ADMINISTRATION OF VILLAGE FUND BASED ON MINISTER OF HOME AFFAIRS REGULATION NUMBER 113 YEAR 2014 (CASE STUDY IN SUMBAWA REGENCY)

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Abstract

The purpose of the research to reviewing more in a step about administration of village fund based on Permendagri Number 113 year 2014. This research focus to administration of village fund to done at village receivered in Sumbawa of regency, with the informant the head of village, village secretary and village treasurer. The proces of administration which is conducted financial managers of village be guided to Permendagri Number 113 year 2014 concerning village financial management about guidance village financial management. This research using qualitative approach with the case study and analysys of the data using interactive models from Miles and Huberman. Results the research that outline manager of village financial already have an understanding about administration and in accordance with the guidelines, but there are still villages make a mistake, as in the cash book there is use a type ex and reporting of financial accountability by treasurer. This is due to communication is disconnected among the village's financial manager.

Keyword: Fund Village, administration of village financial
Introduction

Dynamics in the Indonesian state administration system assign the village as an entity who get a variety of attention and priorities and recognized and respected in the Indonesian constitution. This is stated in Law Number 6 Year 2014 on Village, which states that the Village is a protected community group according to the applicable constitutional laws of the country, has a region with a certain limit as well as having inherently absolute powers.

Recognition and respect for villages is actualized by the government through the implementation of various policies related to the village. Law Number 6 Year 2014 as a new momentum for village development to lead to independence, so that villages in contemporary contexts must be protected and empowered to be strong, advanced, independent, and democratic. It can be a strong foundation for national development, through the implementation of governmental and developmental tasks towards the achievement of a just, prosperous and prosperous society.

Rural development mandated in Law number 6 Year 2014 aims to improve the welfare of rural communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, the construction of village facilities and infrastructure, the development of local economic potential, and sustainable use of natural resources and environment.

BPKP (2015) states that one of the efforts taken by the government the government is to implement the mandate of Law no. 6 Year 2014 by creating an independent village government through the allocation of village funds managed by the village itself. Village funds as mandated in Law Number 6 Year 2014 is a central government obligation allocated in the APBN in the form of transfer funds to the village as a form of recognition and appreciation of the State to the village. Furthermore, in the mechanism of channeling the village funds is done through the districts that must first be listed in the APBDes by the village government every year (Eko et.al, 2016).

Law Number 6 Year 2014 then becomes the main guideline and basis for the government to establish various other regulations, either as a guidance of implementation or technical guidance related to a particular field. The Government then stipulates Government Regulation (PP) Number 43 Year 2014 jo. Government Regulation Number 47 Year 2015 on the Implementation Guidance of Law Number 6 Year 2014 on the Village. In addition, the government also established Government Regulation Number 60 Year 2014 jo. Government Regulation Number 22 Year 2015 jo. Government Regulation Number 8 Year
2016 the second amendment of the Village Funds Sourced from the APBN. The two Government Regulation became the reference for the determination of more technical regulations, especially related to the management of village finances, namely Regulation of the Minister of Home Affairs Number 113 Year 2014 on Village Financial Management.

Regulation of the Minister of Home Affairs Number 113 Year 2014 states that, the Village Head as the highest power holder in the management of village finances. It further explained that the Village Head controlled some of his power to the Village Devices, which consisted of the Village Secretary, the Technical Device (Section Head) and the Regional Device (Head of Dusun). In addition to the village apparatus, the Village Head is also mentioned as having the authority to appoint village office staff to support the implementation of village level government duties, such as village treasurers and others.

The regulation serves as a guideline for village governments in village financial management, by applying the principles of financial management: transparent, accountable, participative and carried out in an orderly and disciplined budget. Therefore, village governments are expected to apply the principle of accountability, where all the end activities should be held accountable to the village community in accordance with the provisions so as to realize good village governance (Supervision of BPKP, 2015: 17).

Management of village finances as stated in the guidelines is a series of activities starting from the planning, implementation, administration, reporting and accountability stages. From the whole village financial management activities, researchers take one of these activities which then serve as the object of research is the administration activities. Administration is the recording of all financial transactions, whether receipts or expenditures of money within a budget year (keuangan.desa.info). As we know, the stages of village financial management are related to each other, but the administration stage is also an important step as it relates to the recording of village budget revenues and expenditures.

Sumbawa regency is one of the districts in Indonesia recipient of budget which come from APBN (Fund Village). The number of villages receiving the village funds in Sumbawa Regency amounted to 157 villages from 23 districts, with the amount of village funds vary by village. The difference is calculated by taking into account the population size, poverty rate, geographic area and geographic difficulty level, this is based on Regulation of the Minister of Finance Number 247/PMK.07/2015 which is then amended by Regulation of the Minister of Finance Number 49/PMK.07/2016 on Procedures for Appropriation, Distribution, Use, Monitoring and Evaluation of Village Funds.
The research was conducted in villages within the district of Sumbawa, by dividing upland areas, mountainous areas and coastal areas. This is intended to see the understanding of village financial managers, especially the administration of village funds can be implemented in accordance with the guidelines given.

The administrative phase has a critical point, among others, on accounting administration, how to formulate accountability, recording of village wealth, and the concept of expenditure of goods and capital expenditures are still ambiguous and on the side of reporting and accountability, the critical point is the understanding of the number of reports to be made and the reporting standards. (BPKP Supervision Newsletter, 2015).

The various risks of errors in the management of village finances are then stated in the Report on the Results of the Village Finance Management Review conducted by the Corruption Eradication Commission (2015). In the report it was identified that the potential problems in fund management in the village were divided into four parts: potential problems in regulation and institutional, governance, supervision and human resources.

According to Hanifah and Praptoyo (2015), cash recording and disbursement system in Kepatihan Village Menganti Sub-district, Gresik Regency has not yet separated the recording between cash receipt and cash disbursement system which should be recorded in the subsidiary ledger detailing the receiving object and the subsidiary ledger detailing the object of expenditure. According to Mamelo, et.al (2016) the administration of village funds basically has the ease, namely the existence of Village Financial System Application. However this application has not been maximally utilized by the village government.

For financial management, village heads, village secretaries, and village treasurers have performed tasks in managing village finances well. Where the planning stage is carried out by the village secretary, the implementation and management phase is carried out by the village treasurer, the stage of reporting and accountability is carried out by the village head (Amirullah, et al. 2016). In contrast to previous research above, Warsono and Ruksamin (2014), explained that Konawe Utara District as a new autonomous region faces various problems related to village financial management. This is stated because in the process of planning, implementation and evaluation of village finances conducted by local BPMPD without involving the village government.

Starting from previous research that examines the whole of the village financial management process, the difference with this research is to take only one of the village's financial management processes, namely the administration with the aim of assessing more in the administration of village finances, especially the village funds based on Regulation of
the Minister of Home Affairs Number 113 of 2014. The contribution of this research is expected to contribute scientific thoughts in the field of public sector accounting, especially to the village finance manager. In addition, the results of the research is expected to be a reference for the village financial manager in order to manage the village finances, especially the administration can be better than before and in accordance with the guidelines that have been set. Then to the policy makers to be given a reward to the village finance manager who entered in the best category so as to boost the spirit for other village financial managers.

**Literature Review**

*Goal Setting Theory*

The goal-setting theory is part of the motivational theory proposed by Edwin Locke in the late 1960s. This theory says that the intention of individuals to achieve a goal is the main source of motivation of work. An individual with a difficult goal, more specific and challenging will result in higher performance compared to unclear and easy goals.

Locke and Latham (1990) in Idris (2012), reveals that there are two categories of goal-directed action: (a) no-conciously goal directed and (b) consciously goal directed or purposeful actions. The premise underlying this theory is the second category of consciously goal, where in conscious goals, ideas are useful for encouraging individuals to act.

The goal-setting theory assumes that there is a direct connection between the definition of a specific and measurable goal to performance: if the village financial manager knows what the goal is, then the village financial manager will be more motivated to mobilize businesses that can improve their performance. A challenging goal is usually implemented in output with a specific level to be achieved.

Village financial managers must understand the objectives to be achieved related to the administration of village finances based on Regulation of the Minister of Home Affairs No. 113 Year 2014 as a guide for village financial management which further becomes a challenge for village financial managers and with a strong motivational drive and good performance to achieve these goals.

*Village*

In Law Number 6 Year 2014, the village is a village and an adat village or called by another name, hereinafter referred to as the Village, is a legal community unity that has a territorial boundary that is authorized to regulate and administer government affairs, the interests of local communities based on community initiatives, origin rights, and/or
traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia.

While the village administration is the implementation of government affairs and the interests of local communities in the system of government of the Unitary State of the Republic of Indonesia, and the village government is the village head or called by another name assisted by the village apparatus as an element of the village administration.

**Village Government**

Villages are traditional villages and villages or called by other names, hereinafter referred to as Villages, are unity of the legal community which has the boundaries of the territory authorized to regulate and administer government affairs, the interests of local communities based on community initiatives, origins, and/or traditional rights recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (Law Number 6 of 2014).

Village administration is the administration of the government and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia and the village is domiciled in the district/city. While the village government is the village head or the so-called other name assisted by the village apparatus as an element of the village administration (BPKP, 2015).

**Village Head and Village Device**

The village is led by a village head. The village head holds office for 6 (six) years from the date of inauguration. In carrying out its duties, the village head is assisted by village officials consisting of:

1. Village Secretary
2. Regional Implementation
3. Technical Implementation

**Village Finance and Village Financial Management**

According to Regulation of the Minister of Home Affairs Number 113 Year 2014, village Finance is all rights and obligations that can be assessed with money and everything in the form of money and goods related to the implementation of the rights and obligations of the village. While the management of village finance is the whole activity that includes planning, implementation, administration, reporting and accountability of village finances.
From the whole village financial management activities, researchers take one of these activities which then serve as the object of research is the administration activities. Administration is the recording of all financial transactions, whether receipts or expenditures of money within a budget year (keuangandesa.info).

In accordance with Minister of Home Affairs No. 113 Year 2014 on Guidelines for Village Financial Management, stated that the holder of village financial management authority is the village head or any other name that because of his position has the authority to organize the overall management of village finances. The village head in carrying out village financial management is assisted by the Technical Executive of Village Financial Management (PTPKD). In addition there are also, the village secretary acts as coordinator of the implementation of village financial management. Then the section chief as an element of the technical implementer in accordance with the field. Furthermore, the village treasurer is an element of the village secretariat staff in charge of financial administration (Head of Financial Affairs) to carry out the function of village financial administration.

**Administration of Village Financial Management**

The village head in carrying out the administration of village financial management is assisted by the village treasurer. The village treasurer is a village appointee appointed by the village head for receiving, depositing, administering, paying and accounting for village finances in the context of the implementation of APBDesa (Sujarweni, 2015: 21).

Administration is the recording of all financial transactions, whether receipts or expenditures of money in a budget year. This activity rests on the duties and responsibilities of the treasurer. Persistence and thoroughness are a requirement in carrying out this activity.

Administration of village finances is a recording activity that is mainly carried out by the village treasurer, where the village treasurer is obliged to record every receipt and expenditure and closing the book at the end of the month in an orderly manner. Village treasurers are also obliged to account for money through accountability reports. The accountability report is submitted monthly to the village head and no later than the 10th of the following month. Accountability reports that must be made by the village treasurer consist of:

1. **General Cash Book**

   General cash books are used to record various activities related to cash receipts and disbursements, whether cash or credit, is used also to record bank transfers or mistakes in bookkeeping. General cashbooks can be regarded as the source of transaction documents.
2. Tax help book

Tax books are used to assist general ledger, in the framework of tax-related receipts and expenditures.

3. Bank account book

The bank book is used to help the general ledger book, in the framework of receipts and expenses related to bank money (Suwarwini, 2015: 21-22).

Village Fund

The Village Fund is a fund sourced from the State Revenue and Expenditure Budget that is designated for the Village which is transferred through the Regency/City Revenue and Expenditure Budget and used to finance the implementation of governance, development implementation, community development, and community empowerment (Minister of Home Affairs No.113 of 2014). Village funds are one source of village income and should be included in the APBDes, which are annually budgeted by the central government within the APBN.

Research Methods

Method of collecting data

The approach that will be used in this research is using qualitative research approach, that is research that intends to understand phenomenon about what is experienced by research subject such as behavior, perception, motivation, action, and others holistically by way of description in the form of words and language in a special, natural context and by utilizing various natural methods (Moleong, 2013: 6).

The qualitative research process involves important efforts, such as asking questions and procedures, collecting specific data of participants, analyzing data inductively from specific themes to common themes, and interpreting the meaning of data (Creswell, 2010: 4-5). Then in this research use case study method. Case studies are used to find out more in depth and detail about a problem or phenomenon to be studied (Yin, 2014).

Data collection

Sugiyono (2014: 59) explains that in qualitative research, which becomes the instrument or research tool is the researcher himself. Further described, researchers as a human instrument, can set the focus of research, Selecting informants, collecting data, assessing data quality, analyzing data and making conclusions (Sugiyono, 2016: 222).
According Moleong (2006: 132), informants are people who are used to provide information about the situation and condition of research background. So he should have plenty of experience about the background of the research.

To answer the problems and phenomena to be studied, the determination of informants will use purposive sampling technique (purposed sample). Related to that, Sugiyono (2016: 218-219), explain purposive sampling that is sampling technique of data source with certain consideration. The informants the researcher specifies are the ones that the researcher has the information which is needed in this study, because the informant is always associated with the problem under investigation.

The informants the researcher specifies are those that the researcher has the information needed in this study, because the informant is always associated with the problem being thorough researcher. The informants in question are those directly involved in the village financial management process, namely: village head, village secretary and treasurer.

**Data Collection Procedures**

Data collection used in this research is triangulation. Sugiyono (2016: 273), states that in data collection techniques with triangulation is defined as checking data from various sources in various ways, and at various times. When researchers do data collection with triangulation, then the researchers actually collect data as well as test krediabilitas data, namely checking the credibility of data with various data collection techniques and various data sources.

Data collection with triangulation used in this research is triangulation time, because the interview will be conducted with informants based on different situations or time according to the ability of the informant, this is submitted to the researcher before starting the interview process. Some of these data collection techniques are participatory observation, in-depth interviews and documentation. Judging from the data source that is primary data and secondary data.

**Data Validity**

Validity of data is a requirement for valid and accountable data. The validity of the data is the degree of accuracy between the data that occurs on the object of research with data that can be reported by researchers. Therefore the valid data is data that is not different between the data reported with the actual data occurred on the object of research (Sugiyono,
It further explained that reliability relates to degree of consistency and stability of data or findings. Thus, the validity of data in qualitative research according to Sugiyono (2016: 270), Credibility (interval validity), transferability (external validity), reliability (reliability), and reliability (objectivity).

*Data analysis*

Bogdan and Biklen (1982) in Sugiyono (2016: 244) states that the data analysis is the process of searching and compile systematically data obtained from interviews, field notes, and other materials, so that it can be easily understood, and findings can be informed to others.

Another opinion Miles & Huberman (2014: 19), states that there are three main things in the analysis of qualitative data namely data reduction, data presentation and conclusion/verification of something related at the time before, during and after the data collection process in parallel form, to build a common insight.

*Results And Discussion*

Technically, the administration of village finance based on Permendagri Number 113 Year 2014 is done by the village treasurer. Where every village receipts and expenditures, the treasurer must record and routinely close the book at the end of each month. In addition, the treasurer must also be accountable every acceptance and expenditure to the village head uses accountability reports such as: general ledger, tax auxiliary books and bank books in accordance with village financial management guidelines.

The village head in carrying out the administration of village financial management is assisted by the village treasurer. The village treasurer is a village apparatus appointed by the village head to receive, store, deposit, administer, pay and accountable for village finances in the implementation of APBDesa (Suwarweni, 2015: 21).

The village funds that have been received are not necessarily used by the village government, but there are mechanisms and priorities in the use of village funds. As explained in the Regulation of the Minister of Village, the Development of Underdeveloped Regions and Transmigration Number 21 of 2015 on the Establishment of the Priority for the Use of Village Funds in 2016, that village funds are prioritized to finance the implementation of local village-level programs and activities in the field of village development and empowerment of rural communities. The regulation is only giving direction and guidance for the village.
The village funds are done by self-managed system. This means that village fund funds are managed by the community led by the village government. Then the type of activities in the village that many can be distinguished in activities in the field 1) the implementation of village government, 2) village development, 3) empowerment of rural communities, and 4) village community development. Therefore, the executor of the activity follows the type and field and considers The technical capability of its implementation and this has been decided at the time of the village development plan discussion.

In accordance with the focus of research, informants directly related to the administration of village finances are village heads and village treasurers. While the village secretary as the coordinator of PTPKD is not directly related to the administration, but every treasurer makes a disbursement as well as an accountability report to be reported to the village head through the village secretary, because the village secretary verifies all requests for budget requests before being approved by the village head.

During the research conducted by researchers, most of the interviews were conducted with the village secretary, because the village secretary has sufficient insight into the questions asked by the researcher. At the time of this research, most villages were carrying out development activities and other activities so that the village head could not be found.

There are several processes that are done in the administration, namely: determination, recording, storage and accountability.

**Determination**

The village head as the holder of the financial management authority has the authority to establish the Technical Executive of Village Financial Management (PTPKD) and officers collecting village revenues. This is in accordance with Permendagri No. 113 Year 2014 Village Financial Management.

In this regard, the researcher collects information related to the intended determination. The following is an excerpt of an interview conducted with KD-UMBR informant as the holder of the village financial management authority successfully encountered by the researcher, stated:

"Alhamdulillah from the beginning we have formed TPTKD team, we have given trust and do not trust that has been given betrayed and we work in accordance with the rules and laws that have been established. For the treasurer we set out from the village apparatus that is the head of financial affairs ".

Furthermore KD-MY informants declared the same thing that the determination of TPTKD and village treasurer has been done, as the following interview excerpt:

"We have done it, each of our sections has been discharged from the treasurer, the development section, the government section and then the special section of development because the work is broader than the other work, the rule is also given we also form TPK. So all that we have done in accordance with the rules and guidelines juknis from local government. The village treasurer has also been appointed from the village apparatus ".

Based on the results of interviews conducted with the village head or the village secretary as the coordinator of PTPKD, it can be concluded that the process of determining PTPKD and the appointment of village treasurers has been carried out by the village chief in accordance with Minister of Home Affairs Regulation Number 113 of 2014 as a guide for village financial managers in managing village finances, especially village funds that became the focus of this research.

**Registration**

One of the stages in the administration process is the recording that should be done by the village treasurer. Minister of Home Affairs Regulation Number 113 of 2014 in articles 35 and 36 states that the village treasurer is obliged to register each receipt and expenditure, in the recording of the treasurer of the village using cash books, tax aide books and bank books. Thus, all records made by the treasurer of acceptance or expenditure use the three books.

Village treasurers in recording receipts and expenditures are expected to follow existing procedures, such as the procedure of acceptance through the treasurer and acceptance through the bank.

The process of recording of receipts and expenditures has been carried out by the village treasurer. As informed by SKD-KRK informant in the following interview passage:

"Alhamdulillah, the treasurer has performed such records of receipts and expenditures well, even from the inspectorate inspection showed that the treasurer's administration of the cash book is quite good and our bendahra cash book is used as an example for other villages because it is considered according to them (inspectorate) Considered pretty good although not perfect ".

The same thing is also conveyed by the following KD-PNGK:

"Records have been executed by the treasurer in the general ledger, tax aide book or bank book and evidence of expenditures made by the executor of the activity must also be attached".
The above informant statement is reinforced by BDH-PNGK informant who is also treasurer, following excerpts of the interview:

"To record receipts and expenses, I have made general ledger books, tax aide books and bank books such as village head directives and regulations also governing them. Evidence of spending from the executor of the activity should also be attached because the evidence will be the material to make my accountability report as treasurer ".

From the results of interviews that have been done with informants, it can be concluded that the implementation of the recording process of receipts and expenditures made by the village treasurer most of the villages have been implemented in accordance with the rules that guide them. Recording such receipts and expenditures conducted using a common cash book, tax aide book and bank book.

Furthermore, according to Sumbawa Regent (Perbup) Regulation Number 12 of 2015 concerning Guidelines for the Management of Village Finance Article 42 paragraph (4) letter d states that in the proof of expenditure is not allowed any graffiti, piercing and use of ex-type/ex and this also applies to the general ledger if the village finance manager wants a proper and proper financial administration.

This happened to one of the villages in the general treasurer of the village treasurer there was a scratching, following the interview result done by the researcher with the informant SKD-BTDL:

"Our treasurer has not created a bank auxiliary book and a tax help book but the taxes levied have been paid (all paid) and there are piercings in the cashbook. All expenditures are already recorded in the cashbook as well as with evidences of expenditure. We are here trying to follow what has been mandated in the Village Law ".

From the results of the interview, the village treasurer has not fully understood the regulation that has been established so that the problem occurs. However, the village secretary as the coordinator of PTPKD should have transfer of information to other financial managers and communication between financial managers should also be more intensive. But basically the process of recording receipts and expenditures has been carried out by the village treasurer although there are still books that have not been made by the treasurer.
Storage

As explained in Minister of Home Affairs Regulation Number 113 Year 2014 article 25 paragraph (2) that the treasurer can save money in the village cash on a certain amount which is then regulated in Sumbawa Regent's Regulation no. 12 of 2015 that the village treasurer can save money in the village treasury at most 5 (five) million in order to meet the village government's operations.

Based on the above explanation, the village finance manager then refers to the regulation as a guide in implementing the administration. Here are some interview results interviews with informants, such as SKD-BTDL related to the storage of funds in village treasury:

"Alhamdulillah this year we have adjusted. To be honest I say, in the first year the process is not good, but with the guidance of leading sector and also we are guided by the inspectorate itself we try to use what dihajatkan by Village Law, that save money in treasurer treasury should not from 5 million. Thank God this year we try as it is in accordance with the purposes only, even cash in treasury nil ".

Furthermore the KD-MY informant stated:

"Funds so far at a minimum that the treasurer is in accordance with the rules that the minimum budget in the treasurer is as much as 5 million, we have also evaluated".

Statement from KD-MY informant was reinforced by BDH-MY informant as village treasurer:

"Yes I know and have done it. Inspectorate also advises us at least the treasurer must hold the cash in the treasurer's cash maximum of only 5 million".

The deposit of money in the restricted treasury treasury is intended to reduce unwanted risks. From the interviews that have been done, some of the village treasurers were scared or burdened with the funds kept in cash, as seen in the excerpt of an interview with BDH-LBDS informants as follows:

"During the time of disbursement, I (the treasurer) immediately handed over to TPK and TPK recorded all the expenditures that have been spent in the auxiliary cash book activities and when there is money left in TPK that day also returned to me (treasurer) and if there is time that day Also returned to the village treasury account. That's the way we use it because I'm also afraid to keep money in cash".
The above statement, similar to that disclosed by the BDH-KRDM informant:

"The budget in the treasury treasury is only limited to 5 million is also directed from the village head. After the disbursement I submit to the executor of activities / TPK. If more than the boundary there will be a warning from the leading sector and examiner and I only dare to keep in treasury treasures as much as 1 (one) million".

The same is true of BDH-PNGK informants that they are afraid to save money in the treasury treasury, as the following discloses:

"Yes sir, if the funds in the treasurer is only limited to 5 million and that also according to the direction of the village head. I am also afraid that if you hold a lot of money and usually there is nothing in the treasury treasury, everything is in the village account".

In addition, in one village there are still village treasurers in the treasury treasury budget exceeding the provisions. Here are excerpts from interviews with BDH-KLK informants:

"I know sir and I have done according to the rules. But at that time it was more than 5 million, because of the constraints during the disbursement of the queue at the bank which took a long time so that after the budget disbursed is not support to be channeled to the executor of activities (cation) respectively so automatically budget in treasurer treasury more than 5 million".

From the results of interviews with some informants above, researchers can conclude that the village head or village treasurer knows and understands and has been implemented in accordance with the rules regarding the deposit of money in the village treasury treasury. However, there is still a village treasurer which keeps the budget in cash in excess of the applicable provisions, this is due to the timing of disbursement and distribution of the budget to the executor of the activity is not appropriate.

If it refers to Minister of Home Affairs Regulation Number 113 of 2014 in article 25 paragraph (2), this is clearly not in accordance with the regulations that guide financial management. Furthermore, it is expected to the village treasurer at the time of disbursement, taking into account time carefully so that the budget that has been disbursed can be directly distributed to implementing activities so as not to stop at the treasurer, in the hope of not happening again in time to come.
Accountability

The final stage of the administrative process undertaken by the village treasurer is to create an accountability report. This accountability report must be made monthly by the treasurer then reported to the village head. This is intended to show the flow of revenue and expenditure that occurred during 1 (one) month. Minister of Home Affairs Regulation Number 113 of 2014 in article 35 states that the village treasurer is obliged to account for money through accountability reports and the accountability report is submitted monthly to the village head no later than the 10th of the following month.

Previously, the village treasurer did close the book at the end of the month in an orderly fashion, including general ledger, bank book and tax book. The closing of this book is done together with the village head. Based on the book being managed, then the accountability report of the village treasurer should reflect the cash inflows received from income and money flow out for shopping and more. The cash flows are recorded from the general ledger and bank book.

The accountability report of the village treasurer is presented to the village head through the village secretary to be verified first. Verification is done by comparing the balance according to the books with real balances in the form of cash and cash in the village cash account. This is one of the supervisory functions undertaken by the village head (BPKP, 2015).

From the description above, that the village treasurer is obliged to close the book and make accountability report on receipt and expenditure and then reported to the village head each month as described in the Minister of Home Affairs Regulation Number 113 of 2014. This is in accordance with what was revealed by KD-MY informants on the question proposed by researcher related to making accountability report by village treasurer:

"It has been done, so the treasurer keeps closing the book at the end of the month with the amount of balance calculated in accordance with the expenditure in the bookkeeping and reported to me (village chief) also every month".

The above informant statement was reinforced by BDH-MY informant as the village treasurer:
"For this year (2016) every month I close the book and make accountability report and every month I also report to kapala village".
The SKD-LBDS informant also stated that the accountability process has been carried out in accordance with the guidelines, following excerpts of the interview:

"It has been done, so the treasurer closes the cash book by making accountability report every month then reported to village kapala. In the process we do according to the rules, the books have also been made by the treasurer".

Then the BDH-LBDS informant, although with limitations to technology is also capable of performing his duties as treasurer:

"Already sir, so every month I (the treasurer) close the book and make an accountability report and every month I also report to the village kapala. Since I'm not adept at using the computer, for the report to be printed I ask for help to other staff ".

From the results of interviews with informants, it can be concluded that in general the village treasurer has executed the book cover and make accountability report. Monthly finances are then reported to the village head in accordance with the provisions set forth in the guidelines for village financial management.

According to Minister of Home Affairs Regulation Number 113 of 2014, states that the village treasurer is obliged to account for money through an accountability report and the accountability report is submitted monthly to the village head and reported no later than the 10th of the following month. So, whether or not the activities undertaken by the village treasurer are obliged to prepare the accountability report.

From the results of interviews that have been conducted, it appears as revealed by the following SKD-BRTH:

"Every month the treasurer makes his financial statements and reported to the village head, whether or not the activities performed by the treasurer should make the report, because it is the obligation as treasurer".

SKD-BRTH statement similar to that delivered by BDH-BRTH informant:

"Every month I must make an accountability report and I report it to the village head, even every 1st of the next month I have reported and the presence or absence of the transaction I am required to report to the village head".

Some of the problems that arise are related to the accountability report of the village treasurer, as submitted by the SKD-MYM informant:

"We usually make quarterly accounting reports according to the time the budget is transferred to the village account. Actually according to the rules
every month but because there is no activity, what will be reported if nothing is spent/expenditure”.

SKD-MYM statement was reinforced by another informant for following the direction of the village secretary as the coordinator of PTPKD, following an interview interview with BDH-MYM:

"I usually make quarterly accountability reports in accordance with the direction of the PKD coordinator. But according to the rules must be made every month but because no activities are carried out so there is no expenditure, so no one reported”.

Closing books and making monthly accountability reports later reported to the village head is a task that must be done by the village treasurer. However, from the results of interviews that have been implemented, it can be concluded that the village secretary as the coordinator of PTPKD should be the center of information and filters for the village treasurer, so that the problem does not occur and this is certainly not in accordance with Minister of Home Affairs Regulation Number 113 Year 2014 as a guide in the management of village finances.

Conclusion

Based on the results of research that has been conducted in this study, obtained the conclusion that the management of village finances, especially the administration in general has been implemented in accordance with Minister of Home Affairs Regulation Number 113 of 2014 which is a guide for village financial managers, although in some villages there are still errors in the process of administration which financial managers identified deliberately committed the error, which basically knows and understands the regulation.

Some villages that have been good in their administration process indicate that goal setting in financial management, financial managers are motivated with targeted programs and perform well. Furthermore, the villages identified intentionally to make mistakes in the administration process should be able to reflect with the villages that show good performance and high work motivation. The limitation that can be expressed in this research is that this research is limited to the administration of village fund finance. Then for further research in order examines the overall process of village financial management in villages receiving village funds. In addition, further research is also recommended to examine in terms of transparency and accountability of village fund management.
Reference

Book


Journal

Web page

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