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The Effectiveness of Village Fund Management (Case Study at Villages in Coastal Areas in Riau)

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Abstract: The purpose of this study is to find the effectiveness of village funds management measured by target, on time, and responsibility of village management funds. This is qualitative study with phenomenology methods. This study is performed at villages in coastal areas in Riau, in this case were villages in Bengkalis Regency. The results show that the village fund disbursed by the government to villages has been managed by almost the village villagers who have not been done by village development. While in the village fund distribution is still often late, it was due to the limited human resources. All activities funded by the village reported by village in a form of report the village realization fund. To make this report, the village still assisted by the accounting supporting (staff from regency). The result of this research is to collect priority of villagers needs before budgeting process, and training the village staff to be independent in making financial reports.

Keywords: Village Fund, budgeting process, training, effectiveness.

I. INTRODUCTION

Based on the strategic location, some villages in Riau Province are located along the coastal areas, among others, villages in Bengkalis, Bantan, Indragiri Hilir and Meranti Islands. Villages in the coastal areas in the implementation of their development require human resources who have competence in accordance with the area of expertise required in the village. This is where the role of Riau university as one of the educational institutions to always produce innovations that benefit the community.

The enactment of Law Number 6 Year 2014 About the Village, the administration of village government experienced some changes to its implementation. The Government has issued Government Regulation No. 43 of 2014 on the Implementation of Law No. 6 of 2014. The issuance of the Law on Village Implementation Rules is based on the consideration to implement a number of provisions in Law

No. 6 of 2014 on Villages, as well as to optimize the implementation of village governance. In Article 103 of Government Regulation No. 43 of 2014 stated that the Village Head submits reports on the realization of Village Revenue Budget (APBDes) implementation to the regents / mayors every semester of the current year. In general it is illustrated that the Village Government is obliged to report on the implementation of village administration to the Regent/Mayor and the Village Consultative Board (BPD)/community as a form of accountability covering all village activities based on the available authority and the duties and finances of the government.

This year the villages in each province will potentially manage the budget of the Rupiah Billions. Forum Indonesia for Budget Transparency (FITRA) Riau, calculate the potential of the budget that will be directly managed by the village government in 2015 each village ranges between Rp. 1 - Rp. 3.7 billion. Therefore, the local government must commit to implement the mandate of Law number 6 of 2014 on the Village, especially in terms of village budget allocation. FITRA Riau performs simulation calculations, the budget potential that will be received or managed by each village in the district in Riau Province. There are four types of income that will potentially be included in the 2015 APBDesa. The allocation of APBN, ADD, Profit Sharing of Taxes and Levies and Financial Assistance from Riau Province amounts to Rp. 500 million for one village.

Meanwhile, Bengkalis Regency gets the Village Fund (DD) from the State Budget (APBN) of Rp85.6 billion. The budget will be allocated for the acceleration of infrastructure development and community empowerment through the economic and institutional sectors. The village fund will be distributed to all villages in Bengkalis Regency of 136 villages. Each village will receive a budget of between Rp. 595 million and Rp. 738 million. In addition to the funds from the above APBN, villages also receive funding from APBD. The funds will be fully managed by the village government for the infrastructure sector and community empowerment. (Mediacenter.riau.go.id, January 2016). The appropriate village funding as seen above is one of the forms of decentralization to encourage good governance, as it brings the state closer to society and enhances community participation, which ultimately encourages local government accountability, transparency and responsiveness.

The amount of funds obtained by the village demands the village government to be able to manage its finances properly, because under Article 103 of government regulation no. 43 year 2014 the Village Head is obliged to submit the realization report of APB Desa to the regents/mayors every semester of the current year. The Village Fund is a significant fund for the Village to support the Village programs. Financial management from the budget to realization must involve community leaders and local government officials (Yahya *et al.*, 2017). In the implementation of village financial management, the local government, both village and sub-district governments, need control over the management of funds derived from village funds. This is due to the lack of available resources and control from the Government and the community (Sirojuzilam *et al.*, 2016). Therefore, it is necessary to know how far the effectiveness of financial management of Village Fund and how far the role of Village Fund in Village program so that Government goal to allocate Fund of Central Government can help Village program and Government goal realized.

Nowadays it has been very diverse development in village whose source of fund not only come from APB Desa but also sourced from APBN, Provincial APBD and from foreign aid such as various activities of village community empowerment which necessarily require that village apparatus have adequate knowledge about administration of financial management. Obviously this becomes a challenge for the

financial providers in the village. A good understanding of Village Financial Management will greatly assist the village heads and other village apparatus including village treasurers. Management of village finances is very important to be encouraged. Because this is related to the development process in the village. Village institution accountability needs to be improved, village as an institution most in touch with the people.

The village government in general should carry out its responsibilities well and publicly. Accountability, professionalism, accommodating and other principles in good governance can be a reference of village government in performing its functions. Village government in addition to performing its structural functions, is also expected to perform its social functions. Because the village government is the most closely positioned institution in the community. In addition, the village also still has certain limitations, especially in its government organization, so it will also affect the growth and development of the village (Kalimandhanu, 2014). As for the limitations in question, Wasistiono and Irwan (2006). Stating that the weaknesses of the village government in general are: (1) the quality of apparatus resources owned by the village in general is still low. (2) Impeccable regulatory policy on village government organization, as if issued by several government regulation no. 72 of 2005 on villages, several implementing rules are still needed as guidelines as well as operational. (3) The low level of planning capacity at the village level, often resulting in lack of synchronization and output (outcomes) of policy implementation with the needs of the community which is the input of the policy.

Government administration's administrative facilities and infrastructure are still very limited, in addition to using the efficiency and effectiveness of the implementation of the work, also has the potential to reduce the motivation of the implementation apparatus, thus ultimately hampering the achievement of goals, tasks and work. Growth and development of the village is one of the efforts of business activities conducted consciously and planned, and responsible where achieving the goals towards a better change, namely welfare and prosperity fair for the people (Aprisiami, 2012). Access to public services in the city is more developed than in the village so that public services are more than time gap over time (Tarmizi *et al.*, 2016 & 2017). This type of development strategy will not be able to overcome structural poverty. The number of rural poverty will always be higher and will improve urbanization continuity (Sirojuzilam *et al.*, 2016).

Transparency and accountability are essential for the management of finances in every organization, both governmental and non-governmental organizations (Muda *et al.*, 2016 & 2017; and Yahya *et al.*, 2017). Transparency is an organization openly providing material and relevant information that is accessible and understandable to the use of interests (Lubis *et al.*, 2016). While the accountability and obligations of the organization to provide accountability or answer and explain the performance and actions of a leader of a unique organization to a party who has the right or authorized to hold accountable the Institute of State Administration and Financial Supervision and development RI.

To achieve transparency and accountability must be supported by good financial management and reporting system in order to produce relevant information and easily understood by stakeholders (Lubis *et al.*, 2016). The financial statements become a very important thing to provide to the trustee because through the financial statements (Nurzaimah *et al.*, 2016), the provision of trust can know the financial position of the organization can take certain decisions to support the sustainability of an organization. Financial reporting is a manifestation of the transparency and accountability of an entity.

Some of the issues concerning the management of village funds are: First, until the end of 2015 the absorption rate of village funds is still relatively low. The village fund that has been channeled to district /

city governments is 86 percent but that has reached the village only 63.5 percent. The low absorption of village funds is due to the lack of village preparedness in receiving and managing the funds. In addition, the slow distribution of village funds is caused by a tortuous bureaucracy. As a result, the effectiveness of village funds in mobilizing the village economy is not yet optimal. Second, the conditions of village governance vary greatly from the very least to the already relatively advanced. Inequality also occurs in the availability of village facilities and infrastructure in addition to the diversity of social and cultural conditions of rural communities. This has an impact on the level of accountability and effectiveness of administrative management and financial reporting.

Third, the availability of database (database) is very varied among villages throughout Indonesia. There are still villages that have not yet prepared the Village Property Wealth Report (LKMD) whereas the initial LKMD is indispensable as a basis for preparing the necessary planning documents. Without accurate information about village property, the resulting planning documents will not be able to effectively solve village problems with their own resources. Fourthly, the village does not have the procedures required to ensure proper administration and financial management. There are still villages that have not prepared the Realization Report of Semester's APBDes in accordance with the provisions. Fifth, the quality of village human resources (HR) in general is very limited. As a result, villages have not been able to produce good planning documents and reports of effective and accountable use of funds. Based on the background that has been mentioned above, the research questions to be investigated in this study are as follows: 1) whether the Village Fund Financial Management well been on target? 2) Is the realization of the Village Fund timely? Is the implementation of village funds accountable to the users of the village funds? In accordance with the research questions described, the main objectives to be achieved in this research are: 1) to know the financial management objectives of the Village Fund 2) to know the timeliness of the realization of the Village Fund, 3) to know the accountability of the use of village funds.

2. THEORITICAL REVIEW

2.1. Accountability Theory

Accountability means responsibility by creating oversight through the distribution of power in various government institutions, thereby reducing the accumulation of power while creating a condition of mutual supervision. Accountability as the responsibility of the party empowered by the mandate to govern to the one who gave them the mandate (Muda *et al.*, 2017). In a bureaucratic environment, the accountability of a government agency is an embodiment of an obligation to account for the success or failure of the mission implementation of the agency concerned, Accountability is often equated with *responsibilitas*, *accountability*, *accountability*. In accountability there is an obligation to present and report on all activities, especially in the field of financial administration to a higher party.

2.2. Village Autonomy

Village autonomy is an idea that is attached to the fact that the village is an autonomous society en.Otonomi is a noun derived from the Greek word *autonomia*. The word *autonomia* is formed from the adjective *autonomos*. The word *autonomos* is formed from two words namely *auto* meaning stand, and *nomos* which means law and rule (Tarmizi *et al.*, 2016 and Sirojuzilam *et al.*, 2016). Thus, *autonomos* or *autonomists*

have the meaning of self-punishment or have their own rules. The autonomy means a condition in which freedom and freedom are present as identity. The autonomous village community is a society that brings within itself the element of freedom and independence. Freedom and independence for self-regulation and self-regulation. But the nature of autonomous society is static. Village autonomy, on the contrary, is the achievement of a motivated village based business. Motivation to be at the center of the relationship between the agent or the subject. The village has autonomy is the village that won the battle between the subjects. Villages that are able to occupy the center of relationships, affect the goals of other agents, and thus become their agenda as a general agenda. The true village autonomy is the dynamic nature of the village. The village autonomy can simply be called the village's victory identity.

2.3. Village Fund

The Village Fund is a fund sourced from the State Revenue and Expenditure Budget for the Village and Desa Adat which is transferred through the Regency/Municipal Revenue and Expenditure Budget and is used to finance the administration of government, development, and community empowerment, and community. Based on Government Regulation no. 60 Year 2014 on Village Funds Sourced from APBN, with the extent of the scope of authority of the Village and in order to optimize the use of Village Funds, the use of Village Funds is prioritized to finance the development and empowerment of village communities. The prioritization of the use of funds remains in line with the authority that is the responsibility of the Village.

2.4. Effectiveness of Village Funds

According to Big Indonesian Dictionary, the word effective means the effect, effect, effect or can bring results. According to Bastian (2010) effectiveness is the level where the actual performance is proportional to the targeted performance. In terms of management of village funds, the effectiveness of the management of village funds is related to the implementation of all budget targets in accordance with the desired target and can be accountable on time. Village Finance is all the rights and obligations of the Village that can be assessed with money and everything in the form of money and goods related to the implementation of the rights and obligations of the Village. Village Finance Management is the whole activity which includes planning, implementation, administration, reporting, and financial accountability of the village. The process of Administration starts from making Accountability Report Realization of the Implementation of APBDesa, Village Regulation, Village Property Wealth Report, Report of Government Program and Local Government coming into village and ending accountability to Regent/Mayor and society.

3. RESEARCH METHODS

This research was conducted in Desa Village in coastal area of Riau, in this case selected is the villages in Kecamatan Bengkalis because based on previous data and survey known that Bengkalis Regency get Village Fund (DD) from State Budget (APBN) equal to Rp85, 6 billion, and from the budget sebesar Rp. 4 Billion per village. The budget will be allocated for the acceleration of infrastructure development as well as community empowerment through economic and institutional sectors. The village fund will be distributed to all villages in Bengkalis Regency of 136 villages. Each village will get a budget of between Rp 595 million to Rp 738 million from the APBN. The funds will be fully managed by the village government for the infrastructure sector and community empowerment.

Sources of data in the study are primary data and secondary data. Primary data in the form of words, subject action and description of expression, attitude and understanding of the subject under study as the main basis of data interpretation. In addition, primary data is also a view of attitudes, or perceptions of the village apparatus about the level of quality of village apparatus resources closely related to the sustainability of village financial management policy until the accountability process. There is also secondary data obtained from various sources written either the employee list or attendance list of employees, budget data and realization of APBDes that allows to be utilized in this research will be used as much as possible in order to push the success of this research.

In a study on the Effectiveness of Fund Management of Village Funds in Villages in Bengkalis Subdistrict, the researcher will play a full role as an observer, as well as an interviewer, by conducting direct and in-depth interviews with village financial managers, and record all events and data as well Information from the informant which then used as the material of writing the report of research result. Is a method of finding answers related to fact-based social phenomena through a qualitative approach. Social research as a set of methods used systematically to generate knowledge (Muda and Dharsuky, 2015 and Gusnardi *et al.*, 2016). The research method used in this research is qualitative research method. Qualitative research is research on descriptive research and tend to use analysis. Process and meaning subject perspective are more highlighted in qualitative research. Theoretical basis is used as a guide to focus the research in accordance with the facts in the field.

4. RESULT AND DISCUSSION

4.1. Geographic Overview

Bengkalis Sub-district is one of the sub-districts located in Bengkalis island which has borders to the north by Bantan District, Bengkalis Strait in the south, Bengkalis Strait in the west, Bantan District in the east and Bantan District. While the location of the territory is $1^{\circ} 15'$ North Latitude s / d $1^{\circ} 36'6''$ North Latitude and $102^{\circ} 00'$ East Longitude to $102^{\circ} 3'29''$ East Longitude. Based on data from Bengkalis Sub-district Office, the area of Bengkalis sub-district is 513 km², with the largest village being Kelemantan village with an area of 60 m² or 11.70% of the total Bengkalis sub-district. And the smallest is urban village Bengkalis with an area of 2 km² or 0.39% of the total area. Village / kelurahan with the longest distance from the capital of Bengkalis subdistrict is Sekodi village with 60 km distance, then Kelemantan village with 48 km distance. Bengkalis sub-district has 31 definitive villages / kelurahan. Rimba Sekampung, Bengkalis Kota and Damon is a village in Bengkalis sub-district. And the other 28 are still villages of his governmental status. (Bengkalis.go.id, accessed May 2, 2017).

4.2. Respondents' Overview

Implementation of this research is done by interview (interview) Directly in Bengkalis Regency. In this study the target of the interview is the Village Apparatus (Village Head, Village Secretary, Village Treasurer), Village Community, Village Governance Head, Head of Development and Community Empowerment Division, Head of Sub Division of Programming, General and Personnel, and Kasi Keuangan dan Aset Pemerintahan Desa . The interview was conducted in April 2017.

The population in this study is all villages in Kecamatan Bengkalis, amounting to 28 villages. The samples of this research were randomly selected, ie, Perapat Tunggal, Sebauk, Kelapapati, Penampi, Ketam

Putih and Sungai Batang which spread from west to east of Bengkalis Subdistrict to support this research. Respondents in this study amounted to 40 people. The results of interviews conducted in this study showed that from 40 respondents who will be interviewed, obtained as many as 34 respondents who can be interviewed directly. The distribution of these 34 respondents indicated that the respondents who met the requirements for study were 34 respondents (85%).

4.3. Result of Survey on Village Fund in Bengkalis Sub-district

The results of interviews with respondents are known about the use and realization of village funds disbursed by the government in villages in Kecamatan Bengkalis described in the following report:

1. The potential of human resources possessed by villages in implementing village funds is inadequate, competent and professional. However, so far it can generally be overcome with the help of village counselors and regular training for village apparatus.
2. The still needed development in the village to date is the drainage, the small road, the road type, the street light, the canal making, the clean water, the drilling well, the construction of the plaster, the sub-district health center, the ambulance of the village, the educational facilities for the existing schools in the village.
3. The preparation of village development budgets has been carried out in accordance with the needs of the village community and the needs of the budgeted priorities. When preparing the village budget, it has been done in accordance with procedures established by the government, among others, by conducting Musrenbang Desa.
4. Implementation of village development is done in accordance with the budget that has been determined, among others, sourced from the village funds. For the year 2016 village funds that have been realized almost 100% of the budgeted.
5. The constraints faced during the realization of village funds are natural factors, the lack of knowledge of the village community about the priority of village development in the year, the late disbursement of funds from the government so that it must be addressed first by the village officials, and the lack of knowledge of the village fund implementers regarding financial reporting.
6. For the implementation of the funds of this village can not be separated from the supervision of government and society. Supervision conducted by Village Consultative Board (BPD), village facilitator, mass media, community, NGO, inspectorate, sub-district government, BPK, Community and Village Empowerment Agency (DPMD).

(Interview with some village and community apparatus, April 2017)

From the above interviews we can conclude that the overall implementation of village funds still find some obstacles such as natural factors, lack of knowledge of the village community about the priority of village development in the year concerned, the late disbursement of funds from the government so it must be addressed first by village officials, and the lack of Knowledge of village fund managers regarding financial reporting. This led to the realization of village funds rather late. However, this can still be overcome, among others, by the village apparatus tackling funds for development. For reports on realization of village budget funds assisted by accountants who are responsible for the budget realization reports villages

sekecamatan Bengkalis. Overall villages in Bengkalis sub-district for 2016 village funds that have been realized almost 100% of the budgeted and according to the apparatus of village development is done in accordance with the needs of the community.

To synchronize the data obtained from the apparatus and the community then collect data on the realization of village funds and interviews with district officials related to the implementation of village funds. The results of interviews with officials at the Department of Empowerment and Community and Village of Bengkalis Regency related to the implementation of village funding are Kabid of Village Government, Head of Development and Community Empowerment Division, Head of Sub-division of Program, General and Personnel, and Head of Financial and Asset of Village Government conducted on May 2017. Here are the results of interviews with related officials.

1. The distribution of village funds in APBDes consists of 30% for the operational use of village administration and 70% for community development, development and empowerment.
2. There are no non-governmental funds in the implementation of development. All purely using funds from good government funds derived from Village Fund Allocation (ADD), Village Fund (DD), Instruction of the Regent (InBup).
3. Village funds disbursed to the village are 2 categories, namely the minimal division of the same number for each village and the different proportional divisions whose amount depends on 4 factors, ie the area, the population, the poverty level and the geographical difficulty level.
4. The drafting process is in accordance with the regulations established by the government starting from the pre-musrenbang process from RT level to district level. During this process musrenbang always implemented.
5. Realization of village funds in the form of development has been in accordance with the budgeted based on the priority needs of the village community at that time.
6. The constraints faced during the realization of village funds are natural factors, the lack of knowledge of the village community on the priority of village development in the year, the late disbursement of funds from the government so that it must be addressed first by the village officials, and the lack of knowledge of the village fund implementers regarding financial reporting .
7. Report on the use of village funds prepared by the village treasurer assisted by village counselors and accounting personnel.
8. Supervision of the implementation of the realization of village funds is carried out by the Village Consultative Board (BPD), village counselors, mass media, community, NGOs, inspectorates, sub-district government, BPK, Community and Village Empowerment Office (DPMD).

Determination of the required development of the year concerned is done by mechanism in accordance with government regulations through musrenbang. Deliberation of Development Planning (Musrenbang) is a forum among actors in the framework of preparing national development plans and regional development plans. Musrenbang is regulated in Law No. 25 of 2004 on National Development Planning System. Village Musrenbang is an annual forum of village stakeholders to agree on the planned Village Development

Work Plan (RKP) for the planned fiscal year. For 2016 the village musrenbang was held in January 2015 with reference to the village RPJM. Each village is mandated to draw up a five year plan document: the Village RPJM and the annual plan document (RKP).

The objectives of the RKP Village musrenbang are to set priorities for the needs/problems that will be used as activities for the preparation of the Village RKP, to prepare priority of the existing village issues in the village that will be proposed through the kecamatan musrenbang, and agree on the village delegation team that will present the regional issues in Village in the district musrenbang forum. To determine the needs to be submitted in musrenbang, usually RT and RW will carry out pre-musrenbang. Here will be seen the development desired and needed by the community, so that the budget is arranged on target. After the process of preparing the finished village, the village will propose PERDES, APBDes, and RKA for approval by BPD and Camat with attachment letter from the camat. Based on legislation (PMKNo.49/PMK.07/2016 on the procedures for allocation, distribution, use, monitoring and evaluation of village funds) article 21 paragraph 1 which reads:

“The use of village funds is prioritized to finance community development and empowerment”. Here is the data of realization of village funds in 2016 in the village that became the object of research.

Table 1
Realization of Village Funds

No	The village	Total Village Fund	Implementation of Village Government	% To Total Village Funds In 1 Village	Development, Empowerment, Development	% Against Total Village Fund In 1 Village
1	PENAMPI	679,708,000	106,096,203	15.61	513,611,797	75.56
2	KELAPAPATI	688,979,019	-	-	638,979,019	92.74
3	SEBAUK	779,016,600	26,500,000	3.40	752,516,600	96.60
4	KETAM PUTIH	691,055,392	-	-	691,055,032	100.00
5	SUNGAI BATANG	713,037,214	39,295,641	5.51	663,741,573	93.09
6	PRAPAT TUNGGAL	662,925,460	42,620,000	6.43	534,705,460	80.66

Source: Processed Data (2017).

Based on the above table it can be seen that the realization of village funds from the 6 villages that became the research sample proved that the realization of village funds for the operational use of village administration ranged between 3.40%-15.61%, while for development, coaching and community empowerment ranged 75.56 %-100%. This is in line with the established FMD which is the main priority of village funds for the development and empowerment of village communities.

Based on the results of interviews and data obtained we can conclude that village funds disbursed by the government to the villages have been managed according to the rules, on target (in accordance with the needs of the priority community). Although in reality village funds disbursed by the government to the village government are a little late, this is indeed a constraint in the implementation of village development. However, it can still be overcome by the village apparatus with village apparatus by way of tackling first so that development carried out using village funds can be done on time. This can be seen from the realization of village funds that are realized almost 100%. The development that takes place in the village according to

the community is very beneficial and very much in line with the priority needs of the community although there are still many other needs related to the interests of the village community such as drainage, road, road type, street light, canal production, clean water, Drill, construction of plaster, community health center, village ambulance, educational facilities for schools in the village. And this need will be the record and priority that will be included in the next year's budget. All activities sourced from village funds have been reported by villages in the form of Village Fund Realization Reports, which in the preparation are assisted by village counselors and accounting personnel. This report will be accountable to the Bupati through the Village and Community Empowerment Agency (DPMPD) as part of the official financial report.

5. CONCLUSIONS, IMPLICATIONS AND LIMITATIONS

5.1. Conclusions

Based on the results and discussion we can conclude that:

1. Village funds disbursed by the government to the villages have been managed according to regulations, almost on target. But there are still some needs of villagers who have not been touched by rural development
2. Village funds disbursed by the government to the village government are a little late, however development carried out using village funds can be done on time. This can be seen from the realization of village funds that are realized almost 100%.
3. All activities sourced from the village funds have been reported by the village in the form of the Village Fund Realization Report, and accountable to the Bupati through the Community Empowerment and Village Administration (DPMPD) as part of the official financial report. In preparing this Report the village is not yet independent, still assisted by accounting personnel (Staff from the Districts)

5.2. Implications

Based on the above conclusions, the village government should:

1. To collect data on the needs of village communities that are prioritized before the budget preparation process so that village development is more targeted
2. Complete the document as a requirement for the disbursement of funds as soon as possible so that the disbursement process is more timely
3. Conducting training to village officials who are obliged to prepare financial statements to be independent.

5.3. Limitations of Research

The limitations in this study are :

1. Only examine the village financial management sourced from the Village Fund, for further research it is advisable to examine the village financial management from other sources such as Village Fund Allocation (ADD), Balancing Fund, and Inbup.

2. Only examine one district, for further research can add to several districts, even districts and provinces.

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