

INHIBITED FACTORS IN MANAGEMENT GOVERNMENT FINANCE OF NAGARI: CASE STUDY IN NAGARI KAMANG HILIR, KAMANG MAGEK SUBDISTRICT, AGAM REGENCY

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Abstract

The purpose of this study was to determine the inhibiting factors in the management government finance of Nagari in 2018, especially in the Nagari Government Budget (APB Nagari) in Kamang Magek District, Agam Regency, West Sumatra Province, namely Nagari Kamang Hilir. This study uses qualitative methods with descriptive analysis. The technique of collecting data using the interview approach consisted of 8 informants (Section of Financial Development and Wealth of Nagari DPMN, Financial and Development Management Section of Nagari DPMN, Secretary of Sub-District Head, Guardian of Nagari, Secretary, Treasurer, Head of Planning, Head of Government, and Bamus Nagari), focus group discussion (FGD) consisted of 5 informants (Wali Nagari, Secretary, Bamus, KAN, Youth, and Wali Jorong), and documentation studies. The results showed that the inhibited factors in management government finance of Nagari are still not following Permendagri Number 113 of 2014. There are inhibited factors in management government finance of Nagari including less supportive human resources, low community self-help, public oversight is still lacking, community participation is still low, and there is a change in the budget for reporting accountability.

Keywords: *Management Government, Finance of Nagari, APB Nagari, Inhibited Factors.*

A. INTRODUCTION

In the Village Law Number 6 of 2014 Article 72 paragraph 2 concerning village finance, the amount of budget allocation that goes to the village is set at 10% of the funds in the area of regional transfer funds taking into account the population, poverty rate, area size, and geographical difficulties. With the allocation of funds from the Nagari Revenue and Expenditure Budget (APBN), it is expected that the development in the Nagari will be better and able to prosper the Nagari community by maximizing the allocation of funds.

In the Nagari financial management, a regulatory standard is needed starting from the aspects of planning and budgeting, implementation,

administration, reporting, and accountability. But, based on several previous studies that the authors found, that there are still obstacles in the management of Nagari finance, including; (Rezki Rahmatullah, 2017; Leonardo Joshua Liando, 2017; Abdul Kadir, 2017; and Yuswandi A. Temenggung, 2016, Rosy Armaini, 2017; Atmadja AT & Saputra KAK, 2018; Edy Supriadi, 2015; Dinna TY & Siti MW, 2016; Tuti Amalya et al., 2017, and Elisabeth Siringo Ringo, 2017), found inhibiting factors including planning factors, budgeting factors, administration factors, reporting factors, accountability factors, and supervision factors.

By the preliminary data obtained by the author, there is a major factor in the management of the APBNA in Nagari Kamang Hilir is the relatively low quality of human resources, due to educational background and lack of personnel in management, so it still requires third parties to manage it. Besides, the supervision of the APBNagari in the downstream Nagari Kamang has not run optimally because it still involves the Implementation Team and lacks direct community supervision in the implementation. So that it can be seen the report on the realization of the APBNagari 2018 budget year by Eko Putra as the Financial Management Section and Development of Nagari in Agam DPMPN, namely the Revenue Budget Rp. 1,934,064. 353- with the realization of Rp. 1,945,550,938,- with 100.6%, in the Budget Rp. 1,896,328,914,- with the realization of Rp.1,815,758,858,- with 95.8%, and Financing Budget Rp. 12,264,561,-, with the realization of Rp. 12,264,561, with 100%, and SILPA Budget Rp. 50,000,000 with the realization of Rp. 142,058,641 with a percentage of 284.1%, (the results of the 2019 RKP Nag document), so it can be concluded that it still has not achieved the goals and objectives of the vision and mission set out in the program of the National Budget in Nagari Kamang Hilir.

Based on the preceding description, the author argues that it is necessary to conduct a scientific study related to the management of the state budget, with the following title "Inhibited Factors in Management Government Finance of

Nagari in the Nagari Kamang Hilir Kamang Magek Sub-District, Agam Regency".

B. LITERATURE REVIEW

Village finance is all village rights and obligations that can be valued with money and everything in the form of money and goods related to the implementation of village rights and obligations. While Nagari financial management consists of planning, management, administration, reporting, and accountability.

Inhibiting factors in village financial management, according to Permendagri Number 113 of 2014 concerning Village Financial Management there are five indicators (Khalida, 2018) including, namely; 1) Human Resources, Unreliable and incompetent human resources in village financial management is one of the inhibiting factors in village financial management, so that villages use the services of third parties in the preparation and preparation of reports needed for financial management. 2) Self-reliance, the low self-help of village communities is a reflection of the level of welfare of rural communities who are still considered less prosperous. 3) Community Monitoring, direct supervision by the community in the management of ADD has not yet occurred, due to the lack of understanding of the community regarding the DD program so that there is a need for socialization and transparency in the use of ADD funds from the village government. 4) Community Participation, planning that has not been effective because of low community participation and inadequate functioning of village institutions resulting in no conformity with village needs. And 5) Changes to the Budget, a change in the budget in the middle of the year, lack of competency in the village apparatus in preparing the accountability report for the use of ADD, and a change of treasurer two years can cause delays in the withdrawal of ADD at a later stage.

C. METHODS

This study uses a qualitative approach with a descriptive analysis of the inhibiting factors in the management of the Nagari Income and Expenditure Budget (APBNagari) in Nagari Kamang Hilir, Kamang Magek District, Agam Regency. The informants used were purposive sampling techniques, including the Community Empowerment Service and Nagari Government (DPMPN) of Agam Regency, Kamang Magek District, Agam Regency, Guardian of Nagari, Secretary, Treasurer, Head of Planning, Government Affairs and Nagari Bamus in Nagari Kamang Hilir.

Techniques in data collection use interviews, focus group discussions (FGD) and study documentation with valid and accurate sources. In this study, the technical analysis of data uses the following steps, namely data collection, data reduction, data presentation, and conclusion drawing.

D. RESULT AND DISCUSSION

By In-Minister Ministerial Regulation Number 113 of 2014 concerning Village Financial Management, there are obstacles in the management of the APB Nagari (Khalida, 2018), including;

1. Human Resources

The resources of the Nagari Kamang Hilir apparatus are still limited in managing this APB Nagari. In accordance with Government Regulation Number 43 of 2014 concerning the implementation of the Village Law No. 6 of 2014, there are Nagari expenditures stipulated in the budget for 30% which are mostly used for; Fixed income and Nagari guardian benefits and Nagari equipment, Nagari Government Operations, BPRN Operations and Allowances, and Operational Jorong, around 27% have been budgeted, this cannot add 1 (one) employee in the Public Service section with a budget of 3% there is. Thus, the limitations of this HR result in the performance of each of these employees becoming duplicate in carrying out their duties and functions with a sufficiently large number of drivers in managing them. Like, as in the

planning of activities proposed by each Jorong Guardian there are around 17 activities, there are limitations to each activity proposed by the Jorong Guardian to be implemented. Furthermore, at the implementation stage, there were also factors that were influenced by the delay in collecting evidence of the implementation of activities by the Activity Implementation Team.

Also, there are weather factors which have caused the implementation of this activity to be delayed from the specified time limit. Then, in the reporting phase submitted to the District and District, there are often delays in reporting, this is due to the limited human resources, this report is managed directly by the Finance Head, this is not by the workload carried out by the Head of Finance.

Thus, human resources that are not competent in village financial management are one of the inhibiting factors in village financial management, will risk the occurrence of errors both administrative and substantive so that the village uses the services of third parties in the manufacture starting from planning, implementation, administration, reporting, and accountability (BPKP, 2015). There needs to be intensive guidance on the Nagari downstream organizational structure, especially for new employees so that they do not understand their duties and the addition of personnel in the Nagari organizational structure, especially the General level, which does not yet exist.

2. Community Self-Help

Community self-help is still low, judging from the activities of the Nagari government such as BUMNAG, there are still problems with the lack of marketing strategies and difficulties in finding good opportunities. Even though the programs that have been carried out, such as this Bumnag and also Tourism. This village fund is used more on matters of physical development for Nagari, in its implementation it is used or empowered by local Nagari farmers, by the rules of technical guidelines which prioritize members of poor households, but the level of community welfare is still low.

3. Community Supervision

Community oversight of the performance of the Nagari government apparatus is still lacking. This, being involved in the program of physical activities of the Nagari government was directly carried out by the community, while the supervision of spending on goods and services was not involved by the community. Based on the results of the analysis of data from interviews and FDG that have been presented, the author can conclude that the existence of community supervision is only at the planning stage, but in implementation until this accountability, there is no community participation as a supervisor in the management of the state budget.

4. Community Participation

Community participation is still lacking, resulting in no conformity with village needs. Judging from the planning in the preparation of the APB Nagari, the community was very responsive in this planning related to the proposed activities proposed by the community in each Jorong experiencing the limitations of the proposed activities, after deliberation, there were results of scrutiny which were the priority of the Nagari government to implement. Besides, while the planned RAB is not by the budget previously set, this is a lack of budget for the activities to be carried out by the TPK. Both of these factors are factors of lack of community involvement in the process of implementing these activities. This matter. Due to the lack of proactive attitude of the government in including broad groups in the Nagari program.

Participatory management of APB Nagari can be measured by the supervision of the Nagari Revenue and Expenditure Budget, namely formal supervision by Bamus Nagari, TPK, Wali Nagari and the Community. However, supervision from the community itself lacks in implementation. This is caused; First, the level of knowledge, with good knowledge, of course, people will participate in the implementation of this State Budget. On the contrary, this community has little knowledge; it will be ignorant and not participate in its implementation. Secondly, the level of education is an internal factor, which

affects the willingness and ability of the community to participate in this Nagari activity.

5. Budget Changes

Changes to the budget in the Nagari government must have changed the budget. This budget change occurred due to a shift in December, starting from budget changes through several processes and then set at the latest at the beginning of January. This must be done because the changes in the deadline of the Nagari prepare each village so that the Nagari program that has not been implemented can be done again in accordance with the stipulated RAB. If SILPA is more than about 6-7% of Village Funds and the Village Fund Allocation will be subject to FINALITY and this APBNagari report past 31% will be subject to FINALTY, this is absolutely from Perbub.

Based on the explanation above, it is known that the factors in the Management of the Nagari Government Revenue and Expenditure Budget in Nagari Kamang Hilir, Kamang Magek Regency, Agam Regency, among others:

First, Human Resources; in Nagari Kamang Hilir can not be separated from errors in existing HR, because there are still limited human resources. In accordance with the Perbup related to the organization of the performance of the downstream Nagari is limited, by limiting three levels and three levels while the workload borne by the Nagari is very large, seen from the General Affairs/TU does not exist, so work in administrative matters is completed by Secretary Nagari, and besides that, seen from the number of Jorong in this downstream village there are around 17 Head of Jorong.

Second, Community Self-Help; The community self-help in Nagari Kamang Hilir is still low and has not been said to be prosperous, especially in Nagari Kamang Mudiak. Judging from the basic needs of the community, such as clean water, it is still difficult to obtain, so that some people buy clean water because the water is smelly, not clean and yellow.

Third, Community Supervision; This Kamang Hilir Nagari, especially the Nagari, downstream and Kamang Mudiak, is still low, whereas in Nagari

Magek there is already internal control, there is a structure, the executor, supervision, the recipient of the results, then surveyed, and examined by the results coach.

Fourth, Community Participation; Judging from the presence of the community in the deliberations or activities held by Nagari Kamang Hilir, this is enough to participate but still low, because those who attend each of the activities held by the Nagari are present.

Fifth, Budget Changes; in this Nagari Kamang Hilir, there must have been a change in the budget, starting from the budgeted preparation and determination of the APB Nagari to always experience budget changes before the budget was executed to be determined. This is because some of the activities planned by the Nagari are incompatible with the needs of the Nagari itself. Besides, there was a delay in reporting accountability due to the lack of competent human resources available, so the funds were constrained in the next fiscal year.

E. CONCLUSION

Based on the results of the study, it is known that the factors in the Management of the Nagari Government Revenue and Expenditure Budget in Nagari Kamang Hilir, Kamang Magek Regency, Agam Regency, among others: limited human resources, low community self-help, low community supervision, lack of community participation, budget changes and delay in reporting accountability.

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