

Management Strategy of Village Finance in Term Increasing Performance of Village Finance

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Abstract: The purpose of this research to explore of understanding and criticizing strategy of village financial management start at planning stage to monitoring stage in term increasing performance of village. This research using qualitative methodology. The approach perspective of research is fenomenology-critic. The instrument of research is researcher. The site of research is Bungurasih Village Waru District Sidoarjo Regency and Kamal Village Kamal District Bangkalan Region Jawa Timur Province. The informant in this research is Village Chief, Village Secretary, Village Treasure, Section Chief and member of Village Consultative Body. The source of data in this research is words, behavior and action at people that observed, interviewed and participated. The unit of analysis at this research is individu that management of village financial at village government. The procedure of collect data used by interview, testing of document, and observed of behavior. The data analysis comprise: (a) domein analysis, (b) taxonomy analysis, (c) component analysis, and tema analysis. The result of research indicate that in village financial management start at planning stage to monitoring stage there is inconsistency implemented basic in village financial management, there is abuse of authority by village chief, there is unsynchronous between Work Plan of Village Government and Work Plan of Region Government, there is improperly with regulation along with ineffective in monitoring village financial management. There is not yet understanding apparatus of village government about strategy and performance related village financial management.

Keywords: strategy, management, financial, village performance

1. INTRODUCTION

Background

The enactment of Law Number 6 Year 2014 about Village, regulation about village experienced change significantly. From side of regulation, the village is not again become part from Law Number 23 Year 2014 about Region Government. From side of funding, the village get funding village fund from central government that before there is not. From side of authotity, the village have authority wider on implementation village governance, conducting development of village, building society of village and empormement society of village.

For that, necessary there are derivative from Law Number 6 Year 2014 especially regulation that related with planning development of village and management of village finance. There are those regulation added problem become more complex. These problem still more added there are not yet understanding by all society of village especially village government apparatus on those Law and regulation derivative. There are various these problem necessary management strategic of village finance start from planning stage to monitoring stage.

This research different with prior research where these prior research only discussed partially from village finance management, such as disussed about planning development of village and budgeting development of village (Syapsan and Tampubolon, 2010; Pramusinto and Latief, 2011; Setyoko, 2011; Fastari et.al, 2012; Setiawan, 2012; Suwandi and Rostyaningsih, 2012; Akma and Hasanuddin, 2013; Bokau, 2013; Domai and Suwondo, 2013; Fadillah and Amin, 2013; Fiker et.al, 2013; Firman and Amin, 2013; Ibori, 2013; Kajual, 2013; Kezimoto, 2013; Malikidini, 2013; Manolang, 2013; Meita, 2013; Momongan, 2013; Mumu, 2013; Ompi, 2013;

Orocomna, 2013; Paramitha, Putra, Pratiwi and Suwondo, 2013; Rapinorrahman, 2013; Risala, Fitriyah and Supratiwi, 2013; Surya et. al, 2013; Syama, 2013; Tambaru, 2013; Ulamiyah, Abdul and Lely, 2013; Yikwa, 2013; Ardilah, Mochamad and Imam, 2014; Karimah, Choirul and Ike, 2014; Kumajas, 2014; Kurniadi and Muchid, 2014; Luqmana, 2014; Masuara, 2014; Maryanti and Zulkarnaini, 2014; Mutari and Yuliani, 2014; Pambudi, 2014; Rahliadi and Sujianto, 2014; Rosalinda, 2014; Sarayar, 2014; Scorpion and Rusli, 2014; Suangi, 2014; Syamsir, 2014; Waani 2014; Abidin, 2015; Dewanti et. al, 2015; Dewi, et. al, 2015; Ilyadi and Ernawati, 2015; Sisianto, 2015; Hardiyani et. al, 2016; Husin, 2016; Siagian, 2016; Temenggung, 2016; Tumigolong, 2016; Wahyuningsih and Kiswanto, 2016; Anto and Amir, 2017; Anshori, 2017; Azlina et. al, 2017; Diamantina, 2017; Kadir et. al, 2017; Satriajaya et. al, 2017; Yulianto, 2017; Kurniawan and Yanuar, 2018); book keeping of village finance (Firman and Amin. 2013; Pakdewuut, 2013; Surya et. al, 2013; Basirruddin and Amin, 2014; Karimah, Choirul and Ike, 2014; Febrian and Isril, 2014; Lestari, et. al, 2014; Dewanti et. al, 2015; Widanarwati et. al, 2018) reporting of village fund (Setyoko, 2011; Putra, Pratiwi and Suwondo, 2013; Qosyim and Tinov, 2014; Amalya et. al, 2017; Atmadja and Saputra, 2018).

This research is not only discussed planning development of village, budgeting development of village, book keeping of village finance and reporting of village finance but also discussed implementing Budget of Village Revenue and Expense (BVRE), accountability of village finance also monitoring of village finance. These be sides, this research also discussed related with strategy and performance in village management.

Purpose of this research to exploring understanding and critizing strategy of village finance management start at stage of planning, budgeting, book keeping, reporting, accountability and monitoring in term increasng performance of village finance.

2. LITERATURE REVIEW

Strategy Conception and Village Finance Management

Strategy is a action that effected and very determine succes on program or activity, both that will although that have been planned by management (Makmur, 2009: 128; Mahsun, 2013:42). Strategy have consequence multi functional or multi institusional also necessary considering both external although internal factor that cope organization (David, 2009:18-19).

Based on Government Regulation Number 43 Year 2014, management of village finance is all activity thar comprised planning, budgeting, book keeping, reporting, accountability and monitoring of village finance.

Planning Theory and Budgeting Theory

Reference *rational comprehensive planning theory*, planning perfect very effected by data accuracy, in depth experience also various participated trial test and variable (Grant, 1958 in Bastian 2016). *System planning theory* is improving from *rational comprehensive planning theory* with participated process that more scientific and with perspective that more critic (Hughes dan Mann, 1968 in Bastian, 2015:126). *Advocacy planning theory* is respond critic on *rational comprehensive planning theory* that much viewed as theory that most perfect (Bastian, 2015:127). *Incrementalist planning theory* based on critic Lindblom (1959) on *comprehensive planning theory*, where according to her opinion, a planner is not maybe have time and resources that suffcient for solved all problem. Next trend viewed planning as communication media, both for searching consensus although handling of konflik. This theory called as *communicative planning theory* that introduced by Innes, (1995). In this theory, believed that beside conflit interest, still there are similiarity vision that can follow up for achieving all interest (Bastian, 2015:128).

Planning and Budgeting

Planning is a process that started from decree purpose of organization, determining strategy, policy, project, program, procedure, method, system, budget and standard for achievieng purpose of these organization thoroughly (Robbins and Coulter, 2002 in Bastian, 2015:91, Mahsun, 2013:35). Draft of Mid Term Development Plan of Village (MTDPV) contain vision and mission village chief, direction policy of village development, direction policy of village finance and activity plan. Draft MTDPV pay attention direction policy of planning region or city development.

The research related with planning and budgeting of village government conducted by Syapsan and Tampubolon, 2010; Pramusinto and Latief, 2011; Setyoko, 2011; Abdussakur, 2012; Fastari et. al, 2012; Permana, 2012; Putri and Sutanto, 2012; Setiawan, 2012; Suwandi and Rostyaningsih, 2012; Akma and Hasanuddin, 2013; Bokau, 2013; Fadillah and Amin, 2013; Fiker et. al, 2013; Firman and Amin, 2013; Ibori, 2013; Kazimoto, 2013; Kajual, 2013; Kharisma et. al, 2013; Malikidini, 2013; Manolang, 2013; Meita, 2013; Momongan, 2013; Mumu, 2013; Ompi, 2013; Orocomna, 2013; Paramitha, Domai and Suwondo, 2013; Putra, Pratiwi and Suwondo, 2013; Risala, Fitriyah and Supratiwi, 2013; Rosmala and Isril, 2013; Surya et. al, 2013; Rapinorrahman, 2013; Surya et. al, 2013; Syama, 2013; Tamaru, 2013; Yikwa, 2013; Ardilah, Mohamad and Imam, 2014; Juwita, Charles and Nurmayani, 2014; Karimah, Choirul and Ike, 2014; Kumajas, 20114; Kurniadi and Muchid, 2014; Luqmana, 2014; Maryanti and Zulkarnaini, 2014; Masuara, 2014; Mutari and Yuliani, 2014; Pambudi, 2014; Qosyim and Tinov, 2014; Rahliadi and Sujianto, 2014; Rosalinda, 2014; Sarayar, 2014; Scorpion and Rusli, 2014; Suangi, 2014; Syamsir, 2014; Waani, 2014; Abidin, 2015; Bastian, 2015:25; Dewanti et. al, 2015; Dewi, Anantawikrama and Nyoman, 2015; Ihyadi and Ernawati, 2015; Sisianto, 2015; Syaifullah, 2015; Amalia et. al, 2016; Hardiyani et. al, 2016; Husin, 2016; Siagian, et. al, 2016; Tumigolong, 2016; Wahyuningsih and Kiswanto, 2016; Anshori, 2017; Anto and Amir, 2017; Azlina, et. al 2017; Diamantina, 2017; Kadir et. al, 2017; Satriajaya et. al, 2017; Sujono, 2017:3; Atmadja and Saputra, 2018.

Implementing Budget of Village Revenue and Expense

Implementing stage is series of activity for conducting Budget of Village Revenue and Expense (BVRE) in one year that start from 1 January to 31 December. All receipt and expenditure of village in term implementing authority of village conducted pass through Village Cash Bank Account. Every receipt and expenditure of village must supported by evidence that complete and valid. The implementer purposing funding for implementing activity must also with document Cost Budget Plan (CBP) verified by village secretary and validity by village chief.

Book Keeping

Book keeping is series activity that conducted systematically in finance area based principe, standart also procedure until actual information related with finance can got immediately. Book keeping of receipt and expenditure using:

- a. Common Cash Book.
- b. Tax Support Cash Book.
- c. Bank Book.

The research that related with book keeping conducted by Pakdeewut, 2012; Firman and Amin, 2013; Surya et. al, 2013; Febrian and Isril, 2014; Dewanti et. al,

2015; Husin, 2016; Yulianti and Janie, 2017; Kurniawan and Yanuar, 2018.

Reporting Theory

Reporting is activity that conducted for conveying the matter that related with work result that have been conducted during one period as form implementing accountability or duty and authority that given. Essence from reporting is village finance management can accountability from various aspect, both law, administration and morality aspect. In implementing duty, authority and obligation, village chief obligatory:

- a. Conveying Village Government Implementing Reporting (VGIR) every end year budget to regent or mayor.
- b. Conveying VGIR at end period position to regent or mayor.
- c. Conveying Village Government information Reporting writtely to Village Representative Body (VRB) every end year budget.
- d. Giving and or dissemination information implementing government writtely to village society every end year budget..

The research related village fund allocation reporting conducted by Sisianto, 2015, Hardiyani et. al, 2016. The research related accountability reporting of village fund aid conducted by Yulianti and Janie, 2017, Kurniawan and Yanuar, 2018.

Accountability, Monitoring and Performance

Accountability implementing village government is a size that indicated how big level conformity implementing

services with size of values or external norm that there is in society or which the has by users.

Monitoring of implementing village government is a activity process that addressed for assure of in order that village government can walking appropriate with plan and certainty those set in. Monitoring on implementing village government comprise:

- a. Administration of village government that comprise village policy, village institution, village finance and village properties.
- b. Be concerned with village government related right of village genesis, authority of region/city those given regulation to village, task of assistance form government, province government and region/city government, task of other government that by regulation those given to village..

Performance is image about achievement level of implementing a activity program or program or policy in achieving organization target, objective, vision and mission that delivered by strategy planning a organization (Mahsun, 2013:25; Moeherton, 2012:95).

Think Process Framework

Think process framework is research model that will conducted. Model can also reference at concept and teori (Merauje, 2017: 48). Based on background, purpose of research and theoretic review also with empiric review, then can drawed think process framework of this research as follow.

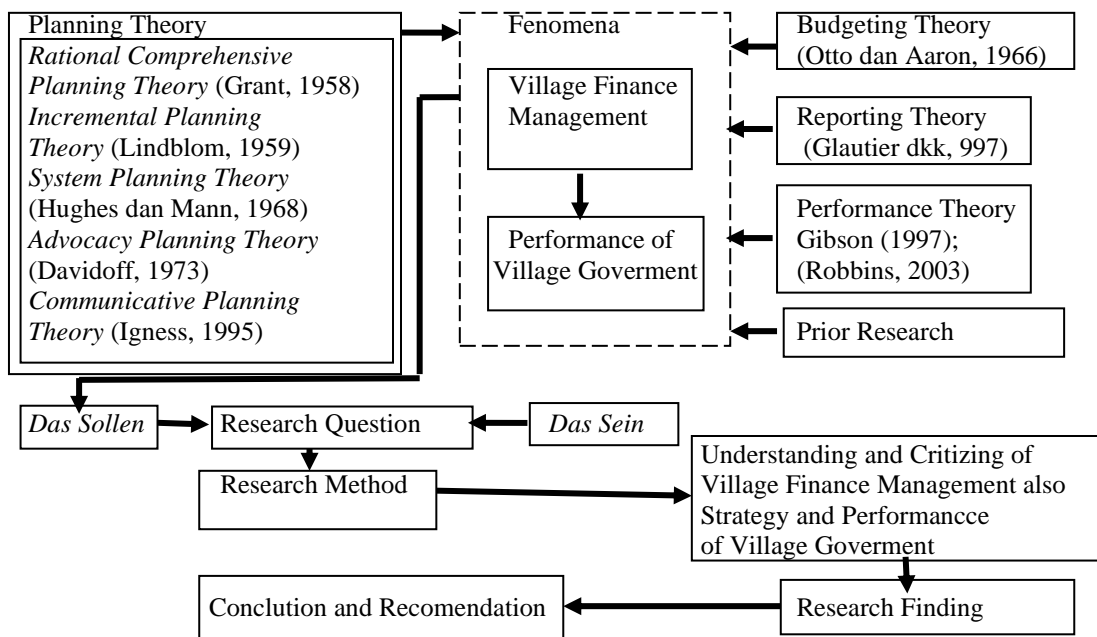


Figure 2.1. Think Process Framework

3. RESEARCH METHOD

Site and Research Informant

This research site is Bungurasih Village Waru District Sidoarjo Region and Kamal Village Kamal District Bangkalan Region Jawa Timur Province. The informant in this research is village chief, village secretary, village treasury, section chief and Village Consultative Body (VCB).

Data and Data Source

Data that gathered related strategy of village finance management start from strategy of planning stage to monitoring stage at village government. Data source in this research is words, behavior and action at people that observed or interviewed and participated. Data source recorded by write script or by recording video/audio tape, taking photo or film. This other, also there are added data source namely book and scientific magazine, source from archives, formal document and the other (Moleong, 2006: 157-158; Bungin, 2009:77; Sutopo, 2002:53). Analysis unit at this research is individu that management village finance at village government.

Data Gathering Procedure

Data gathering procedure conducted pass through interview, testing of document, behavior observed and participaty observed at informant that related with strategy of village finance management. This other, data gathering procedure also conducted with record document that related with strategy of village finance management, be like archives, formal document, image, informal conversation and the other (Emzir, 2012).

Analysis and Data Interpretation

Data analysis according to Patton (1980: 268) in Moleong (2006: 280); (Miles and Huberman, 2009: 16) and (Creswell, 2007: 38) is regulate process of data serially, organizing into a pattern, category and based unit. There are four level data analysis that followed with data gathering, namely: (a) domein analysis, (b) taxonomy analysis, (c) component analysis, and (d) theme analysis (Moleong, 2006: 149-151; Sutopo, 2002:98-100; Strauss and Cobin, 2003:100-102; Bungin, 2009: 205-214; Emzir, 2012: 210 – 281; Kamayanti, 2016:122). Data interpretation is effort to getting meaning that deeper and wide on research result that doing (Moleong, 2006: 161).

4. RESULT AND DISCUSSION

Basic of Village Finance Management

Basic of village finance management that conducted by Bungurasih village government Waru district Sidoarjo Region Jaa Timur Province only limited at revenue, expense and financing that there is in information board. Accountability namely accountability to Village Consultative Body (VCB)

only formality and there is not conducted thoroughly to all stakeholder that there is in village. Participatory conducted with not participated all element. Budget order and discipline with existence village expense spending sometimes not comply orderliness.

Basic of village finance management that conducted by Kamal village government, Kamal district Bangkalan region Jawa Timur Province not yet fully conducted appropriate with basic in village finance management. Transparency not appear with clear at informant board namely revenue, expense and financing. Like that also, detail of activity both physic or not physic also there is not at information board or activity board that those implemented. For accountability only accountability to regent through district head, where as VCB and society not gave accountability or if VCB gave reporting of finance management only formality. For participation only participated only society certain, especially society that supporting on what that conduted by village head. For budget order and discipline, like there violation namely receipt and expenditure that not through Village Cash Account (VCA). Despitefully Budget Revenue and Expense of Village (BREV) not based at Village Government Work Plan (VGWP).

Planning and Budgeting of Village Finance

Planning of village finance of Bungurasih village, Waru district Sidoarjo region Jawa Timur province not involve all element of society. In conducting of these planning, there late of information Mid Term Development Plan of Region (MTDPR), these matter caused village apparatus not proactive to find activity and programme that there at draft MTDPR. In these determining based on priority scale. Scale determining of these activity priority many more proposal from village chief than village society. Thus also, for empowering society also more orientation to village apparatus than VCB although element of Village Society Institution (VSI).

In arranging Mid Term Development Plan of Village (MTDPV), village chief forming arrange team on pointing to that conducted by village chief not on meeting. This indicate authority of village chief that “authoritarian”, these matter caused village chief not desiring critic that change programme and activity that planned. Team of arranger MTDPV more many hold on information that existence in village without the existence process management that feasible.

In arranging Development Work Plan of Village (DWPV) only more stress at activity of preparation especially forming team of arranger, whereas implementing activity and meeting can be told less conducted by village government. Evaluation of implementing DWPV prior year not ever conducted, so that in arranging these DWPV not based input from evaluation of implementing DWPV prior year. Forming team of arranging these DWPV only formality, whereas that arranging many more conducted by village chief and village government apparatus.

Planning of village finance at Kamal village Kamal District Kamal Region Jawa Timur province only formality.

The society that agree what that planned by village chief, then those region will get activity, where as society that not agree with what that planned by village chief, then those region will not get activity. In planning VCB that should become partner of village government also “followed” or agree to whatever told from village government apparatus especially village chief.

In conducting of village development planning less or not reference at region development planning. Thus as well, MTDPV not reference at MTDPR. These matter caused village development planning according to village chief there is not relate with region development planning. This indicated development planning and MTDPV only desire village chief without looking at other element even participatory region. In arranging MTDPV not conducted by village chief and village government apparatus, but by team of arranger those set in by decided village chief. These other less activity staging in arranging MTDPV namely stage of preparation, implementing and institution. In these mantter, DWPV not evaluation of implementing DWPV prior year.

Implementing of Budget Revenue and Expense of Village

In implementing Budget Revenue and Expense of Village of Bungurasih village, Waru District, Sidoarjo Region Jawa Timur Province, all receipt and expenditure that big value conducted by Village Cash Account (VCA), but to receipt that small value prior gathered or accepted by village treasure then paid to VCA. For expenditure below five million also not by VCA, but paid by village treasury.

The expenditure namely cash advance according to regulation not allowed, but reality in field, cash advance gave caused if not gave these activity not implemented. For proposal of financing sometime conducted by village chief, but making Expenditure Budget Plan (EBP) conducted by section chief. These matter should not allow implementing, but section chief and treasure can not reject these proposal caused there are “risk” later day.

Proposal of funding by village chief possible there “cash back” or profit with existence implementing of these activity. Those other, proposal of funding by village chief also caused activity implementer are thus “partner”. Recording of expenditure of activity implementer should conducted by section chief in activity support cash book, but these matter conducted by village treasure in activity cash book. In implementing budget revenue and expense of Kamal village Kamal district Bangkalan region Jawa Timur Provine, receipt pass through VCA only village fund and village fund allocation. Those other not pass through VCA except prerequisite, like as finance aid of region and province. For expenditure still there violation where should these expenditure must pass through VCA, but disburment pass through village treasure.

All revenue not supported by complete evidence, as example there contribution that not will thus name grafted. There increasing of revenue namely picking on sell buy land

should not conducted by village government apparatus. These matter caused contradiction with regulation. For expenditure of activity implementing should conducted by section chief, but thus reality, expenditure of activity implementing conducted by village chief. \

Book Keeping of Village Finance

For book keeping of village finance of Bungurasih village Waru district Sidoarjo region Jawa Timur province. The village treasure conducted recording of receipt and expenditure every there transaction and demand transaction evidence also with conduct close book not every month. In conduct book keeping of receipt and expenditure, activity support book not used to controlling and matching with cash book.

For book keeping of finance Kamal village Kamal district Bangkalan region Jawa Timur province, the village treasure conducted recording of receipt and expenditure every there transaction and demand these evidence also with cconducted close book not every month. Related these evidence, sometimes there evidence “fictitious” that must self making, these matter to close “something” if there auditing. In conduct book keeping of receipt and expenditure, the village treasure only using general cash book and tax support cash book, where as bank book and activity support cash book not using in book keeping.

Reporting of Village Finance

For finance reporting of Bungurasih village Waru district Sidoarjo region Jawa Timur province, report that mandatory reported only namely Report of Implementing Village Government (RIVG) every end budget year to regent and VCB, but to society not delivered caused representative by VCB. According to regulation, report that mandatory delivered not only RIVG at end budget year, but also RIVG at end position along with report information implementing of village government.

Report of Implementing Village Government (RIVG) every end budget year regulatory at the latest three month after end budget year, but these report delivered late from certainty those set in. Report accountability implementing of realization delivered at the latest one month after end budget year related and those set ini with village regulation. Reality, these report late delivered caused not yet finish of activity administration, report material that not complete and the other. These report of accountabilit sometimes evaluation by VCB, where as VCB should evaluating every report that gave by village chief.

For reporting finance of Kamal village Kamal district Bangkalan region Jawa Timur province, reporting that mandatory reported only namely RIVG every end budget year to regent and VCB, but to society not delivered caused repretative by VCB. According to regulation, report that mandatory delivered not only RIVG at end budget year, but also RIVG at end position and report information of implementing of village government.

Accountability of Village Finance

For accountability of finance Bungurasih village Waru district Sidoarjo region Jawa Timur province, village secretary helped by village chief to help arrange village regulation draft about accountability of implementing BREV. Where as task of arrange of these village regulation draft are task of village secretary. After arrange village regulation draft then discussion with VCB and set in become village regulation. Discussion between village chief and VCB can told only formality, at basic VCB accepting these matter. This matter caused VCB less knowledge and competency related that matter.

For accountability of finance Kamal village Kamal district Bangkalan region Jawa Timur province, village secretary arrange village regulation draft about accountability of implementing BREV. After arrange village regulation draft then discussed with VCB and set in become village regulation. Discussion between village chief with VCB can told only formality caused VCB “agree” what that theses accouantability.

Monitoring of Village Finance

For monitoring of finance Bungurasih village Waru district Sidoarjo region Jawa Timur Province much more gave to village government apparatus, where as VCB that task of monitoring work of village government apparatus can told there is not yet or not monitoring. This matter will causing weak monitoring that conducted by VCB on implementing of village government. Monitoring that conducted by district necessary of existence development to district apparatus related with village government, this matter caused many district apparatus that less even not understand with village government.

For monitoring of finance Kamal village Kamal district Bangkalan region Jawa Timur province, not only gave to village government apparatus, but also to VCB. Else, for monitoring also necessary gave to district apparatus until they can support in these development and monitoring.

Strategy and Performance of Village Finance Management

Strategy understanding in finance management Bungurasih village Waru district Sidoarjo region Jawa Timur province by village government apparatus especially village chief can told less understanding. For village chief, strategy is village finance management related with regulation until there is not problem, both law problem although administration problem. At reality, village chief and village government apparatus in village finance management not using strategy, both at guidance although other strategy.

Knowledge and understanding related performance at village government apparatus especially village chief can told not yet understand, village chief and village government apparatus understand of performance as effort of implementing of village development such as improving of road and empowerment of village society, training village society empowerment cadre, training of empowerment family and other training. This matter caused knowledge of village government apparatus and village chief related with performance can told minimum. They understanding of performance only limit at output that implemented in form implementing of development and empowering of society.

Strategy understanding in finance management Kamal village Kamal district Bangkalan region Jawa Timur province by village government apparatus especially village chief can told there is not understanding. Core strategy that they conducted are there is not problem related in village finance management. Knowledge and understanding related performance at village government apparatus especially village chief can told not understand. The village chief and village government apparatus understand of performance as effort that there result, after explained related with what these performance.

Based on these phenomenon, if necessary there making strategy of village finance management to achieve of performance related with objective village government. Strategy of village finance management start from planning stage to monitoring stage is as this follow.

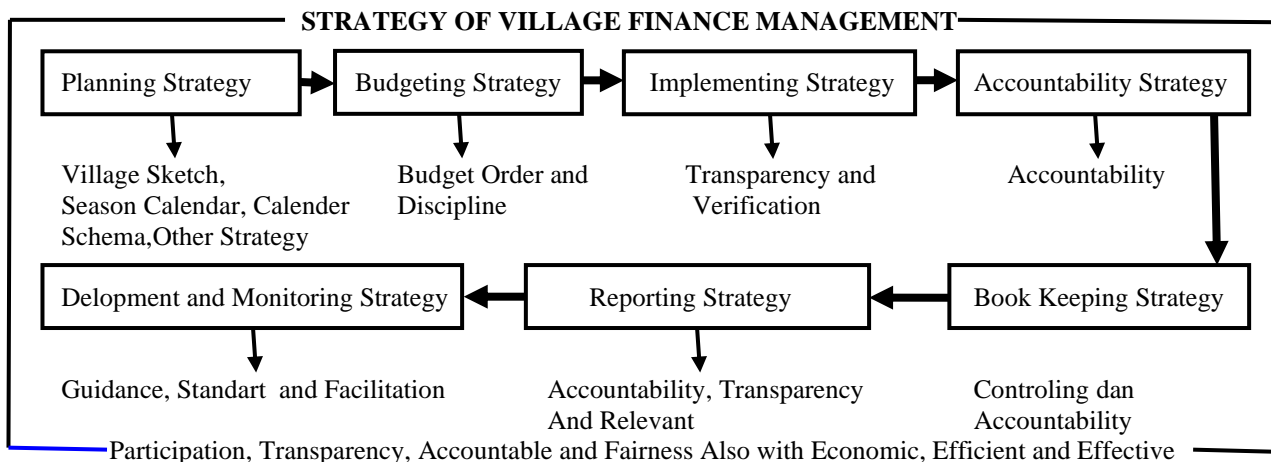


Figure 4.1. Strategy of Village Finance Management

5. CONCLUSION

Based on the result of research and discussion, it can be concluded as follows:

1. In management of village finance starting at the planning stage to the monitoring stage can be less consistently implemented. Basic of village finance management, there are misapplication of authority of village chief, there are

unsynchronous between Government Work Plan of Village and Government Work Plan of Region, there are inconsistencies with these regulations that have been set, less effective in monitoring of village finance management that conducted by region government.

2. There is not yet understanding of village government apparatus about strategy and performance related village finance management.

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