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Analysis of Suboh Village Financial Management Planning

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ABSTRACT
This study was conducted to examine the process of APBDes planning in Suboh Village and the level of community consensus in the formulation of said plan. Additionally, this study aims to analyze the alignment of Suboh Village's APBDes planning with the provisions on village financial management as stipulated in the Minister of Home Affairs Affairs (Permendagri) No. 20 of 2018. The research was conducted in Suboh Village, Suboh Subdistrict, Situbondo Regency, using a descriptive qualitative research approach. The data sources used included primary and secondary data, obtained through interviews and documentation. Data validity was tested using triangulation techniques. Data analysis was conducted through the stages of data reduction, data presentation, and drawing conclusions. The results of the study indicate that the implementation of APBDes planning in Suboh Village has proceeded quite optimally and achieved a compliance rate of 93% with the provisions of Permendagri No. 20 of 2018. Furthermore, Suboh Village was able to enact a Village Regulation regarding the APBDes in a timely manner as a result of the village financial management planning process, namely before the start of the fiscal year as stipulated in Ministry of Home Affairs Regulation No. 20 of 2018.
Keywords:* *Village Financial Management; Village Budget; Ministry of Home Affairs Regulation No. 20 of 2018; Suboh Village

1. INTRODUCTION

Villages are the smallest government units in society that have the authority to regulate government affairs and community interests based on the rights of origin and provisions recognized by the state. Based on Law Number 6 of 2014, villages are led by village heads who have authority, including in the management of village finances and assets. Village finance includes all rights, obligations, and property of the village that can be assessed with money. Its management must be carried out according to the rules by applying the principles of accountability, transparency, and budget discipline. In addition, the village is obliged to prepare relevant financial statements as a form of accountability and the basis for preparing the budget in the next period (Faizah & Kunci, 2022). Village financial management is an important aspect in supporting the development and improvement of the welfare of the village community. Good village financial planning is needed so that the use of the budget can run effectively, efficiently, and in accordance with the needs of the community that have been determined through village deliberations.

In its implementation, village financial management includes stages of planning, implementation, administration, reporting, and accountability that must be carried out in an orderly manner and in accordance with the provisions of laws and regulations (Permendagri No. 20, 2018). Transparency in village financial management is also an important factor to increase public trust in the village government, so as to minimize the potential for budget irregularities and encourage the creation of good village governance (Mardisamo, 2018). With accountable and transparent village financial management, the village government is expected to be able to optimize the use of village funds for infrastructure development, community empowerment, and improving the quality of public services. Therefore, a village financial management system that complies with regulations is one of the indicators of the success of the implementation of village government in realizing sustainable development (Nafidah & Anisa, 2017).

Village financial management is regulated in the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 which explains that the process includes the stages of planning, implementation, administration, reporting, and accountability (Permendagri No. 20, 2018). The implementation of the management is led by the village head as the Holder of Village Financial Management Power (PKPKD) with the support of the Village Financial Management Implementer (PPKD), and must be carried out in a transparent, accountable, and in accordance with applicable regulations (Basril et al., 2021). In development planning, the implementation of good governance It is also important because it emphasizes the principles of transparency, accountability, and community participation (Alfajri, 2018). Implementation of principles good governance Through community participation, information transparency, and compliance with the law are important foundations in realizing sustainable and targeted village development (Akbar & Fitrios, 2022). Along with regional autonomy, local governments have a greater role in accelerating development to improve people's welfare (Febrianto, 2022). This change requires village officials to have a good understanding in preparing development planning documents to support the implementation of village government (Alfiani & Estiningrum, 2021). The community tends to focus more on physical development than human resource development, accompanied by a low understanding of the use of village funds that hinders participation. In addition, there are still problems of governance complexity and lack of transparency, so it is necessary to increase understanding, participation, and improve the village financial management system (Yusuf et al., 2021).

Previous research shows that there are various obstacles in village financial management planning, such as the role of BPD that is not optimal, the dominance of village officials in deliberations, low public understanding of village funds, and lack of transparency in financial governance. This condition causes community participation to not be maximized and requires improvements in village financial management. Similar problems also occur in Suboh Village, where several development and empowerment programs have not been on target due to the lack of optimal Hamlet Deliberations, so that planning is not in accordance with the needs of the community. Based on these conditions, this study was conducted to analyze village financial management planning in Suboh Village, Situbondo Regency.

2. RESEARCH METHOD

This study uses a descriptive qualitative method with the aim of analyzing the planning process of village financial management in Suboh Village, Suboh District, Situbondo Regency, and its conformity with the Regulation of the Minister of Home Affairs Number 20 of 2018. The research was conducted at the Suboh Village Hall as the location of the research. The type of data used consists of primary data and secondary data. Primary data was obtained through interviews with parties involved in village financial management planning, namely the Village Head, Village Secretary, Head of Planning, Head of Welfare, and BPD. Meanwhile, secondary data was obtained from documents such as APBDes, RPJMDes, RKPDes, as well as related literature and regulations. The data collection technique was carried out through semi-structured interviews and documentation. The validity of the data was tested using source triangulation and triangulation techniques. Data analysis is carried out through the stages of data collection, data reduction, data presentation, and conclusion drawing to obtain an overview of village financial management planning.

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3. RESULTS AND DISCUSSION

Preparation of RPJMDes and RKPDes

Village Revenue and Expenditure Budget Planning (APBDes) in Suboh Village begins with the preparation of village planning documents in the form of Village Medium-Term Development Plans (RPJMDes) and Village Government Work Plans (RKPDes). This stage is the main basis in the preparation of village development policies because it contains various programs and community needs that will be implemented in a certain period. Based on the results of the research, the preparation of RPJMDes and RKPDes in Suboh Village was carried out through several stages of deliberation involving elements of the village government, the Village Consultative Body (BPD), hamlet heads, RT/RW, community leaders, health workers, teachers, and the local community. The planning stages start from the Hamlet Conference (Musdus), the Village Conference (Musdes), to the Village Development Planning Conference (Musrenbangdes). The implementation of this deliberation aims to gather the aspirations of the community so that the development programs prepared can be in accordance with the needs of the village community.

Based on the results of the interview with the Head of Suboh Village, the preparation of the RPJMDes to the RKPDes was carried out through a deliberative forum that started from July to September. In this process, the village government together with BPD, RT/RW, health workers, teachers, and the community discussed the design of activities sourced from the RPJMDes. The draft is then submitted back to the public to get input and feedback before being determined in the current year. The statement shows that the preparation of the RPJMDes in Suboh Village is carried out by involving various elements of the community so that the planning process is not only carried out by the village government, but also involves the community as development beneficiaries. The involvement of the community in the planning process is an indicator of the application of participatory principles in village governance.

This was also strengthened by the Suboh Village Welfare Head who explained that before the preparation of the RPJMDes, village deliberations were first carried out to collect various community proposals. The results of the deliberation then became the basis for the preparation of the RPJMDes. Furthermore, the results of the planning were discussed again in the

Musrenbangdes forum to prepare RKPDes which refer to the RPJMDes that have been determined. The results of the interview showed that the preparation of the RKPDes in Suboh Village had referred to the RPJMDes that had been prepared previously. Thus, each annual work program outlined in the RKPDes still refers to the village's medium-term development plan so that development can run consistently and in a directed manner. This was also strengthened by the Head of Suboh Village Planning who explained that Musrenbangdes was used as a forum to prepare RPJMDes and then continued with the discussion of RKPDes as the basis for preparing the APBDes.

Preparation and Determination of the APBDes Draft

After the preparation of the RPJMDes and RKPDes has been completed, the next stage is the preparation of the Draft Village Revenue and Expenditure Budget (RAPBDes). Based on the results of the research, the preparation of the RAPBDes in Suboh Village was coordinated by the village secretary with reference to the current year's RKPDes that had been mutually agreed. Based on the results of the interview, the Head of Suboh Village explained that the process of coordinating the preparation of the draft village regulation on the APBDes was carried out by the village secretary as the party responsible for verifying and coordinating the preparation of the document. This was also emphasized by the Suboh Village Secretary who said that the preparation of the RAPBDes fully refers to the RKPDes that have been previously determined and coordinated by himself as the village secretary.

The results of the interview show that the Village Secretary has an important role in the process of coordinating the preparation of the RAPBDes in accordance with applicable regulations. The preparation of the RAPBDes in Suboh Village was carried out from October to December and was set in December before the current fiscal year. The Head of Welfare explained that the preparation of the RAPBDes was carried out by taking the basis of the RKPDes and was mutually agreed upon in December. After the draft APBDes was completed, the village head submitted the draft to the BPD to be discussed together through the village deliberation forum. In this process, it is explained that all activity plans are presented openly so that they can be understood by all parties before a joint agreement with the BPD. The discussion process with BPD shows the principle of transparency and accountability in the preparation of the village budget. With joint discussions, the village government does not set policies unilaterally, but still involves village institutions in decision-making.

Evaluation Process of the Draft APBDes

The next stage in the planning of the APBDes in Suboh Village is the evaluation process of the draft APBDes that has been mutually agreed upon by the village government and BPD. Based on the provisions in Permendagri Number 20 of 2018, after the draft APBDes is jointly approved, the village head is obliged to submit the draft to the regent through the sub-district head for evaluation. Based on the results of the research, after the draft APBDes was agreed with the BPD, the village government immediately submitted the document through the sub-district within 1 x 24 hours for evaluation. This shows that the village government has carried out administrative procedures in accordance with applicable regulations. The Head of Planning explained that the planning documents that had been prepared by the village were then submitted to the regent through the sub-district head for evaluation. The evaluation process is given a maximum time limit of 20 working days from the time the document is submitted. If there is no response from the local government within that period, the village can still continue the implementation of the APBDes.

The Head of Welfare also emphasized that if there is no response within 20 days, the APBDes can still be implemented. In addition, BPD members explained that the evaluation process was carried out through the sub-district head before being forwarded to the district government, with a completion deadline of about 20 days.

Based on the results of the interview, it can be understood that the evaluation process of the draft APBDes in Suboh Village has been running in accordance with applicable regulations. If there are no evaluation results within the specified time limit, then the village government can still determine and implement the APBDes that have been prepared. This shows that the APBDes evaluation process has met the principles of rule of law and accountability in the theory of good governance.

Conformity of APBDes Planning with Permendagri Number 20 of 2018

Based on the results of interviews and documentation conducted in Suboh Village, Suboh District, Situbondo Regency, it is known that the APBDes planning process in general has referred to the provisions contained in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. The planning process is carried out through the stages of hamlet deliberation (Musdus), village deliberation (Musdes), preparation of RPJMDes, RKPDes, to the preparation and determination of the APBDes. In addition, the village government also involves elements of the community and the Village Consultative Body (BPD) in the planning process as a form of implementing participatory and transparent principles.

The following is the result of a comparison between the APBDes planning process in Suboh Village and the provisions of Permendagri Number 20 of 2018:

Table 1. Comparison of the Village Budget Planning Process in Suboh Village with Home Affairs Ministerial Regulation No. 20 of 2018

No.	Provisions of Permendagri No. 20 of 2018	Suboh village	Suitability
1.	The Village Secretary coordinates the preparation of the draft APBDesa based on the Village RKP for the year in question.	The Secretary of Suboh Village prepares a draft APBDes based on the RKPDes that have been agreed upon	Conform
2.	The Village Secretary submits the draft Village Regulation on the Village APB to the village head	After making the APBDes plan, the APBDes Plan is then submitted by the village secretary to the village head	Conform
3.	The Draft Village Regulation on the Village Budget is submitted to the BPD for discussion and mutual agreement in the BPD deliberations.	The Head of Suboh Village submitted the RAPBDes to the BPD to be discussed and agreed upon together	Conform
4.	The Draft Village Regulation on the Village Budget is mutually agreed upon no later than October of the current year	The RAPBDes agreement in Suboh Village was carried out in December	Inappropriate
5.	The Village Secretary coordinates the preparation of the Draft Regulation of the Village Head regarding the elaboration of the Village APB.	The Village Secretary in Suboh village coordinates the preparation of the village head's regulation plan related to the elaboration of the APBDes that has been agreed upon with the village head and BPD.	Conform

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6.	The Draft Village Regulation on the Village Budget is submitted by the Village Head to the Regent/Mayor through the sub-district head or other designation no later than 3 (three) days after it is agreed to be evaluated.	The Suboh Village Government submitted the RAPBDes to the Regent through the Sub-district Head a day after it was agreed	Conform
7.	The results of the evaluation are outlined in the decision of the Regent/Mayor and submitted to the village head no later than 20 (twenty) working days from the receipt of the draft Village Regulation on the APBDes	The Regent through the sub-district head evaluates the Suboh Village RAPBDes within a maximum period of 20 working days.	Conform
8.	In the event that the Regent/Mayor does not provide the results of the evaluation within the time limit, the draft Village Regulation in question will take effect by itself	In Suboh village, if the Sub-district does not provide the results of the evaluation within the specified time limit, then the village regulation will apply automatically	Conform
9.	In the results of the evaluation of the Draft on the APBDes is not in accordance with the provisions of higher laws and regulations, public interest, and the Village RKP of the village head together with the BPD make improvements no later than 20 (twenty) working days from the receipt of the evaluation results	If the Sub-district Head states that the results of the evaluation of the RAPBDes are not in accordance with the RKPDes regulations and the public interest, then the village head will make repairs, usually within a minimum of 7 (seven) days.	Conform
10.	If the results of the evaluation are not followed up by the village head and the village head still stipulates the Draft Village Regulation on the Village APB to become a Village Regulation and the Draft Regulation of the Village Head on the Elaboration of the Village APB into a Village Head Regulation, the Regent/Mayor cancels the regulation in question by the decision of the Regent/Mayor	If the village head continues to stipulate the Draft Village Regulation on the APBDes as a village regulation, and the Village Head Regulation Plan on the elaboration of the APBDes becomes a regulation of the Village Head. The Regent canceled the regulation in question by the regent's decision.	Conform
11.	The Regent/Mayor can delegate the evaluation of the Draft Village Regulation on the Village Budget to other sub-districts/designations.	In Suboh village, Village Regulation Planning related to the APBDes is delegated by the regent or mayor to the sub-district head for evaluation.	Conform
12.	Tthe Draft Village Regulation on the Village APB that has been evaluated is determined by the village head to become a Village regulation on the Village APB.	In Suboh village, the Village Regulation Plan on the Suboh Regional Budget that has been	Conform

		improved and has been evaluated will be approved by the village head as a village regulation of the Suboh Regional Budget	
13.	The Village Head conveys information about the Village APB to the community through information media.	In Suboh village, the village head conveyed information about the APBDes to the community	Conform
14.	The Village Budget Amendment is stipulated by the Village Regulation on Village Budget Amendments and still guides the Village RKP	If there is a change in the APBDes, it will be determined by village regulations and still follow the guidelines of the Suboh Village RKP.	Conform
15.	The Village Government may make changes to the Village Head Regulation on changes in the elaboration of the Village APB before the Draft Village Regulation on Changes to the Village APB is determined	In Suboh village, if the village government makes changes to the village head's regulation on changes to the elaboration of the APBDes before the village plan regulations on changes to the APBDes are determined.	Conform

Based on the results of interviews and indicators of compliance with the Regulation of the Minister of Home Affairs, the preparation of the APBDes in Suboh Village begins through the stages of hamlet deliberation, then continues with village deliberation, and continues in musrenbangdes. After the series, the Village Secretary prepared the APBDes based on the RKPDes which were previously prepared referring to the current year's RPJMDes and had been discussed in the deliberation forum. After the draft APBDes is completed, the document is submitted by the Village Secretary to the Village Head, then forwarded to the Village Consultative Body (BPD) to be discussed and agreed upon in a deliberation scheduled for early December. After obtaining approval at the village level, the draft APBDes was then submitted to the Regent the next day. The Regent has a maximum of 20 working days to evaluate the draft since it was received. If the evaluation results are not given within that period, the village regulation will automatically apply.

If the results of the evaluation have been given and obtained approval from the sub-district, then the Village Head determines the document as a Village Regulation on the APBDes. However, if there is still a discrepancy or has not been approved by the Village Head and BPD, then the draft regulation will be returned through the sub-district head for correction according to the directions given.

In its implementation, the Sub-district Head appointed by the Regent also plays a role in drafting a Village Regulation related to the APBDes which has been evaluated and agreed, until finally determined by the Village Head as a Suboh APBDes Village Regulation. The determination of this Village Regulation is carried out before the end of the previous fiscal year, and after it is determined, it is socialized to the community on the next day.

This study compares 15 articles in Permendagri Number 20 of 2018 with APBDes planning practices in the field. The results showed that 14 articles were compliant and only 1 article was not appropriate, namely related to the time of submission of the RAPBDes from the Village Secretary to the Village Head which was carried out in December. This inconsistency was influenced by the absence of new regulations from the central government at that time. Overall, the conformity rate reached 93%, which shows that the APBDes planning process in Suboh Village has been running well and relatively according to the provisions. In addition, the planning stage reflects the application of Good Governance principles in village financial management. The APBDes as the main instrument of financial governance shows the existence of public participation through deliberation, transparency in the delivery of budget information, and accountability in every decision-making and implementation process. By integrating participatory, transparent, and accountable principles, village financial management can take place in a more orderly, clean, and effective manner, thereby supporting the improvement of the quality of village governance and encouraging the achievement of sustainable development for the welfare of the community.

4. CONCLUSION

Based on the results of research and discussion on village financial management planning in Suboh Village, Suboh District, Situbondo Regency, it can be concluded that the village financial management planning process has been carried out quite well and follows the applicable stages. Planning begins through the preparation of RPJMDes and RKPDes which are carried out in a participatory manner through hamlet deliberations (Musdus), village deliberations (Musdes), and village development planning deliberations (Musrenbangdes). The involvement of the village government, the Village Consultative Body (BPD), community leaders, and community elements shows the application of participatory principles in the village development planning process.

In addition, the preparation of the draft APBDes in Suboh Village has been carried out based on the previously agreed RKPDes. The village secretary plays a role in coordinating the preparation of the draft APBDes before it is submitted to the village head and discussed with the BPD for approval. The evaluation process of the APBDes draft has also been carried out according to the established mechanism, namely through the sub-district to be forwarded to the regent within a predetermined period of time.

The results of the study show that village financial management planning in Suboh Village has reached a level of 93% compliance with the provisions in Permendagri Number 20 of 2018 concerning Village Financial Management. This shows that most of the planning stages have been carried out in accordance with regulations, including timeliness in the determination of Village Regulations regarding the APBDes before the current fiscal year. Thus, Suboh Village has implemented the principles of good governance in the aspect of village financial planning, although there are still several aspects that need to be improved so that village financial management becomes more optimal, transparent, and accountable.

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