



SUPERVISION OF VILLAGE FUND DISTRIBUTION IN 2019 BY THE DEPARTMENT OF COMMUNITY EMPOWERMENT AND THE VILLAGE OF BENGKULU PROVINCE

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A B S T R A C T

Supervision of the distribution of village funds in 2019 by the Community and Village Empowerment Office of Bengkulu Province. The Village Fund is a central government program implemented by the village government in order to carry out village development and empowerment. the amount of the village fund budget transferred from the State General Treasury Account (RKUN) to the Regional General Treasury Account and then to the Village General Treasury Account (RKUDesa). In the process of distributing village funds, it must be ensured that they are on time and on target, so that the use of village funds can run on time and be useful for the village community. This study used a qualitative research method with a descriptive approach. The results of this study were the supervision carried out by the community empowerment office and the village of Bengkulu province in supervising the distribution of village funds in 2019, only facilitating and coaching. Supervision of village funds was carried out with a system of indirect supervision and direct supervision. Supervision was carried out only to ensure that the distribution of village funds was on time and in accordance with the regulations set by the central government.



INTRODUCTION

In Law Number 6 of 2014 concerning Villages, the position of the village is as an integral part of national development which is a series of activities carried out by the government together with the community to improve community welfare, so that rural development is expected to create equality to the lowest layers during the period. This is felt untouched. In the implementation of its development, each village certainly requires costs in carrying out activities and exercising village authority. The intended fee here comes from the income received by the village. Village income as described in Law Number 6. Year 2014 concerning Village in article 72 paragraph (1) in letter b, namely income comes from the budget, state revenue and expenditure.

The amount of the village fund budget that is given directly to the village is determined to be 10% (ten percent) outside of the regional transfer funds in stages. The Village Fund, whose budget comes from the APBN, is calculated based on population, poverty figures, area, area and geographic difficulty. The government has allocated Village Funds which are meant to increase the welfare rate and equalize Village development through increasing public services in the Village, advancing the Village economy, overcoming gaps development between villages and strengthening the community as the subject of development.

The amount of funds that must be managed by the village government has high sufficient risks in management. Following up on the amount of village funds managed by the village government, the Government through the Ministry of

Finance has issued a Minister of Finance Regulation Number 193 / PMK.07 / 2018 concerning the management of village funds, which in article 20 divides the distribution of village funds into 3 stages of distribution. Regarding the absorption of village funds disbursement in Bengkulu Province in the last three years, to be precise from 2017 to 2019, the distribution of the village funds budget was unable to reach 100% realization.

The on-scheduled distribution of village funds which is mandated by government regulations greatly affects the use of village funds itself. The distribution of village funds must be fast, precise, and obedient to administration so that the implementation of activities using village funds can run quickly and optimally. The cause of the slow distribution of village funds is due to the error in calculating the determination of the village fund budget, the delay in reporting the use of village funds, the disbursement process for village funds that is not in accordance with the regulations, and the preparation of SPJ that is not appropriate.

MATERIALS AND METHODS

This research used qualitative methods and descriptive approaches. The focuses of this research were:

1. Supervision of distribution of village funds:
 - a. Initial Supervision of Village Fund Distribution
 - b. Supervision of Distribution and Use of Village Funds
 - c. Supervision of Post Distribution of Village Funds
 - d. Taking corrective action
2. Implementing supervision
 - a. PMD Office of Bengkulu Province

- b. SATKER P3MD Bengkulu Province
- c. Village Assistant
- d. Public

The research location was conducted at the Community and Village Empowerment Office of Bengkulu Province. Because the Bengkulu Province PMD Office has a duty to ensure the distribution of village funds can run well and on time.

RESULTS AND DISCUSSION

1. *Initial Supervision of Village Fund Distribution*

Supervision of the distribution of village funds in 2019 at the initial distribution stage of village fund distribution is seen from two aspects, namely the process of preparing village fund planning and from the aspect of determining priorities for the use of village funds. The preparation of planning for the use of village funds and determining priorities for the use of village funds is carried out in order to ensure that a planning system that promotes community participation in using village funds can be realized, and village funds will be more targeted. Prioritizing the use of village funds is also carried out in the context of village funds being used in accordance with existing regulations, namely to be used as development and empowerment.

The supervision of the initial stage of distribution of village funds is carried out by the Community and Village Empowerment Office of Bengkulu province by utilizing village assistants. Village assistants have the task of facilitating and coaching directly under the auspices of the Bengkulu Province PMD Office through the Bengkulu Province SATKER P3MD Team, and are obliged to report findings in the field to the Bengkulu Province PMD Office through the Bengkulu Province P3MD Satker. Village assistants ensure that in the planning stage and prioritization of village funds, they must comply with applicable regulations.

Supervision the distribution of village funds in the early stages of village fund distribution carried out by the PMD office of Bengkulu Province is more inclined towards guidance, this can be seen from the more supervision using village assistants, village assistants are only facilitators, supervision only provides directions without being able to provide corrective action, ensure and encourage the preparation of APBDesa completed at the stipulated time. The form of supervision that uses village assistants is one of the supervision efforts carried out with a management supervision system or internal control or control, this is because the village assistant only provides input if there are errors. Where control is meant is how planning and prioritizing the use of village funds must be in accordance with applicable regulations.

2. *Supervision of Distribution and Use of Village Funds*

Supervision of Distribution and use of village funds in 2019 is seen from the distribution of village funds from RKUD to RKUDesa and the appropriateness of the use of village funds with village fund planning. The distribution of village funds from RKUD to RKUDesa is one of the focus of supervision, because in this stage, village funds sourced from State treasury are transferred by the village government to be used as village funds. From the RKUD, the village government can monitor the disbursement of village funds, so that from the RKUD can be monitored which villages have not disbursed village funds. Supervision The distribution of village funds from RKUD to RKUDesa is carried out by utilizing the Village Development Information System which has been integrated with all Villages in Bengkulu Province.

Supervision of the distribution of village funds related to the suitability of village fund planning with the use of village funds is carried out to ensure that

the village funds that have been determined can run according to the predetermined plan. Supervision of village funds related to this is carried out by utilizing community reports either from direct reports or through social media. Supervision that uses the community and other social institutions is carried out in order to foster community participation in supervising and assisting the use of village funds. It is hoped that the supervision carried out by the community will have an effect on the village government in using village funds.

The results obtained from SIPED and reports obtained from the community regarding the use of village funds were followed up by direct field visits. Before stepping into the field, the Bengkulu Province PMD Office clarified and grouped the report for follow-up, if the report is correct, it will be further investigated and if it is only a hoax, the report will be closed. In supervising the distribution and use of village funds, the supervision is indirect.

3. *Supervision of Post Distribution of Village Funds*

Post-distribution supervision of village funds is carried out with more emphasis on how reporting and accountability for the use of village funds is carried out. The supervision carried out is only administrative in nature related to accountability reporting for the use of village funds. Post-use supervision of village funds is carried out by cooperating with village assistants in the process of compiling reports on the use of village funds. Village facilitators are more concerned with providing guidance and facilitation in reporting the accountability of using village funds.

Post-distribution supervision of village funds also focuses on the timeliness of the village government in delivering accountability reports for the use of village funds, this is the focus of supervision because the slow accountability reporting

of village funds will affect the next stage of disbursement. Supervision is carried out looking at administrative errors, if there are errors in the administration, then recommendations for improvement will be issued. However, if there is a loss to the State, it will be left to law enforcers and the Bengkulu Province PMD Office will facilitate the resolution of the problem.

The post-distribution supervision of village funds carried out by the Bengkulu Provincial PMD Office which is only a facilitation is one form of control over the distribution of village funds so that they are in accordance with established regulations. This facilitation is able to create and empower people to carry out tasks that must be carried out. Facilitators do not carry out these tasks but use certain skills in the process to make it easier for groups or individuals to achieve the goals set. The facilitator, in this case the Bengkulu Province PMD Office, is a party either as a group or individually who has the responsibility to help clients to be able to handle situational or traditional pressures.

4. *Taking Corrective Action*

Taking corrective action in monitoring the distribution of village funds is carried out to ensure that at every stage of the distribution of village funds it is in accordance with the regulations that the government has determined regarding the distribution of village funds. The taking of corrective actions in the monitoring stage of village fund distribution is seen from two aspects, namely the aspect of taking corrective action against inconsistencies in the distribution of village funds with existing regulations and taking corrective action against the slow process of distributing and disbursing village funds.

Corrective action is taken for local governments that carry out the process of disbursing village funds that are not in accordance with regulations set by the government. The addition of rules made by

the district government usually occurs in the early stages of distributing village funds, such as the addition of additional requirements as already checked by the inspectorate. Things like this are not allowed because they conflict with central government regulations. The resolution of these problems is carried out by means of a coordination mechanism with the district government.

The second action was taken to the village government which was slow to carry out the process of disbursing village funds from RKUD to RKUDesa, supervision carried out through the SIPEDE system, aimed at making the distribution from RKUD to RKUDesa run on time. The distribution of village funds from RKUD to RKUDesa becomes vital because in this stage, the village government is sometimes slow to disburse, so that the use of village funds is hampered and has an impact on the welfare of the community. Following up on the many village governments that were slow in disbursing village funds, the PMD office carried out routine guidance and training to village governments.

Corrective action taking in the distribution of village funds is actually carried out at all stages if there are errors or inconsistencies with applicable regulations. Correction-taking activities at this stage are more likely to control the problems that arise so that the purpose of distributing village funds can be accomplished. The supervisory function also includes control activities, namely when the organization tries to anticipate various factors that might hinder the running of the organization's activities.

CONCLUSION

Supervision carried out by the Community and Village Empowerment Office of Bengkulu Province in the distribution of village funds has been carried out, however in monitoring the

distribution of village funds the supervisory function is only facilitator, coaching and controlling the village government in using village funds. This supervision can be seen from the village facilitators who provide assistance and facilitation for the preparation of plans and determination of the use of village funds and facilitating the preparation of accountability reports for the use of village funds.

Supervision of the distribution of village funds is carried out by means of direct and indirect supervision methods. Direct supervision carried out by the community and village empowerment office of Bengkulu province is in the distribution of village funds from RKUD to RKUDesa. This direct supervision uses the SIPEDE system. Meanwhile, indirect supervision is carried out in the process of monitoring the suitability of planning with the use of village funds, where the Bengkulu provincial and village empowerment offices take advantage of community participation. As well as making decisions in every process of distributing village funds, the function of making corrections is a form of control so that the distribution of village funds can be in accordance with applicable regulations.

SUGGESTION

The Ministry of Villages, Development of Disadvantaged Areas and Transmigration to be able to conduct a review and evaluation of the supervision function of village fund distribution carried out by the Community and Village Empowerment Service of Bengkulu Province, especially in the aspect of authority in monitoring the distribution of village funds. Full authority is given to the community and village empowerment office in supervising the distribution of village funds, especially in the aspect of decision making on problems that occur. Limited authority, making the resolution of problems that exist in the distribution of

village funds is only a facilitator, so that in the process of solving problems, the distribution of village funds tends to be longer and slower.

The authority to give punishment or reprimand to regency local governments that are deemed to hinder or fail to optimally absorb the village fund budget. The unclear authority over the supervision carried out has made the Bengkulu provincial and village empowerment agency no control over the district government. This can be seen from the slow submission of reports on the use of village funds by the district government. The slow reporting of accountability for the use of village funds hampers the distribution of further village funds.

The addition of the authority of village assistants, the role of village assistants who are only as facilitators and mentors, makes the supervisory function of planning and determining the use of village funds not optimal. Lack of authority regarding fixing if there are errors in the preparation of village fund planning makes village assistants seem to be ignored. This is what causes supervision of the distribution of village funds in the early stages of village fund distribution is prone to errors.

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