

Analysis Of Village Financial Management Planning in Uma Beringin Village Unter Iwes District

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Abstract- The village is the smallest and lowest government structure that is directly related to citizens. The village has the authority to regulate and manage its finances. The phenomenon that occurs in the village is the timeliness of the village government in planning village financial management based on the Regulation of the Minister of Home Affairs No. 114 of 2014. This study aims to find out how to plan village financial management in the village of Uma Beringin. The research method used is qualitative research with a descriptive approach. The results of the study are that the Uma Beringin village government has carried out according to the Regulation of the Minister of Home Affairs no.114 of 2014, evidenced by the results of interviews and existing documents.

Indexed Terms- management, management planning, village financial

I. INTRODUCTION

Village is an arrangement small government and lowest directly related to citizens. Based on Law Number 6 of 2014 concerning Villages, it states: financial administration village government is separate from district government finances. The separation in village financial administration is not only based on the desire to delegate authority and financing from the central government to local governments, but more importantly, the desire to increase the efficiency and effectiveness of managing financial resources in the context of improving welfare and services to the community.

Village financial management is an activity which manage village finances for the better.

Good village financial management is based on existing regulations and depends on the ability of human resources to manage it. Mamuaya, JV, Harijanto, S., & Hendrik, G. (2017). Good village financial management is management that is in accordance with the guidelines set by the government, namely PERMENDAGRI No. 113 Years 2014 about village financial management which includes five important points, namely: planning, implementation, administration, reporting and accountability. The focus of this research is on village development planning, where based on PERMENDAGRI No. 114 Years 2014 about the planning that must do that is preparation of the Village RPJM and preparation of the Village RKP. For fund each activity village development, it requires no small amount of money. Each village is given a certain amount of APBN Allocation and Village Fund Allocation (ADD) every year with a view to development of the village. Village Uma Banyan is a village that is just starting to develop in Unter Iwes District, in Law Number 6 of 2014 it is explained that the purpose of village development is to: improve welfare of rural communities and the quality of human life as well as poverty alleviation through development, but the physical and non-physical development of Uma Beringin Village is still very lacking.

According to the Regulation of the Minister of Home Affairs Number 114 Years 2014 about planning explained that the Village Deliberation was held at the latest in June of the current year, but in fact based on interviews with village officials, he said "Village Deliberations in 2020 were held at the

beginning of November". Based on the statement means that Uma Beringin Village does not implement Village Conference appropriate Starting from the description above, it is an interesting thing to be appointed as a research material with the title "Analysis of Village Financial Management Planning in Uma Beringin Village, Unter Iwes District". The formulation of the problem is how planning management of village finances in Uma Beringin village, Unter Iwes sub-district

II. THEORETICAL REVIEW

According to PERMENDAGRI Number 114 of 2014 about planning village development, government village carry out the steps which include:

- a) Preparation of the Village RPJM The Village RPJM, namely a planning document made for a work program for the next 6 years that contains strategies and directions for village development activities, directions for using village finances, and programs priority territory accompanied by a work plan. RPJM compiled as a guide or guide to village community in order to manage potency or problems in village. Therefore, the RPJM village that is document planning which integrity with development Planning district/city, (chapter 63 paragraph 1 PP No. 72/2005). Based on PERMENDAGRI Number 114 Year 2014 plot the preparation of the Village RPJM, namely:
- b) Formation team preparation of the Village RPJM, where is the village head as builder, my village secretary chairman, chairman empowerment agency my community secretary, and member which comes from village officials, community empowerment institutions, and other community elements. Teams are formed at least 7(seven)people and 11 (eleven) people.
- c) Alignment district/city policies, done for interrogate program and activity Regency/City development with Village development.

- d) Condition assessment village, done in order to consider the objective conditions of the village
- e) Planning development village through discussion village, where is it? discuss the results report assessment state village, direction formula development policy village outlined from vision mission, plan priority maintenance policy village government, village development, construction village community, and empowerment of the village community. the results of the agreement are stated in the official report. Implemented Very no later than June of the current year.
- f) Preparation of the Village RPJM draft, compiled based on the minutes of the village deliberations.
- g) Compilation plan development village through deliberation planning village development, held by the village head and attended by BPD.
- h) Discuss and agree on the RPJM Village draft changes to the Village RPJM, where the Village RPJM drafting team conducts repair village RPJM draft document in accordance with the results of the village musrenbang agreement

III. RESEARCH METHODS

In completing research this, the researcher uses descriptive approach. Where the data collected comes from interview scripts, notes fieldwork, personal documents and other supporting official documents. The purpose of using this qualitative method is so that researchers can describe the empirical reality behind the phenomena that occur related to planning village financial management in Uma Beringin Village in depth in the context of the time and the situation concerned, is carried out fairly and naturally in accordance with the objective conditions in the field. based on philosophy postpositivism to examine the condition of natural objects, Sugiyono (2019). The research process in question includes observing the sources, interacting with them and trying to understand their language and interpretation.

For this reason, research must be involved in the field for quite a long time.

The informants in this study were the Village Head, Village Secretary, and Head of the Hamlet in Uma Beringin Village, Unter Iwes District. Sources of data used are primary and secondary data. Determination of primary data obtained from the results of interviews and observations, and determination of data secondary obtained from the documentation. The technique of checking the validity of the data in this qualitative research includes the credibility test, namely data triangulation.

According to Miles, Huberman & Saldana (2014) there are four qualitative data analysis techniques, namely: (1) data collection from the method carried out, namely observation, interview and documentation; (2) data condensation, which refers to the process select, focus, simplify, abstract and transform data contained in field notes and transcripts; (3) data presentation is a data activity when a set of information is compiled, thus providing the possibility will be conclusion drawing. The form of presentation of qualitative data is in the form of narrative text (in the form of field notes), matrices, graphs, networks and charts; (4) conclusion drawing is the result of analysis that can be used to take action.

IV. RESULTS AND DISCUSSION

In this study, researchers describe planning village financial management by comparing its conformity with the Minister of Home Affairs Regulation No. 114 of 2014 Planning starts with drafting Design Village Medium-Term Development (RPJM Desa) and Village Government Work Plans (RKP Desa). The preparation of the Village Medium Term Development Plan (RPJMDesa) is carried out with activities that include: forming the Village RPJM team, aligning district policy directions, assessing village conditions, planning village development through village deliberation, drafting the Village RPJM, drafting village development plans through discussion

planning village development, determination and amendment of the Village RPJM.

According to PERMENDAGRI No. 114 of 2014 article 8 paragraph (2) explains that the team referred to by the village head as the coach; village secretary as chairman; chairman institution community empowerment as secretary; and members come from village officials, community empowerment institutions, village community empowerment cadres, and other community elements. Article 8 paragraph (3) explains that the number of teams referred to is at least 7 (seven) people and at most 11 (eleven) people.

However, based on research, Uma Beringin village did not do it based on article 8 paragraph (2) because there were academics who assisted in the preparation of the Village RPJM. the village RPJM drafting team consists of 7 (seven) people. The formation of the Village RPJM team is set for July 6, 2020 at the Uma Beringin Village office. Then the drafting team RPJMD Villaged alignment of district policy directions, Uma Beringin village has harmonized district development policy directions and there are 13 programs priority of the district Then the assessment of village conditions, village development planning through village deliberations, drafting of the Village RPJM, preparation of village development plans through discussion planning village development is in accordance with the Minister of Home Affairs Regulation No. 114 of 2014.

Furthermore, the preparation of the Village Government Work Plan (RKP Desa), the first stage is carried out for the preparation of the plan government work that is village planning through village council. Based on PERMENDAGRI No. 114 Years 2014 article 31 explains that the Village Consultative Body organizes village meetings in the context of preparing village development plans. The Village Consultative Body shall hold a village meeting no later than June of the current year. However, based on research conducted in Uma

Beringin Village, the village did not conduct village deliberations this because village deliberations are combined with village development planning deliberations.

Then the formation of a village RKP drafting team. Based on PERMENDAGRI No. 114 Year 2014 article 33 explains that the Village Head forms a village RKP drafting team, the team in question consists of: the Village Head as the supervisor, the secretary and is determined no later than the end of September of the current year.

CONCLUSION

From this research, it can be concluded that village financial management planning in Uma Beringin Village starts from preparation Plan Village Medium-Term Development (RPJM Desa) which is compiled from the vision and mission of the village head for a period of 6 years. The Village RPJM began to be compiled by the Village RPJM Team in mid-July current years after team formation and ratified at the end of August of the current year. Uma Banyan Village has been carry out the village RPJMD village as chairman, head of community empowerment institution as secretary. Teams are formed by a minimum of 7 (seven) people and a maximum of 11 (eleven) people. The drafting team must include women.

In Village Uma The village head wants the formation of the RKP drafting team to be carried out by the village head, but the village head also participates as the head of the team preparation of RKP, which should only as builder.

Draft Plan Village Government Work (RKP Desa) is set in January 2021 during implementation deliberation plan village development (musrenbang village). However, based on PERMENDAGRI No.114 Year 2014 Article 29 RKP Desa began to be compiled by the Village Government in July of the current year and was stipulated no later than the end of September of the current year based on the

Regulation of the Minister of Home Affairs No. 114 of 2014 only not equipped with documents. Continued with the preparation of the Village RKP where this Village RKP is an elaboration of the Village RPJM for a period of one year. It can be said that Uma Beringin Village has carried out the Village RKP stages based on the Regulation of the Minister of Home Affairs, it just did not carry out village deliberations, and there were delaysright time The preparation of the RKP was carried out in July this was due to the inauguration of a new Village Head by the regent on May 14, 2020 and the existence of a new regulation that issued government. The preparation of the Village RKP is carried out in October-January 2021, which should be based on PERMENDAGRINo.114Year 2014 RKP.

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