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Accountability and Transparency Analysis of Village Fund Allocation Management in Villages in Pujud District, Rokan Hilir Regency

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Abstract

The purpose of this study was to determine the Accountability and Transparency of Village Fund Allocation Management in villages in Pujud District, Rokan Hilir Regency. The number of villages in this study amounted to 13 villages. This study uses a qualitative descriptive analysis technique that describes the research from the results of interviews and direct observations on the object of research. The results of this research are Village Financial Management Accountability in the Village in Pujud District, Rokan Hilir Regency at the administrative, reporting and accountability stages in accordance with Minister of Home Affairs Regulation No. 113 of 2014. However, in the transparency stage of Village Financial Management in the Village in Pujud District, Rokan Hilir Regency, it is not fully appropriate. with Permendagri No. 113 of 201, because the village has not fully provided access to information regarding cash in and cash out to the community regarding the allocation of village funds. And the access to media information has not been maximized to provide information on the APBDesa Realization and Accountability Report. Therefore, it can be concluded that the Transparency of Village Financial Management in Pujud District, Rokan Hilir Regency is not yet transparent.

Keywords

accountability; transparency;
village fund allocation
management



I. Introduction

The village as the smallest system of government demands reforms to support improved village development and the level of life of rural communities that are more independent and far from poverty. The various problems that exist in the village are very complex, making it difficult for the village to develop. For this reason, village development requires planning, implementation and accountability. Village development planning cannot be separated from Regency or City development planning, so that the plans made can remain in harmony. The implementation of village development must be in accordance with what has been planned and the community has the right to know and supervise village development activities. The results of the implementation of development also need accountability so that there are no deviations in the management of the use of funds.

Funding for each village development requires a fairly large amount of money. According to Law no. 6 of 2014 village funds are "funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages which are transferred through the district/city Regional Revenue and Expenditure Budget (APBD) and are used to finance government administration, implementation, development, community development. and community empowerment".

The management of village funds includes several things that must be fulfilled such as planning which is part of budgeting, implementation or implementation of village funds that have been ratified, administration, reporting and accountability of the allocation of village funds. The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020).

Pujud District is one part of Rokan Hilir Regency which is located between North Sumatra and Sedinginan with an area of 142 km. This Pujud sub-district has 13 villages where the majority of the population in this Pujud sub-district are farmers. Problems in the initial observations encountered by the research team, including accountability, is the low quality of village government apparatus in controlling management and services to the community, so that it has an impact on the lack of communication between the village government and the community and also the low participation of the community in activities funded by village funds.

Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Communication is the process of delivering messages by someone to other people to tell, change attitudes, opinions or behavior either directly orally or indirectly through the media. In this communication requires a reciprocal relationship between the delivery of messages and recipients namely communicators and communicants (Hasbullah, et al: 2018).

In the initial survey conducted by researchers, namely in Sungai Pinang Village, in an interview with the Secretary of Kepenghuluan, the village carried out accountability reports after the 10th of every month, this was because there were frequent delays in sending village activity transaction documents, causing delays in making financial reports..

The second survey was conducted in Kasang Bangsawan Village, in an interview with the Village Secretary, Kasang Bangsawan Village did not record every cash receipt and disbursement and closed the books at the end of the month in an orderly manner, this was because many activity reports were submitted late to the village..

The third survey was conducted in Sungai Pinang Village, based on information from the local community, the village did not provide information for cash in and cash out transactions. The public is only shown the general realization of the budget without details of cash in and out. In connection with what is described above, the authors are interested in conducting research with the title Analysis of Accountability and Transparency of Village Fund Allocation Management in villages in Pujud District, Rokan Hilir Regency.

II. Research Method

This study uses a qualitative descriptive analysis technique that describes the research from the results of interviews and direct observations on the object of research. This study uses primary and secondary data with data collection in the form of interviews with competent parties in the management of village fund budgets as well as other data that is a report as a supporter of this research.

The population used in this study were all villages in Pujud District, Rokan Hilir Regency, as many as 13 villages. The sample in this study is to use a total sampling technique, namely a sampling technique where the number of samples is the same as the population. The reason for taking total sampling is because the population is less than 100. Respondents in this study were all villages in Pujud District, Rokan Hilir Regency.

III. Results and Discussion

Pujud Village is one of the sub-districts in Rokan Hilir Regency which has an area of about 984.90 km². The population in Pujud sub-district is 2,574 people with 635 family heads with the status of Indonesian Citizens (WNI) consisting of 1,231 male and 1,253 female.

Pujud District is a District with the following boundaries:

1. In the east, it is bordered by Sikeladi Panjang Village
2. In the west, it is bordered by North Sumatra Province and Tanjung Padang District
3. To the south, it is bordered by Loeboek Mari . District
4. In the north, it is bordered by Bagan Sinembah District

3.1 Village Financial Planning in Villages in Pujud District, Rokan Hilir Regency

The village budget planning in the village in the Pujud sub-district has technically been guided by the Minister of Home Affairs Regulation No. 113 of 2014. The planning carried out by the village in the Pujud sub-district can be seen in the table below:

All villages in the Pujud sub-district have planned according to Permendagri no. 113 of 2014. The village secretary is the device that compiles the Draft Village Regulation on APBDesa based on the RKPDesa. Then the Village Secretary conveys to the Village Head. The village has also communicated with the Village Supervisory Board, and has carried out all components in village planning.

3.2 Implementation of Village Financial Management in Villages in Pujud District, Rokan Hilir Regency

The implementation of the village budget in the village in the Pujud sub-district has also technically been guided by the Minister of Home Affairs Regulation No. 113 of 2014. The implementation carried out by the village in the Pujud sub-district can be seen in the table below:

Every village in the Pujud sub-district has also carried out the implementation in accordance with Permendagri no. 113 of 2014. The village government does not accept any levies as a form of village revenue other than those stipulated in village regulations. The treasurer keeps money in the village treasury equivalent at a certain amount only to meet the operational needs of the village government. And has carried out all components in the implementation of the village budget.

3.3 Village Financial Management Accountability in Villages in Pujud District, Rokan Hilir Regency

a. Administration

Village administration in the village in Pujud District is technically guided by Permendagri No. 113 of 2014. Administration carried out by villages in Pujud district through recording by the village treasurer includes the general cash book, tax assistant cash book and bank books to assist the recording.

Table 1. Administration Indicators

No	Indicator	Yes	No	Percentage (%)
1	The Village Treasurer must carry out the administration	13	0	100%
2	Recording of each receipt and expenditure and closing the books at the end of each month in	9	4	70%

	an orderly manner.			
3	The Village Treasurer is obliged to account for money through an accountability report.	10	3	80%
4	The accountability report is submitted every month to the Village Head and no later than the 10th of the following month.	8	5	60%

Source: Research Results 2021

The village treasurer in the village in the Pujud sub-district, Rokan Hilir Regency has carried out administration, meaning that the village treasurer has carried out the activities of receiving, storing, depositing, administering, paying, and being responsible for village finances in accordance with the Minister of Home Affairs No. 113 of 2014.

The village treasurer records all receipts and expenditures in the general cash book for cash transactions. Meanwhile, receipts and disbursements made through banks/transfers are recorded in the bank book. The tax assistant cash book is used by the Village Treasurer to record cash receipts from tax collections and record expenses in the form of tax payments to the state treasury. Specifically for income and financing, there is a subsidiary book in the form of a book detailing income and a book detailing financing.

There was one village that did not close the books in an orderly manner, the village explained that this happened because there were often delays in submitting activity reports to the village, so that the village was late in inputting data, this also often happened because of the limited number of resources, not all staff in the village who can make financial reports, causing financial reports to be reported late. Meanwhile, Pematang Genting Village, Kasang Bangsawan Village, and Ulak Kemahang Village did not close the books, because the three villages were expansion villages and their financial reports merged with the parent village.

Villages in the Pujud sub-district have already accounted for money through financial reports, namely through accountability reports. As for some villages that did not make an accountability report and submitted it to the village head, namely Pematang Genting, Kasang Bangsawan, and Ulak Kemahang villages, this happened because these villages were expansion villages, so the accountability reports were made by the parent village.

Sungai Pinang Village and Kasang Bangsawan Village are villages that report reports after the 10th of every month. In accordance with Permendagri No. 113 of 2014 article 35 paragraph (4) which reads "The accountability report as referred to in paragraph (3) is submitted every month to the Village Head and no later than the 10th of the following month". Through interviews with the treasurer of each village, this happened because many of the people in charge of village activities were late in providing activity reports to the village, so the village always made reports after the 10th of each month. However, the delay that occurred was approximately within one week.

Thus, it can be concluded that the Village Administration Accountability in Pujud District carried out by the Village Treasurer is in accordance with Permendagri No. 113 of 2014 and can be said to be Accountable.

b. Reporting

Reporting on village financial management is regulated in Permendagri No. 113 of 2014 article 37 which states that "the village head submits a report on the realization of the APBDes to the Regent/Mayor in the form of a first semester report and a final semester report. The report on the realization of the first semester of APBDes is submitted no later

than the end of July of the current year and while the report for the semester-end of the year is submitted no later than January of the following year..

In Pujud District, there are several villages that do not make financial reports, such as Ulak Kemahang Village, Pematang Genting Village, and Kasang Bangsawan Muda Village. These villages are expansion villages. The village financial reports are reported together with the parent village. Ulak Kemahang Village is reported to have merged with Air Hitam Village. Pematang Genting Village is reported to have merged with Pujud Village. Kasang Nobility Village merged with Kasang Nobility Village.

Table 2. Reporting Indicators

No	Indicator	Yes	No	Percentage (%)
1	Reports on the realization of APBDesa implementation are submitted to the Regent by the Village Head in the form of first and last semester reports.	10	3	80%
2	The APBDesa realization report is the first semester report.	10	3	80%
3	The report on the realization of the implementation of the APBDesa semester 1 is submitted at the end of July.	10	3	80%
4	The year-end semester-end report is submitted no later than the end of January of the following year.	10	3	80%

Source: Research Results 2021

The village in the Pujud sub-district has submitted a report on the realization of the APBDesa implementation in the form of a first semester report and a year-end report that is reported to the regent/mayor. From the results of interviews that have been conducted, all villages in the Pujud sub-district have made a first semester report in the form of the Village Revenue and Expenditure Budget (APBDes). All villages report the first semester report to the Regent of Rokan Hilir through the Head of Pujud.

The first semester report in the form of a report on the realization of the Dutch Village Revenue Budget (APBDes), has been submitted no later than the end of July each year. The year-end semester report in the form of a report on the realization of the Dutch Village Revenue Budget (APBDesa), has been submitted no later than the end of January of the following year.

Based on the above, the APBDes realization report in the village in the Pujud sub-district has been reported. Thus, it can be concluded that Village Reporting Accountability in Pujud District starting from the first semester reports to the final semester is in accordance with Permendagri No. 113 of 2014 and can be said to be Accountable.

c. Accountability

In Permendagri No. 113 of 2014 article 38 that, "the village head submits to the regent/mayor through the sub-district head at the end of each fiscal year in the form of an accountability report on the realization of the APBDes implementation which consists of income, expenditure and financing that have been stipulated in village regulations which are attached with several files. These include the format for the accountability report on the realization of the APBDes implementation of the relevant fiscal year, the format for the

report on village assets at the end of December of the relevant fiscal year, and the format for reporting on local government programs that enter the village..

Villages that did not make accountability reports were Ulak Kemahang village, Pematang Genting village, and Kasang Bangsawan Muda village. These villages are expansion villages. The village accountability report is combined with the parent village. The same applies to the financial reports of these villages.

Table 3. Indicators of Accountability

No	Indicator	Yes	No	Percentage (%)
1	The accountability report for the realization of the APBDesa implementation is submitted to the Regent by the Village Head at the end of each fiscal year.	10	3	80%
2	The Village Budget Implementation Realization Report consists of income, expenditure and financing.	10	3	80%
3	The accountability report on the realization of the APBDesa implementation is stipulated by a Village Regulation.	10	3	80%

Source: Research Results 2021

Villages in the Pujud sub-district submit a Village Government Implementation Report (LPPD) at the end of each fiscal year to the Rokan Hilir Regent, as well as submit a written information report on village government administration to the Village Consultative Body (BPD) at the end of each fiscal year.

The realization report made and reported by the village in the Pujud sub-district, Rokan Hilir Regency is in accordance with Permendagri No. 113 of 2014, namely the report format made by the village for the APBDesa realization report consisting of elements of income (regional original income, transfer income, and other income). -other), expenditures (fixed income and allowances, office operations, RT/RW operations) and financing.

All villages in the Pujud sub-district, Rokan Hilir Regency have made an accountability report on the realization of the APBDesa implementation determined by village regulations and attached with the format for the accountability report on the realization of the APBDesa implementation for the fiscal year concerned, the village property report format as of December 31 of the relevant fiscal year, as well as the report format for government programs and local government in the village.

Thus, it can be concluded that Accountability Accountability in villages in Pujud sub-district, Rokan Hilir district is Accountable.

3.4 Transparency of Village Financial Management in Pujud District, Rokan Hilir Regency

Transparency

Transparency is the principle of openness that allows the public to know and gain access to the widest possible information about regional finances. Transparency guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them as well as the results achieved.

Based on the results of interviews with several village heads, in general the village apparatus has not been fully transparent regarding the nominal sources of funds. Because some villages do not provide access to the community regarding the bookkeeping of cash in and cash out.

Table 4 . Transparency Indicators

No	Indicator	Yes	No	Percentage (%)
1	Bookkeeping Cash In and out can be accessed by the public	10	3	80%
2	The realization report is informed to the public using information media that is easily accessible by the public.	13	0	100%
3	The realization report is submitted to the Regent through the sub-district head.	10	3	80%

Source: Research Results 2021

Based on the results of the interviews presented in table 5.4, the Transparency Stage has not been fully implemented by the villages in Pujud District, Siarang-arang Village, and Sungai Pinang Village. In these three villages, the activities of recording incoming and outgoing cash cannot be easily accessed by the community.

One of the villages that does not provide access to cash in and out is Sungai Pinang village. The head of the Sungai Pinang village said that there was no information regarding access to cash in and cash out due to the large number of transactions so that it could not be displayed in detail. So that the public is only notified of information in the realization report.

Information about village finances, cash in and out can be easily accessed by the community so that people know about the transparency of the allocation of village funds. As regulated in Permendagri No. 113 of 2014 article 40 paragraphs 1 and 2, namely "realization reports and accountability reports on the realization of APBDes implementation are informed to the public in writing and with information media that is easily accessible by the public. The information media referred to include: (a) bulletin boards; (b) information radio; and (c) other information media".

Realization reports and reports on the implementation of APBDes in villages in Pujud District are informed to the public through bulletin boards and village meetings at the Village office, but cannot be accessed on print/electronic media. Media information that can be accessed by the community is only in the form of bulletin boards. Villages should provide wider access such as print and electronic media so that all levels of society can find out reports on the realization and implementation of the APBDes. Through interviews with the Village Head, this happened due to a lack of budget and the absence of technical guidance by the local government. The technical guidance expected from the government is to provide training and socialization regarding the publication of regional financial reports. Such as developing a website for each village, so that the community can access village financial reports with an online system. And the government is also improving the technical guidance system both in quality and quantity as well as providing more village financial management practices based on Permendagri No. 113 of 2014 at all stages.

The APBDesa realization report in the village in the Pujud sub-district submits the report through the Camat. The APBDesa report is collected in the sub-district and brought by the Camat to the Regency to be submitted directly to the Regent. Thus, it can be concluded that the Transparency of Village Financial Management is not yet transparent because it is not fully in accordance with Permendagri No. 113 of 2014.

IV. Conclusion

The results of the analysis that have been carried out by researchers can be concluded that in general, Village Financial Management Accountability in the Village in Pujud District, Rokan Hilir Regency at the administrative, reporting and accountability stages is in accordance with Minister of Home Affairs Regulation No. 113 of 2014. However, in the transparency stage of Village Financial Management in Villages in Pujud Subdistrict, Rokan Hilir Regency are not fully in accordance with Permendagri No. 113 of 201, because the village has not fully provided access to information about cash in and cash out to the community regarding the allocation of village funds. And the access to media information has not been maximized to provide information on the APBDesa Realization and Accountability Report. Therefore, it can be concluded that the Transparency of Village Financial Management in Pujud District, Rokan Hilir Regency has not been transparent.

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