

Village Fund Management Accountability in Disadvantaged Village Cluster

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ABSTRACT

This study aims to analyze how the implementation of village fund management and the concept of Village Fund Management Accountability in the underdeveloped Village Cluster in Bobane Indah Village, West Patani District, Central Halamahera Regency. The method in this research is qualitative. Data collection was carried out using *in-depth interview methods*. Village observations and documents such as APBDes and Budget Realization Reports for 2019 and 2020. The number of informants in this research is 5 (five) informants who are village officials. The results of the study indicate that the Accountability of Village Fund management in Bobane Indah Village has met the procedures and compliance in administrative village financial management has met the requirements that apply normatively and assessment with indicators of compliance with procedures, indicators of expectations and targets of officers, indicators of conformity between targets and program achievements, indicators of budget transparency and financial accountability, indicators of social interaction regarding the management of Village Funds in Bobane Indah Village have been realized.

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1. Introduction

The Republic of Indonesia is a country that adheres to a democratic system in its government system. To realize a democratic government, the central government establishes a decentralized system in which the central government provides regional autonomy. With regional autonomy, the existence of villages is regulated in Law Number 6 of 2014 concerning Villages.

Eko (2014) in Wijaya (2018; 5) explains that this law is expected to be able to answer various village problems which include social, cultural, economic aspects and restore the livelihoods of rural communities as strong and independent community entities. Law Number 6 of 2014 concerning Villages is accompanied by implementing regulations that mandate the village government to be more independent in managing the government and the various natural resources it has. In the government 's State Revenue and Expenditure Budget (APBN) allocate Village Funds to all villages spread across Indonesia. Wijaya (2018;1) also explains that villages can be categorized into 3 types, namely, (1) underdeveloped and/or very underdeveloped villages, (2) developing villages, (3)

developed and/or independent villages. According to Government Regulation (PP) Number 78 of 2014 concerning the Acceleration of Development of Disadvantaged Regions, it is explained that underdeveloped villages are districts whose territories and communities are less developed than in other regions on a national scale. The status of underdeveloped villages can be seen from the National Development Village Index (IDM) with a score of 0.5968.

The legal basis for managing village funds is set out in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Finance management guidelines. In the management of the Village Fund, there is a demand for an aspect of good governance where one of the pillars is Accountability. Sabeni and Ghozali (2001) in Sujarweni (2019; 28) state that accountability or accountability is a form of obligation of a person (leader/official/executive) to ensure that the duties and obligations that have been developed have been carried out in accordance with applicable provisions. In terms of village finances, the village government is obliged to compile a realization report from the implementation of the budget Village Revenue and Expenditures and accountability reports on the realization of the Village Revenue and Expenditure Budget implementers. In the management of village finances, irregularities often occur, this is due to the lack of understanding of the village government in managing village finances systematically and procedurally.

Based on the results of research by Hasniati (2016) regarding Model accountability of village fund management that the management of village funds is considered to have met the principles of accountability starting from planning, implementation and reporting of activities, while the results of research conducted by Ismawati Ika (2019) on Accountability of Village Fund Management in Dore Bima village show that financial accountability village government is not running well, it is still necessary to improve the capacity and competence of village officials through training or courses for village officials.

Based on the description above, the author considers that it is important to study in order to know the accountability of the village fund management process, especially in disadvantaged village clusters. then the author is interested in conducting research with the title “ Fund Management Accountability Villages in the Disadvantaged Village Cluster”

2. Methods

This type of research is qualitative research, where research is more focused on events or phenomena that arise from humans or their environment. Bogdan and Taylor (1975) in Moleong (2016), define qualitative methodology as a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. The site in this research is in Bobane Indah Village, Kec. West Patani, Central Halmahera Regency. The researcher selected several informants, namely the Village Head as the holder of the power to manage village funds, the Village Secretary as the coordinator of PTPKD, the Head of Finance or PTPKD operator and the Village Treasurer as administration.

The interviews were conducted by interviewing the Village Head as the holder of the power to manage village funds, the Secretary as the coordinator of the financial management of village funds, the head of finance and the village treasurer. The documentation method used is to request village documents such as the Village Revenue and Expenditure Budget (APBDes) and APBDes realization reports as well as documents that are evidence of all transactions.

The data analysis technique used in this study is a qualitative descriptive analysis technique, which is carried out on the data obtained in the form of information, descriptions in prose language and then linked with other data to get clarity on a truth or vice versa, so as to obtain a new picture or strengthen an existing picture. already exists or vice versa, (Subagyo, 2011:106)

3. Results

This research was conducted in Bobane Indah Village, West Patani District, Central Halmahera Regency. The residents of Bobane Indah Village are residents with a livelihood as farmers. The status of Bobane Indah Village in the Developing Village Index (IDM) is still lagging behind with a score of 0.5968. The stage of data validity carried out in this research is to use the

technique of data triangulation in which the researcher tries to compare and double-checking the degree of trustworthiness of information obtained through sources and tools in research.

The results showed that the Village Fund management process in Bobane Indah Village was carried out by the Village Financial Management Technical Implementation Team (PTPKD) consisting of the Village Head as the holder of the Village Fund management power, the Secretary as PTPKD Coordinator, Finance Head and Village Treasurer. The results of the interview delivered by the Head of Bobane Indah Village:

“...regarding Village Finance, it has been regulated in regulations such as Permendagri number 20 of 2018 concerning the management of village funds Village Fund management power...”

The results of the interview by the Village Secretary as the coordinator of PTPKD

“...in managing Village Finances, I have the task of compiling a Draft Village Regulation on APBDes (Raperdas) and submitted to the Village and the Village Consultative Body (BPD) to be agreed according to development priorities...”

The results of the interview submitted by the Village Treasurer:

“...we carry out village financial management according to the mechanism, namely the planning stage carried out by deliberation on development plans (musrempang). come to the preparation RKPDesa and APBDes as the final document stages for development planning the following year I have bookkeeping or recording in the general cash book, subsidiary cash book, bank book and tax subsidiary ledger...”

The results of the interview submitted by the Operator or Technical Finance Officer;

“...we as the village financial management team have full responsibility for financial manager, but village financial management has been regulated in various regulations, such as Law Number 6 of 2014 concerning villages, Minister of Home Affairs Number 20 of 2018 concerning village financial management, which consists of stages of planning, implementation, administration reporting and accountability...”

The results of the interview submitted by the head of Dusun one (1) Bobane Indah Village;

“...fund Management involves the whole community such as musdus and deliberation development plan or Musrempang, the community too involved in the process implementation like being workforce in the village development process. Implementation is to prepare a Budget Implementation Document (DPA), namely there is a Budget Plan with a Village Activity Plan. The disbursement of funds is carried out in three stages...”

Based on the information above, it can be concluded that village financial management based on law number 6 of 2014 on villages, domestic government regulations (Permendagri) number 20 of 2018 article 29 which states that village financial management consists of planning implementation, administration, reporting and accountability and carried out in a participatory, transparent, accountable and orderly manner and budget discipline.

4. Discussion

Based on the results of the research conducted, that the disbursement of village funds was carried out in stages, namely in stage one (1) at 40%, stage two (2) at 40% and in stage three (3) at 20%. From the stages of disbursement carried out, the budget realization report is carried out in stages. The APBDes realization report consists of income, expenditure and financing.

From the report data for stage 1 (one) of the realization of the Village Revenue and Expenditure Budget (APBDes) in 2019, there are Village Fund revenues of IDR 167,226,000 and Village Fund Allocation revenues of IDR 332,678,086 so that total revenues are 499,904,086 and expenditures of IDR 499,904,086. What is done is the amount of income received so that all programs can be realized. Expenditures made in the field of village government administration amounted to IDR 157,878,086, in the field of development implementers of IDR 260,426,000 and in the field of community development amounted to IDR 77,800,000.

Village Fund Management Accountability in Bobane Indah Village .
Process Accountability

1. Compliance Accountability against Procedure

Based on the results of research conducted by the PTPKD Team, including the Village Head as the holder of the power to manage village finances and representing the Village Government in the ownership of separated village assets . Furthermore, the Village Head is assisted by the Technical Implementer for the Village Financial Management (PTPKD) consisting of the Village Secretary as the PTPKD Coordinator, the finance officer as the PTKD operator and the Treasurer as administration.

2. Officer Role

At the planning stage, the Village Secretary coordinates the preparation and design Raperdes APBDes based on RKPDes in the relevant year to be submitted to the Village Head. Village Chief then submit the Raperdas APBDes to the Village Consultative Body (BPD) for discussion and mutual agreement on priority programs and activities according to the needs of the Village community at the BPD deliberation. After it is agreed, the village head submits it to the regional government. The Raperdas on APBDes that has been evaluated is determined by the Village Head to become a Village regulation on APBDes.

At the implementation stage : The Village Head assigns the Finance Kaur as the PTKD operator for the preparation of Documents Budget Execution (DPA) The financial officer submits a Payment Order (SPP) in each budget activity implementation in accordance with the period stated in the DPA with a nominal equal to or less than that stated in the DPA. The Village Treasurer as administration has the task of carrying out bookkeeping such as recording every transaction into the General Cash book, Village bank book, Village Tax assistant cash book.

Village head reports : the implementation of the APBDes which consists of a report on the implementation of the APBDes and a report on the realization of activities. The village head submits a report implementing the realization of APBDes in stages to the Regent through the Camat, and informing to the public in writing using information media (an announcement board) in front of the Bobane Indah Village Office.

3. Expectations and Targets of Officers

From the results of the research carried out, the target for managing the Village Fund for the 2019 budget year is allocated in accordance with the APBDes target where the realization of the budget and program reaches 100%. This can be seen in the 2019 APBDes income with income IDR 863.1300.00 and the purchases are made in the same amount, namely the expenditure is also IDR 863.1300.00. In the 2020 APBDes, there is a remaining budget of more than IDR 84,000,000 where the 2020 APBDes revenue is IDR 863,898,000.00 and spending is only IDR 779,898,000 so that the percentage is 86%. Village Fund programs and activities carried out in 2019 amounted to IDR 449,904,086.00 as follows: which has been determined in the 2019 APBDes and has been realized as in the Report.

Realization of the first phase of the 2019 Village Revenue and Expenditure Budget.
Program Accountability

1. The results of the program carried out Based on the results of the research,

The Village Fund in Bobane Indah Village in 2019 which is intended for the Village Development Implementation sector can achieve output realization of 100% in accordance with the 2019 Village Fund Village Revenue and Expenditure Budget (APBDes). Program achievements Physical development includes land/land acquisition and the construction of an Integrated Early Childhood Education building, clean water rehabilitation for the sub-sector of residential areas that can be seen, felt and used by the community directly.

Program achievements for the 2020 Village Fund APBDes in the field of Village Development Implementation, namely the rehabilitation/maintenance of village road infrastructure. In the field of community development, it is carried out by building / land acquisition for sports advice. The community empowerment sector is carried out by purchasing machine tools and heavy equipment, shopping for supplies for agricultural medicines (fertilizers) and shopping for goods and services delivered to the community.

2. Conformity between the target and the achievement of the program.

Based on the results of research conducted, the purpose of the 2019 Village Fund in the field of Village Development was successfully achieved because its output can meet needs and solve problems community, especially in the field of education, namely the availability of Integrated Early Childhood Education buildings, and in the field of residential areas, namely environmental

sustainability where there is rehabilitation of clean water and construction of latrine facilities family. In the field empowerment where there is expenditure on goods and services to be handed over to the community. The realization of the 2020 Village Fund APBDes in the Village Development sector has also been successfully achieved because the output results can be felt by the community and meet the requirements of the community needs.

Financial Accountability

Based on the research results, it can be concluded that the report realization of the Village Revenue and Expenditure Budget (APBDes) phase one (1) in 2019 with details of various programs followed by various evidences of budgeting such as receipts, payment orders (SPP) and Budget Plans (RAB). In addition, every transaction in the program is also recorded or recorded bookkeeping.

Social Accountability

Based on the results of research conducted, the management of the Village Fund involves all community institutions, this can be seen by the existence of organized community groups. Accountability involves elements of existing institutions and organizations such as BPD, youth organizations and community members in village deliberations. The Village Government responds to various responses (responsive) from the community in accordance with the objective needs of the community. This can be proven by various programs that really touch the needs of the community, such as spending on clean water rehabilitation, spending on the construction of retaining embankments. The provision of information to the community is carried out in a good and open manner where access to information about the Village Fund is carried out by placing a billboard on the APBDes budget in front of the Bobane Indah Village office.

5. Conclusion

Based on the results of data analysis and hypothesis testing, it can be concluded that taxpayer awareness, tax knowledge and tax service quality have no effect on land and building taxpayer compliance. Meanwhile, tax sanctions affect the compliance of land and building taxpayers.

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