is still not optimal and based on the previous explanation, the success of village financial management is very dependent on the competence of village officials.

In the use of the Village financial budget provided by the Central Government and Regional Government, a competency of the village government apparatus is needed in its management so that the development goals to be achieved are as desired and right on target.

2 Methods

There are two types of data in this study, namely primary data and secondary data. Primary data is in the form of transcripts of interview results which are sourced from predetermined research informants. Secondary data is data that does not come directly from the source or this data is considered as supporting data. Secondary data in this research is in the form of documents or notes on the implementation of reporting and accountability of Village Finance in Purwodadi District, Musi Rawas Regency in 2016.

3 Result and Discussion

The results of the study are based on interviews that have been conducted showing that all village government officials in the Purwodadi sub-district of Musi Rawas Regency starting in 2017 have at least a high school education level. In fact, it was also found that some of them had a Bachelor's Degree and a Bachelor's Degree (S1).

In Government Regulation Number 43 of 2014 concerning Implementation of Law Number 6 of 2014 concerning Villages, Article 65 Paragraph 1 letter a explains that Village Apparatus is appointed from Village residents who meet the educational requirements of at least a public high school or equivalent[4]. With the conditions presented in reserach result, it can be seen that the education level of all village government officials in the Purwodadi District has met this requirement.

The Scholar states that there are several factors that can affect a person's competence, including intellectual ability. Competence relies on cognitive thinking such as conceptual thinking and analytical thinking. Cognitive thinking can only be acquired through formal education and experience [5] [6]. As also explained by other scholar which states that one's competence can be seen from awareness in the cognitive or knowledge field. Knowledge is what we know about a particular object [7] [8]. Most of human knowledge is obtained through the eyes and ears. So that the efforts made in improving Human Resources can be carried out by means of trainings, both training provided by the Central Government and regional governments in the form of formal activities and other private parties through their educational institutions.

The results also show that in general, the minimum high school education that village officials in the Purwodadi sub-district, Musi Rawas district, is not yet suitable for implementing village financial management. This reasoning is based on the level of difficulty and complexity of village financial management, which comes from both the APBD and APBN.

However, the many trainings and education that village officials participate in can increase understanding in terms of village financial management. Field data from interviews show that there are still many village government officials in Purwodadi District who have not attended village financial management education and training at all. The data available at the Camat Office also shows that most of the apparatus have never received training on village financial management, but from the available data it turns out that all village treasurers, village heads and village secretaries are officials who have received education and training in village financial management carried out by the government of Musi Rawas Regency.

The research findings are problematic because they show that the perceptions that build the understanding of village officials about village financial management are quite good. This perception is that large village finances, both from the APBD and APBN if managed properly, will be able to improve the welfare of the village community. Good perceptions based on the results of this study can be used as capital so that village financial management is in accordance with predetermined stages.

This shows that the government, both central and regional, as stakeholders, gives greater trust to villages to manage state finances intended for village communities. A large budget, without a good understanding of its management, will of course be something that is redundant or futile.

The Scholar states that understanding is the depth of cognitive and affective that an individual has. It is something that we understand and we understand correctly. This concept implies that the existence of a large village budget or finance must be properly understood with the cognitive aspect (knowledge) and translated into actual (affective) action. Misunderstanding will create problems in the implementation process [9] [10].

The results also show that the stages of village financial management by village government officials are in accordance with the provisions starting from planning, implementation, administration, reporting and accountability. Village financial management according to the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management includes:

A. Planning

The Village Government prepares a Village development plan in accordance with its authority by referring to the City / Regency development plan. Village Development Planning is prepared on time, including:

- 1) Village Medium Term Development Plan (RPJMD) for a period of 6 (six) years.
- 2) The Village Annual Development Plan or what is called the Village Government Work Plan, is an elaboration of the Village RPJM for a period of 1 (one) Year.

b. Application

Is a process of activities related to spending money and activities in the field in the form of procurement of goods and services.

c. Administration

Administration is the recording of all financial transactions, both receipts and disbursements of money in a fiscal year.

d. Reporting and Accountability.

Reporting and accountability are the final series of Village financial activities, reporting and accountability is a report on the realization of the APBDesa implementation submitted by the Village Head to the Regent / Mayor.

The village financial management accountability reports that are used include:

- 1) Accountability Report on the realization of APBDesa implementation
- 2) Village Regulations
- 3) Village wealth report
- 4) Government and Regional Government Program Reports that enter the Village.

Based on the description above, it can be concluded that in this section, village government officials in Purwodadi Regency have sufficient understanding in implementing the stages of village financial management.

4 Conclusions

The results showed that all village government officials in the Purwodadi District had met the applicable requirements, namely at least a high school education. The overall level of education of village government officials in Purwodadi District is not in accordance with the level of difficulty and complexity of village financial management. There are still many village government officials in Purwodadi District who have never received education and training related to village financial management. The effort made by the Musi Rawas Regency Government to improve the competence of village government officials was to allow the village to use a portion of the village budget to carry out activities to increase the capacity of village officials.

Village government officials in Purwodadi District have sufficient understanding in the implementation of village financial management stages starting from planning, implementation, administration, accountability and reporting.

The skills of village officials in managing village finances in Purwodadi District are not in accordance with the task load and functions that must be carried out so there is a need for efforts to improve the skills of village officials in managing village finances.

Village government officials in Purwodadi District have shown a positive attitude towards village financial management. This attitude is shown by (1) showing a fairly high appreciation for village financial management, (2) realizing their weaknesses as a factor that becomes an obstacle to village financial management and (3) trying to overcome obstacles that arise by learning a lot from the parties. competent.

The interest of village government officials in village financial management is quite high and the sub-district and district governments have played a role in involving their duties and functions in accordance with applicable regulations in order to succeed in village financial management .

Based on all the premises described above, a conclusion can be drawn that the competence of village government officials in Purwodadi Subdistrict, Musi Rawas Regency is not fully in accordance with the demands of the work that must be carried out in village financial management.

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