

IMPLEMENTATION OF THE VILLAGE FUND POLICY BASED ON MINISTER OF FINANCE REGULATION NUMBER 93 OF 2015 IN SUB-DISTRICT “X”

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ABSTRACT

This research aims to describe the policy implementation and inhibiting factors of the Village Fund implementation. This research uses a descriptive-qualitative approach. Data collection was conducted through literature study, documentation, and digital internet searching. The results of this study indicate that the implementation of village funds in Sub-district X, Regency Y has been running in accordance with the Minister of Finance Regulation No. 93/2015 on the procedures for allocation, distribution, use, monitoring, and evaluation. However, at the distribution stage there was a delay from the predetermined date. The inhibiting factors in the implementation of the Village Fund are delays in making Technical Guidelines (Juknis) and also the quality of human resources.

Keywords : Fund, Village, Permenkeu 93/2015, Autonomy

INTRODUCTION

The enactment of the Village Law establishes village entities as reporting entities. A village entity in this case should have greater authority in terms of spending, including the authority to form village business entities (Junaidi, 2015). Development in rural areas is currently a government priority as a government effort to improve community welfare. Development in rural areas differs from one region to another. For areas with abundant resources, village development tends to be better than areas with limited resources. In addition, the regulations made by each region are different, which is fundamental to the process of village development. However, according to Bempah (2013), the progress of one rural economy with another rural economy is closely related, so that real efforts are needed in order to advance the rural economy. Real efforts need to be made quickly and precisely so as to create accelerated economic progress in the area. In PMK No. 93/2015 on Procedures for Allocating, Distributing, Using, Monitoring, and Evaluating Village Funds, it is explained that a village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognised and respected in the system of government of the Unitary State of the Republic of Indonesia. It can be concluded that a village is a unit of society or an entity of all development processes that have territorial boundaries in regulating and managing government affairs.

As time goes by, more and more policies are made by the government, with the hope of creating equal welfare. One of the latest policies made by the government is the village financial management system in the form of Village Funds, where this policy is based on the enactment of

Law No. 6 of 2014 concerning villages which has implications for the approval of a budget of Rp20.7 trillion in the 2015 Revised State Budget (APBNP) which will be distributed to 74,093 villages throughout Indonesia.

The provision of direct assistance in the form of the Village Fund is a concrete manifestation of government policy in an effort to develop villages by supporting the improvement of physical and non-physical village infrastructure (Oleh, 2014). However, the Village Fund still causes several problems. One study conducted by the KPK has found 14 problematic findings from the policy from four aspects, namely regulatory and institutional aspects, aspects of governance, aspects of supervision, and aspects of human resources.

Problems arise when talking about money and finance, especially those related to government finances. Village finances are also not free from problems. Some of the problems regarding village finances include: (1) The size of the village budget is very limited, and the Village Original Revenue (PADesa) is minimal, partly because the village does not have the authority and certainty to explore the potential sources of village finances. Because of this limitation, the village budget is unable to fulfil the welfare needs of the village community, (2) Village finances are not self-sufficient, as village finances are supported by self-help or gotong royong, which is cashed in by the village government. Most of the village development budget, especially physical development, is supported by gotong royong or self-help from the community. In fact, the strength of funds from the community is very limited, considering that most community members have difficulty financing the basic needs (shelter, clothing, food, education, health) for their respective families, (3) The government's scheme for granting funds to villages does not show favouritism and does not encourage empowerment. (Eko, 2007).

The management of the Village Fund still has many obstacles in its implementation, one of which is the Human Resources (HR) factor itself. These problems must be the responsibility of the government, starting from the central government to the village government, especially those related to financial reporting itself, because in this case there is still a lack of Human Resources (HR) who are competent in their fields. The absorption of qualified human resources within the scope of the village government will have a major impact on the development of village government financial management, so that the government does not have to worry too much about providing Village Funds. However, the government still needs to increase extra supervision in an effort to reduce fraud. With the Village Fund provided, it is hoped that the economic growth of a district can be helped through the growth of the village, so that it can indirectly build the economy at the district level.

THEORETICAL FRAMEWORK

The grand theory underlying this research is stewardship theory (Donadson and James, 1991), which describes a situation where the management of an organisation is not motivated by individual goals but rather by their primary outcome goals for the benefit of the organisation. In stewardship theory, managers or village officials will behave in accordance with the common interest (Raharjo, 2007). When the interests of stewards and principals are not the same, the steward will try to cooperate rather than oppose it, because the steward feels the common interest and behaves in accordance with the principals' behaviour is a rational consideration because the steward will look at the effort in achieving organisational goals.

Etymologically, autonomy or autonomy comes from the Greek "auto" which means own

and "nomo" which means law or regulation. Autonomy can also mean self-enactment. Regulate or order yourself or self-government. Meanwhile, a region is an area or environment of government. The granting of the widest possible village autonomy means granting authority and discretion to the village to manage and utilise regional resources optimally (Thomas, 2013). In order to avoid irregularities in village autonomy, the central government makes strict regulations in its supervision. Supervision is useful so that the government in carrying out policies in the region will be in accordance with what the government has programmed and will reduce fraud. According to Nurliana (2013), as a consequence of the granting of autonomy authority to the village, it is also necessary to strictly regulate the sources of financing that must be obtained by the village, especially those from the upper level of government.

By universal definition, a village or *udik* is an agglomeration of settlements in a rural area. A village usually has a name, location, and boundaries that aim to distinguish one village from another. This distinction is made to facilitate the regulation of the government system. Villages are the beginning of the government's goal in starting to improve the Indonesian economy, so the government made regulations on the Allocation of Village Funds. The Village Fund (DD) is one of the village revenues provided by the district / city government in an effort to equalise the region from the lower level, so that the existence of the Village Fund will make growth from any field evenly distributed. The village is given full authority in the management of the Village Fund, so that the implementation of its activities must be accountable in accordance with the principles of accountability. This accountability is increasingly needed along with the lack of accountability in local government and village government.

The Village Fund is a fund sourced from the State Revenue and Expenditure Budget intended for Villages and Customary Villages which is then transferred through the Regency / City Regional Revenue and Expenditure Budget and will be used to finance the implementation of village government programs. The view of Rosalinda et al (2014) regarding the Village Fund, namely the Village Fund which focuses on the development of rural communities, is expected to be able to encourage the handling of several problems faced by village communities independently without having to wait long for the arrival of programmes from the district government.

METHOD

The type of research is qualitative, with the approach used is a descriptive approach. The types of data used in this research are primary data and secondary data. The data collection methods used in this research are literature study, documentation study, and internet searching. The research tools used by researchers in conducting research are notebooks, mobile phones, stationery, books, journals, and other references. Salim (2006) in Saputro, (2014) the data analysis process is carried out from data collection until the completion of the data collection process. The processes can be explained into three stages, namely data reduction, data presentation, and conclusion drawing. To determine the validity (trustworthiness) of data, checking techniques are needed. The implementation of the checking technique is based on a number of certain criteria (Moleong, 2011). However, in this study only one test was used, namely the credibility test (internal validity). The internal validity test is data or trust in the data of qualitative research results can be done, among others, by means of extended observation, increased persistence in research, namely triangulation (triangulation of data sources and theories).

DISCUSSION

1. Implementation of the Village Fund Policy

The implementation of the Village Fund (DD) programme in Kecamatan X has gone well, although there are still obstacles encountered in its implementation. In accordance with Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds sourced from the State Budget, the Village Fund aims to finance governance, development implementation, community development, and community empowerment. In accordance with the proper level, the Village Government apparatus (agent) as a steward must act in the interests of the principal, in this case the Community, Local Government, Central Government, and interested parties.

In the implementation of the Village Fund based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 93 of 2015 concerning Procedures for Allocation, Disbursement, Use, and Monitoring, and Evaluation of Village Funds, this is described as follows:

The Village Fund is a fund sourced from the APBN that is intended for villages transferred through the Regency / City APBD and is used to finance governance, development implementation, community development, and community empowerment in the village. The flow of Village Fund allocation from the central government to the village account is as follows:

1. APBN, where the Village Fund is allocated to districts based on the number of villages, taking into account population, area, poverty rate, and level of geographical difficulty (IKG);
2. Regency/City APBD, where the Village Fund per district/city is divided per village by taking into account population, area, poverty rate, and geographical difficulty level (IKG);
3. Village APB, in which the Village Fund is prioritised for development and community empowerment in accordance with the RPJMDesa, RKPDesa, and APBDesa.

The Village Fund for villages calculated with regard to population, poverty rate, area, and geographical difficulty of the village as stipulated in Article 4 paragraph 1 for the district/city level and Article 9 ay at 1 for the village level is calculated with the following weights:

- 1) 25% for total population
- 2) 35% for village poverty rate
- 3) 10% for village area
- 4) 30% for the level of geographical difficulty of each village.

The distribution of Village Funds is a mechanism for Village Funds originating from the APBN to enter the Village Cash Account. Based on PMK No. 93 of 2015 Article 15 paragraph 2, the distribution of Village Funds is carried out in stages in the current fiscal year with the provisions set by the government, where the distribution of Village Funds is divided into several stages of disbursement, namely:

- 1) Phase I in April amounting to 40% (forty per cent);
- 2) Phase II in August amounting to 40% (forty per cent); and
- 3) Phase III in November in the amount of 20% (twenty per cent).

The Village Fund is channelled by the Government to the regencies/municipalities. The distribution of the Village Fund is carried out by means of overbooking from the RKUN to the RKUD. The distribution of the Village Fund is carried out no later than the second week. The Village Fund as referred to above, is channelled by the regency/city to the Village. The

distribution of the Village Fund is carried out by means of overbooking from the RKUD to the Village cash account. The distribution of the Village Fund is carried out no later than 7 (seven) working days after it is received in the Regional treasury. The distribution of Village Funds from RKUN to RKUD is carried out under the following conditions:

- a. Regulations of the regent/mayor regarding the procedures for distributing and determining the amount of Village Funds have been submitted to the Minister of Finance; and
- b. For the distribution of Village Funds from RKUD to Village Cash Accounts is carried out after the Village APB is determined, as for the conditions that must be completed by each Village in disbursing Village Funds based on PMK No. 93 of 2015 and Technical Guidelines.

Phase I, has been verified and recommended as eligible to apply for disbursement by the Sub-district Assistance Team along with document requirements that must be met among others: (a) Request letter for Phase I Village Fund disbursement; (b) Village Regulation on the Village Budget (APB Desa) for the Current Year, (c) Village Head Decree on the appointment of the Village Treasurer for Fiscal Year 2015 and Bank Appointment; (d) Village Head Decree on the Village Financial Management Executive (PTPKD) for the 2015 Budget Year; (e) Recommendation of the Sub-district Head on the Eligibility of the Village Fund Seeking Application; (f) Documentation of Village Fund Utilisation Plan (DRAPD-DD).

2. Village Fund Monitoring X

The implementation of the Village Fund is provided with a Facilitating Team so that the implementation of the Village Fund can run well and in accordance with the targets planned by the Central Government. The Assistance Team for each Village is given 2 (two), namely the Assistance Team at the Regency level and the Assistance Team at the District Level. The duties and functions of the Village Facilitator in the successful use of the Village Fund must be closely guarded and accompanied, so that the purpose of its disbursement, namely in an effort to accelerate village growth and development in order to overcome various problems that have been there can be achieved successfully. The main task of the Village Facilitator is to oversee the implementation of the Village Law by strengthening the implementation process. Article 25 Paragraph (2) of PMK No. 93/2015, which states that monitoring of the Village Fund is carried out on the stipulation of regent/mayor regulations regarding the procedures for the distribution and determination of Village Funds for each Village, the distribution of Village Funds from RKUD to RKD, and reports on the realisation of the distribution and consolidation of the use of Village Funds.

Based on the Minister of Finance Regulation, it can be seen that the implementation of the Village Fund starting from the allocation to its use is always escorted and monitored directly by the parties that have been selected. Based on the results of the research, the monitoring of the Village Fund in Village X is in line with PMK No. 93, which contains monitoring from the enactment of the regent regulation to the reporting of the use of the Village Fund. This means that monitoring of the implementation of the Village Fund has been carried out by parties related to the Village Fund, starting from the appointed Assistance Team, the inspectorate, to the community who participate in seeing and monitoring the implementation of the Village Fund. This is expected to provide transparency to related parties, so that there is no suspicion in the implementation of the Village Fund in Village X.

3. Factors inhibiting the implementation of the Village Fund

In general, the implementation of the Village Fund has been running well in accordance with existing regulations. However, the implementation of the Village Fund policy in village X still has obstacles. This can be seen through various opinions expressed by respondents. that the disbursement of the Village Fund is delayed from the set date, due to delays in making technical instructions and completing the disbursement requirements, namely the complexity of the bureaucracy. The implementation of the entire Village Fund starts from allocation to evaluation, the most problematic is at the time of distribution, namely the distribution of the Village Fund is not running properly due to delays in the Village in making requests for disbursement of the Village Fund and also due to delays in making technical instructions from the Regional Government of District Y.

Another problem that arises in the implementation of the Village Fund is the lack of Human Resources (HR) who are ready to manage the Village Fund. Human resources are one of the important points in the implementation of the Village Fund. Regulations are made with the aim that the Village Apparatus in implementing the Village Fund can run with the targets desired by the Government. As a good human resource, you must quickly adjust to the existing circumstances. It is said that the existing human resources in region X are uneven, but we know from the previous discussion that there are still reliefs provided by the Government in the implementation of the Village Fund, namely the Assistance Team, which is one of its functions to provide direction in the implementation of the Village Fund.

We need to know that the village as the spearhead of government in the hierarchy of government structures in the country of Indonesia also carries the mandate of autonomy as a consequence of the implementation of regional autonomy which has been in effect since 1999. In an effort to increase the role of the village government in providing basic services to the community and community empowerment, the village government needs to be supported by funds in carrying out its duties both in the government and development sectors.

In order to improve development and community welfare, villages have the right to obtain a share of the State Budget (APBN), namely the Village Fund. The provision of the Village Fund is a form of fulfilment of the village's right to administer its autonomy in order to grow and develop following the growth of the village itself based on diversity, participation, original autonomy, democracy and community empowerment. Through the Village Fund, the central government seeks to revive the values of village community independence by building full trust in the community to manage and develop their respective villages.

CONCLUSION

Based on the results of the research and discussion described in the previous chapter, the following conclusions can be drawn in writing this thesis:

1. The implementation of the Minister of Finance Regulation No. 93/2015 on the procedures for allocating, distributing, using, monitoring, and evaluating Village Funds in Village X is running quite smoothly, but there are several obstacles that occur in the distribution of Village Funds that experience delays, where the distribution of Village Funds in Village X does not match the time set by the government.
2. Several obstacles in the implementation of the Village Fund were encountered, namely the distribution of the Village Fund, which was rather late in being published by the Regional

Government of Kabupaten Z, where the Juknis is an important main thing in the implementation of the Village Fund, namely as a benchmark or guideline for Village Fund officials in implementing the Village Fund. Human Resources (HR) is also one of the obstacles in the implementation of the Village Fund in Kecamatan Y, which is characterised by the lack of ability of the Village apparatus in the use of technology and also still not alert in the disbursement of the Village Fund.

Based on the conclusions of the research results that have been stated above, suggestions can be made which are expected to improve or refine the implementation of the Village Fund, especially in the Minister of Finance Regulation Number 93 of 2015 concerning procedures for allocating, distributing, using, monitoring, and evaluating in District Y, Regency Z in the future. These suggestions are:

- a. The need for socialisation of the Village Fund policy is given to the wider community so that they can better understand the Village Fund policy, the community will also be easier to invite to participate in the implementation of the Village Fund, participate in preserving the results of the implementation of the Village Fund and participate in supervising the running of the Village Fund in accordance with existing regulations.
- b. Improving the quality of Human Resources of Village Fund implementers by providing increased knowledge through education and training, especially regarding village financial management. Meanwhile, to accelerate the disbursement of the Village Fund, the village government is expected to be able to draft the use of the Village Fund as intended so as to facilitate the privatisation of the District Assistance Team.
- c. The disbursement of the Village Fund is accelerated and on time, so that the implementation of the Village Fund is quickly implemented in accordance with applicable regulations, thereby accelerating the economic turnover in Kecamatan Y, Kabupaten Z.

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