

Analysis of Village Funds Financial Management Planning in Air Dingin Village in Kaur District

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Abstract

The purpose of this research is to find out how the financial management planning in the Air Dingin Village of Kaur Regency and whether the village financial management plan in the Air Dingin Village of Kaur Regency is in accordance with the village financial management plan according to the Minister of Home Affairs Regulation number 113 of 2014. The data collection method uses a questionnaire and documentation and the data analysis method used is the analysis method used, which is to compare the Financial Management Planning Process made by the Air Dingin Village of Kaur Regency with the Minister of Home Affairs Regulation number 113 of 2014. The results of this study are the process of financial management planning Village Fund Allocation in the Air Dingin Village begins with the preparation of the RPJMDesa, RKPDesa and APBDDesa. In general, the financial management planning process of Village Fund Allocation (ADD) in Desa Air Dingin has been in accordance with Permendagri number 113 of 2014. However, there is one article or provision that has not been implemented, namely article 20 paragraph 4 " in paragraph (3), namely the draft Village Regulation on APBDDesa as referred to in article (2), namely the village secretariat submits the draft Village regulation on APBDDesa to the Village Head and submitted by the village head to the Village Consultative Body for discussion and mutual agreement no later than in October of the year walk". however, for Desa Air Dingin it cannot be carried out in October 2018 but on March 18, 2019.

Keywords: Allocation, Village Fund, Management Planning.

1. Introduction

The management of ADD must be carried out openly through village deliberations and the results are stated in a Village Regulation (Perdes). This provision shows the commitment of decision makers that ADD management must comply with good governance rules that must be implemented by actors and village communities. The management of ADD starts from the planning carried out by the village secretary to prepare a draft village regulation on the Village Revenue and Expenditure Budget (APBDes) and submits the draft village regulation on the APBDDesa to the village head after which the village head submits it to the village Consultative Body for discussion and mutual agreement no later than October of the current year. After mutual agreement, the village head deposits or reports to the Regent/Mayor through the Camat or other designations no later than 3 days to be agreed upon for evaluation (Minister of Home Affairs Regulation No. 113 of 2014). Based on the description above, the researcher wants to know more about "ADD Financial Management Planning in Air Cold Village, Kaur Regency."

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2. Methodology

The data analysis technique used by the author is to compare the ADD Financial Management Planning Process made by Air Cold Village, Kaur Regency with Permendagri number 113 of 2014. Process of Financial Management Planning Permendagri number 113 of 2014. No. ADD Financial Management Planning based on Permendagri number 113 of 2014. The Village Secretary prepares a Draft Village Regulation on APBDesa based on the RKPDesa of the year concerned. The Village Secretary submits the draft Village Regulation on APBDesa to the Village Head. Draft Village regulations regarding APBDesa are submitted by the Village Head to the Village Consultative Body for discussion and mutual agreement. The Draft Village Regulation on APBDesa is mutually agreed upon no later than October of the current year. The draft Village Regulation concerning the Village Budget that has been mutually agreed upon is submitted by the Village Head to the Regent/Mayor through the Camat or other designations no later than 3 (three) days since it was agreed to be evaluated. The Camat determines the results of the evaluation of the APBDesa draft no later than 20 working days from the receipt of the Draft Village Regulation on APBDesa.

3. Result and Discussion

The process of planning for the financial management of the Village Fund Allocation (ADD) in Air Cold Village begins with the making of the Village RPJMD, RKPDesa and then APBDesa, all processes are carried out by deliberation. In general, the process of planning for the financial management of Village Fund Allocation (ADD) in Air Cold Village is in accordance with Permendagri number 113 of 2014. However, there is one article or provision that has not been implemented, namely in article 20 paragraph 4 "The draft Village regulation on APBDesa is mutually agreed as referred to in paragraph (3), namely the draft Village Regulation on APBDesa as referred to in article (2), namely the Village secretary submits the draft Village regulation on APBDesa to the Village Head and submitted by the Village head to the Village Consultative Body for discussion and mutual agreement no later than October walk". However, for Air Cold Village, it cannot be implemented in October 2018 but on March 18, 2019, a definitive funding ceiling has not been set from the district.

Comparison of Village Fund Allocation Financial Management Planning based on Permendagri number 113 of 2014 with Planning in Air Cold Village in 2019. Based on the results of the research, the overall process of planning for the financial management of village fund allocation (ADD) in Air Cold Village is in accordance with Permendagri number 113 of 2014. However, for more details, the planning stages carried out by Air Cold Village can be explained as follows:

The Village Secretary prepares a Draft Village Regulation concerning the Village Budget based on the RKPDesa of the year concerned. The initial implementation at the planning stage is based on Permendagri number 113 of 2014 article 20 paragraph 1 in Air Cold Village, namely the Village Secretary prepares a Draft Village Regulation on APBDesa based on the RKPDesa of the year concerned, this has been carried out by the secretary of Air Cold Village with the output being the APBDesa cold water in 2019 which will be in the Village Village and will be a reference in the implementation of development in the Village by the Village Government.

The Village Secretary submits the draft Village Regulation on APBDesa to the Village Head. The next stage carried out in the planning process in accordance with Permendagri number 113 of 2014 article 20 paragraph 2 in Air Cold Village, namely the Village Secretary submits the draft Village Regulation on APBDesa to the Village Head, this has been carried out by the Village secretary as evidenced by the existence of a draft on APBDesa.

The draft Village regulation on APBDesa is submitted by the Village Head to the Village Consultative Body for discussion and mutual agreement for the next planning process regarding village financial management, namely Article 20 paragraph 3, namely the draft Village regulation

regarding the Village Budget, submitted by the Village Head to the Village Consultative Body to be discussed and mutually agreed upon, this has also been carried out by the Air Cold village government because members of the Village Consultative Body are aware of the plan. APBDesa Desa Air Cold in 2019. The draft Village Regulation on APBDesa is mutually agreed upon no later than October of the current year

The next process is article 20 paragraph 4 "The draft Village regulation on APBDesa is mutually agreed as referred to in paragraph (3), namely the draft Village Regulation on APBDesa as referred to in article (2), namely the Village secretary submits the draft Village regulation on APBDesa to the Village Head and submitted by the Village head to the Village Consultative Body for discussion and mutual agreement no later than October of the current year. This has not been implemented by the Air Cold Village government because it cannot be carried out in October 2018 but on March 18, 2019, because the Village government is waiting for the certainty of the funding ceiling set by the DPRD. Meanwhile, the knock on the ceiling for local government budget funds is only carried out every March. Actually this can be overcome by continuing to follow the rules of Permendagri number 113 of 2014 with reference to the Regent's regulation the previous year and if there is a change in the ceiling of funds, the village government can make changes to the APBDesa but this is not done because the village government does not want to work twice and even this does not affect budget revenues for the following year, meaning that there is no compensation for delays that occur so that the Village government prefers to wait for the certainty of the Ceiling Fund set by the Council. The implementation of the joint agreement with the Village Regulation concerning the Village Budget was carried out on February 12, 2019, at the Air Cold Village Office.

The Camat shall determine the results of the evaluation of the APBDesa draft no later than 20 working days from the receipt of the Draft Village Regulation on APBDesa. The next process in accordance with article 23 paragraph 2 the Camat determines the results of the evaluation of the APBDesa draft no later than 20 working days from the receipt. The Draft Village Regulation concerning the APBDesa and in this process which took place in Air cold Village, the Camat determined the results of the evaluation of the APBDesa draft 14 (fourteen) days after the receipt of the Draft Village Regulation concerning the APBDesa, meaning that the APBDesa draft was received in less than 20 days (RKPDesa was approved on March 4, 2019, and Perdes APBDesa was ratified on March 18, 2019). This means that Air Cold Village has carried out the planning.

4. Conclusion

The process of planning for the financial management of the Village Fund Allocation (ADD) in Air Cold Village begins with the making of the Village RPJMD, RKPDesa and then APBDesa, all processes are carried out by deliberation. In general, the process of planning for the financial management of Village Fund Allocation (ADD) in Air Cold Village is in accordance with Permendagri number 113 of 2014. However, there is one article or provision that has not been implemented, namely in article 20 paragraph 4 "The draft Village regulation on APBDesa is mutually agreed as referred to in paragraph (3), namely the draft Village Regulation on APBDesa as referred to in article (2), namely the Village secretary submits the draft Village regulation on APBDesa to the Village Head and submitted by the Village head to the Village Consultative Body for discussion and mutual agreement no later than October walk". However, for Air Cold Village, it cannot be implemented in October 2018 but on March 18, 2019, a definitive funding ceiling has not been set from the district.

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