

Village Financial Management Strategy Lombok Timur District (Case Study In Keruak District)

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Abstract:

One of the positive impacts of regional autonomy is the change in the government system from a centralized system to a decentralized system. Decentralization in regional autonomy means that there is a delegation of authority from the central government to regional governments. The delegation of authority means the granting of authority and flexibility to the regions to manage and utilize regional resources optimally. Although the emphasis on autonomy is placed at the Regency/City level, in essence, independence must start from the lowest level of government, namely the Village. Because government starts from the village, as a follow-up to the provisions contained in Law Number 23 of 2014 concerning Regional Government, Law Number 6 of 2014 concerning Villages was issued. Article 1 of Law Number 6 of 2014 concerning Villages states that: "The village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or rights. recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. The research objectives are: To analyze the Village Financial Management strategy in 2 villages namely Stungkep Lingsar Village and Mendana Raya Village, Keruak District, East Lombok Regency, for the 2015-2018 fiscal year. The research method used is a qualitative research method, while the results of the research are as follows: There is a very clear difference between financial management in Setungkep Lingsar Village and financial management in Mendana Raya Village. Village financial management in Setungkep Lingsar Village, starting from the planning, implementation, administration, reporting and accountability processes have been going well and correctly in accordance with applicable regulations, while village financial management in Mendana Raya Village, in terms of activities related to Planning, Management Business, Reporting and Accountability have been carried out properly and correctly in accordance with applicable regulations, especially the provisions in Permendagri Number 113 of 2014 concerning Village Financial Management, only in terms of carrying out activities that deviate from existing provisions, where the transfer of funds to build and or finance other activities that are considered urgent and have not been listed in the APBDesa, not accompanied by changes in the APBDesa. Suggestion, the East Lombok Regency Government and the Village Head and related agencies to provide in-depth understanding to village government officials either through education education and training as well as through courses related to village financial management

Keywords: financial; management; strategy; analysis.

1. Introduction

One of the positive impacts of regional autonomy is a change in the government system from a centralized system to a decentralized system. Decentralization in regional autonomy means there is a delegation of authority from the central government to regional governments. Delegation of authority means giving authority and freedom to regions to manage and utilize regional resources optimally. Even though the emphasis on autonomy is placed at the Regency/City level, in essence this independence must

start from the lowest level of government, namely the Village. Because government starts from the village, as a follow-up to the provisions contained in Law Number 23 of 2014 concerning Regional Government, Law Number 6 of 2014 concerning Villages was issued. In article 1 of Law Number 6 of 2014 concerning Villages, it is stated that: "A village is a legal community unit that has territorial boundaries and has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, and/or rights traditions that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Based on the provisions contained in the Law above, namely Law Number 23 of 2014 concerning Regional Government and Law Number 6 of 2014 concerning Villages, to implement Regional Autonomy of course Villages need the authority and ability to seek resources. Village income or own funds/finances that will be used to finance the administration of Village government. Considering the limited resources each village has, it needs to be supported with financial assistance from the central and regional levels. Village finance is basically a subsystem of state finance. Based on article 71 of Law Number 6 of 2014 concerning Villages, it is stated that "village finances are all village rights and obligations that can be valued in money as well as everything in the form of money or goods related to the implementation of village rights and obligations."

One of the village financial sources regulated in the village law is the Village Fund Budget (ADD). Based on Article 1 of the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, it is stated that, ADD is funds given to Villages originating from central and regional government financial balance funds received by Regency/City after deducting Special Allocation Funds (Permendagri, 2014). Law Number 6 of 2014 concerning Villages states that the administration of Village government finances is separate from Regency government finances (UU no 6 th 2014). This separation in village financial administration is not only about the desire to delegate authority and financing from the central government to regional governments, but more importantly is the desire to increase the efficiency and effectiveness of financial resource management in order to improve welfare and services to the community.

In article 1 point 11 of Government Regulation Number 72 of 2005 concerning villages, it is stated that Village Fund Allocation is funds allocated by the Regency/City government for Villages which originate from part of the central and regional financial balance funds received by the Regency/City. Therefore, ADD management must be carried out openly through village meetings and the results are stated in Village Regulations (Perdes). These provisions show the commitment of decision makers that ADD management must comply with the principles of good governance which must be implemented by government administrators and village communities. Management of Village Fund Allocations that have

been provided by the government so that they are in accordance with the objectives set by the Government, both Central Government and Regional Government.

So that Village Financial Management can be carried out properly and correctly as required, the Government, both Central Government and Regional Government, has issued various regulatory provisions related to Village Financial Management. One of the provisions governing Village Financial Management is Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management which was signed by the Minister of Home Affairs Thahjo Kumolo on April 11 2018 and came into effect from the date of promulgation on May 8 2018 by the Director General of PP Kemenkumham Widodo Ekatjahjana.

Minister of Home Affairs Regulation 20 of 2018 concerning Village Financial Management was issued with the consideration of implementing the provisions of Article 106 of Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages as amended by Government Regulation Number 47 of 2015 concerning Amendments to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, it is necessary to form a Ministerial Regulation concerning Village Financial Management.

Based on this provision, the Republic of Indonesia Minister of Home Affairs Regulation Number 113 of 2014 was created and issued, concerning Village Financial Management. And as a follow-up to this Minister of Home Affairs Regulation (concerning Village Financial Management), the Regent of East Lombok has issued various provisions related to Village Financial Management, including: :

- 1) Regulation of the Regent of East Lombok, West Nusa Tenggara Province Number 36 of 2014 concerning Guidelines for Village Financial Management and Decree of the Regent of East Lombok Number 188.45/500/PMPD/2014 concerning Determination of Village Fund Allocations, Village Funds and Sharing of Regional Taxes and Regional Retributions for the Fiscal Year 2015;
- 2) East Lombok Regent Regulation Number: 29 of 2015 concerning Village Financial Management:
- 3) East Lombok Regent's Decree Number: 188.45/261/PMPD/2015 concerning Amendments to East Lombok Regent's Decree Number: 188.45/509/PMPD/2014 concerning Determination of the Amount of Fixed Income, Allocation of Village Funds, Village Funds and Sharing of Regional Taxes and Retributions Region for Fiscal Year 2015:
- 4) East Lombok Regent Regulation Number: 28 of 2016 concerning Amendments to East Lombok Regent Regulation Number 29 of 2015 concerning Village Financial Management:
- 5) East Lombok Regent Regulation Number: 32 of 2015 concerning Procedures for Distribution and Determination of Details of Village Funds for Each Village in East Lombok Regency for Fiscal Year 2016:

- 6) East Lombok Regent Regulation Number: 30 of 2016 concerning Procedures for Distributing and Determining Details of Village Funds for Loyal Villages in East Lombok Regency for Fiscal Year 2017/

For the selection of research locations, below the researcher explains several basic considerations for selecting the locations of two villages in the East Lombok Regency area, namely Stungkep Lingsar Village and Mendana Raya Village, Keruak District, East Lombok Regency, West Nusa Tenggara Province. Before 2011, the number of sub-districts and villages in East Lombok Regency was 13 (thirteen) sub-districts and 108 (one hundred and eight) villages. With the intention and intent to accelerate equitable development of Village Communities in East Lombok Regency, the Regent of East Lombok at that time (2011), Drs.HM.Sukiman Azmy, MM. carried out the expansion of villages and sub-districts throughout the East Lombok Regency area, resulting in a change in the number of sub-districts and villages to 15 (fifteen) sub-districts and 239 (two hundred and thirty-nine) villages. There was an increase in the number of sub-districts and villages, namely the number of sub-districts from 13 (thirteen).) to 15 (fifteen), and the number of Villages from 108 (one hundred and eight) Villages to 239 (Two hundred and thirty nine) Villages. One of the villages which is an expansion village is Mendana Raya Village, Keruak District, East Lombok Regency which was formed based on the Regulation of the Regent of East Lombok Number 11 of 2011, concerning the Establishment of 66 (sixty six) Villages in East Lombok Regency in 2011.

2. Research Method

This research uses a qualitative approach. The choice of a qualitative approach was because this research was carried out through the process of finding, understanding, explaining and obtaining an overview of social phenomena and public phenomena related to regional government innovation in carrying out basic service mandatory authority affairs in Central Lombok Regency. The reason for using a qualitative approach in this research is also based on the explanation by Lincoln and Guba (1985:78) that qualitative research or naturalistic inquiry is a method of research intended to understand actuality, social reality and existing human perceptions. Also referring to the view according to Nasution (1996:18) that qualitative research or naturalistic research is carried out in research field situations that are "natural" or natural as they are, without being manipulated and regulated through experimentation.

3. Results and Discussion

1. Description of Stungkep Lingsar Village and Mendana Raya Village

1). Stungkep Lingsar Village

Setungkep Lingsar Village is one of the 15 villages in Keruak District, East Lombok Regency and is an expansion village of Sepit Village, Keruak District, East Lombok Regency, which was formed based on East Lombok Regency Regional Regulation Number 45 of 2010, with an area of: 380, 47 Ha, with a total of 4 (four) hamlets/regions, namely: 1) Setungkep Hamlet, 2) Lingsar Hamlet, 3) Bowoh Hamlet, 4) Tangar Hamlet. With a total population in 2018 of 2,828 people consisting of 1174 heads of families. The territorial boundaries of Setungkep Lingsar Village are: North side: Rensing Village, South side: Batu Putik Village, West side: Lekor Village (Central Lombok), East side: Sepit Village.

The majority of the population of Setungkep Lingsar Village, most of whom are farmers and farm laborers, this is because the area of Setungkep Lingsar Village is mostly agricultural land (rice fields) and this livelihood has been hereditary since ancient times..

2).Medana Raya Village

Medana Raya Village is one of the 15 villages in the Keruak District, East Lombok Regency, and is an expansion village of Selebung Ketangga Village, which was formed based on East Lombok Regency Regional Regulation Number 17 of 2011 concerning the Establishment of 66 (sixty-six) Villages. in East Lombok Regency in 2011. Mendana Raya Village consists of 3 (three) hamlets, namely: 1). Mendana Hamlet; 2). Peresak Hamlet, and 3). Panggungan Hamlet, the total population of Mendana Raya Village is 1,443 people consisting of 485 heads of families, with an area of 1,870 Ha. The territorial boundaries of Mendana Raya Village are as follows: To the north: Pematung Village, and Bungtiang Village, to the South : Selebung Ketangga Village, East Side : Selebung Ketangga Village, Boyemare, West Side : Senyiur Village, Livelihoods The population of Mendana Raya Village, the majority of whom are farming communities, because part of the area is agricultural land (rice fields), most of which is land rain-fed agriculture, so that people can only plant rice once a year and the rest are planted with other non-rice crops such as tobacco, soybeans, sweet potatoes, corn and other crops. The education level of the majority of the population is elementary school and junior high school/Tsanawiyah madrasah. , and some people have received education up to university.

2. Analysis of APBDes Management Strategy

Based on the description presented in the introductory chapter above, this chapter will present an analysis of research results related to planning, implementation, administration, reporting and accountability for village financial management, in accordance with the provisions contained in the Minister of Internal Affairs Regulation. Republic of Indonesia Number 113 of 2014, concerning Village Financial Management.

1).Village Financial Management Planning

In article 20 paragraph (1) of Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, it is stated that the task of drafting Village Regulations concerning the Village APBDes is carried out by the Village Secretary. In full, article 20 paragraph (1) of Minister of Home Affairs Regulation Number 113 of 2014 reads; "The Village Secretary prepares the Draft Village Regulations regarding the Village APBD based on the RKPDesa of the appropriate year." Regarding this, on average all respondents in both Setungkep Lingsar Village and Mendana Raya Village said that the preparation of the draft Village Regulations regarding the Village APB was carried out by the Village Government together with the BPD (Consultative Body Village), this means that all respondents have understood that the preparation of draft Village regulations regarding the Village APBDes must be carried out by the Village Government (Village Government Apparatus) together with the BPD, not by the Village Head or Village Secretary alone. This is also related to the

understanding stated in article 20 paragraph (2), paragraph (3) and paragraph (4) of Minister of Home Affairs Regulation Number 113 of 2014.

In the two villages that were used as the locus of this research, the draft Village Regulations regarding the Village APBD were prepared in accordance with the regulatory mechanisms set out in the Minister of Home Affairs Regulation above, namely after being drafted by the Village Secretary by requesting input from various parties, such as from other Village Apparatus, from members of the BPD, also asked for input from community leaders and religious leaders in the village area. After the Village Secretary has finished drafting the Village Regulations regarding the Village APBD, it is then submitted to the Village Head and the Village Head carries out a thorough discussion involving all parties, namely BPD administrators, community leaders and religious leaders as well as youth leaders in the village area. The draft Village Regulation on the Village APBD was submitted to the Regent of East Lombok through the sub-district head and sub-district head who submitted it to the Regent of East Lombok, for evaluation before the draft Village Regulation on the Village APB was ratified as a Village Regulation.

In terms of the evaluation carried out by the Regent of East Lombok on the Draft Village Regulations on the Village APB submitted by the two Villages (Setungkep Lingsar Village and Mendana Raya Village) all respondents in the two Villages stated that so far the Draft Village Regulations on the Village APB submitted by the two The village has never received changes or rejection by the Regent of East Lombok, because the Draft Village Regulations submitted/submitted are in accordance with the provisions contained in the existing regulations, especially the provisions contained in Permendagri Number 113 of 2014 concerning Village Financial Management. Furthermore, after the Draft Village Regulation on the Village APBDes is established as a Village Regulation, the Village Head follows it up by implementing and carrying out the activities contained in the Village APBDes, and during the implementation and implementation of these provisions the East Lombok Regent through the Keruak District Head continues to carry out a minimum of six evaluations. once a month to find out whether the implementation of the plan has complied with the provisions in the Village APBDes or not.

2). Implementation of Village Financial Management

Implementation of Village Financial Management (APBDesa) is regulated in articles 24 to 34 of Permendagri Number 113 of 2014 concerning Village Financial Management. This was then followed up by the East Lombok Regency Government with the issuance of East Lombok Regent Regulation, West Nusa Tenggara Province, Number 36 of 2014 concerning Guidelines for Village Financial Management, and the Decree of the Regent of East Lombok Number: 188.45/509/PMPD/2014 concerning Determination of the Amount of Fixed Income, Allocation of Village Funds, Village Funds

and Sharing of Regional Tax Results and Regional Retribution for Fiscal Year 2015. In article 24 of Permendagri Number 113 2014 concerning Village Financial Management mentioned above.

Regarding the provisions above, all respondents in the two Villages that were the focus of this research stated that their respective Village Governments had Village accounts and that all revenue and expenditure transactions related to Village Finance were carried out accompanied by complete evidence and shah. Likewise, in relation to the provisions contained in article 25 of Permendagri Number 113 of 2014 concerning Village Financial Management which regulates levies as village revenues, depositing money in the Village Treasury in certain amounts, all respondents in the two Villages stated that this had been done by the Village Treasurer as Manager. Village Finances are in accordance with the provisions of the rules that have been stipulated both in Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, as well as those regulated in the Regulation of the Regent of East Lombok, Number 36 of 2014 concerning Guidelines for Village Financial Management, and Decree of the Regent of East Lombok Number: 188.45/509/PMPD/2014 concerning Determination of the Amount of Fixed Income, Allocation of Village Funds, Village Funds and Sharing of Regional Tax Results and Regional Retributions for Fiscal Year 2015. Regarding the provisions contained in article 26 paragraph (1) above, seven respondents in the Setungkep Village area Lingsar stated that the Village Government (Village Treasurer) was not permitted to make Village financial expenditures before the Draft Village Regulations on the Village APBDes were made into Village Regulations, and the remaining three respondents stated that they did not know. Meanwhile, in Mendana Raya Village, eight respondents said it was not allowed and two respondents said they did not know.

The researcher's conclusion, procedurally, administratively and in reality the implementation of village financial management activities in Setungkep Lingsar Village, was carried out well in accordance with the provisions and realities of the field. On this basis, Setungkep Lingsar Village, Keruak District, East Lombok Regency was declared one of the best villages in terms of Village Financial Management. This is based on the results of the researcher's interview with the Head of the East Lombok Regency Village Community Empowerment Service (Drs.M.Juaini Taufik) on Thursday 23 May 2019. According to Drs.M.Juaini Taufik, the determination of Setungkep Lingsar Village as one of the Financial Management Villages The best village in the East Lombok region is based on 3 (three) criteria, namely :

- 1) Quickly and accurately input the village's financial system;
- 2) Accountability (completeness of SPJ, spending on goods and services);
- 3) Compliance in paying taxes.

By paying attention to and adhering to these three criteria, according to the Head of the East Lombok Regency Village Community Empowerment Service (Drs. when compared with other expansion villages in the Southern East Lombok region. Meanwhile, for Mendana Raya Village, administratively it has been implemented in accordance with existing and applicable regulations, but the reality of what is written/recorded and contained in the Village APBDes is different from the reality on the ground. This reality is apparent from the results of an investigation carried out by the East Lombok District Prosecutor's Office which was based on reports from members of the Mendana Raya Village community regarding alleged misuse of Village Funds and Village Fund Allocations for the 2015-2016 Fiscal Year in Mendana Raya Village, Keruak District, East Lombok Regency..

3). Administration of Village Financial Management

Village Financial Management Administration Activities in Setungkep Lingsar Village, all respondents stated that these activities were carried out by the Head of Financial Affairs in Setungkep Lingsar Village and assisted and supervised by the Village Head and Village Secretary. This respondent's answer contradicts the provisions contained in article 35 paragraph (1) of Minister of Home Affairs Regulation Number 113 of 2014 which states "Administration is carried out by the Village Treasurer." And according to the results of observations by the research team at the Setungkep Lingsar village office, village financial administration is carried out by the Village Treasurer. The respondent's answer was due to the respondent's lack of understanding of the provisions governing Village Financial Management, especially the contents of Permendagri Number 113 of 2014. Recording activities for all forms of village financial receipts and expenditures are carried out at the time the transaction is carried out after fulfilling all the necessary equipment and requirements in accordance with applicable regulations. Village receipts and expenditures are recorded using the General Cash Book, Subsidiary Cash Book, Bank Book and other auxiliary books, in accordance with the provisions contained in article 36 of Minister of Home Affairs Regulation number 113 of 2014 concerning Village Financial Management.

Thus, it can be said that the administration of village finances in Setungkep Lingsar Village has been carried out in accordance with existing and applicable regulations. By closing the books every month, it is possible to know the amount of revenue and expenditure that occurred each month, and at the end of the fiscal year the books are closed completely to be able to find out all types of revenue and expenditure in the year concerned. And from the research results of the research team it was found that administration The management of village financial management in Setungkep Lingsar Village has been carried out well and orderly, in accordance with the provisions that have been determined.

For Mendana Raya Village, according to the respondents' answers, village financial management administration, eight respondents answered that village financial management administration activities were carried out by the Village Treasurer, and two other respondents gave the answer, village financial management administration was carried out by the Head of Finance and Treasurer. Village. According to the research results of the research team, through direct interviews and by directly observing the village financial management process in Mendana Raya Village, it was explained that village financial management in Mendana Raya Village is carried out by the Village Treasurer and assisted by the Assistant Treasurer under the supervision of the Head of Finance, Village Secretary and Village Head.

4). Village Financial Management Reporting

In accordance with article 37 of Permendagri number 113 of 2014 concerning Village Financial Management, village financial management reports must be carried out 2 (two) times in one budget year, namely, the first semester report and the end of year semester report (Permendagri no 11 th 2014). In full, article 37 of Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management.

Based on the provisions above, according to the results of the research team's research, the reporting of Village Financial Management in Setungkep Lingsar Village can be explained that the report on the implementation of village financial management in Setungkep Lingsar Village according to the respondents interviewed was that the report was submitted to the Regent of East Lombok, five people. respondents said that the report was submitted once every six months and five other respondents answered that the report was submitted once, namely at the end of each fiscal year. The results of the research team's direct observations and research were based on the results of interviews with the Head of Setungkep Lingsar Village, the Setungkep Lingsar Village Secretary and the reality that the research team found in Setungkep Lingsar Village that reports on the implementation of village financial management were submitted to the Regent of East Lombok once every six months, namely after six months (after June) and at the end of the budget year (January of the following year. These conditions and realities are in accordance with the provisions as stated in article 37 of Permendagri Number 113 of 2014 mentioned above.

Meanwhile, in the Mendana Raya Village area, according to respondents' answers, reports are submitted to the Regent of East Lombok, two respondents said reports are submitted every 3 (three) months, three respondents answered once every six months (every semester) and the remaining five respondents answered the end of each fiscal year. However, the reality that the research team found in the field is that the village financial management report in Mendana Raya Village is carried out

every six months, namely in July of the current year and January of the following year after the end of the fiscal year closes.

With the field realities above, it can be concluded that the village financial management report in the two villages that were used as research loci, namely Setungkep Lingsar Village and Mendana Raya Village, has been carried out in accordance with existing and applicable regulations (Permendagri Number 113 of 2014 concerning Village Financial Management).

5). Accountability for Village Financial Management

Regarding accountability for village financial management in Setungkep Lingsar Village and Mendana Raya Village, which are used as research loci, can be explained as follows. Based on the results of respondents' answers, it was found that the Village Financial Management (APBDesa) accountability report in Setungkep Lingsar Village was submitted to the Regent of East Lombok, carried out at the end of each fiscal year. The village financial management accountability report (APBDesa) contains all matters relating to receipts, expenditures and financing which is accompanied by all documents related to such receipts, expenditures and financing. According to the respondents' answers, the responsibility report consists of LPJ, SPJ, LPPD, reports on the realization of the use of Village Funds and the Village Fund Budget, reports on Village assets and other matters related to governance and development in Setungkep Lingsar Village. To be clear, the accountability report for village financial management is accompanied by an accountability report on the Realization of the Implementation of the Village APBD for the relevant fiscal year, a report on Village assets as of December 31 of the relevant fiscal year and a report on Government and Regional Government programs entering Setungkep Lingsar Village. Before being submitted to the Regent of Lombok Timur, the Village Financial Management Accountability Report must first be stipulated in a Village Head Regulation. During the 2012 budget year to the 2017 budget year, village financial management accountability reports (APBDesa) were always submitted to the Regent of East Lombok on time, meaning they were never late from the time determined in accordance with the provisions of the applicable regulations, (in article 41 paragraph (2) of the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management.

The difference between the Village Financial Accountability Report in Setungkep Lingsar Village and the Village Financial Management Accountability Report in Mendana Raya Village is that in Setungkep Lingsar Village for the last 6 (six) years, namely from the 2012 budget year to the 2017 budget year, this has never happened. rejection of the village financial management accountability report (APBDesa), whereas in Mendana Raya Village, initially it was the village financial management accountability report for the 2015 fiscal year whose report was submitted in

January 2016, and the village financial management accountability report for the 2016 fiscal year whose accountability report was submitted in January 2016. January 2017, initially there was no rejection from the East Lombok Regent because in that budget year (2015 budget year and 2016 budget year) the East Lombok Regency Regional Inspectorate had carried out an inspection of the implementation of village financial management (APBDesa), 2015 budget year and fiscal year 2016, and the results of the inspection in that year by the Regional Inspectorate Team, only found several items of error which were deemed not to cause state losses. However, after a report was made by the public to the East Lombok District Prosecutor's Office, in July 2017 it was revealed that there had been misuse of village finances in Mendana Raya Village, as explained earlier (Implementation of Village Financial Management). The findings came after a community report in July 2017, while the accountability report on village financial management for the 2015 fiscal year was submitted in January 2016 and the findings of misuse of village finances in 2016 were only discovered after a community report in July 2017 while the 2016 village financial management accountability report was submitted to the Regent of East Lombok in January 2017. Likewise, the accountability report for village financial management for the 2017 fiscal year and 2018 fiscal year was never rejected by the Regent of East Lombok. Cases of abuse of village finances that occurred in the 2015 and 2016 fiscal years, It only became clear after the criminal case was decided by the Panel of Judges at the Mataram Corruption Court on Monday, March 25 2019, with Decision Number: 30/Pid.Sus-TPK/2018/PN.Mtr. and has gone into effect.

6). Guidance and supervision

Guidance and supervision of the implementation of Village Financial Management in Mendana Village, according to respondents' answers in that village, has always been carried out every year, both by officials from the East Lombok Regency Village Community Empowerment Service and from the East Lombok Regency Regional Inspectorate as well as guidance and supervision from the District. Cracking. The guidance and supervision carried out covers all areas of activity in the two villages, including the management of Village Funds and Village Allocation funds, even in Setungkep Lingsar Village in 2019, guidance was carried out from the Jakarta Library institution involving the relevant Ministries.

Mendana Raya Village, when guidance and supervision was carried out in 2015, 2016 fiscal year and 2017 fiscal year, there was no misuse of village finances either from the East Lombok Regency Village Community Empowerment Service or from the East Lombok Regency Regional Inspectorate, Batu in 2018 there were problems with misuse Village finances in Mendana Raya Village are known through community reports.

The abuse of Village finances is only an administrative error, not in the sense that village finances are used for the personal interests of the Village Head and his staff, but are used to purchase land for Village needs and purchase/procure other infrastructure needed by the Village community, only a diversion of village financial funds. This was not followed by changes to the Mendana Raya Village APBD.

Guidance and Supervision of the Village Government, especially in terms of fostering and supervising the provision and distribution of Village funds, Allocation of Village funds and Sharing of Regional Tax and Revenue Sharing from Regency/City to Village must be carried out by the superior Government (Provincial Government and Regency/City Government) as regulated in article 44 of Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management.

4. Conclusion

1. Analysis of village financial management strategies in the two villages uses Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, where each village in managing its Village APBD shows that the village of Stungkep Lingsar consistently implements this Perdagri, thus becoming the best village in managing its Village APBD, while Medana village Raya, on the other hand, experienced irregularities in the implementation of the Village APBD.
2. Weak supervision carried out by the Head of Mendana Raya Village towards subordinates/staff who are trusted to manage village finances. Apart from that, there is still weak supervision carried out by the relevant supervisory authorities in East Lombok Regency in carrying out their supervision.

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Peraturan Perundang – Undangan

Undang- Undang Nomor 23 Tahun 2014 Tentang Pemerintahan Daerah

Undang-Undang Nomor 6 Tahun 2014 Tentang Desa

Peraturan Pemerintah Nomor 72 Tahun 2005 Tentang Desa.

Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa

Peraturan Menteri Dalam Negeri Nomor 37 Tahun 2007 Tentang Pedoman Pengelolaan Keuangan Desa ;

Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa ;

Peraturan Bupati Lombok Timur, Provinsi Nusa Tenggara Barat Nomor 36 Tahun 2014 tentang Pedoman Pengelolaan Keuangan Desa dan Keputusan Bupati Lombok Timur Nomor 188.45/500/PMPD/2014 tentang Penetapan Alokasi Dana Desa, Dana Desa dan Bagi Hasil Pajak Daerah serta Retribusi Daerah Tahun Anggaran 2015 ;

Peraturan Bupati Lombok Timur Nomor : 29 Tahun 2015 tentang Pengelolaan Keuangan Desa :

Keputusan Bupati Lombok Timur Nomor : 188.45/261/PMPD/2015 tentang Perubahan atas Keputusan Bupati Lombok Timur Nomor : 188.45/509/PMPD/2014 tentang Penetapan Besaran Penghasilan Tetap, Alokasi Dana Desa, Dana Desa dan Bagi Hasil Pajak Daerah serta Retribusi Daerah Tahun Anggaran 2015 :

Peraturan Bupati Lombok Timur Nomor: 28 Tahun 2016 tentang Perubahan atas Peraturan Bupati Lombok Timur Nomor 29 Tahun 2015 tentang Pengelolaan Keuangan Desa :

Peraturan Bupati Lombok Timur Nomor : 32 Tahun 2015 tentang Tata Cara Pembagian dan Penetapan Rincian dana Desa setiap Desa di Kabupaten Lombok Timur Tahun Anggaran 2016 :

Peraturan Bupati Lombok Timur Nomor : 30 Tahun 2016 tentang Tata Cara Pembagian dan Penetapan Rincian Dana Desa setiap Desa di Kabupaten Lombok Timur Tahun Anggaran 2017/