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Financial Management in Guyangan Village in The Indonesian State Financial System

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Abstract

Law No. 22 of 1999 and Law No. 25 of 1999, as well as Law No. 32 of 2004 and Law No. 33 of 2004, changed the ties between the central authority and the regional authorities. These two laws became the legal basis for the decentralisation method in Indonesia by distributing a significant position to the regional authorities (district or city). Since the enactment of these two laws, the Indonesian government has undergone a significant change from a centralised government to a decentralised government. The benefits of autonomy are carried out starting from provinces, districts/cities to villages. The purpose of this research is to find out how financial management in the village in the Indonesian state financial system.

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INTRODUCTION

Law No. 22 of 1999 and Law No. 25 of 1999, as well as Law No. 32 of 2004 and Law No. 33 of 2004, changed the ties between the central authority and the regional authorities. These two laws became the legal basis for the decentralisation method in Indonesia by distributing a significant position to the regional authorities (district or city). Since the enactment of these two laws, the Indonesian government has undergone a significant change from a centralised government to a decentralised government. The benefits of autonomy are felt from provinces, districts/cities to villages (Andini et al, 2022).

In line with the realisation of regional autonomy, reforms were also carried out in the financial sector. 5 April 2003 was an important milestone in the history of financial management in Indonesia. At this time, the Indonesian government promulgated a special law, Law No. 17/2003 on Finance. This law replaced the laws and regulations enacted during the Dutch East Indies administration.

Furthermore, the government issued Decree No. 37/2007 on Village-Level Financial Management Guidelines. This Ministry of Home Affairs regulation is intended to create conditions that are conducive to the implementation of village financial management and does not cause many interpretations when applied. In this way, villages can achieve effective and efficient financial goals. In addition, good village governance is also expected to be achieved, based on the three main pillars of transparency, accountability, and participation. Therefore, the process and mechanism of determining the village budget according to the Ministry of Home Affairs Regulation will explain who is responsible, to whom and how. Therefore, it is necessary to establish general guidelines regarding the procedures for reporting and accountability of authority at the village level. (Farida et al 2021).

Guyangan Village is one of the villages in Wonogiri Regency, Central Java, which directly became the object of this research because the author happened to come from the village. Financial management in the village is arguably quite good with the formation of village officials who manage the finances. Therefore, the village apparatus has been equipped with knowledge of financial management according to regulations.

To provide directions to village-level officials in the preparation of the RPJM-Desa and RKP-Desa, arrangements need to be made. Provisions regarding the planning aspect are orientated in such a way that the entire process of APBD preparation at the village level can represent the basis for decision-making in determining policy direction collectively.

OVERVIEW

To support the achievement of good governance in village governance, village financial management is carried out based on the principles of governance, namely transparency, accountability, and participation, and is carried out in a transparent, orderly, and budget-friendly manner (Farida et al 2021). Village financial management is managed during one (1) fiscal year, starting from 1 January to 31 December (Article 2 of the Minister of Home Affairs Regulation No. 37/2007).

Law No. 13 of 2006 concerning Regional Financial Management Guidelines states that transparency is the principle of openness that allows the public to know and access regional financial information (Ekasari et al.2021). Transparency guarantees that everyone has access to or freedom to access information about government administration, including information about policies, formulation and implementation processes, and the results achieved.

Furthermore, information means information about all aspects of government policy that is available to the public. Information disclosure is expected to create healthy and tolerant political competition and policies based on public preferences.

Transparency is very important in carrying out the functions of the Government in carrying out public duties. Since the government has the power to make important decisions that affect many people, it must provide complete information about what it is doing. With transparency, lies are difficult to hide. Transparency is therefore an important tool that can help people save money from corruption.

The principle of clarity can be measured through some markers (Basri et al 2021) as follows: 1) Methods to ensure an open system and standardisation of all audience service methods; 2) Methods that provide public issues to various policies and public services, and the way of public zones; 3) Methods to provide coverage and popularization and violation of the attitudes of administrators and public employees in public service activities. The continuity of the authorities to the various views of the public service in conclusion will result in the authorities being accountable to all the managers of the needs concerned with the means and activities of the public zone.

Accountability is the obligation to report or address and explain the performance and actions of a legal organization that directs an organization to those who have the right or authority to request such information or accountability. In applying accountability to state institutions, the following principles should be kept in mind: 1) There must be a commitment from the leadership and all staff of the institution to manage and perform their duties responsibly; 2) Must be a system that can guarantee the use of energy base in accordance with legal regulations; 3 Must prove the level of income objectives and targets that have been formalised; 4) Must lead to the income of the vision, goals and results and efficacy achieved; 5) Need to be honest, objective, transparent and innovative, as a factor of change in the management of government agencies in the form of updating methods and techniques for measuring performance and preparing accountability reports (Raharjo 2021).

Meanwhile, participation according to (LAN and BPKP, 2000) means that all citizens have a voice in decision making, either directly or through legal organizations that represent their interests. This participation is built based on freedom of association, expression, and constructive participation. In regulation NO. Decree No. 37/2007 on Village-Level Financial Management, participation uses the word participatory, which means active participation and participation of the community in the development process.

The participation of citizens in ensuring public policy is an advocate for accelerating the application of the principle of accountability of village-level government executors. In terms of budgeting, citizen participation is essential to avoid biased policies. The principles and markers of citizen participation in budgeting will be discussed next:

a) There is active public participation in the process of programme development and budget decision-making.
b) The existence of regulations provides space for independent and public control, both individually and institutionally, as a means of checks and balances.

Local governments are taking a proactive stance to encourage public participation in the budgeting process. This is due to the significant gap between the public's perception of how to engage effectively and the ambitious aspirations for APBD. Chapter III Article 3 of Permendagri NO. Article 37 of 2007 clearly stipulates that the village head as the head of the village government has the authority to manage village finances and represent the village government in the ownership of village private property, with the right to: 1) Establish policies related to the implementation of the village budget; 2) Formulate village asset management policies; 3) Appoint the Village Treasurer based on the Village Head's decision; 4) Identify village revenue receiving officials: 5) Identify officials who will manage village assets.

The Village Head in conducting village financial management is assisted by the Village Financial Management Technical Caregiver (PTPKD), among others: Village Secretary and Village Features. The village secretary is the coordinator of village financial management and is responsible for the village head. The obligations of the Village Secretary are: 1) Organizing and conducting the policy of managing the Village Budget; 2) Organizing and conducting the policy of managing the village APBD; 3) Categorizing the Draft Village APBDesa, the APBDesa industry and the responsibility for implementing the APBDesa; 4) Preparing the draft of the village head's decree regarding the implementation of the village regulation on the village APBD and the replacement of the village APBD. Related to the authority of financial management of the region, it appears that the authority of financial management of the village is carried out by village heads, with support from the Village Financial Management Technical Executive Body (PTPKD), including the village secretary and other village features.

According to Decree No. 13/2006 (amended No. 59/2007) on Regional Financial Management Guidelines, the authority of regional financial directors includes: 1) Regional Head as the authority of regional financial management, 2) Regional Secretary as the head of regional financial management, 3) Head of SKPKD as the manager of regional financial management, 4) Head of SKPD as the head of calculation consumer or consumer of objects, 5) Head of calculation consumer or consumer of objects in performing their duties can delegate some of their duties to the direction of the activity section in SKPD as a calculation consumer agency or relic consumer agency (Yamin 2021).

The Village Revenue and Expenditure Account (APBDesa) includes Village Revenues, Village Purchases, and Village Finances. Village revenue includes all amounts received through the village payable to the village during one calculation year, including the village's initial revenue derived from district or city taxes (PADesa) that do not need to be repaid. Regarding the consequences of district or municipal taxes, town and village allocations (ADDs), financial support from the government, state authorities, district or other town and village authorities, donations and contributions from third parties.

Village Expenditures include all expenditures from the Village Account that become obligations of the Village during one (1) fiscal year that cannot be returned to the Village, including (Asmawati & Basuki 2019).

a. Direct purchases are expenditures whose budgeting is directly affected by the existence of a programme or activity. The characteristics of direct costs are as follows; (1) a budget is prepared for each programme or activity proposed by the village, (2) the amount of direct expenditure for a programme or activity can be directly measured or compared with the results of the programme or activity related to the programme. (3) Changes in the amount of each type of expenditure are directly influenced by the performance targets or level of achievement expected from the programme or activity concerned. The direct purchase group is divided based on the type of purchase, among others: personnel expenditure, goods and services expenditure, and capital expenditure.
b. Indirect costs, which are costs whose budgeting is not directly affected by the proposed programme or activity. Indirect costs are costs that are budgeted every month throughout the fiscal year due to the village government's recurring obligations to permanent employees (salaries and allowances) and/or other costs that are usually required periodically. The characteristics of indirect costs are as follows: (1) budgeted for each month of the year (not for each programme or activity); (2) the amount of indirect budget expenditure is difficult to measure or compare directly with the results of a particular programme or activity. Indirect cost groups are divided by type of purchase, among others: 1) Permanent worker costs; 2) Sponsorship expenditure; 3) Sponsorship expenditure (limited funds); 4) Welfare costs; 5) Financial support expenditure; 6) Surprise purchases.

At the same time, finance refers to all government financial transactions, both revenues and expenditures, that are owed or to be recovered and in the government budget that are mainly aimed at covering deficits and/or using budget surpluses (Ekasari et al 2021). Financial revenues can come from loans and investment returns. At the same time, finance costs are used to pay the principal of loans, lend to other units, and participate in government capital (Government Regulation No. 24 of 2005 concerning Government Accounting Standards) (Khanifah et al 2022). Net financing is the difference between financing proceeds and financing costs. The amount of net funding must be able to cover the budget deficit.

RESEARCH METHOD

The subject of this research was Guyangan village in Wonogiri Regency, Central Java, and the data was obtained through literature studies and interviews/discussions with one of the village officials at the time.

This research used a qualitative approach by studying the literature and analysing the management process that occurred in the field. In general, literature is used to identify the results of previous research, namely various findings that have or have not been found in the context of a particular phenomenon or situation being researched.

From a temporal perspective, the existing literature can be seen before, during, and after the research. In this case, the literature used was books and several journals on village funds published in previous studies. Village officials who were responsible for local village finances at the time also participated in the research.

RESULTS AND DISCUSSION

RESULTS

A. Description of Research Results

In general, the Regulation of the Minister of Home Affairs No. 66/2007 on Village Development Planning, stipulates that the Medium-Term Craft Village Development Plan (RPJM-Desa) is prepared for a period of 5 (five) years, including the development orientation of the village, policies, village-level financial regulations, general policies and programmes and regional work units (SKPD), through SKPD and regional priority programmes, accompanied by a work plan plan.

The implementation of village autonomy requires reform of village financial management. One of the most significant reforms involves budget reform. Budget reform includes the categorisation, determination, application, and accountability of budgets. The key insight of the budget reform is the transition from the conventional calculation-centred approach to the capability-centred approach (Lumingkewas et al 2021).

Traditional budgeting is dominated by budgeting based on budget categories and incrementalism, which is a budgeting process based solely on the achievements of the previous year's budget, resulting in the negative impact of no fundamental changes in the new budget. This often conflicts with the real needs and interests of the community. On this basis, village PBA is still too thick with restrictions, instructions, prohibitions, and an orientation to submit to the interests of higher authorities (Musyafa, A. 2020).

Meanwhile, operational budgeting is essentially a system of preparing and managing village-level budgets to achieve operational results or efficiency. The performance must reflect the effectiveness and efficiency of public services, meaning that it must be directed to the public interest.

The process of preparing and implementing the village budget should focus on efforts to support the implementation of priority programmes and activities of the village concerned and pay attention to the general principles of the village budget. According to article 8 of Permendagri NO. 37/2007, the implementation of the Village Budget should consider:

a. All village revenues are obtained through the village cash account.
b. Especially for villages that do not have banking services in the region, the arrangement is handed over to the region.
c. Programmes and activities that enter the village are sources of income, and village revenues must be recorded in the Village Budget.
d. The income of each village must be proven by sufficient and valid evidence. D. The village head must improve the collection of village revenue sources that are under his authority and responsibility.
e. The village government is not allowed to collect revenues other than village regulations.
f. Repayment of excess village revenue is done by attributing village revenue to the relevant village revenue return that occurs in the same year.
g. Repayment of village revenue that occurred in previous years is due to unforeseen costs.
h. The above statements must be supported by sufficient and valid evidence.

Furthermore, in Article 9 Permendagri NO. 37 Year 2007, it is stated that the application of APBDesa expenditure by observing: a) Each spending expenditure on the weight of the APBDesa must be assisted by legal and complete facts; b) Facts must find ratification by the Village Secretary for material evidence that emerges from the use of defined facts; c) Village cash expenditures that cause the weight of the APBDesa cannot be tried before the draft village regulation regarding the APBDesa is formalised into a village regulation; d) Village cash expenditures as well as those defined in point c are not listed for binding village expenditures and mandatory village expenditures that are formalised in a village head regulation; e) The village treasurer as a must collect take PPH and other taxes, must deposit all part revenues and taxes collected into the village treasury account (Onsardi et al 2019).

A change in the APBDesa can be attempted if there are: a) Conditions that cause a mandatory transfer of the shopping type to be attempted; b) Conditions that cause the remaining more calculation of the calculation (SILPA) of the previous year to be used in the current year; c) Emergency conditions; and unusual conditions.

Revenue management must be carried out by the village treasurer, with the help of general cash book, sub-cash book, revenue details and daily sub-cash book. The village treasurer must account for the receipt of money by reporting the income to the village head no later than the 10th of the following month. Attached is the revenue responsibility report: (1) general cash book; (2) additional cash book detailing recipient items; (3) other valid certifications.

B. Discussion of Research Results

Expense management must be carried out by the village treasurer. Expenditure management documents must be adjusted to village regulations related to APBDesa or village regulations related to APBDesa amendments through the submission of Payment Request Letters (PPS). SPP requests must be reported to the village head through the Village Financial Management Technical Compliance Officer (PTPKD). The village treasurer must account for the use of money for which he or she is responsible by notifying the village head of the payment book very slowly on the 10th of the following month. Deeds used by the village treasurer to organise expenditure include:(a) an ordinary cash book;(b) a bonus cash book detailing expenditure;(c) a household expenditure cash book. On the other hand, the Expenditure Responsibility Information must be accompanied by:(a) the ordinary cash book; 2° the auxiliary cash book detailing the expenditures with the fact of legal expenditure;(c) the fact of payment of VAT or PPH to the Treasurer.

The management of village finances is formalised by a single treasurer. The village treasurer responsible for managing village finances is only one person, as a result there is no allotment of obligations between the revenue treasurer and the expenditure treasurer. in Article 58 of Law Number. Law No. 1 Year 2004 on State Wealth stipulates that to improve the operational capability, clarity, and accountability of State financial management, the Head of state as head of government regulates as well as conduct an internal regulatory system in the government area. And next in Article 2 part 1 of the Regulation of the Ruler of the Republic of Indonesia Number. Regulation No. 60 of 2008 concerning the Internal Regulatory System of the Ruler stipulates that the Minister or the direction of the organization, the governor, and the regent or mayor must carry out arrangements to manage government activities.

In regulatory activities, 5 important methods must be applied, namely division of duties, authorisation system, free arrangement, physical security, selection, and recording. The bottom principle of duty division is that one person is not allowed to carry out a series of business from the beginning to the end. This series of obligations must be broken down and carried out by different film stars. With the division of duties comes the creation of an internal regulatory system within the organization. If a series of obligations are duplicated, the risk of fraud is very high.

Article 16 paragraphs 1 to 4 of Permendagri No. 37/2007 regulates the determination of responsibility for implementing the village budget. The village secretary prepares a draft village regulation on village responsibility for implementing the APBD and a draft village head decree on village head responsibility, then submits it to the village head for discussion with the Village Consultative Organization (BPD). Based on the approval of the village head and BPD, the draft village regulation on village responsibility for implementing the APBD can be amended into a village regulation. The deadline for submitting the application is 01 (one) month from the end of the fiscal year. Furthermore, Article 17 of Permendagri NO. No. 37/2007 stipulates that the village regulation on the responsibility for implementing the village budget and the village head decree on the responsibility of the village head as referred to in Article 16 paragraph (3) above, must be submitted to the regent. governor / mayor through the sub-district head. The deadline for submitting the application is no later than 7 days from the date determined by the village. The village level financial accountability report includes an accountability report of income and expenditure. in the form of a general receipts and expenditure cash book, a sub-fee cash book, and a book of other legal receipts and expenditures, submitting proof of VAT / PPh to the state treasury.

Whereas Article 30 and 31 Section 1 and 2 of Law No. 17 of 2003 stipulates that if the head of state or governor or regent or mayor wants to submit a legal concept regarding the responsibility for implementing the state budget or regional budget of the DPR or DPRD in the form of financial information that has been reviewed by the BPK very slowly 6(6) months after the year calculation is completed. The target financial information includes information on the achievements of the state budget or regional budget, balance sheet, cash flow information and financial information records attached to the financial information of the state or regional effort body zone and other organizations.

The position of financial information is to provide relevant data on the financial position as well as all businesses attempted by the informant entity during the reporting period. Financial information is primarily used to equate income, expenditure, transfers, and donations with established calculations, assess the financial situation, assess the usability and capability of the reporting department and help ensure compliance with legal regulations (Government Regulation No. 24.) 2005, regarding government accounting standards). The management of village budget appropriations is an integral part of village financial management. The formula for the allocation of village funds is as follows: a) The principle of fairness is that the allocation of village funds must be the same for each village, hereinafter referred to as the minimum village fund allocation (ADDM); b) The principle of justice is that the amount of village funds allocated is based on the weighted village value (BDx) calculated by certain formulas and variables (e.g. poverty, ability to pay, basic education, health, etc.), hereinafter referred to as the proportional allocation of village funds (ADDP).

The percentage comparison between the principles of fairness and equity is that ADDM represents 60% of ADD and ADDP represents 40% of ADD. The allocation of village-level funds in the APBD kabupaten/kota is budgeted by the village-level government. The village government opens an account at a designated bank based on a village head decree. The village head applies for the allocation of village-level funds to the Regent, head of the village government office of the district secretary, through the village head after verification by the district representative support team. The commune-level government office of the Regional Secretariat will submit the file and its accompanying documents to the head of the finance section of the regional secretariat or the head of the regional financial management organization (BPKD) or the head of the regional finance department, inheritance, management organization (BPKK/AD). The Head of the Finance Section of the Regional Secretariat or the Head of BPKD or the Head of BPKK/AD will transfer ADD directly from the regional treasury to the village account. The ADD disbursement mechanism in the village budget is implemented in stages or in accordance with the capacity and conditions of the district/city.

The implementation of ADD Village activities funded by APBD is carried out entirely by the village implementation team in accordance with the decision of the Regent/Mayor. The utilisation of ADD is 30% for costs related to village government apparatus and operations and 70% for community empowerment costs. Community empowerment expenditure is used for:

Costs related to the improvement of small-scale public facilities, investment in community businesses through BUMDesa, costs related to food security, environmental and housing improvements, integration of appropriate technology, health and education improvements, socio-cultural development, and others.

Article 99 of PP 72/2005 stipulates that the government and provincial governments are obliged to strengthen the management of village authorities and community organisations. District and municipal authorities are obliged to develop and monitor the implementation of village-level authorities and community organisations. Guidance and supervision from the district/municipal government includes a) Consultation on the implementation of ADD; b) Provide consultation, training, and financial administration at the village level, including planning and preparation of village-level APBD, implementation and accountability of village-level APBD; c) Foster and supervise village financial management and the use of village assets; d) Guide and advise in the implementation of village financial management. To date, the Branch Director's guidance and supervision includes a) Creating favourable conditions for village financial management; b) Creating favourable conditions for village financial management and the use of village assets; c) Facilitating the implementation of ADD; d) Facilitating the implementation of village-level finances, including village-level APBD planning and preparation, implementation, and accountability of village-level APBD.

CONCLUSIONS

From the above context and theory, the following conclusions can be drawn:

1. During the reform period, the accountability model evolved from straight accountability to horizontal accountability. Budgeting again changed from a conventional system that used a piecemeal approach and gradually became a budgeting system with a capability platform.

2. The scope of village financial management includes village heritage that is directly regulated by village authorities, specifically the APBDesa. In managing village finances, it is necessary to pay attention to and comply with the general principles of village financial management, namely managing village finances in an orderly, regular, transparent, responsible, and inclusive manner. the principles of justice, decency, and the benefit of the village community.
3. Village financial management is carried out according to an integrated system that is implemented in the village budget, which is determined annually according to village regulations.
4. and Regulation of the Minister of Home Affairs No. 37/2007 on Village Financial Management and Permendagri No. 35/2007 on the Ordinary Principles, Methods of Reporting and Accountability of Village Finances. Decree No. 35 of 2007 on the Ordinary Principles of the Method of Reporting and Accountability of Village Government Revenues, Permendagri No. 66 of 2007 on Regio Commonwealth Programming is not entirely compatible with the determinations of Law no. 17 Year 2003 on Public Finance, Law no. 1 Year 2004 on Commonwealth and Law No. 1. 15 of 2004 concerning the Monitoring of Management and Accountability of State Finances, and Law No. 1. 25 of 2004 on the National Development Programming System Family.

SUGGESTIONS

Based on the above theoretical basis and evaluation, it is suggested:

1) In the preparation and stipulation of the Village Budget, it is prepared according to the method taken to achieve the objectives.
2) The implementation of village GDP should be conducted transparently by involving the community and ultimately empowering those responsible for village financial management.
3) In the management of village finances, the duties of the treasurer should be separated from income and expenditure to avoid fraud.
4) Responsibility for the implementation of the Village Budget to the Regent/Mayor in the form of financial reporting, including budget execution reports, balance sheets, cash flow reports and financial reports newspaper notes.

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