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## Village Financial Management Analysis (Case Study Desa Amplas Subdistrict Percut Sei Tuan)

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### ABSTRACT

The purpose of this study is to describe the analysis of income and expenditure management and village finances. The method used in this study is a qualitative descriptive method and the data source used is primary data obtained by in-depth interviews and observations with Amplas village. Along with economics development in Indonesia, the government issued a Village fund allocation program to improve community service facilities, in the form of meeting basic needs, strengthening village institutions and other activities needed by village communities by making decisions through deliberations. Village Fund Allocations are balancing funds received by districts/cities in the district/city regional Revenue and Expenditure Budget (APBD) after deducting the Special Allocation Funds. this research was conducted in Sandpaper village, Percut Sei Sir districts, Deli Serdang regency, North Sumatra province.

**Keywords:** Management, States, Regional Revenue and Expenditure Budget.

## Introduction

Village as government smallest called out reform For more support development village And level life public village Which Far from poverty. Development village need planning, implementation and accountability. In village development, the community must work together and work together as a form of Pancasila practice. According to PP RI No. 50 In 2018, funds originating from the APBN are part of state spending Which allocated And allocated to area Which taken care of by area For finance the implementation of government affairs which are the authority of the region. Village is unity public law Which entitled arrange And look after the interests of the local community in the district area according to blood and custom local customs recognized by the national government system. Give full role on role main village And promote development in a manner thorough Good in government, development, and community sectors. Help work is an integral development that includes life and livelihoods public. In order to increase democracy, people's participation, development a fair and equitable society, the government stipulates Law Number 32 2004 concerning People's Welfare and Village Regional Autonomy. as units government organizations that directly deal with the community, village officials need to be equipped with sufficient authority to regulate and manage the house own ladder to realize village autonomy. No village development autonomy only reflected in the willingness and ability of the village community to collect fund, And potency Which owned For finance activity government And development Which needed by public village That Alone, but Also How something village reach well-being And welfare. target. prosperity people.

Allocation Fund Village (ADD) is fund help direct Which allocated to the village government to improve facilities, institutions, and infrastructure service public Which needed And prioritized by public, Which its use and maintenance is carried out and becomes the responsibility of the head village. . The purpose of giving ADD Direct Assistance is as a stimulant fund or stimulus to encourage funding for non-governmental participation in activities government And program government village Which supported empowerment public. ADD must side on public village And No repeat error period Then Where help Which accepted from agency government district/city or village

institutions not only do not guarantee its sustainability, but Also No own authority Which wide For use it in accordance with need. need village. By Because That, plan No succeed Because resulted in the existence of the village as a government that can carry out its functions Which more Good with push participation public. With This, so village government will truly operate function, serve public village. On the basis of implementing village rights and obligations, village finances are all rights and obligations at the village level measured by currency and objects, And empower village with strength And source fund Which Enough For enabling the village to realize its potential and boost the economy and construction. benefit public. Regulation Government In Country Number 20 Year 2018 about Management Finance Village, arrange about all provision management finance village, start from planning, implementation, management, reporting until accountability end. According to Regulation Minister of Civil Affairs No. 20 of 2018 concerning village financial management, government budget finance village to village in amount Which Enough big every the year, Because development village need fund or cost Which No A little. After fund village accepted, government village must Ready For can managing village finances in an open and transparent, accountable, participatory manner done with orderly And discipline budget in accordance with Permendagri No. 37 2007 concerning guidelines for managing village finances. village finances managed through activities that include planning, budgeting, administration, reporting, accountability and supervision of Village finances carried out by The Village Head assisted by the Village Financial Management Technical Executor (PTPKD). In the planning stage, the Village head prepares the Term Development Plan Intermediate Village (RPJMD) And Plan Work Development Village (RKPDesa) .

The village has a source of income, namely in various forms of income from all source village, form source main income village And help government, district government, and finally third party grants and donations as well as village loans. used to finance in accordance with (Law No. 6 Year 2014) need And interest village Which agreed together. Minister In Country No. 37 Year 2007. In management finance village, Permendagri Number 113 Year 2014 include the stages of village financial management, so that researchers are interested in village financial management planning. financial management, as well as Stage 1 or step First in management village. Scheme the done by the village secretary to draw up village regulations regarding the Revenue Budget and Village Expenditures (APBDesa) and village heads submit proposals for village regulations regarding APBDesa to head village, Which Then handed it over to BPD, Which discuss and approve it jointly no later than October of that year. Once approved, the village head reports to the bupati/mayor through the deputy head village or person Which appointed in time three day For evaluated. Plan village financial management was chosen because it allows researchers to study more about the village financial plan, to analyze how the village can designing drafting APBDesa with Good And accurate, that is can play important role as a tool to monitor and control management activities finance village. Planning Which lead on determination APBDesa Also will ensure that all activities are carried out In orderly manners and organized accordingly with existing plans. Researchers also want to investigate whether the village government carry out planning his finances in accordance with Regulation Minister In Country about Management Finance Village And so far where government village obey regulation This.

As for formula problem related with background behind in on is: How to plan village financial management in Amplas Village, Deli Regency Serdang, Subdistrict Percut Sei Sir? Based on formula problem Which has outlined previously, so objective from study This is For know village financial management planning in Amplas Village, Deli Serdang Regency, Subdistrict Percut Sei Sir, Village Sandpaper. Reason researcher choose Village Sandpaper as a research area because it is close to the place of residence, easy to reach by researcher And researcher want to know process planning. With exists study This, writer hope can give benefit to parties as following: First, results study This will help they For make decisions in matter planning management village finance in the Village sandpaper, Subdistrict Percut Sei Sir, Regency deliserdang, Because has in accordance with Government Regulation Number 13 of 2018. Second, the research results done expected can give addition knowledge And experience Which will useful for development self in Then day. For student, the benefits is can used as reference for researcher For develop more carry on from type study Which in accordance, especially when do related tasks with finance village.

## Research Methodology

### 1. Type Study And Technique Collection Data

Study This done on Village Sandpaper Subdistrict Percut Sei Sir. This study used descriptive qualitative method. Source of data used is the primary data obtained by interview and observation methods. The resource persons for this research were Amplas Village Officials, Percut Sei District Sir.

### 2. Analysis Data

Base from study This is use method study descriptive qualitative ones Where method this emphasizes with words that explain And No use calculation systematic. Data Which obtained through interview to device village And public Which understand about village financial management planning in Amplas Village, Percut Sei District Sir, furthermore will analyzed in a number of stage, that is reduction data, triangulation, presentation data And Which final is withdrawal conclusion. On stages reduction data will done shrinkage data from results interview, simplify say And

information Which obtained from source person as well as do concentration data, from stages reduction data This will formed grouping data Which Then will help moment do withdrawal conclusion, besides That data Which No in accordance with discussion about management planning finance village on Amplas Village Percut District Sei Old will removed.

## Results and Discussion

### 1. Description General Village

Amplas village, Percut Sei Tuan sub-district, Deli Serdang district around the year 1942 to 1978 consisted of 2 villages namely Binje Amplas (sub-district of Binje Amplas Medan Denai sub-district) and Timbang Deli Village (Timbang Deli sub-district Sanding Field). The area of Amplas village, Percut Sei Tuan sub-district during the colonial period The Netherlands is a Deli tobacco plantation area. Around 1978 village Tambak Rejo and Tambak Rejo Timur (Binje Amplas village led by the village head named Father marjan) as well as village Get up Loyal On And Lower (village TambangDeli led by a village head named Mr. Atmo Rejo). In the year of In 1978 the two areas were merged into one, namely Amplas village, Percut sub-district Sei Sir. Two region the No Want to move become city Middle Medan because the two main villages were affected by the expansion of the Medan Madya city. Amplas Village Percut Sei Tuan sub-district is currently headed by a village head from young people whose name is Edi Purwanto until now Amplas village, Percut sei Tuan sub-district and become a historical successor in villages especially Amplas village Percut Sei district Sir.

### 2. Finance Village

The definition of Village Finance management, which is regulated in Permendagri 20 Years 2020, Village Finance are all Village rights and obligations that can be assessed by Money as well as all something form Money da goods Which relate with implementation of Village rights and obligations. Village finances are all rights and obligations which can be valued in money in the context of administering village governance as well as all form riches Which relate with right And obligation village the. Village finances are managed based on the principles of transparency, accountability, and participatory and carried out in an orderly and disciplined manner. Managed village management within a period of 1 (one) fiscal year, i.e. from 1 January to 31 December. Budget Income And Shopping Village (furthermore called village budget) is plan finance annual government village Which discussed And Approved jointly by the village government and the Village Consultative Body, and determined by village regulations. The treasurer is a village apparatus appointed by the head village to receive, store, deposit, administer, pay, and be accountable for village finances in the context of implementing the APBDesa. (Regulation Minister In Country Number 20, 2018).

### 3. Management Fund Village

Management of village funds to manage village finances independently. With the amount of authority given by the government, naturally if it is in the regulations Which apply moment This village must can take responsibility management finance village in a manner accountable. Management is translation from say "management" , brought into Indonesian with the addition of the word pick-up quickly, the English term in Indonesia becomes management, a verb to manage usually means to care for, direct, manage, run, train or lead, Also normative, arrangement made by process And arranged according to sequence management function. Suharsimi Arikunta believes that management is the essence of management, and management is an action starting from data collection, planning, organizing, implementation, until monitoring And evaluation. It was explained at the time that management produces something that can be source of refinement and subsequent management improvement. Mary Parker Follet (1997) define management as the art or process of doing something related to goal attainment. In solving this problem there are three factors involved, the first is the utilization of organizational resources, both sources Power man nor factor production other. Second, process gradually start from planning, organizing, command, implementation until control And supervision; third, art settlement work. Function management started from planning, implementation, management And accountability reporting And reporting, as well as monitoring And control activity For reach objective activity on management What is meant is.

### 4. Implementation Management Fund Village

Implementation policy is action Which taken by individual, government, And group private For reach objective And target Which become priority policy decisions. In simple terms it can be said that policy implementation covers all action Which happen between statement or formulation something policy with impact actually. According to interview Which done in village Sandpaper, the implementation of managing the distribution of village funds is carried out in accordance with the RKP (Government work plan). This is in line with the statement of the Head of Amplas Village as following: "The implementation or application of the Village Fund Allocation is in accordance with the deck regulations and is appropriate RKP (Government Work Plan). But there is still regulation Permendagri No.113 Year 2014 Not yet all can held like Bumdes. We only carry out what is more priority deck and what is really needed by the village community" (Head Village Sandpaper. 30 January 2019). Permendagri No. 113 & 114 Year 2014

Because Bumdes Not yet held. Thus, it can be said that the implementation of Village Fund allocation management not optimal because it is not in accordance with Permendagri No. 113 of 2014. 113 and 114 of 2014 and do not use Permendagri No. 20 of 2018 which has been agreed And Approved on April 2018 with Regulation Village Sandpaper about The 2018 Village Revenue and Expenditure Budget and Permendagri No. 20 years 2018 in May 2018 passed. The village is not maximal in developing its village Because fail increase empowerment And well-being inhabitant his village. Allocation Village Funds are not optimally achieved in accordance with the objectives of the scheme itself. In this case the application of BUMDes, village markets has not been implemented according to Permendagri 113 and 114 of 2014. Therefore it is necessary to carry out further socialization and special training for village business development so that BUMDes can be implemented increase well-being public Village.

Implementation Management Allocation and Village According to the Minister of Home Affairs No, 113 & 114 Year 2014:

**Table 1** Field Violation Government Village

Home Affairs Minister No, 113 & 114 Year 2014	Implementation Management Budget allocation Village 2018
Determination And affirmation village	
Data collection village	Village approach authority village based on
Preparation system room village	
Administration discussion village	Cost meeting village
Management information village	Phone And Internet
Administration evaluation level development government village	
Administration Work The same between village	
Facilities development infrastructure office village	Procurement building office, painting office dead an fence office
Other appropriate activities village conditin	Income still And allowance, operational office, operational BPD, enhancement capacity village And BPD

**Table 2** Field implementation Development Village

Development, utilization, maintenance, infrastructure environment such as: mooring boat, residential street, etc.	Road settlement
Development, utilization And maintenance means And infrastructure health between other: water clean scale village, sanitation environment, service health.	Service health
Development, utilization, maintenance means And infrastructure education And culture antra other: park reading public, PAUD, hall activity Study society.	Hall general
Development business economy productive as well as development, utilization, maintenance means And infrastructure in accordance concession village and others	
5. Preservation environment life between other; greening, terracing , maintenance forest mangrove, protection eye water, etc.	Development drainage

**Table 3** Field Coaching Society

Institutional development public	LKMD, PKK, Coral cadets
Maintaining peace and order	
Fostering harmony among people religious	Race MTQ village
Procurement means And infrastructure sport	Procurement tennis table
Institutional development custom	
Coaching art And social culture public	Training making acryl and training making potato rocket
Activity other in accordance condition village	

**Table 4** Empowerment public village

Economic business training , agriculture and trading	
Training technology appropriate To use	
Education, training,counseling for village heads, device village And BPD	Counseling head hamlet, guidancetechnical HR secretary village And BPD training HR device village
Enhancement Public	

## Conclusion

Based on the results of research that has been carried out and stated explicitly in results discussion, so can pulled conclusion end from study "ANALYSIS MANAGEMENT FINANCE VILLAGE (STUDIES CASE VILLAGE sandpaper Subdistrict PERCUT SEI SIR)" as following: (1) Stages of implementation of Village Fund Allocation Administration (ADD) in Amplas Village in 2018 has held or held in accordance with RKP Which arranged based on the results of the review. This implementation is evidenced by the existence of a implemented, like domain management government village, domain village development, community development domain and empowerment domain public. In field development public Still there is a number of places that have not been implemented, from the results of interviews it can be seen that at in 2016 the management of village fund allocations has not been carried out in this field, and field This Already held. on year 2017 And 2018. However, since its inception until 2018 it has not been implemented optimally in accordance with Permenkes No. 113 And 114 Year 2014 in implementation management of village fund allocations such as development and economic development productive activities such as Bumdes and village markets. By establishing Bumdes and village markets can trigger source of income public village And government village. (2) Stage Accountability Administration Distribution Fund Village (ADD) has held in accordance with SK No. 113 Year 2014. Principle accountability held fully as entity And accountability administrative done and done. Budget allocation on the level village managed through the planning stages, implementation, management, reporting, accountability And monitoring. From These steps have been carried out in accordance with existing regulations. Accountability for implementing village government programs is presented and reported in report realization budget And report goods owned by village. Village government accountability is alsoreported and presented by government village through application on line. Good in a manner technical And administrative operate system not quite enough answer distribution village (ADD), There is board information use of allocated funds village fund , but still need accept or guide government subdistrict or regency.

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