



Inter-Actor Collaboration in Supervising Village Financial Management

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Abstract. Village development is an effort to improve the quality of life and life for the welfare of rural communities. The government's full attention and commitment to village development is marked by the amount of village funds budgeted in the State Budget (APBN). However, the large allocation of village funds also opens up opportunities for pathology in its management, whether in the form of corrupt behaviour or other types of fraud. Therefore, in order to prevent irregularities and misappropriation, a strong monitoring system involving collaboration between actors is needed. This research uses a qualitative approach through data sources obtained through literature studies. Data analysis was carried out using Data Reduction, Data Display, and Verification and Conclusion Drawing techniques. The results of this study indicate that in order to improve the supervision of village financial management, the Government has conducted integrated, effective and efficient supervision, through various efforts involving various actors. More specifically, in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision of Village Financial Management, there is collaboration and cooperation between four main actors, namely: supervision by the Government Internal Supervisory Apparatus, supervision by the sub-district head, supervision by the Village Consultative Body, and supervision by the Village community. This collaboration is expected to improve oversight of village finances, resulting in better development and optimal services for village communities.

Keywords: Actor Collaboration, Supervision, Village Finance.

1 Introduction

The mandate of the 1945 Constitution mandates village development as an integral part of broader national development. Village development is an effort to improve the quality of life and living for the greatest welfare of the village community. Law No. 6/2014

explicitly explains that the purpose of village development is to improve the welfare of rural communities and the quality of human life as well as poverty reduction through the fulfilment of basic needs, development of village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment [1].

The central government's full attention and commitment to village development is increasingly felt in the era of President Joko Widodo's leadership, as evidenced by the amount of village funds budgeted in the State Budget (APBN). This can be shown by the percentage of the village fund ceiling, which is around 2.3 per cent of the overall APBN [2]. From 2015 to 2022, the allocation of village funds has reached IDR 468.9 trillion and in 2023 is in the range of IDR 70 trillion, which will be distributed to 74,954 villages in 434 districts/cities throughout Indonesia [3].

However, the large allocation of village funds also opens up opportunities for pathology in its management, whether in the form of corrupt behaviour or other types of misappropriation [4]. Records from the Corruption Eradication Commission (KPK) show that within seven years (2012-2021), there were 601 cases of corruption of village funds involving 686 suspects [5]. Other data released by Indonesia Corruption Watch (ICW), also added that the corruption of village funds that occurred during 2015-2021 had resulted in state losses of IDR 433.8 billion [6]. Much earlier, the monitoring results of Indonesia Corruption Watch [7] also explained that the most fundamental cause of the many abuses in the management of village funds is the limited involvement of the community in the process of planning and supervising village funds, both in the form of activities to access information on village fund management and to be actively involved in it.

Village financial management is basically carried out to realise the village as a leading and closest government to the people that is strong, advanced, independent and democratic, so that it is able to carry out governance and development towards a just, prosperous and prosperous society [8]. The provision of village funds is so large and there is a diverse amount of reporting, as well as the existence of critical points in village financial management, of course, a great responsibility by village government officials. This is a challenge for the village government to be able to apply the principles of professionalism and accountability in village financial management [9]. In order to avoid irregularities and misappropriation, the granting of broad authority and power must be followed by a strong supervisory system [10].

Thus, in order for the management of village funds to be in accordance with the principles of village management, namely: transparent, accountable, participatory, and orderly budgeting [11], it is necessary to collaborate between actors in monitoring village financial management. Not only the village community in general, but the government in particular as policy makers at all levels of government [12]. On that basis, the problem formulations in this study are: First, what are the efforts that have been and will be made

by the government in terms of actor collaboration? Second, what is the authority and form of collaboration between the main actors in monitoring village financial management?

2 Research Methods

The approach used in this research is a qualitative approach. This is research that understands phenomena holistically by way of description through various natural methods [13]. Sources of data obtained through literature studies using various literatures, such as; scientific articles (journals), books, documents, and other electronic publications. To obtain research data, researchers use data collection techniques in the form of library research, namely collecting some data and information from some literature, books, and journals that are relevant to the problem under study [14]. The techniques used in analysing the data of this research are successively, namely: First, Data Reduction; The data obtained will be selected or selected and adjusted to the focus of the research so that it makes it easier to reveal the results of the research. Second, Data Display; Performed in descriptive form and presented rationally, logically and systematically for easy understanding. Third, Verification and Conclusion Drawing; The data are identified and then connected to form a systematic pattern and structure. The results of this processing are the basis for drawing conclusions by researchers [15].

3 Results

To ensure accountability of results and performance in village financial management, maximum supervision activities are needed so that village financial management runs as planned [16]. The purpose of supervision is to find out and assess the actual reality of the implementation of tasks and work, whether in accordance with what should be or not [17]. This supervision activity is intended to ensure that village officials can manage and use the budget transparently, comply with the applicable regulatory basis and provide full benefits for the village community. The existence of supervision is one of the efforts to provide security for village finances from all forms of abuse by parties who try to take personal advantage or certain groups.

In order to improve the supervision of village financial management, the Government of Indonesia has and will continue to conduct integrated, effective and efficient supervision, through various efforts including:

- a. Empowerment of functional supervisory apparatus in the regions, as well as providing guidance to villages for the implementation of information disclosure in the village.
- b. Optimising the role of regional apparatus organisations at the regency/city and sub district levels in providing technical assistance to village governments.

- c. Improving the prevention of irregularities in the use of village finances through the establishment of the Village Fund Oversight Secretariat at the district/city level.
- d. Establishing cooperation with various stakeholders, such as:
 1. The Indonesian National Police through a Memorandum of Understanding (MoU) in the form of socialisation and regulation activities, security facilitation, law enforcement and village financial management including information exchange and coaching;
 2. The Corruption Eradication Commission, the Attorney General's Office, and the Financial and Development Supervisory Agency to supervise the use of village finances;
 3. Universities, Community Organisations, and Non-Governmental Organisations that are members of the Civil Society Working Group in monitoring and supervising the use of village finances; and
- e. Increasing the role of the Village Fund Task Force to control and supervise the use of village finances. In addition, there is also an increase in the competence of assistants to strengthen the capacity of village officials in planning, budgeting, implementing, and preparing village financial accountability reports [18].

If analysed, the involvement of various actors or stakeholders in village financial supervision can provide a more comprehensive and diverse view of village financial management, which has implications for increasing transparency and accountability in supervision efforts. On the other hand, the involvement of various actors can lead to overlapping roles and responsibilities, which can lead to confusion and inefficiency. Moreover, the involvement of external actors, such as the police and the Corruption Eradication Commission, can create a sense of distrust and suspicion among village officials. Rizkyandi et.al [19] have analysed the limits of police authority through Bhabinkamtibmas (Pembina Keamanan dan Ketertiban Masyarakat) in the supervision of village finances and found that police authority in village financial matters is in the coaching function only, namely as a policy guardian or supervisor of the development and economy of the village community.

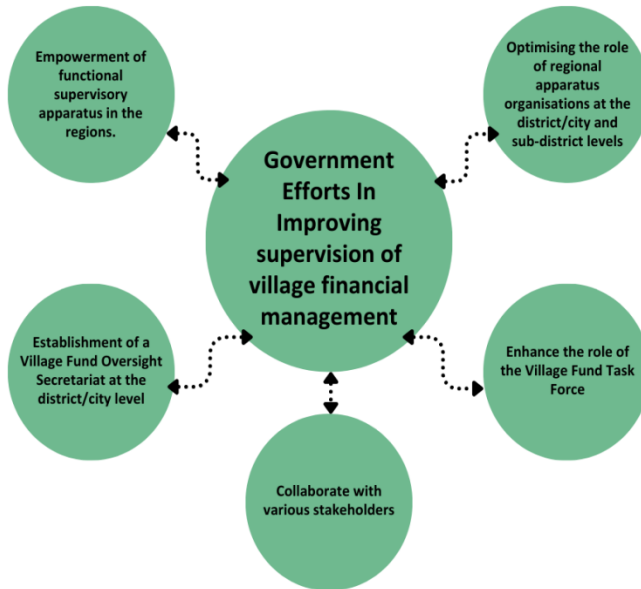


Figure 1. Efforts to Monitor Village Financial Management by the Government through Actor Collaboration

Therefore, while the involvement of various actors in the oversight of village finances can be beneficial, it is important to ensure that coordination, communication, and clarity of roles and responsibilities are set out in legal regulations. As stated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision of Village Financial Management in article 5 that supervision of village financial management is carried out by four main actors, namely: supervision by the Government Internal Supervisory Apparatus; supervision by the sub-district head; supervision by the Village Consultative Body; and supervision by the Village community.

3.1 Supervision by the Government Internal Supervisory Apparatus

Supervision of Village Financial Management carried out by the Internal Supervisory Apparatus of the Ministry of Government, the Internal Supervisory Apparatus of the provincial government, and the Internal Supervisory Apparatus of the district/city government is carried out in the form of review, monitoring, evaluation, examination and other supervision. Review is a review of evidence of an activity to ensure that the activity has been carried out in accordance with predetermined provisions, standards, plans, or norms. Monitoring is the process of assessing the progress of an activity in achieving predetermined goals. Evaluation is a series of activities to compare the results or

achievements of an activity with predetermined standards, plans, or norms, and determine the factors that influence the success or failure of an activity in achieving goals. Examination is a process of problem identification, analysis, and evaluation conducted independently and professionally to assess efficiency, effectiveness, economy, and compliance with regulations. Other forms of supervision as intended consist of: socialisation of Village Financial Management Supervision knowledge; education and training on Village Financial Management Supervision; guidance and consultancy on Village Financial Management Supervision; management of Village Financial Management Supervision results; and strengthening community-based supervision.

The results of research by Ilyas & Muchlis [20] state that the role of the Government Internal Supervisory Apparatus is able to encourage village governments to create Good Village Governance, prevent and detect fraudulent practices, and provide add value in all aspects through advice/recommendations and consulting services provided. Internal supervision is expected to increase the effectiveness of the village government in terms of village management. An important role that can be played is to oversee the budget preparation process with the aim of saving budget leaks, savings in village budget expenditures, and preventing budget overlapping. In addition to routine audits, the Government Internal Supervisory Apparatus provides recommendations to each village apparatus regarding the results, obstacles, and irregularities that occur in the activities carried out.

3.2 Supervision by the Sub-district Head

The Sub-district Head shall supervise Village Financial Management and Village asset utilisation in accordance with the provisions of laws and regulations. Supervision of Village Financial Management and utilisation of Village assets is carried out in the form of: a. evaluation of draft Village regulations related to the Village Budget; b. evaluation of Village Financial Management and Village assets; and c. evaluation of Village Budget accountability report documents. The evaluation is conducted on the conformity of documents with the norms and procedures of Village Financial Management. The results of the Supervision of Village Financial Management by the sub-district head are submitted to the regent/mayor and copied to the Internal Supervisory Apparatus of the regency/city government. The results of Village Financial Management Supervision by the sub-district head become material for the Internal Supervisory Apparatus of the district/city government to determine the scope of Village Financial Management Supervision.

The results of research by Fadhly [21] state that the sub-district government needs to be involved in the planning aspect intensively when the village government conducts the process of preparing village development planning. This is intended to ensure that what is prepared by the village government is in accordance with regional development planning. So, in this case, the role of the sub-district head is not only limited to evaluating, but also

directing as long as the planning that is prepared really takes into account the aspirations and participation of the community. In addition, the role of the Sub-district government can be optimised by their involvement in all aspects of village management. This is not meant to marginalise aspects of village independence, but rather to increase the capacity of village officials until they can independently develop their own development programmes.

3.3 Supervision by the Village Consultative Body

The Village Consultative Body as an element of village governance has a strategic position in responding to the needs of the community in accordance with the situation and conditions of the local village community. Its role is very significant in accelerating the success of village development. In addition to understanding and being able to implement the position, function, authority, rights, and obligations in accordance with applicable regulations, each member of the Village Consultative Body must really be able to become the institution as a channel for community aspirations to the village government. So that the village government can run in accordance with the expectations of the village community. Therefore, the Village Consultative Body must also be able to read the interests of the community. Channelling aspirations and bridging the needs of the village community. The role of the Village Consultative Body in village development is vital. Village development aims to improve the welfare of rural communities and the quality of human life as well as poverty reduction through the fulfilment of basic needs, the development of village facilities and infrastructure, the development of local economic potential, and the sustainable use of natural resources and the environment. Village development includes planning, implementation, and supervision stages. The task of financial supervision carried out by the Village Consultative Body must also be considered after the village regulation is produced so that the village regulation can run well. The implementation of supervision can also detect the extent to which the village head's policy is carried out and to what extent financial irregularities occur in the implementation of this work [22].

The Village Consultative Body supervises the performance of the Village Head in Village Financial Management. The Village Consultative Body conducts supervision through: a. planning of Village Government activities and budgets; b. implementation of activities; c. reports on the implementation of the Village Budget; and d. achievements in the implementation of the Village Medium-Term Development Plan, Village Government Work Plan, and Village Budget. The results of supervision by the Village Consultative Body shall be submitted to the Village Head in a Village Consultative Body meeting and shall also be submitted to the sub-district head and the Internal Supervisory Apparatus of the Regency/City Government.

The Village Consultative Body as an institution that has a supervisory function is expected to carry out its role seriously, especially in terms of budget use. The law and government regulations have provided a clear legal umbrella, so the Village Consultative Body should not hesitate in carrying out its function of supervising the performance of the village head. This "check and balance" mechanism will minimise the misuse of village finances.

3.4 Supervision by the Village Community

The Village Community conducts supervision through monitoring of Village Financial Management. Supervision as intended is one form of community participation. In carrying out its supervisory duties, the Village community has the right to request and obtain information from the Village Government, including information on: Village Budget; budget activity implementers and teams carrying out activities; realisation of the Village Budget; realisation of activities; unfinished and/or unimplemented activities; and the remaining budget.

Monitoring as intended above can be carried out through participation in Village meetings to respond to reports, convey aspirations, and submit complaints from the community related to Village Financial Management. The results of monitoring by the community are submitted to the Village Government and the Village Consultative Body for a response or follow-up. If the monitoring results in complaints, they are resolved independently by the village based on local wisdom through deliberations of the Village Consultative Body. If the settlement is deemed unsatisfactory by the community, the monitoring results can be submitted to the sub-district head for mediation. In the event that the results of monitoring by the community contain indications of abuse of authority, losses of Village Finance, and/or indications of criminal acts of corruption, the village community can submit the results of monitoring to the Internal Supervisory Apparatus of the district/city government.

The results of research by Ratmono et.al, [23] state that community participation has a positive and significant effect on the accountability of village financial management. With the participation of the community in terms of village financial management, from planning to budget supervision, it will further create accountability for village financial management. The community can participate passively or actively. Passive participation can be seen as a beneficiary of the implementation of activities and budgets. Meanwhile, an active role can be in the form of decision-making, programme implementation and evaluation. The active role of the village community can be involved in budget planning deliberations, implementation of development activities and participating in budget supervision through participation in the implementation of the village fund budget.

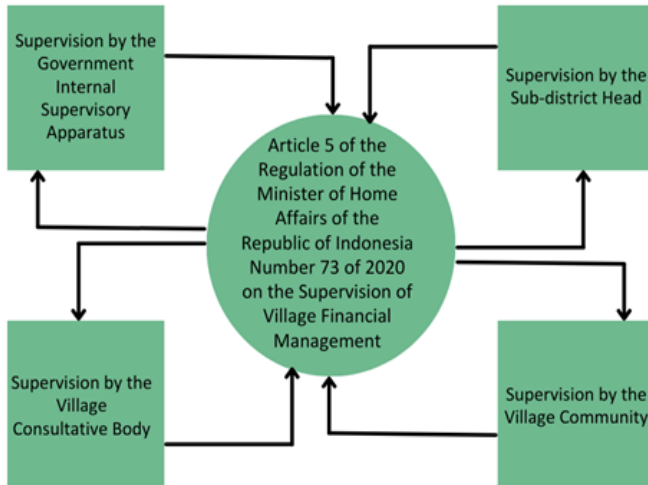


Figure 2. Collaboration in Monitoring Village Financial Management According to Applicable Regulations.

Basically, research on village financial management supervision has been widely studied. Two of them are research from Prayudi, et.al [24] with the title "Role Theory and Expectation-Gap Concept of Supervisory Functions in Village Financial Management" and research from Zaenudin and Hamdani [25] with the title "Evaluation of Village Financial Supervision Policy After the Implementation of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management". Based on the findings above, it shows that the research raised by the researcher has differences with the two studies. When viewed from the object of research study, it is certainly different. Successively, the first study examines the relationship between Role Theory and the Expectation-Gap Concept in the Supervisory Function in Village Financial Management", the second study examines policy evaluation in relation to the enactment of the latest government regulations in terms of supervision of village financial management. Meanwhile, the object of this study specifically describes the efforts that have been and will be made by the government in terms of actor collaboration and the authority and form of collaboration between the main actors in supervising village financial management. On this basis, it is important to conduct this research because the topic studied is different from several previous studies.

However, the shortcomings of this research can also be seen from several aspects, namely: Firstly, this research location is generalised so that it cannot describe the actual conditions in the field. This is because a general research location can cover a variety of different conditions. Secondly, the method of data collection using only literature studies without conducting interviews and observations provides a lack of information and is not

in-depth. So it is important for future research to determine a more specific research location, for example in village x and or y and collaborate observation and interview methods to get more valid and relevant research results.

4 Conclusions

In order to improve the supervision of village financial management, the Government has conducted integrated, effective and efficient supervision, through various efforts. One of them is to collaborate with various stakeholders, such as: The Indonesian National Police through a Memorandum of Understanding (MoU), the Corruption Eradication Commission, the Attorney General's Office, and the Financial and Development Supervisory Agency, Universities, Community Organisations, and Non-Governmental Organisations that are members of the Civil Society Working Group with various forms of cooperation.

In the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 73 of 2020 concerning Supervision of Village Financial Management, there is collaboration and cooperation between four main actors, namely: supervision by the Government Internal Supervisory Apparatus; supervision by the sub-district head; supervision by the Village Consultative Body; and supervision by the Village community. They work together with clear duties and responsibilities to ensure that village financial management is efficient, transparent and accountable. This collaboration aims to improve the supervision, control, and guidance of village finances, resulting in better development and optimal services for village communities.

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