

Accountability Analysis of Village Financial Management in Sipaenre Village, Kindang District, Bulukumba District

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Abstract: *This research aims to determine the accountability of village financial management in Sipaenre Village, Kindang District, Bulukumba Regency. The variable in this research is the accountability of village financial management in Sipaenre Village. The population in this research is Village Officials, Village Financial Data and Documents from Sipaenre Village, Kindang District, Bulukumba Regency. The sample in this research is the Village Head, Village secretary, Village Treasurer, Community figure. Village Financial Data and Documents related to the problem studied. Data collection techniques use interviews and documentation. The data analysis technique uses qualitative descriptive analysis. The results of this research indicate that village financial management in Sipaenre Village, Kindang District, Bulukumba Regency is quite in accordance with Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.*

Keywords: *Village Financial Management*

1. Introduction

The village is a representation of the smallest legal community unit that already exists and grows along with the history of Indonesian society and is an inseparable part of the life structure of the Indonesian nation. Villages have authority in accordance with Law Number 6 of 2014 concerning Villages, which includes authority in the fields of administering village government, implementing village development, fostering village community, and empowering village communities based on community initiatives,

rights of origin, and village customs. Villages are given adequate authority and financial resources to be able to manage their potential to improve community development and welfare. Every year the central government has budgeted quite large village funds to be given to villages.

Of course, the big role that villages accept comes with big responsibilities. Therefore, the village government must apply the principle of accountability in its governance where all village government activities must be

accounted for to the village community in accordance with the provisions. In terms of village finances, the village government is obliged to prepare a realization report from the implementation of the Village Revenue and Expenditure Budget and a realization accountability report. implementation of the Village Revenue and Expenditure Budget. These reports are produced from the village financial management cycle, which starts from the planning and budgeting, implementation and administration stages to reporting and accountability for village financial management.

The importance of village accountability is shown by the results of research by Subardjo (2019) which found that in accountability and transparency there are several things that need to be considered, namely Law no. 6 of 2014 concerning Villages and Minister of Home Affairs Regulation no. 113 of 2014 concerning Village Financial Management. Then the implementation of accountability and transparency has been carried out by the village government to the community and regional government in the form of reports every fiscal year. The things that are deemed necessary to be improved are services, and the synergy between the village government and the community and the regional government in maximizing the implementation of community allocations and the regional government in maximizing the implementation of Village fund budget allocations in Tambaksumur

Village, Waru District, Sidoarjo Regency.

Accountability is the obligation to provide responsibility or answer and explain the performance and actions of a person or leader of an organizational unit to parties who have the right or are authorized to ask for accountability. Accountability will be better if it is supported by an accounting system that produces information that is accurate, reliable, timely and accountable. In line with this, public accountability is the obligation of agents (government) to manage resources, report and disclose all activities and activities related to the use of public resources to the mandate giver (principal). Accountability in village government involves the ability of the village government to be accountable for activities carried out in relation to village development issues.

Sipaenre Village is given the authority to regulate its financing and expenditure, so that it is given a certain amount of funds to improve the development and welfare of the Village community, and it is hoped that the objectives of the budget can be realized. This means that the budget given by the government to the Village is entirely for development facilities and empowerment of the Village as one of the institutions that contributes to the governance format.

In the implementation of financial management of village funds in Sipaenre Village there are still several problems. If you look at the existing situation, the hope of advancing the village, especially in

Sipaenre Village, can raise questions, because the development in the village has not been optimal, such as the development of facilities and infrastructure in Sipaenre Village. For example, there is no street lighting at night, as well as a lack of sports facilities to support sports activities.

Human Resources (HR) which are still inadequate is also one of the problems faced by Sipaenre Village, for example the lack of knowledge, understanding and commitment from the Activity Implementation Team (TPK) which is responsible for village financial management activities causes there are still several errors in making reports. finance.

The reason the researcher chose Village Financial Management Accountability as the research title is because Village Financial Management Accountability has quite a large influence on the development and welfare of village communities. If Village financial management is truly managed well, it can be ensured that the program that has been designed will succeed in improving the development and welfare of the Village community. Therefore, based on the background of the problem above, the author is interested in conducting research entitled: "**Accountability Analysis of Village Financial Management in Sipaenre Village, Kindang District, Bulukumba Regency**".

LITERATURE REVIEW

Accountability

Accountability is an ethical concept that is close to government public administration (government

executive institutions, parliamentary legislative institutions and judicial institutions of justice) which has several meanings, among others, it is often used synonymously with concepts such as accountability, ability providing answers (answerability), those who can be blamed (blameworthiness) and those who have no freedom (liability) including other terms that are related in the hope of being able to explain them. The function of accountability is broader than just compliance with applicable laws and regulations, but still pays attention to the use of resources wisely, efficiently, effectively and economically. The main objective of accountability is emphasized that every manager or management can convey financial accountability by submitting financial reports (Hasanah & Fauzi, 2017:2).

The basic instruments of accountability are existing laws and regulations, with political commitment to accountability and accountability mechanisms, while the supporting instruments are behavioral guidelines and performance monitoring systems for government administrators and supervision systems with clear and firm sanctions. Presentation of financial reports is one form of implementing accountability in public financial management. Thus, the absence of financial reports indicates weak accountability. Furthermore, weak accountability indicates a weak system which in turn has an impact on the entrenchment of systemic corruption. So to eradicate

corruption, one way is to cultivate a culture of accountability which also means a culture of making financial reports properly and correctly.

Village

According to the universal definition, a village or hamlet is a residential agglomeration in a rural (rural) area. According to Law Number 6 of 2014 concerning Villages, a village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the system. government of the Unitary State of the Republic of Indonesia.

The shape of a village usually has a name, location and territorial boundaries which aim to differentiate one village from another. This difference is made to make it easier to regulate the government system. A village is inhabited by a community consisting of several families. A village is a geographical manifestation created by local physiographic, social, economic, political and cultural elements in relationship and reciprocal influence with other areas.

Based on the definition of village stated above, the author can conclude that a village is a legal community unit with an administrative territorial division under a small district in a provincial or city government, which is headed by a village head and has the authority to regulate and manage the

interests of its citizens in all aspects. both in service, regulation and community empowerment.

Village Financial Management

The implementation of government and village development must be able to accommodate the aspirations of the community, and realize the active role of the community in taking responsibility for the development of life together as fellow village residents. It can be said that the implementation of village financial and wealth management has not been running well. In implementing regional financial planning, many villages have not implemented village income and expenditure budgets and have not been able to determine the priority scale and distribution of resources properly.

In implementing and administering village finances, good village administration is needed, as well as village financial reporting and accountability which must also be carried out well. In village wealth management, many village wealth items are found that have not been well maintained and there are still problems in distributing village wealth. Management of village potential to increase village income must be carried out optimally.

So it can be concluded that village finances are all the rights and obligations of the village both in the form of money and goods that belong to the village. These rights and obligations give rise to income, expenditure and financing which need to be regulated in good village financial management.

Framework Conceptual

The framework of thought can be depicted in the following schematic in Figure 1.

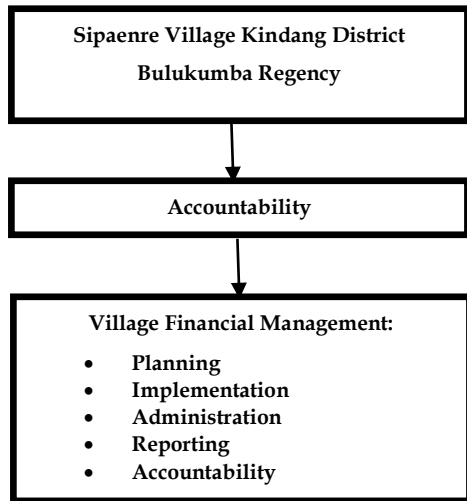


Figure 1. Framework conceptual

RESEARCH METHODS

Research variable

A variable is anything in any form that is determined by the researcher to be studied so that information about it is obtained, then conclusions are drawn (Sugiyono, 2019:42). Based on the research title, namely "Accountability Analysis of Village Financial Management in Sipaenre Village, Kindang District, Bulukumba Regency. So the variable in this research is the accountability of village financial management in Sipaenre Village.

Design Study

The type of research used is qualitative research because this research is descriptive and uses analysis. The object of this research is Sipaenre Village, Kindang District, Bulukumba Regency and the instruments or informants are Sipaenre village officials. Data collection techniques in this research are interviews and documentation.

The data analysis used is qualitative descriptive analysis.

Population and Sample

The population in this research is Village Officials, Village Financial Data and Documents from Sipaenre Village, Kindang District, Bulukumba Regency. Meanwhile, sampling in this research used a purposive sampling technique, which is the determination of samples based on certain criteria according to the wishes of the researcher. These criteria are Village Officials who are involved in managing village finances in 2022, village financial data related to financial data in 2022, and village communities who have been involved in managing village finances. The sample in this research is the Village Head, Village secretary, Village Treasurer, Community Leader. Village Financial Data for 2022 and Documents related to the problem studied.

Data collection techniques

In the research that will be carried out, there are several methods that can be used to collect data. The method used below is intended to make it easier to conduct research on data collection including is interview, observation and documentation.

RESULTS AND DISCUSSION

1. Results

The results of research on village financial management in Sipaenre Village, Kindang District, Bulukumba Regency in 2022 starting from the planning stage to the village financial accountability stage.

Data was obtained from interviews and documentation.

Planning

The Sipaenre Village Government, in drafting village regulations, first made a RPJMDES (Village Medium Development Plan) for the next 6 years. This RPJMDES was made based on the aspirations of the community over the last 6 years and was determined through a deliberation between the Hamlet and the Village Head. After determining the RPJMDES, a RKPD (Village Government Work Plan) is made for 1 year through further deliberation. The RKPD is a derivative of the RPJMDES because it was created based on the RPJMDES. After that, the village secretary prepares a draft village regulation regarding the APBD based on the RKPD that has been determined.

From the explanation above, it can be said that the first indicator is appropriate. In the formulation of the RKPD to be adopted as a village regulation, it was carried out on April 2 2022, attended by the BPD and village officials, so that the second indicator was said to be appropriate. Village regulations regarding the APBD will be agreed with the BPD. Then the village regulations are submitted by the village head to the Regent/Mayor via the sub-district head no later than 3 days after they are agreed for evaluation.

Implementation

In implementing village financial management in Sipaenre Village, all village revenues and expenditures are carried out through the village cash account which has been created

and signed by the village head and village treasurer. The bank appointed by the Regent/Mayor to create a cash account for Siapenre Village is BPD bank. The village head assigns Kaur and Kasi from the PKA (Budget Activity Implementer) to prepare the DPA. Then the Head of Finance prepares the RAK in accordance with the DPA which has been approved by the village head. After that, Kaur and Head of Budget Executor prepare a RAB for the implementation of the unexpected expenditure budget. Kaur and Kasi submit SPP for each budget activity. Village cash expenditures that cause a burden on the village budget are subject to tax in accordance with applicable tax provisions.

From the explanation above, it can be said that the first, second, third and fifth indicators are appropriate and supported by complete and valid evidence. Meanwhile, the fourth and sixth indicators are not yet in accordance with Minister of Home Affairs Regulation Number 20 of 2018 because there is no valid evidence.

Administration

Administration in Sipaenre Village is carried out by the Head of Finance. The financial officer makes an accountability report to the village head in the form of a general cash book and general cash subsidiary books, namely bank subsidiary books, tax subsidiary books and down payment subsidiary books. The financial department records all receipts and expenditures in the general cash book for cash. Meanwhile, receipt and expenditure transactions via bank or transfer are

recorded in the bank subsidiary book.

From the explanation above, the administration of village financial management in Sipaenre Village is in accordance with Minister of Home Affairs Regulation Number 20 of 2018, but because no evidence of a general cash subsidiary book was found, it is said to be not fully compliant.

Reporting

The reporting process for village financial management in Sipaenre Village is carried out by the village head. The village head submits a report on the implementation of the first semester of the Village APB to the Regent/Mayor via the Kindang sub-district head. The report consists of a report on the implementation of the Village APB and a report on the realization of activities. Then the village head prepares a final report on the realization of the implementation of activities and the budget to be submitted to the Regent/Mayor.

If you look at the explanation above, it can be concluded that the reporting process for village financial management in Sipaenre Village is good. However, because no valid evidence was found, it was said to not be in accordance with Permendagri Number 20 of 2018.

Accountability

The accountability process for financial management in Sipaenre Village starts with the village head submitting an accountability report on the realization of the Village APB to the Bulukumba Regent through

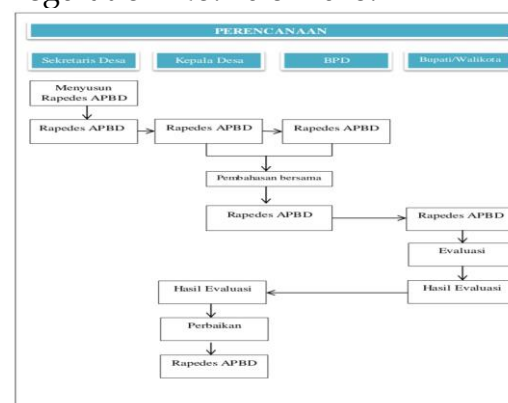
the sub-district head at the end of each year. However, because in the first semester and final semester reports there was no evidence that the accountability report was submitted to the Regent/Mayor, the researcher considers that this indicator was not implemented.

The second indicator, namely ensuring accountability to village communities, has been implemented. This is proven by providing information to the public regarding the realization of the Village APB via billboards in front of the village office. The billboards are equipped with the amount of budget obtained by the village, the amount of the budget realized, as well as excess and lack of budget realization. So that all village communities can know about the village's realized budget.

2. Discussion

Planning

Flow chart of village financial management planning stages based on Minister of Home Affairs Regulation No. 20 of 2018:



Picture 1. Planning flow chart

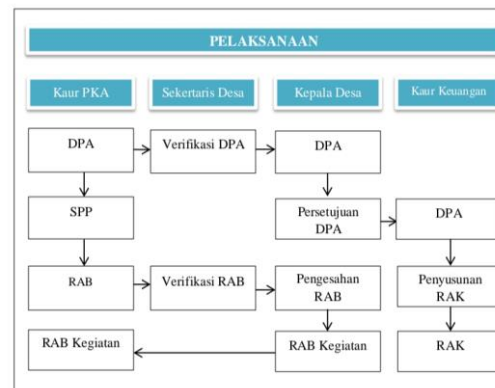
The preparation of the RKPD is carried out through village development planning meetings. After determining the RKPD, the

village secretary prepares a draft village regulation regarding the APBD based on the agreed RKPD. Then the village head submits the draft APBD to the BPD for mutual discussion and agreement. The draft must be agreed upon no later than October of the current year. After that, the draft village regulations regarding the APBD that have been mutually agreed upon are submitted by the village head to the Regent/Mayor via the Subdistrict Head no later than 3 days after it was agreed for evaluation.

Based on the explanation above, there is no evidence found that the draft village regulations regarding the Village APB were submitted by the Village Head to the Regent/Mayor via the sub-district head no later than 3 (three) days after it was agreed to evaluate that the draft village regulations on the Village APB had been submitted to the Bulukumba Regent via the sub-district head within the period within 3 (three) days after agreement. There was only a verbal statement given by the village government, therefore the researchers considered that this indicator was not implemented.

Implementation

Flow chart of stages of implementation of village financial management based on Minister of Home Affairs Regulation No. 20 of 2018:



Picture 2. Implementation flow chart

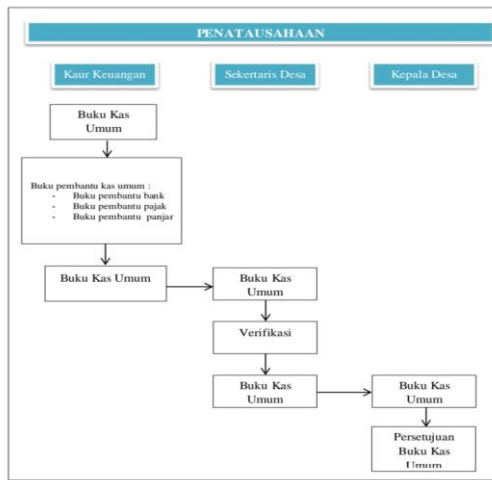
The village head assigns the Kaur and Kasi implementing budget activities to prepare the DPA no later than 3 working days after the village regulations regarding the Village APB are stipulated. Then the Head of Finance prepares a draft village RAK based on the DPA which has been approved by the village head. Kaur and Kasi implementing budget activities submit SPP in each implementation of budget activities. After that, Kaur and Head of Budget Executor prepare a RAB for the implementation of the unexpected expenditure budget proposed to the village head through the village secretary.

In the implementation of village financial management in Sipaenre Village, Kaur Finance made a RAK which was verified by the Secretary and approved by the Village Head on April 13 2022, which means it is in accordance with Permendagri No. 20 of 2018. However, there are indicators that are not yet appropriate, namely, Kaur and Kasi the budget executor submits SPP in every budget implementation and every village cash expenditure which causes a burden on the village budget to be taxed in accordance with applicable

tax provisions. Verbally, the village government said that this had been done, but because there was no physical evidence, the researchers considered that this had not been implemented.

Administration

Flow chart of village financial management administration stages based on Minister of Home Affairs Regulation No. 20 of 2018:



Picture 3. Administration flow chart

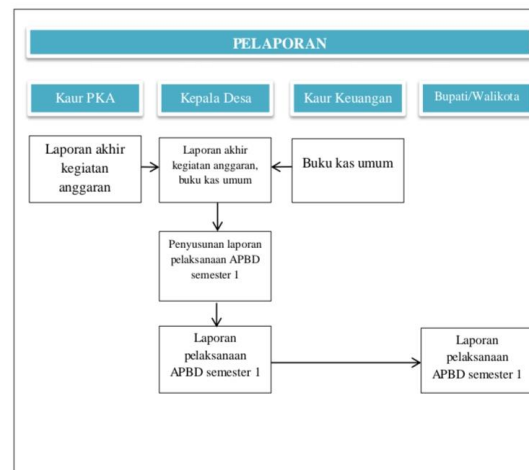
Financial administration is carried out by the Head of Finance, namely by recording every receipt and expenditure in the general cash book. The financial department is required to make a general cash subsidiary book consisting of a bank subsidiary book, tax subsidiary book, and down payment subsidiary book. The general cash book is closed at the end of each month to be reported by the Head of Finance to the village secretary. Then the village secretary verifies, evaluates and analyzes the general cash book. After that, the village secretary reports the results of the general cash book verification to the village head for approval.

Implementation of the administration of village financial

management in Sipaenre Village in accordance with Minister of Home Affairs Regulation Number 20 of 2018. The Head of Finance has created a general cash book to be accountable to the Village Head. For example, on October 3 2022, the Head of Finance has made a general cash book for September. However, there are indicators that have not been implemented, namely that the Head of Finance is required to make a general cash subsidiary book. Verbally, the village government said that the Head of Finance had made a general cash subsidiary book but because no physical evidence was found, the indicators were deemed not appropriate.

Reporting

Flow chart of village financial management reporting stages based on Minister of Home Affairs Regulation No. 20 of 2018:



Picture 4. Reporting flowchart

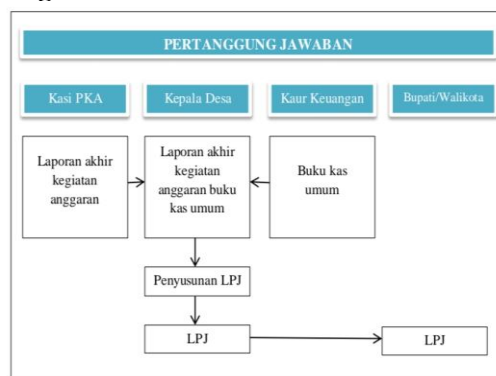
The village head prepares a report on the implementation of the first semester of the Village APB based on reports from the PKA Head and Finance Head. Then the village head submits a report on the implementation of the first semester

of the Village APB to the Regent/Mayor via the sub-district head.

According to Minister of Home Affairs Regulation Number 20 of 2018 on village financial reporting, the village head must submit the first semester report to the Regent/Mayor via the sub-district head. However, in Sipaenre Village there was no evidence of reporting by the village head or other village officials.

Accountability

Flow chart of accountability stages for village financial management based on Minister of Home Affairs Regulation No. 20 of 2018:



Picture 5. Accountability flow chart

The village head prepares an accountability report based on reports from the Kaur/Kasi PKA and Head of Finance. After that, the village head submits the report to the Regent/Mayor. Then the village head informs the Village APB realization report to the community through information media.

In the village financial accountability process, the village head is supposed to submit an accountability report on the realization of the Village APB to the Regent/Mayor at the end of each fiscal year but this has not been done

by the Siapenre Village government. Researchers think this has not been implemented because there is no supporting evidence from village officials. Apart from submitting accountability reports to the Regent/Mayor, the village government must also be accountable for reports on the realization of village funds to the village community. In this case, the Siapenre Village government has made a billboard containing the Village APB realization report which is installed in front of the village office.

The results of this research are not in line with research (Agustina, 2021) where the research results state that village management in Wargaian Village, which includes planning, implementation, administration, reporting and accountability, is in accordance with Permendagri Number 20 of 2018.

This research is in line with research (Roma, 2020) where the research results show that overall the village financial management process in Tebuk Village is quite in accordance with Permendagri Number 20 of 2018. However, there are still provisions that are not appropriate, namely at the planning stage.

Example of a Village Work Program

Village development is an effort to improve the quality of life of village communities, within this framework the village government must prepare village development plans based on the needs and aspirations of the community. As well as utilizing all potential or resources owned

according to their authority by referring to district/city development planning.

One of the work programs that will become a priority on the scale of Sipaenre village in 2022 in the field of implementing village development is improving/paving farming business roads, namely the construction of paving blocks in Bontorita Hamlet with a length of 100 meters, the source of which is funded by village funds. The total budget used for the construction of paving blocks is IDR. 77,177,700. The stages are as follows:

- Stage 1 : Location Survey
- Stage 2 : Measurements (length and width)
- Stage 3 : Survey of material providers and product prices
- Stage 4 : Preparation of RAB
- Stage 5 : Procurement of goods
- Stage 6 : Submission of SPP
- Stage 7 : Payment
- Stage 8 : Implementation of Activities

CONCLUSION

Based on the results of the data analysis and discussion described in the previous chapter regarding the analysis of accountability for village financial management which has been implemented in Sipaenre Village, Kindang District, Bulukumba Regency, the following conclusions can be drawn:

1. Of the 5 stages of Permendagri No. 20 of 2018, at the planning stage the Sipaenre village government held a RKPD development planning meeting for 2022 on July 27 2021.

2. At the implementation stage, the Finance Head creates a RAK based on the DPA that has been prepared by the PKA Head. The RAK was ratified on April 13 2022.
3. In terms of administration in Sipaenre village there is a general cash book made by the Head of Finance. The book is reported every month to the Village Head. For example, the general cash book for September 2022 is accounted for on October 3, 2022 with a balance of IDR 140,994,829.
4. At the reporting stage, village financial management in Sipaenre village was carried out using digital information media, no physical evidence was recorded.
5. At the village fund accountability stage, the Sipaenre village government has made a billboard in front of the village office containing the 2022 APBDES Realization Report.
6. Based on the points above, it can be concluded that village financial management in Sipaenre Village with the indicators contained in Minister of Home Affairs Regulation Number 20 of 2018 at the planning, implementation and administration stages is quite appropriate. Meanwhile, at the reporting stage it is not appropriate, and at the accountability stage it is not appropriate.

SUGGESTION

Based on research that has been carried out in Sipaenre Village, suggestions and input can be provided that can provide benefits

and can be used as consideration for interested parties. Among others are:

1. The village government should be more careful in storing evidence documents related to village financial management because there is some documentary evidence that has not been found.
2. The research results show that village financial management in Sipaenre Village is still not optimal. Therefore, it is hoped that in the future HR competency will be increased by means of training regarding financial management provided by the Regency/City government to villages and socialization regarding the regulations that are applied..

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