

QUALITY OF ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT IN KOTA BARU VILLAGE, NEGRI AGUNG DISTRICT, WAYKANAN REGENCY

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Abstract

The accountability of village fund management in Kota Baru has not complied with the provisions of Pamengeri No113 of 2014. This research aims to assess the level of accountability of financial management of Kota Baru Village, Negri Agung District, Waykanan Regency. The research method applied is qualitative, where direct interviews are conducted with the treasurer, secretary, and village head. The results of the research prove that the principle of accountability in village fund management has been implemented well, reflecting positive financial governance. In terms of planning, implementation, and accountability. It is hoped that the application of this accountability principle can be improved in the future through increasing understanding of the village apparatus by participating in socialization and also improving the quality of education.

Keywords: Village Financial Management, Accountability, Waykanan

1. Introduction

The implementation of village fund management in Indonesia began with the promulgation of Law Number 113 of 2014 which specifically regulates the administration of funds allocated to villages, Village financial management is the entire activity which includes planning, implementation, administration, reporting, and village financial accountability. Financial management is managed within 1 (one) fiscal year, starting from January 1 to December 31. As a form of reducing the risk of abuse in the village financial management process, the Government ratified the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management in which it regulates matters related to village financial management, including: principles of village financial management, village financial management power, APBDesa, management as well as guidance and supervision. With this regulation, it is hoped that village financial management can be more organized, directed and reduce the level of abuse. In the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, it is regulated on how villages carry out their financial management. Village financial management according to this regulation consists of: planning, implementation, administration, reporting and accountability. How villages carry out the stages in village financial management has been clearly regulated and to adjust to conditions in the field, local governments make additional regulations that are more specific to villages in an area to support Permendagri No. 113 of 2014. Accountability is a fundamental element in village revenue management. The concept of accountability for village budget management is very important because it has the potential to improve the quality of public services (Hermansyah et al., 2019) Improve audit quality (Nuraini et al., 2023) improve well-being (Andarsari, Rosita et al., 2018) and increase transparency (Trisnawati, 2019) The

phenomenon that occurred in the new urban village of Way Kanan Regency. In the management of village funds is not good, this matter can be shown by the complete evidence of village fund expenditure carried out by the village apparatus but there is a delay in submitting the realization report to the regional government.

Research on similar topics has been conducted by many previous researchers with mixed results (Asmawati & Basuki, 2019). Researching Accountability of Village Financial Management in Dore Village, Bima Regency. The results of the research prove that the financial accountability practices of village funds are not functioning properly due to the lack of ability and competence of village officials. (Farida et al., 2018) examine how to implement accountability for village fund management in a number of villages located in Candipuro District, Lumajang Regency. The results of the research prove that the accountability of village fund management is quite good in the stages of planning, implementation, and reporting. (Febri Arifiyanto & Kurrohman, 2014) An investigation conducted in Lembang Ampang Batu Village, Rindingallo District, North Toraja Regency reviewed the accountability of village fund management. The results of the research prove that the management of village funds has been carried out in an accountable manner. (Ruray, Titiek & Saina, 2021) The results of the Village Fund Management Accountability study in Maitara Tengah Village, Tidore Islands City show that the accountability stage of village fund management has been running efficiently from planning to implementation (Irmayanti et al., 2023) also examined the Accountability of Village Fund Management in Lamunde Village, Watubangga District, Kolaka Regency and the findings showed that Village Fund Management had met the principle of accountability.

This research has changes in terms of research objects, where previous researchers such as (Nafidah, Lina Saranun & Suryaningtyas, 2015). Conduct research on Simaeasi Village, Mandrehe District, West Nias Regency (Hidayah & Wijayanti, 2017) examined in Wonodadi Village, Ngrayun District, Ponorogo Regency, on researchers (Praise et al., 2021), Luhak Nan Duo Sub-district, West Pasaman Regency on researchers (Astuti et al., 2021) Cepogo village, Boyolali County. Research This was done in Kota Baru Village, Negri Agung District, Waykanan Regency. This was done because in Kota Baru Village, Negri Agung District, Waykana Regency in Accountability for village fund management is not good.

This study examines how Kota Baru Village, Negri Agung District, Waykanan Regency manages village money using accountability. The study should reinforce current research findings and advance science. In addition, this research can help village officials improve accountability of regional financial management.

2. Theoretical Background

2.1 Accountability

Accountability refers to the fiduciary's duty to provide clear and transparent explanations of his actions and convey his responsibilities to the fiduciary (principal), who is entitled and empowered to request such information. (Makalalag et al., 2017) (Buleleng, 2020) Accountability refers to the responsibility of individuals, whether leaders, officials, or organizers, to ensure that their duties and obligations are carried out in accordance with legal regulations, (Irmayanti et al., 2023) Accountability is the responsibility of individuals, such as leaders, officials, or organizers, to ensure that their duties and responsibilities are carried out in accordance with existing regulations. Measurement of accountability indicators includes elements of planning, implementation,

reporting, monitoring, and accountability ((Budiarto et al., 2020) Accounting indicators can be measured through 1. Planning stages, 2. Stages of implementation, 3. Stages of administration, 4. Stages of reporting, 5. Stages of accountability. Michel Hardi Jani Malumperaas,(Malumperas et al., 2021) Indicators for assessing accountability can be divided into three categories, namely 1. Performance parameters, 2. Concrete standards, and 3. Measurable procedures.

2.2 New Town Village Fund Management

According to the provisions contained in Article 36 of the Regulation of the Minister of Home Affairs Number 113 of 2014, at the planning stage, village fund management covers all aspects of village finance, which involves planning, implementation, administration, reporting, and accountability. (et al., 2021) In the context of funding the implementation of government, development, audience empowerment, and regional development, village management involves the transfer of funds from the District/City Regional Revenue and Expenditure Budget to the State Budget allocated specifically for villages (Makalalag et al., 2017) The government's implementation of village finance facilitates more community involvement in planning, implementing, and overseeing village fund management, enabling greater active participation (Estrilia et al., 2023)) The administrative side of the Village Fund (DD) is accounted for through mid-year reports, year-end reports, and annual reports. (Alfasadun et al., 2018) Responsibility for overseeing village funding at the planning, implementation, administration, reporting, and accountability stages. (Scientific et al., 2018). The role of village officials in accountability for village fund management can be considered significant with three indicators, namely clarity, regularity, and discipline in the budget.

3. Methods

Qualitative research involves collecting data in a natural environment. The results of this study are undeniably scientific and verifiable, considering that it occurs naturally. In line with the findings (David Williams 1995), this study used direct interviews and observations as data collection methods to collect information directly from village officials, including village heads, carik, treasurers, and communities in Kota Baru Village, Negri Agung. Subdistrict, Waykanan Regency. The information obtained relates to the activity, perception, motivation, and behavior of the research subject. Accounting for village fund management can be used with indicators, namely 1. Planning Stages, 2. Stages of Implementation, 3. Stages of Administration, 4. Reporting Stages, 5. Stages of Accountability.

4. Results and Discussion

4.1 Accounting of New Town Village Fund Management

Accountability is inherent to the concept of accountability. Village fund handling is the stage of implementing money provided by the government, either using the state budget or other legitimate sources, and allocated for specific purposes or plans at the village level. In accordance with Permendagri No. 113 of 2014 concerning village fund management, accountability in village fund management must meet indicators determined by planning, management, administration, and accountability. Based on the results of interviews in Kota Baru Village, Kec.Nagri Agung Kab.Waykanan, Lampung, namely: Village Financial Management Planning involves preparing a village revenue and expenditure budget in the planned fiscal year, as stated in the Village Revenue and

Expenditure Budget (APB Desa). Kota Baru Village has a financial management plan, according to the researcher's interview:

Table 1. New City Village Financial Management Planning Indicator Minister of Home Affairs Number 113 of 2014

No	Indicators	Interview Results	Information
1	The Village Secretary prepares a village plan regarding the Village Government Work Plan (RKPDesa) based on the year of interest.	The village secretary prepares the planning according to the predetermined funds, all village funds are used to build villages in accordance with the village fund management plans that have been deliberated together with village officials, communities, and local governments.	Appropriate
2	The Village Secretary provides a Draft Village Regulation on Village Revenue and Expenditure Budget (APB Desa) to the Village Head.	Yes, the village secretary is obliged to report to the village head because the village head is one of the people in charge of planning the management of village funds.	Appropriate
3	An agreement has been reached on the Draft Village Regulation on Village Revenue and Expenditure Budget (APB Desa), which is then submitted to the Village Deliberation for inspection by the Village Head.	All actions related to the draft Village Regulation on the Regional Budget are all deliberated first with the village head, village apparatus, and then with the community.	Appropriate
4	The draft village regulation on the Village Revenue and Expenditure Budget (APB Desa) must reach mutual agreement before the end of the current month.	Yes, that's right, because all actions regarding the village fund management design must be approved by the village head first. If there is no approval from the village head, the plan will not run	Appropriate

Source: Information processed by researchers 2024

Based on the information obtained by researchers based on the results of interviews, it can be concluded that Kota Baru Village has applied the principle of accountability to budget management in Kota Baru Village in line with the Minister of Home Affairs Regulation No. 113 of 2014 relating to village fund management. carried out by the village apparatus with the Village Development Planning Deliberation related to village needs where the first to coordinate the preparation of village planning is the village secretary, the village head of the village apparatus is then conveyed to the regional government. The results of this study are in accordance with Amendment No.113 of 2014 because from the results of PBDesa interviews with the community providing repondents and community participation in new city villages in the preparation of the APBDesa carried out well will have a major influence and increase village credibility on the implementation of accountability for new city village fund management.



Figure 1. APBDesa Deliberation

The next finding is the result of an interview conducted by researchers with the Village Head who serves as the chief executive of Kota Baru Village and has knowledge related to the implementation of village financial management:

Table 2. Indicators of Financial Management Implementation of Kota Baru Village according to Permendagri Number 113 of 2014

No	Indicators	Interview Results	Caption (S= Appropriate, TS=Incompatible)
1	Village revenues and expenditures are managed as part of the implementation of village authority, and this is carried out through the village cash account.	The implementation of the Regional Budget is in accordance with the intended objectives and is carefully documented. Expenditure actions are carried out through the use of a cash book that functions as a record of activities carried out in the village.	Appropriate
2	The arrangement is set by the District/City Government, especially for people who currently lack financial services in the vicinity	All implementation of village fund management according to the planning that has been determined by the Government until the new city village has banking services that have been	Appropriate

		implemented by the Regent for the village.	
3	Local governments are not allowed to collect any local revenue that is not specified in the Village Regulation	The treasurer and secretary cannot collect as recipients because all village fund management reports are recorded in the cash outflow book and reported by the local government.	Appropriate
4	The treasurer has the authority to deposit a certain amount of funds into the Village Treasury, which will be used to meet the operational needs of the village government.	The secretary provides cash because in the use of village funds it must always be there for the operational needs of the village.	Appropriate

Source: Information processed by researchers 2024

Based on the results of the interview conducted by the author, it can be concluded that Kota Baru Village has applied the implementation principles according to accountability indicators according to the provisions in the Minister of Home Affairs Regulation No. 113 of 2014, all implementation of village fund management is regulated by the village treasurer where village fund cash from the government is in the village account which is only used for village operational activities for the implementation of responsible village activities through the use of books Activity Cash Assistant as the responsibility for the activity. The results of the research are in line with amendment No.113 of 2014 so that the village apparatus in the implementation can optimize the source of village fiscal revenue, with the aim of maximizing services to the community in the performance of the implementation of the village apparatus in village fund management.

Researchers have conducted interviews with the Village Head, who is the leader of Kota Baru Village, to find out about financial management in the Village.

Table 3. Indicators of Financial Management of New Town Village according to Permendagri Number 113 of 2014

No	Indicators	Interview Results	Caption (S = Appropriate, TS=Incompatible)
1	The village treasurer is responsible for financial administration.	Yes, all administration regarding village finances is the obligation of the Treasurer.	Appropriate
2	The Village Treasurer must carefully document all incoming funds and outgoing costs, and finalize financial records systematically at the end of each month.	All receipts and expenditures will be definitely recorded in the general cash book as evidence in the preparation of government financial statements.	Appropriate
3	The Village Treasurer must provide a detailed accountability of the money through an accountability report.	Yes, all reporting of village financial responsibility is already the responsibility of the village treasurer because all in and out of the village operational costs are recorded in the general book of the village office by the treasurer.	Appropriate
4	Accountability reports are submitted monthly to the Village Head and must be received no later than the 10th of the	Yes, it is true that the report will be deposited at the end of the year, but there is often a	Not compliant

	following month, namely December.	delay in the submission of the year-end report because there are several obstacles that hinder the report.	
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Source: Information processed by researchers 2024

Based on the results of interviews conducted by researchers, conclusions were drawn if the administrative stage of several elements was in accordance with accountability indicators in line with the Minister of Home Affairs Regulation Number 133 of 2014. The entire implementation of village fund management is regulated by the village treasurer and secretary. All cash in and out is recorded in the general cash book for year-end reports, but in year-end reporting there is a delay in depositing village fund reports to the village government. In the administration of amendment No.113 of 2014 in the village has not been appropriate. This is because the administration of the village apparatus in recording village funds is not prepared in advance so that the delay occurs. The delay in the administration will have a bad impact on the village because there can be a slowdown in the decline in funds in the following year.



Figure.2. New Town Village Structure

At the reporting stage, the Village Head is required to provide a report to the Regent/Mayor on the progress of the implementation of the first semester Village Budget (APBDesa). The report was submitted through the Sub-District, in line with Permendagri No. 113 of 2014. The document is in the form of a report on the implementation of the Village Budget and a report on the realization of activities.

Table 4. Financial Management Reporting Indicators of Kota Baru Village according to Permendagri Number 113 of 2014

No	Indicators	Interview Results	Description (S= Appropriate, TS=Incompatible)
1	The Village Head has the obligation to report the latest progress in the implementation of the Village Revenue and Expenditure Budget (APB Desa) to the Regent/Mayor.	All activities related to the Village Budget (APB Desa) are recorded and reports are submitted to the sub-district or local office.	Appropriate
2	First semester reporting as stated in the APBDesa realization report	The Head of Kota Baru Village and the treasurer report on the entire implementation of the Regional Budget and the	Appropriate

		realization of the Regional Budget to the regional government	
3	The actual implementation report of the Village Revenue and Expenditure Budget (APB Desa) is submitted no later than the end of the following December.	The Head of Kota Baru Village has prepared a report on the implementation of the Village APB and the realization of activities. Village financial statements are being sought to be completed as quickly and accurately as possible in line with the established period.	Appropriate
4	Year-end semester reports are submitted no later than the end of the following month.	Yes, so that the preparation of the Rab is all carried out from the beginning of the year to the end of the year, all reports are deposited at the end of the year.	Appropriate

Source: Information processed by researchers 2024

Based on the results of interviews conducted by researchers, conclusions can be drawn if the reporting stage is in accordance with accountability indicators according to the Minister of Home Affairs Regulation Number 113 of 2014 and village regulations relating to the responsibility for the implementation of Village APB and the village head's decision submitted by the regent for guidance and realization activities. In this case, the village government always follows the direction of every thing that is conveyed for the progress of its village in accordance with the decree that has been determined No.113 of 2014. The results of this study are in accordance because this proves by the results of interviews reporting the realization of the implementation of the APBDesa in the form of appropriate realization reports so that the quality of the performance of village apparatus and the community can improve the quality of village apparatus and community management provided by the village government.

The results of interviews obtained from research with the Village Head as the leader of Kota Baru Village provide information about the accountability of Financial Management in Kota Baru Village.

Table 5. New City Financial Management Accountability Indicator according to Permendagri Number 113 of 2014

No	Indicators	Interview Results	Caption (S = Appropriate, TS=Incompatible)
1	At the end of each fiscal year, the Village Head must submit a report on the implementation of the Village Budget (APBDesa) to the Regent/Mayor, outlining financial responsibilities and results	After all reports are recorded by Carik Keuangan, the Head of Kota Baru provides an accountability report regarding the realization	Appropriate

		of the Village Budget (APBDesa) to the community. and local government (Regent).	
2	The accountability report on the implementation of the APBDesa includes an evaluation of receipts, expenditures, and finances.	Yes, it is true that all expenditures and expenditures are recorded in the village general book and reported at the end of each year in accordance with the prescribed laws and regulations.	Appropriate
3	Village Regulations stipulate accountability reporting for the implementation of the Regional Budget.	In the realization report, it is submitted to the community by the village apparatus by installing benner, community, deliberation. Even though there is already social media, not all people have cellphones and understand using cellphones, especially in rural areas.	Appropriate
4	Village regulations regarding accountability reports for the implementation of the Regional Budget are included in the format of the relevant Fiscal Year.	Before announcing the APBDesa implementation report, the treasurer, village head, and village apparatus first deliberate about where to place the announcement of the realization of the APBDesa, when the right time will be announced, and all realization reports are ready for valid funds.	Appropriate

Source: Information processed by researchers 2024

The accountability stage is aligned with the accountability indicators outlined in Permendagri No. 113 of 2014. This matter can be seen through the results of interviews conducted by the author which show the head of Kota Baru Village presenting a report on budget implementation to the Regent through official channels and utilizing accurate information media. The results of this study are in line with the provisions contained in the Regulation of the Minister of Home Affairs Number 113 of 2014, because the performance of the person in charge is very important as a material for community trust to prevent complications in the future and improve the effectiveness of village apparatus.



Figure 3. New City Realization Report

4.2 Discussion

Accounting for New Town Village Fund Management

Accountability refers to the amount of control that a public organization has over its actions, with the aim of providing explanations to both internal and external parties interested in analyzing and evaluating these actions (Aji, 2023). Planning is a systematic procedure. Currently, the village apparatus in Kota Baru Village, Negeri Agung District, Waykanan Regency, is responsible for managing village funds. They prepare a plan for the utilization of village fund allocation, which includes the stages of hamlet deliberation, village deliberation, and development planning deliberation. Initially, village deliberations were held to distribute village financial resources to overcome problems in each hamlet. Next is the village deliberations which are a very strategic forum to discuss reports and research results from each hamlet, as well as the direction of village development policies. The debate process was conducted through a thorough analysis of the current Village Medium-Term Development Plan (RPJMDesa), which will later be used in the formulation of the Village Development Work Plan (RKPDesa). After that, the village head held village deliberations to discuss and reach agreement on the proposed RKPDesa originating from hamlet and village deliberations, with the aim of obtaining mutual agreement to realize village funding. The village government held a debate to plan the use of the village fund budget. Present at the event were representatives of all village officials, chairmen and members of the Village Consultative Body (BPD), community leaders, religious leaders, and women representatives in the sub-district. This is in line with the idea of democratic village fund management. (P. P. Saputra et al., 2021) Participation is a fundamental concept that gives all villagers the right to participate in the decision-making process related to all activities held by local governments in their respective villages. In addition, the Village Development Work Plan (RKPDes) will be the basis for determining the Village Revenue and Expenditure Budget (APBDes). Previously, the village secretary would formulate village regulations related to APBDes and submit them to the Village Head. After that, the village regulation is sent by the sub-district to the regent for evaluation. After the review, the village head will then enforce village regulations to ensure the implementation of definite and appropriate plans and activities. The final step in the planning process is the establishment of the Village Revenue and Expenditure Budget (APBDes) which is regulated in village regulations.

The planning process of village apparatus in Kota Baru Village, Negri Agung District, Waykanan Regency has not been fully completed. This lack of participation is contrary

to Permendagri No. 113 of 2014 which mandates the village secretary of Kota Baru Sub-district Negri Agung Waykanan Regency to compile Individuals who submit the document to the village head based on village regulations and RKPD. However, field researchers found that the obstacle was caused by the secretary's lack of understanding in preparing the report, which required the involvement of parties outside the village apparatus to carry out activities efficiently and on time. (D. Saputra & Fitriwati, 2023) Accountability refers to the responsibility of individuals, such as leaders, officials, or organizers, to ensure that they have fulfilled their responsibilities and obligations in accordance with relevant rules. In this context, the researcher emphasized that responsibility and openness in planning in Kota Baru Village, Negri Agung District, Waykanan Regency are still lacking, because the village secretary does not carry out his responsibilities in accordance with the provisions contained in the laws and regulations.

5. Conclusion

Based on the results of the study, accountability of village fund management in Kota Baru Village is not in accordance with the Minister of Home Affairs Regulation Number 113 of 2014 concerning accountability for village fund management, this is due to the delay in submitting year-end realization reports to local governments, this can have an impact on hampering the disbursement of village funds in the following year. However, the use of village financial administration is used well which includes: planning, implementation, administration, accountability, reporting. This is to avoid corruption. So that the New City Village will be more advanced in the future. Although the village government has done its best for the new urban village, it must still be supervised by the village government and the authorities in accordance with Pamendagri regulation Number 113 of 2014. General financial records in Kota Baru village still need to be improved so that it becomes much better in village financial administration.

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