

PERCEPTION OF VILLAGE MANAGEMENT OFFICE-HOLDERS ON VILLAGE FUND MANAGEMENT ASPECTS: A RESEARCH IN SLEMAN REGENCY 2016

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Abstract

Village has currently become one of the focuses of government policy, as proved by the enactment of Law No. 6 of 2014 on Village. As a consequence of the implementation of Village Law, all villages must now be able to manage finances independently despite there are still many challenges to face such as the lack of administrative capacity, the lack of experience in financial management, low accountability, and low supervision. Another challenge is the difference in village-level perception of village fund. This research was designed to show that there is a general perception of the management of village fund which includes planning, budgeting, implementing, reporting, and accountability by village officials. However, the results of this study suggest that there were differences in perceptions of village Management Office-holders.

Keywords: Village Fund, Management Aspect, Perception

BACKGROUND

By the Village Law which was enacted in the end of 2014, regional autonomy becomes one of the factors driving decentralization to village development. Referring to Article 1 of Law No. 6 of 2014 on Village, the definition of village is a village and a traditional village or called by other names, hereinafter called the Village, is a legal community unit that has geographical borders with the authority to regulate and administer governmental affairs, the interests of local communities based on community initiatives, the right of origin, and/or traditional rights recognised and respected in the system of government of the Republic of Indonesia.

The Article above implies that the government recognizes the sovereignty of the village completely, which means that the village is now free to determine its own direction of development including the freedom of village funds management as long as it is in accordance with the mandate of the Unitary State of the Republic of Indonesia. This is one of the many privileges of Village Law No. 6 of 2014.

The change of new governance from centralized to decentralized certainly brings many challenges and consequences to face. Moreover, the ability of one village with another is not evenly distributed. Some of these challenges include:

1. Inadequate administration and governance capacities of village government.
2. Village finances management that has not been well organized.
3. Low accountability and monitoring institution systems, including passive community over the management of village revenue and expenditure budget.

While on the other hand, as the mandate of Minister of Home Affairs Regulation No. 133 of 2014 on Village Finances Management, all villages are required to manage village finances with the principles of transparency, accountability, participatory, as well as carried out with budget order and discipline.

Another problem that may arise is that there is still no similarity regarding the perception of village office-holders about the Village Fund, from the priority, management, or accountability of the Village Fund.

In English, the word *perception* means vision, belief to see or understand (Muchtar, 2007). Perception in the dictionary of free encyclopedia is defined as a mental process that produces the image of an individual so as to recognize an object by association in a certain memory, in the sense of sight, sense of touch, and so on, so that the image can be realized (Muchtar, 2007). Walgito (2004) suggests that perception is a process of organizing, interpreting the stimulus received by organisms or individuals to be meaningful, and is an integrated activity within the individuals

From various explanations, we can assert that perception has the dimension of space and time with a structure that integrates with its context. The experience of individual senses will depend on the intensity and traits of the stimuli received. How the individual perceives things will be influenced by the individual background.

Village Fund Management Aspects, Village Fund Allocation

1. Planning

Village finances planning documents include RPJM Desa (Medium-Term Development Plan of Village) and RKP Desa (Village Government Work Plan) guided by village development plan based on agreement result in village consultation. Village consultation is held no later than June of the current fiscal year. The preparation of RPJM Desa and RKP Desa is conducted in a participatory way in a forum of village development planning consultation involving Village Consultative Body and village community elements.

2. Budgeting

Village budget consists of Village Revenue, Expenditure, and Financing. Revenue is all receipts of money through village account that is the village obligation in a fiscal year not required to be repaid by the village, consisting of Village Own-source Revenue, State Budget Allocation, Profit Sharing of District/City Tax/Retribution, Grant. Village Regulation on Village Budget is fixed no later than December 31 of the current fiscal year. Village expenditure includes all expenditures from village account that is the village obligation within a fiscal year which the repayment will not be recored by the village. Village expenditure consists of direct and indirect expenditure.

3. Implementation

Village is the authority holder of the village finances management which in its implementation can be authorized to the village office-holders. Village office-holders comprise village secretariat, regional executive, and technical executive. In accepting, storing, remitting, administering, paying, and accounting for village finances in the

implementation of Village Budget, the Village Head will be assisted by a village treasurer.

4. Reporting and Accountability

The village head submits the realization report of the implementation of Village Budget to the regent/mayor every semester of the current year and at each of the end of fiscal year. The accountability format presented in the relevant regulation of minister of home affairs is only intended for the treasurer. The accountability report includes revenue accountability report and expenditure accountability report.

Hypotheses

This research was a preliminary research. This research was a descriptive research that did not test the effect among variables. This research aimed to prove the similarity of perception of village office-holders to the Village Fund management according to the applicable law.

In a descriptive research, hypothesis is a temporary assumption about the value of a variable, does not state the relationship or comparison. So, the hypotheses in this research were formulated based on problem formulation and theoretical review. Hypotheses in this research were:

Ho = There is no difference of perception of village office-holders to village fund management system

Ha = There is a difference of perception of village office-holders to village fund management system

Several approaches can be used to achieve the objectives of the research. One of which is "positivism" approach, which places real, imaginary aspects, and rejects metaphysics and theologies. Positivistic paradigm is also referred to as a confirmatory method, because it is suitable to be used for verification/confirmation and can be referred to as a quantitative method because the research data are numerical and the analysis is using statistical analysis. Positivistic understanding with quantitative methods implies that the theoretical framework used needs to be formulated specifically, developed through inductive logic that moves from facts, specific phenomenal to theoretical generalization, and the resulting truth corresponds to its empirical reality (Muhadjir, 2002).

This research was a descriptive survey research using quantitative approach, aimed to determine the value of independent variable, either one variable or more (independent) without making comparison, or relationship with other variables.

Survey method is generally undertaken to take a generalization of inadequate observation. Although the survey method does not require a control group as in the experimental method, the generalization performed can be more accurate if using representative samples (Sugiyono, 2011). The survey method in this research used two data collection techniques, namely:

1. Interview, i.e., the process of collecting data and information conducted by the researchers in this research by interviewing the sources or respondents of the research directly, namely, all the village office-holders in 5 villages in Sleman Regency, Yogyakarta.

2. Questionnaire, i.e., the process of collecting data and information by proposing a set of questions or written statements to the respondents to obtain data. The model used by the researchers in this research was Likert Scale, in the form of checklist.

The samples in this research were all the village office-holders in Sleman Regency which were divided into 5 villages. According to Arikunto (2006), if the subject of research is less than 100 then it is entirely taken, so this research was a population research. On this basis, the researchers used the entire population to be the respondents in this research. As for data collection technique, the researchers used a closed questionnaire, i.e., the respondents were asked to answer questions by selecting some alternative answers available. The answers were arranged in a Likert scale. This scale assumed that each of these answer categories had the same intensity. The answer categories have a clear sequence ranging from "strongly disagree", "disagree", "quite agree", "agree", and "strongly agree" (Prasetyo, 2008). In this research, the researchers used only one variable, namely, the Perception of Village Office-holders on Village Fund.

DATA ANALYSIS METHOD

The trial test of questionnaire instrument was conducted first before distributed. Good instruments meet two requirements, namely, valid and reliable (Arikunto, 1997). Validity test will be conducted by using Pearson method, i.e., by correlating the score of item on the questionnaire with the total score. If the correlation coefficient is more than 0.3, then the item of question can be said to be valid. The results show that there was no invalid item of question of the 5 items. Thus, it can be said that each item had a correlation with the total score of the test.

In the reliability test, the researchers used *Cronbach's Alpha* method. This calculation was done by calculating the mean of intercorrelation among the items of question in the questionnaire. While to determine the reliability of the instrument, the following categories are used (Hadi, 1999):

1. 0.800 – 1.000 : very high
2. 0.600 – 0.799 : high
3. 0.400 – 0.599 : enough
4. 0.200 – 0.399 : low
5. 0.000 – 0.199 : very low

The calculation of reliability showed $r_{\text{count}} = 0.725$. In this case, the instrument reliability coefficient is classified high

The statistical test used to test the descriptive research was mean test with the following formula main tendency test and Mean, Median, and Mode testing; variability test with Variance, Standard Deviation, and Range testing; and relative Standing test with Z score and Percentile rank testing

RESULTS

This section will describe the characteristics of respondents of the research covering gender, education level, position, and length of working. The following is a table that explains each of the characteristics of respondents of the research:

Respondents Gender

The following is a tabulation table of respondents' gender characteristics:

Table 4.1. Respondents' Gender Characteristics

Gender	Quantity	Percentage (%)
Male	40	72.73
Female	15	27.27
Total	55	100.00

Respondents' Education Level

The following is a table that describes the education level characteristics of the respondents of the research:

Table 4.2. Respondents' Education Level

Education Level	Quantity	Percentage (%)
Junior High School	3	5.45
Senior High School	36	65.45
Bachelor	11	20.00
3 Associate	5	9.09
Total	55	100.00

Based on the Table 4.2 above, most respondents of the research had Senior High School education by 36 people (65.45%), while others had Junior High School education by 3 people (5.45%), Bachelor by 11 people (20%) and 3 Associate by 5 people (9.09%). Percentage of the respondents based on the education level can be seen in the following pie chart:

Position of the Respondents in Village Office

Positions in the village office consist of 9 positions covering village staff, village head, village secretary, head of finance department, head of government department, head of development department, head of community welfare department, head of hamlet community and village midwife.

Table 4.3. Characteristics of the Position of Respondents in the Office

Village			
	Position	Quantity	Percentage (%)
	Village Staff	25	45.45
	Village Head	5	9.09
	Village Secretary	4	7.27
	Head of Finance Department	5	9.09
	Head of Government Department	5	9.09
	Head of Development Department	5	9.09
	Head of Community Welfare Department	3	5.45
	Head of Hamlet Community	2	3.64
	Village Midwife	1	1.82
	Total	55	100

Based on the Table 4.3 above, most of the respondents of the research served as village staff by 25 respondents (45.45%), while the rest served as a head of village by 5 people (9.09%), village secretary by 4 people (7.27%), head of finance department by 3 people (5.45%), head of government department by 5 people (9.09%), head of development department by 5 people (9.09%), head of community welfare department by 3 people (5.45%), head of hamlet community by 2 people (3.64%), and village midwife by 1 person (1.82%). Percentage of the Respondents based on their position in village office can be seen in the following pie chart:

Length of Working of the Respondents

The characteristics of length of working of the respondents in village office were divided into 5 categories, namely, less than 5 years, 5 to 10 years, 10 to 15 years, 15 to 20 years and more than 20 years. The following is a table that describes the characteristics of length of working of the respondents in village office.

Table 4.4. Characteristics of Length of Working of the Respondents

	Length of Working	Quantity	Percentage (%)
	< 5 Years	14	25.45
	5-10 Years	24	43.64
	10 - 15 Years	7	12.73
	15 - 20 Years	3	5.45
	> 20 Years	7	12.73
	Total	55	100

Based on the table above, most of the respondents had been working in the village office for 5 to 10 years by 24 people (43.64%), while the rest were the respondents who had

worked for less than 5 years by 14 people (25.45%), for 10 to 15 years by 7 people (12.73%), for 15 to 20 years by 3 people (5.45%) and for more than 20 years

Descriptive Statistics

Village fund management aspects were divided into 4 sections: planning, budgeting, implementation, and reporting. This section will explain the results of descriptive analysis of perception of respondents' answers that include the calculation of statistical elements including mean, mode, median, variance and standard deviation and percentage tabulation table of respondents' answers following a pie chart of the percentage of respondents' answers from the four elements.

The descriptive statistics of all respondents' answers based on the four elements can be seen in the following table:

Table 4.5. Descriptive Statistics of Respondents' Perceptions

	Perencanaan	Penganggara n	Pelaksanaan	Pelaporan
N Valid	55	55	55	55
Missing	0	0	0	0
Mean	5.4364	5.0000	5.0000	4.9818
Median	5.0000	5.0000	5.0000	5.0000
Mode	6.00	5.00	5.00	5.00
Std. Deviation	.60135	.47140	.54433	.62334
Variance	.362	.222	.296	.389
Skewness	-.542	.000	-.715	-.465
Std. Error of Skewness	.322	.322	.322	.322
Kurtosis	-.578	1.855	3.426	1.285
Std. Error of Kurtosis	.634	.634	.634	.634
Range	2.00	2.00	3.00	3.00

Based on the Table 4.5 above, it can be seen the mean value of the perception of the answer on the aspect of planning is 5.4364, the aspect of budgeting is 5, the aspect of implementation is 5 and the aspect of reporting is 4.9818. Median of distribution of respondents' perceptions of planning is 5, budgeting is 5, implementation is 5 and reporting is 5. Mode of respondents' perceptions data of planning is 6, budgeting is 5, implementation is 5 and reporting is 5.

Planning

In the research instrument, the element of planning is in the questions number 1 and 2. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to planning can be seen in the following table:

Table 4.6. Percentage of Respondents' Answers in Planning

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	27	49.09
Agree (5)	25	45.45
Quite Agree (4)	3	5.45
Total	55	100

Based on the Table 4.6, most of respondents stated strongly agree to the village fund management in planning by 49.09%, while the rest stated agree by 25 people (45.45%) and stated quite agree by 3 people (5.45%). The full percentage of respondents' answers can be seen in the following pie chart:

Budgeting

In the research instrument, the element of budgeting is in the questions number 3 to 6. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to budgeting can be seen in the following table:

Table 4.7. Percentage of Respondents' Answers in Budgeting

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	6	10.91
Agree (5)	43	78.18
Quite Agree (4)	6	10.91
Quite Disagree (3)	0	0
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.7, most of respondents stated agree to the village fund management in budgeting by 43 people (49.09%), while the rest stated strongly agree by 6 people (10.91%) and those who stated quite agree by 6 people (10.91%). The full percentage of respondents' answers can be seen in the following pie chart:

Implementation

In the research instrument, the implementation element is in the questions number 7 to 12. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to budgeting can be seen in the following table

Table 4.8. Percentage of Respondents' Answers in Implementation

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	7	12.72
Agree (5)	42	76.36
Quite Agree (4)	5	9.09
Quite Disagree (3)	1	1.81
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.8, most respondents stated agree to the village fund management in implementation by 42 people (76.36%), while the rest stated strongly agree by 7 people (12.72%) and those who stated quite agree by 5 people 9.09%). The full percentage of respondents' answers can be seen in the following pie chart:

Reporting

In the research instrument, the reporting element is in the questions number 13 to 20. Based on the recapitulation results of the respondents' answers, the percentage of respondents' answers related to reporting can be seen in the following table:

Table 4.9. Percentage of Respondents' Answers in Reporting

Respondents' Answers	Quantity	Percentage (%)
Strongly Agree (6)	9	16.36
Agree (5)	37	67.27
Quite Agree (4)	8	14.55
Quite Disagree (3)	1	1.82
Disagree (2)	0	0
Strongly Disagree (1)	0	0
Total	55	100

Based on the Table 4.9, most respondents stated agree to the village fund management in reporting by 37 people (67.27%), while the rest stated strongly agree by 9 people (16.36%), those who stated quite agree by 8 people (14.55%) and those who stated quite disagree by 1 person (1.82%). The full percentage of respondents' answers can be seen in the following pie chart:

Statistic Test

Statistic test was used to test the conclusions obtained from the results of descriptive test. The statistic test to determine whether there is difference in perception between village office-holders on village fund management system or not can be done with Chi Square test with the help of SPSS program.

Table 4.10. Chi Square Test Results

	Chi-Square	df	Asymp. Sig.
Planning	19.345 ^a	2	.000
Budgeting	49.782 ^a	2	.000
Implementation	78.745 ^b	3	.000
Reporting	55.182 ^b	3	.000

Based on the Table 4.10 above, the significant value obtained from the Chi Square test results of all elements of village fund management is 0.000 which is smaller than 0.05, thus H_0 is rejected. However, there is a real perception difference of the village office-holders on the village fund management system on the aspects of planning, budgeting, implementation and reporting.

Discussion

The results of questionnaires filling showed that the characteristics of the sample used in this research were quite diverse. By gender, some of the sample were male. This is because most of the village office-holders in the village office are male. Furthermore, based on the education level of respondents, most of the respondents had Senior High School education, while the rest had Junior High School, Bachelor and 3 Associate. Based on the respondent's position, the respondents' positions at the village office were also quite diverse, ranging from village head to village staff, but most of the respondents served as village staff. Furthermore, based on the length of working, most of the respondents had been working in the village office for 5 to 10 years, which means all the information obtained from this research were quite valid because the respondents of the research had mostly been working for long time in the village office and had a high enough level of education.

Based on the results of descriptive test, the average respondent's answers to the question in the questionnaire was agree, so the mode and median values which tend to point to the number 5 which means agree. This means that most of the village office-holders in the village of Sleman Regency descriptively agree to the village fund management system.

Based on the results of statistical tests, the perception of the village office-holders on the village fund management was significantly different. It can also be seen in the pie charts formed from the data of the research results. However, the most dominant respondent answers point to 5 which means that although there were different perceptions of village office-holders on village fund management, most of them agreed to the village fund management system.

CONCLUSION

Perceptions of village office-holders on village fund management differed significantly, meaning there was no similar perception of village office-holders (100%) for village fund management. Most of the respondents agreed to the village fund management.

1. Suggestion to the Government

As an improvement in the future, it is better for the government to conduct periodic technical assistance to ensure that the implementation of the village law goes according to its vision and mission and the village apparatus has a comprehensive understanding and equality of perception in implementing the Law either from planning, budgeting , Implementation and reporting.

2. Suggestion to Village Office-holders

The village apparatuses as village fund managers need to equate perceptions of the implementation of village laws on elements of planning, budgeting, management, and reporting so that village funds can provide significant benefits to all citizens

3. Suggestion to other researchers

This study only discusses the perception of village apparatus on the management of village funds, further research can be developed about other policies related to the mandate of village legislation. Other researchers may also conduct research in other areas both at the district and provincial levels and undertake research at deeper levels such as the impact of village funding on community welfare, poverty levels, educational improvements, etc

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