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Budget Supervision and Mechanism by an Administrative Village in Indonesia

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Abstract: The role of government in budget management is something that must be done adequately based on the principles such as transparency, accountability, participation, and aspiration; because it is closely related to services in the village. The budget management should be conducted based on the applicable regulations. However, there are often found many village apparatus who has a potency to abuse their power in its authorities. This phenomenon, furthermore, causing some polemics among peoples and tends to abandon some regulations which should become a basis of the apparatus policies. The research aims at investigating the mechanism of village development budget management and the control of village development budget management. The mechanism, however, should be started with proper planning, budgeting, implementation, business manager, report, and accountability. Also, management control is must be done through several stages, such as pre supervision, channelization, use, and post channelization.

Keywords: *Budget Management; Indonesia; Supervision; Village Government.*

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INTRODUCTION

Village term is identical with poor, traditional, and old-fashion people. A village has local wisdom and grandeur. A village is a pioneer of autonomous democracy system which is entirely sovereign. It has been a long time since a village has a government system and mechanism as well as norms. The Law

Number 6 of 2014 concerning Village states that a village is a unity of law people that has territorial border and has any authority to regulate and to manage the government affairs, local people's interests based on people's initiatives, derivation right, and/or traditional right which is acknowledged and admired in The Republic of Indonesia government system. A regulation gives a base for a village to be more autonomous not only normatively, but also practically (based on Law Number 6 of 2014 concerning Village).¹

The village geography is a result of the geographical, social, political, and cultural

¹ Hesti Irna Rahmawati, Analisis Kesiapan Desa Dalam Implementasi Penerapan UU Nomor 6 Tahun 2014 Tentang Desa (Studi Pada Delapan Desa Di Kabupaten Sleman), University Research Colloquium 2015, p305.

of an area and has reciprocity relation with other regions. Based on the definition, a village is an essential part of the existence of Indonesia Nation, because it is the smallest part that shows the diversity of Indonesia. It has been proved that diversity supports the presence of a nation. Thus, village reinforcement cannot be bargained and separated from the development of this nation. Therefore, the existence of a village should be empowered and protected, particularly in the implementation of village authority.²

A village has an important role, particularly in carrying out a public services task. Decentralization of more significant authorities accompanied by budget and assistance of adequate facilities and infrastructures is indeed required to create the village autonomous aiming for village independence. By legitimizing Law Number 6 of 2014 concerning the village, it expected that people's interests and needs could be better accommodated. Giving higher opportunity for a village to regulate its government and even distribution of the development planned can improve the prosperity and quality of life of village people. Thus, the problem of discrepancy between areas, poverty, and other social-cultural issues can be minimized.³

Law of Village is a base and a part of modernity of thoughts and acts of village people. The Law of Village should be an instrument to build a new life of an

independent, democratic, and prosperous village.⁴

Regulations concerning villages have changed significantly since the enactment of Law Number 6 of 2014 concerning Villages (from now on referred to as Village Law) on January 15, 2014. In terms of regulations, villages (or with other names specifically/separately) have been separated from Law - Law Number 32 Year 2004 concerning Regional Government. Villages in Indonesia will experience repositioning and new approaches to implement development and good governance. In essence, the Village Law has a vision and engineering that gives broad authority to villages in the field of village government administration, implementation of village development, village community development, and empowerment of village communities based on community initiatives, origin rights, and village customs.⁵

The policies of village management which are regulated in Law Number 6 of 2014 concerning village are considered bringing new hope in an effort of improving the village people's welfare. One of the policies is providing huge budgeting allocation for villages, which is aimed to strengthen village fund in development, service, improvement, and empowerment of village people. Then, awarding the village chief and apparatus with a fixed salary and

² Roy Marthen Moonti, "Establishment of Village Regulations In Realize Autonomy Village," *Substantive Justice Internasional Journal of Law* Volume 1, Issue 2, Juli 2018, p130.

³ Neny Tri Indrianasari, "Peran Perangkat Desa Dalam Akuntabilitas Pengelolaan Keuangan Desa," *Jurnal Ilmiah Ilmu Akuntansi Keuangan dan Pajak*, Volume 1 No. 2, Juli 2017, p30.

⁴ I Gusti Bagus Suryawan, "Undang Undang Sebagai Sarana Pembaharuan Bagi Masyarakat (Telaah Sosiologis Keberlakuan Undang Undang Nomor 6 Tahun 2014 Tentang Desa)", *Hasanudin Law Review*, Vol. 1 No. 1 April 2015, p23.

⁵ Reflay Adi Sagita, Widayati, "Pengawasan Penggunaan Dana Transfer Untuk Menjamin Akuntabilitas Pengelolaan Keuangan Desa Di Kabupaten Wonosobo," *Jurnal Hukum Khaira Ummah*, Vol. 12 No. 2 Juni 2017, p294.

allowance is conducted with the expectation that they can improve providing the public services.

Besides issuing the Law Number 6 of 2014 concerning village, the government also issues the Ministerial regulation Number 113 of 2014 about the guidelines of Village Financial Management which is expected to become the guidelines in village financial management, because it covers various procedures of village financial management consisting of planning, implementation, administration, report, and accountability. Also, the Ministry of Home Affairs Regulation Number 113 of 2014 requires that the village financial management should be transparent, accountable, and participative, as well as orderly and disciplined.⁶ In the administration, the village government needs financial sources and village revenues. The village revenues sources are managed in Village Government Budget. In the administration, the village government needs commercial sources and village revenues. The village revenues sources are handled in Village Government Budget. The village financial according to government regulation in lieu of the law number 2 of 2014 concerning the Village Government is all rights and responsibility in implementing the village government which can be valued with money including all terms of properties related to the village's rights and responsibilities.

The Government Regulation Number 43 of 2013 concerning village is regulating the village government including the

responsibilities of formulating and creating a local regulation about village fund allocation as a part of village fiscal authority to organize and to manage the finances. In order to run the administration, the village government has revenues sources which are used in financing the activities. The most important things to concern about are the certainty of financing and, at last, the accountability of the budget's utilization.

Currently, the government has supported the village financial, which is by allocating 10% in minimal of the balanced fund between Central Government and Local Government, and it is called Village Fund Allocation. It is intended as the stimulant fund to encourage in financing the village government's programs supported by the participation of cooperation from the community in running the activities as well as the community empowerment.

The village fund allocation given each year to all villages should be accountable. Financial accountability is a crucial dimension in commercial consumption, including the Village Fund Allocation. This accountability should be conducted considering that, currently, villages obtain a tremendous amount of budget and the management should be done independently due to the village fund allocation policy in which previously the communities only receive limited financial assistance with uncomplicated management. The Village Chief must prepare the human resources to manage the enormous amount of money as the village government implementer.

The village financial implementation and management should be managed based on the principles of transparent, accountable, participative, orderly, and discipline, and it is maintained for a fiscal

⁶ Neny tri Indrianasari, "Peran Perangkat Desa Dalam Akuntabilitas Pengelolaan Keuangan Desa," *Jurnal Ilmiah Ilmu Akuntansi Keuangan Dan Pajak*, Volume 1 No. 2-Juli 2017. p30

year from January 1st to December 31st. The village fund allocation is a stimulant for villages to manage the fund allocation effectively and efficiently. The management should be transparent to create the development of the community's activities, aiming the independent villages. The village chief as the head of the village government is the power holder of village fund management and is the representative of the village government.⁷

Observing the management of village development budget, there are some problems in accountability of the use of village fund allocation. There are some guidelines of rules to manage the financial which are not comprehended by the financial management apparatus. The example is a mechanism of village fund allocation is not done according to technical guidelines regulated in village financial management. Thus there are still some deviations conducted by the decision-makers which then becomes problems of villages. Therefore, based on the background, there are two problem statements of this study, namely how the mechanism of village development budget management and how the village development budget control.

ANALYSIS AND DISCUSSION

The Mechanism of Village Budget Management

The village government, as the forefront in the local government system, will be correlated and directly attached to the community. Therefore, the system and mechanism of the local government

implementation is very supported and determined by the Village Government and Village Consultative Body as parts of Local Government. The institutional structures and work mechanisms in all levels of government, mainly the village government must be guided to create the government that is sensitive to the development and change in communities.⁸

Reformation and local autonomous are new hopes for the village government and community to develop their village based on people's needs and aspirations. For mostly village apparatus, autonomous is a new opportunity to open the spaces for creativity for the village apparatus to manage the village. For example, all things to do by the village government that must be approved by the sub-district government should be no longer applied. It will make the village government becomes more free in determining development programs to implement, and it can be adjusted with the village people's need.

The chief village conducts the authority to manage the village financial as it is Minister of Home Affairs Regulation No. 113 of 2014 concerning Guidelines for Village Financial Management regulated in Article 75 verse (1). It says that the village chief is the power holder in village financial management. In running the authority, the chief village can authorize half of his/her authority to the village apparatus.

The principles of financial management in a village to create good governance must be involved in the following some aspects,

⁷ Hasman Husin Sulumin, "Pertanggungjawaban Penggunaan Alokasi Dana Desa Pada Pemerintahan Desa Di Kabupaten Donggala," *e-Journal Katalogis*, Volume 3 Nomor 1, January 2015, p44

⁸ Romsan, A., Ali, F., Idris, A., Nugraha, A., Nurhidayatulloh, N., & Isa, S. M., 2017, "Climate Change and Community Environmental Conflicts: Are They Correlated?." *Sriwijaya Law Review*, 1(1), pp067-079.

namely: 1) Aspiration; in policy-making of the village financial management, the village government and Village Consultative Body should listen to the people's aspiration. 2) Participation; in policy-making of the village financial management, the village government should involve the village community. 3) Transparency; the community obtains adequate information related to the village government budget, including development, village treasury auction, government assistance and reinforcement to the communities. 4) Accountability; the village financial management should be based on the applicable rules.⁹

Before the village fund policy in Law Number 6 of 2014 concerning the village, Government Regulation Number 2 of 2005 concerning Village has stated that one of the income sources of the village is coming from government transfer funds in the form of village fund allocation. Based on government regulation, it regulates that the village fund allocation comes from transfer funds from central government (State Government Budget) to the district/city government. Village Fund Allocation is determined at least 0% of the received transfer fund. The policy of Village Fund Allocation is aimed to support the implementation of public services in villages.

According to the Government Regulation Number 72 of 2005, the goals of the implementation of village fund allocation are: 1) increasing the application of village government in running the

government service, development, and community-based on the authority. 2) improving capability of community organization in planning, implementing, and controlling the growth participatory based on village's potentials; 3) improving the income equalization, work opportunity, and business opportunity for village people; and 4) encouraging the development of community cooperation. The Village Fund Allocation concept is a correction to the village assistance model provided by the central government along with the village development agenda since 1969. Some financial transfer types to the villages are Village Assistance, Village Development Fund, and the Poverty Alleviation Program.

The Village Fund Allocation Policy can optimize the synergy between government and community and create the community's positive perception on the benefit of the use of Village Fund Allocation toward the village development. The implementation of Village Fund Allocation has a significant advantage, positive impact and multiplier effect both village and village community in the form of the improvement of community's knowledge, the increase of community's participation in village development plan deliberation, and employment. Besides, the Village Fund Allocation Program supports the improvement of villages' development and obtains positive responses from the community.

Based on villages' authorities as regulated in Law Number 6 of 2004 concerning village, the central government expenditure K/L relocated to be village fund involves all programs that have been conducted. Village-based central government programs which has a potency

⁹ Edi Supriyadi, "Pertanggungjawaban Kepala Desa Dalam Pengelolaan Keuangan Desa Berdasarkan Undang Undang Nomor 6 Tahun 2014 Tentang Desa". *Jurnal IUS* Vol III Nomor 8 Agustus 2015, p332-333.

to be funded, consist of village community empowerment; nutrition for maternal and child health development; health efforts development; beef self-sufficiency achievement; diversification and community food security improvement; production improvement; continuous productivity and quality of horticulture plants products; productivity and quality of crops to achieve self-sufficiency; and agriculture facilities and infrastructures provision and development.

Law Number 6 of 204 concerning village becomes the reference for the government, particularly ministries/institutions, local governments, and communities in villages and rural areas development. Article 78 Para. 1 states that the development of the village is aimed at improving the prosperity of village communities and human life quality and poverty alleviation through basic needs fulfillment, villages facilities and infrastructures development, local economic potential development, natural resources, and environment utilization continuously.

Article 80 verse 4, law Number 6 of 204 concerning village states that priorities, programs, activities, and requirements of village development is formulated based on villages people need analysis involving:

1. The improvement of quality and access toward essential services;
2. The development and maintenance of infrastructures and environment based on technical ability and available local human resources;
3. The Development of productive-scaled agricultural economic;
4. The efficient development and utilization of technology for economic improvement; and

5. The increase of discipline and tranquility quality of village people based on village people needs.

Article 19 verse 2 Government Regulation Number 60 of 2014 concerning village fund sourced from State Government Budget states that the village fund is prioritized for funding the development and community empowerment, including poor people alleviation. The most priority goods as community's needs are the development of education and health essential services, the development of infrastructures, and the fulfillment of primary needs of the communities such as foods, clothes, and shelters.

Article 83 verse 3, Law Number 6 of 2014 concerning Village states that village fund allocation transferred through Districts/City Government Budget is used for village community's empowerment activities. The activities include efforts to improve access to services and economic activities. The community's activities funded by public budgets are the Family Welfare Program and RW Siaga program.¹⁰

Fig 1: Cycles of Village Financial Management¹¹



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Keuangan Desa Dalam Mendukung Kebijakan Dana Desa," *Jurnal Ekonomi Kebijakan Publik* Vol. 6 No.1 (2015) pp71-72
¹¹ BPKP, Petunjuk Pelaksanaan Bimbingan Dan Konsultasi Pengelolaan Keuangan Desa, <http://www.bpkp.go.id/public/upload/unit/sakd/files/Juklakbimkonkeudesda.pdf?opwvc=1>, p33

From the figure (Fig 1), it can be explained that the village fund management cycle consists of several parts: first, village financial management plan. The planning includes receipt and expenditure of village government in the favorable budget year suggested in the village budgeting (APBDe-sa). Second, budgeting begins with the preparation of the Village Budget which is an annual financial plan Village Government by referring to Village RKP. Third, village financial management implementation is Village revenue and expenditure carried out through the village cash account at the bank appointed by the Regent / Mayor. Fourth, financial administration is carried out by the Finance Chief as executor of treasury functions. The administration is carried out by recording each receipt of expenditure in a public cash opening (BKU) which is closed at the end of each month. Fifth is related to a reporting of the village head to submit the first-semester village budgeting to Mayor through subdistrict head, which consists of reports on the village budgeting implementation and reports on the realization of activities. Finally, sixth is the accountability report submitted no later than three months after the end of the budget year relating to the stipulated by the Village Regulation.

Each stage of the processes of village financial management has rules that must be comprehended and implemented appropriately with the determined time limit.

In order to understand the village financial management comprehensively, the general description of village financial management is presented related with central/provinces/districts/city governments, the implementation subjects at villages, the

structure of village governments budget, report, and strategic environment in the form of the applicable regulations.

Fig 2: General Description of Village Financial Management¹²



The activities of village financial management (Fig 2) can be done properly due to the support of competent and qualified human resources and adequate financial systems as well as procedures. Therefore, the village government must have organization structures of business management, job description, flowchart, and criteria as the references for village financial management activities.¹³

Village Finance is managed based on good governance practices. The principles of Village Financial Management, as stated in the Regulation of the Ministry of Domestic Affairs Number 113 of 2014 are transparent, accountable, participatory, and carried out in an orderly and budgetary discipline. The description is as follows:

¹² BPKP, Petunjuk Pelaksanaan Bimbingan Dan Konsultasi Pengelolaan Keuangan Desa, <http://www.bpkp.go.id/public/upload/unit/sakd/files/Juklakbimkonkeudesda.pdf?opwvc=1>, p34

¹³ Badan Pengawasan Keuangan Dan Pembangunan, Petunjuk Pelaksanaan Bimbingan & Konsultasi Pengelolaan Keuangan Desa, Deputi Bidang Pengawasan Penyelenggara Keuangan Daerah 2015, pp33-34.

“(1) Transparent, namely the principle of openness that allows the public to know and get the widest access to information about village finance. Principles that open themselves to the right of the community to obtain correct, honest and non-discriminatory information about the administration of village governance while taking into account the provisions of legislation; (2) Accountable, namely the realization of the obligation to account for the management and control of resources and the implementation of the entrusted policies in order to achieve the stated objectives. The accountable principle that determines that every activity and the final outcome of the implementation of village government activities must be accountable to the village community in accordance with the provisions of the legislation; (3) Participatory, namely the implementation of village government that includes village institutions and elements of the village community; (4) Order and budget discipline, namely village financial management must refer to the rules or guidelines that underlie it.”

Some budget disciplines that need to be considered in Village Financial Management are:

“(1) Planned revenue is a rationally measurable estimate that can be achieved for each source of income, while budgeted expenditure is the highest limit of expenditure; (2) Expenditures must be supported by the certainty of the availability of sufficient amounts of revenues that are not justified in carrying out activities that are not yet available or insufficient for budget credit in the APB Desa / APB Village Change; (3) All village receipts and expenses in the relevant fiscal year must be included in the Village APB and carried out through the Village Cash Account.”¹⁴

Budget Management Control in Village

The consequence of control theory explains that the implementation of control to the government can be determined by several implications of control theories that are

possible to explain the cause of success and failure or effectiveness of a control system. The first theory is the juridical strength theory. The second theory is the types of Control theory. There are two the most prominent types of control, (1) repressive control, it is defined as control by forcing and threatening with the sanction to achieve the goals; and (b) normative control, it is defined as a control that uses synchronization between values understanding and goals. Third, control authority theory that involves (a) legality, (*legitimiteit*), a command that is conducted by authorized agencies; (b) a control that uses a particular skill (*deskundigheid*), (c) a control that obtains trust (*geloof*), and (d) law awareness (*rechtsbewustzijn*). Fourth, communication theory is a process of delivering and receiving messages or symbols that contain specific meanings. Fifth, publicity theory is publishing problems to the public that can influence the public pressure due to public opinion. Sixth is power arrogance theory.

Village fund allocation is regulated by Law Number 6 of 2014 concerning the village and is explained in Government Regulation number 60 of 2014 as the implementation and technical guideline. There are seven sources of village income: (a) Village-owned revenue involving business result, assets result, self-sufficiency and participation, cooperation, etc; (b) state budget allocation; (c) regional tax and retribution; (d) village fund allocation which is a part of balanced fund accepted from districts/city; (f) non-binding grant and contribution from the third parties; and (g) other legal village incomes. The smallest village fund allocation is 10% of the balanced fund accepted from districts/ city

¹⁴ Badan Pengawasan Keuangan Dan Pembangunan, *Pengelolaan Keuangan Desa*, http://www.bpkp.go.id/public/upload/unit/sakd/files/Modul_Sistem%20Keuangan%20%20%20Desa_2016_.pdf,

in regional government budget after it is deducted by a special allocation fund.

Basically, a village will receive fund from the central government. Therefore, each community should arrange a Medium-Term Plan Programme, Village Development Activity Plan, And Village Government Budget as the requirement to get village fund. There are priority scales that are done by the Ministry of Village, namely: (a) village fund preparation; (b) independent village; (c) village potentials management; (d) online village; (e) village's community enterprise; (f) creative economy; and (g) Village Owned Enterprises Development. Village Owned Enterprises is very important to develop in order to create a village to be the primary basis of self-sufficiency in Indonesia. Through village-owned enterprises, the village fund can be managed as the business capital to develop the village business in agriculture, plantation, husbandry, and fishery sectors. Thus, the village will be the leading producer of foodstuffs produced by those sectors. It also can provide cheap loans to the village people who have the profession as farmers, breeders, planters, and fishers. The loans can be taken from village fund allocation after decided through village consultation.¹⁵

Village fund allocation is done in village government implementation control context. As an entity in the village government implementation, a village financial should be accountable. For the local scale, the village law confirms the village consultative body's rights to control

and to ask for information about the implementation of village government implementation to village government, including village fund utilization distribution.

Village consultation run by village consultative body becomes a legal forum to control the village needs-based control. Annual controlling policy, 2016 and 2017, has mandated the regional inspectorate to manage the village fund. The procedures of village fund control can be observed as follows:

Table 1: Village Fund Management Procedure

Pre Distribution	Distribution and Utilization	Post Distribution
Village apparatus readiness and regulation in accepting fund	Financial Aspect in Village Fund Utilization	Administration, Report, and Accountability of Village Fund Utilization
Village Fund Calculation Suitability	Goods/ services procurement aspect in village fund utilization	The outcome of the village fund for people's welfare
Village Fund planning arrangement process adjustment.	Controlling System Reliability Aspect	

Source: Letter of the General Inspectorate of the Ministry of Domestic Affairs Number 700 / 1281 /A.1/IJ of 2016

There are three phases of the village fund control procedure (Table 1); they are predistribution, distribution and utilization, and post-distribution. There are four critical aspects in the pre-distribution stage:

1. Village Fund Management Apparatus;
2. Regulation and documents related to the Village Fund;
3. Village Fund calculation suitability;
4. Village Fund arrangement adjustment.

There are three critical aspects in distribution and utilization stage:

¹⁵ Hasyim Adnan, "Pengawasan Alokasi Dana Desa Dalam Pemerintahan Desa," *Al'Adl*, Volume VIII Nomor 2, Mei-Agustus 2016 Fakultas Hukum Universitas Islam Bandung, pp12-14

1. Financial issues in village fund utilization
 - a) The punctuation of village fund distribution from the local general cash account to the village cash account;
 - b) The adjustment of village fund utilization with the statutory provision.
2. Goods/services procurement aspect in village fund utilization
3. Controlling System Reliability Aspect

There are two critical aspects in the post-distribution stage: 1) administration, Report, and Accountability of Village Fund Utilization, and 2) the outcome of the village fund for people's welfare.

Generally, the people also have the rights to control participatory to the use of village fund such as by monitoring the implementation of village development by comparing it with the content of the issued village regulations. The people are also rightfully obtaining information about the implementation.¹⁶

In this case, the kyai (Cleric) and ulama (Theologian) have strategic roles to success the village development programs, because they have become leaders for the people informally. They can be actively rolled in controlling the use of village fund based on its allocation, and they can empower the village economic by creating Village-owned enterprises.

The village must be truthful in providing the accountability statement based on facts because if the accountability statement is appropriate, the village fund allocation

assistance for the next year will not be processed.

The village fund allocation control can be optimal if there is cooperation between honest village fund manager and village assistant cadres who are recruited by The Ministry of Villages to help the villages fund program to be effective and to guide villages in running the programs based on needs. The village assistance can be run by professional assistants, technical assistance, community empowerment expert, and third parties such as Non-governmental organizations, Universities, Community Organizations, and Companies.¹⁷

CONCLUSION

The mechanism of village development budget management will be adequately implemented if it is supported by adequate human resources and financial procedures that appropriate with the provisions of the legislation, and the village development budget control should be some stages such as pre-distribution, distribution of the usage, and post-distribution.

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¹⁶ Selvi Centia, 2017, "Fungsi Pengawasan Badan Permusyawaratan Desa (BPD) Terhadap Penggunaan Dana Desa Dihubungkan Dengan Permendes Nomor 22 Tahun 2016 Tentang Penetapan Prioritas Penggunaan Dana Desa," *Repository Unpas Universitas Pasundan*, pp50-52.

¹⁷ Hasyim Adnan, "Pengawasan Alokasi Dana Desa Dalam Pemerintahan Desa," *Al'Adl*, Volume VIII Nomor 2, Mei-Agustus 2016 Fakultas Hukum Universitas Islam Bandung, p17

Badan Pengawasan Keuangan Dan Pembangunan, Pengelolaan Keuangan Desa, http://www.bpkp.go.id/public/upload/unit/sakd/files/Modul_Sistem%20Keuangan%20%20Desa_2016_.pdf

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