

Accountability of Financial Management in Gue Gajah Village

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ARTICLE INFO

Keywords: Accountability,
Financial Management,
Village Officials

Received : 20, January

Revised : 21, February

Accepted: 23, March

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ABSTRACT

The purpose of conducting this research is to find out the management of APBDes in Gampong Gue Gajah in 2021 and 2022 as a comparison in fulfilling the accountability principle in accordance with Permendagri Number 20 of 2018, Permendes Number 21 of 2020, dan Permenkeu 201/PMK.07/2022. This research uses a qualitative approach with data collection methods in the form of interview documentation and observation. The results of the study are that the Government of Gampong Gue Gajah in the stages of implementation, administration, reporting and accountability has fulfilled the principle of accountability. However, at the planning, implementation, and accountability stages there is one indicator that is not in accordance with applicable regulatory standards, namely the Gampong Government has not submitted complete information regarding the implementation of the APBG in the information media, such as information regarding activity budget executors and activity implementing teams, as well as complaints addresses and the activity implementing team was late in submitting the activity report. In addition, in the administration stage there is a rationalization of mistakes made by village officials in data entry.

INTRODUCTION

Law Number 23 of 2014, which pertains to the governance of regional entities, stipulates the hierarchical division of district/city areas into sub-districts, and subsequently, the division of sub-districts into further sub-districts or villages. However, the implementation of Law Number 6 of 2014, specifically addressing villages, has rendered villages exempt from the preview of Law Number 23 of 2014. Consequently, Law Number 6 of 2014 has prompted village communities to intensify their focus on the management and development of their respective villages. Within the governance structure of the Republic of Indonesia, the village represents the ultimate level, granting the village government the autonomy to administer all governmental matters and safeguard the welfare of the local village community in an autonomous capacity.

Since the promulgation of Law Number 6 of 2014 pertaining to Villages, the incidence of corruption cases within Village Budgets has witnessed a consistent upsurge, drawing the attention of law enforcement agencies (Anandya et al., 2022). The ensuing discourse presents a comprehensive breakdown of corruption prosecutions linked to Village Budgets spanning the years 2015 to 2021. Over this period, corruption cases related to Village Budgets have displayed a notable escalation in terms of both case volume, number of suspects implicated, and state losses incurred. This regrettable trend has persisted until 2021, casting a shadow on the backdrop of the Indonesian Cabinet Secretariat's report indicating an aggregate village fund allocation of IDR 72 trillion for multiple villages in 2021 (Humas, 2022).

The imperative for robust financial resources to propel village development necessitates an annual transfer fund to each village. In compliance with Government Regulation Number 43 of 2014, which governs the implementation of Law Number 6 of 2014, 70% of the village expenditure budget is allocated towards facilitating administrative functions of village governance, executing village development initiatives, fostering the advancement of village communities, and empowering the local populace. The remaining 30% of the village expenditure budget is earmarked for fixed income and allowances designated for the village head, village officials, and village operations. However, this allocation mechanism has inadvertently provided an avenue for fraudulent practices in village financial management, ultimately positioning the Village Fund sector as the most susceptible to corruption.

In the context of implementing the Village Budget for the Gue Gajah Village Government, there are several indicators that are not in accordance with Minister of Home Affairs Regulation Number 20 of 2018. Village officials do not display complete information regarding the budget used in the information media. Therefore, it is imperative to assess the extent of the financial accountability of Gue Gajah Village in managing its village finances at the planning, implementation and accountability stages in 2021 dan 2022.

Given the aforementioned problems, the establishment of accountability mechanisms for managing the Village Budget and Income assumes paramount importance as a means of ensuring village government's responsibility in handling financial matters. The result of research from Zitri (2020) the village government is still unable to manage the village income and expenditure

budget in Benete Village. Meanwhile, the result of reasearch conducted by Robiya et. al (2019) Accountability for managing village funds in 32 villages in Samatiga District in 2017 is problematic. Saputra et al., (2019) argue that accountability plays a crucial role in deterring fraud in the management of village funds, a view further supported by Sariwati & Sumadi (2021) assertion that heightened accountability correlates with a diminished occurrence of fraud in village financial management. Besides that, Putri et al., (2022) stated that management of village funds in Gedangan Village has been implemented in accordance with the principles of accountability and transparency, but, there are still some obstacles such as changes to government regulations requiring adjustments to village fund management, the lack of effectiveness of the official village website as a means of distributing information, and a lack of public awareness to read information about the village funds. Therefore, this study seeks to explore how village financial accountability is shown by the Gue Gajah village government in managing village finances at the planning, implementation, administration, and reporting stages in 2021 and 2022.

LITERATURE REVIEW

Stewardship Theory

The theory that underlies this research is stewardship theory, which is a theory which states that management carries out its work to achieve organizational goals, so that it is not motivated by individual interests (Donaldson & Davis, 1991). In addition, this theory is also based on a philosophy about human nature that in essence humans can be trusted, have responsibility, and have good integrity towards other parties (Kaihatu, 2006).

In this study, the village government is represented by the village head as a steward, while the community represents the owner of the funds or the principal. This second relationship will always be related to realizing accountability in the management of the APBDes. The village head is responsible for presenting and disclosing all information about village financial management to the owner as the information user. However, the village head also requires community participation in realizing common goals.

Accountability

The notion of accountability emphasizes the organization's ability to provide explanations to stakeholders with an interest in the organization (Wicaksono, 2015). Mahmudi (in Mokalau et al., 2018) clarifies that public accountability refers to the executor's (agent's) responsibility in resource management, reporting, and disclosing all activities related to the utilization of public resources to the authority provider (principal).

The better reporting system in village government which will increase accountability in village fund management (Yoga & Wirawati, 2020). Besides that, based on the explanation of the theory of stewardship prove that the higher accountability, the better the performance of village officials (Laka, 2020).

The accountability assessment of an organization's performance is inseparable from several assessment indicators. Turner & Hulme (1997) stated

that there are several instruments that can measure employee performance accountability. The instruments include responsibility, transparency, public participation, resource utilization, and moral behaviour.

These are some of financial accountability standards according to Regulation Minister in Country Number 20 of 2018, Regulations Minister Village Number 20 of 2020, and Regulation Minister Finance 201/PMK.07/2022.

Table 1. Financial Accountability Standards According to Regulation Minister in Country Number 20 of 2018, Regulations Minister Village Number 20 of 2020, and Regulation Minister Finance 201/PMK.07/2022

Planning	
1.	Draft of Plan Work Government Village (RKP Village) which became material drafting regulation of village arranged by team RKP Village drafter formed by Head of Village. Then, the drafting team deliver it to Head of Village For checked.
2.	Head of Village carry out discussion Village Development Planning (Musrenbang Village) for discuss and agreed RKP Village design with involve government village, BPD, and element society.
3.	Village own proof written in make decision and available for citizens (list present, letter statement agreement village and citizens) and results minutes from discussion Village Development Planning.
4.	Secretary Village compile and convey Draft Regulation Village about Budget Village to Head of Village For discussed and agreed together BPD.
5.	Head of Village convey information about Budget Village to public through information media.
Implementation	
1.	Team executor of activity compile plan Work team with contains (description activity, cost, time, location, and power work) and be delivered to Head of Village
2.	Involve public village in every activity physical and non- physical as well as prioritize self-subsistent public village in implementation activity development village.
3.	The head of the team executor of budget activities must report the implementation about activity and budget to Head of Village no later than 7 days since whole activity finished
4.	Every reception and expenditure cash held through account cash village and supported by complete and valid document.
5.	Finance Officier must deposit whole reception tax collected in accordance with provision regulation legislation.
Administration	
1.	Administration done by Finance Officier with do recording on every reception and expenditure in book cash general accompanied by complete and valid document.
2.	Finance Officier must take responsibility money through report accountability.

3.	Finance Officer close book cash general every end month and report it to secretary slow village the 10th of the month next.
4.	Secretary village do verification, evaluation, and analysis on report closing book cash general and report result to Head of Village For approved.
Reporting	
1.	Head of Village convey report implementation Budget First semester village to Regent/Mayor through Head of District. Report the consists from; report implementation Budget village, and report realization budget
2.	Head of Village convey report accountability realization Budget Village to Regent / Mayor through Head of District loyal end year budget for at least 3 months after end year budget regarding.
3.	Head of Village convey loading information report realization Budget Village, report realization activities, activities that have not finished or No accomplished, remains budget, and address complaint to public through information media.
4.	Distribution of Village Funds carried out in 3 stages with deliver document, as following: <ol style="list-style-type: none"> 1. Stage 1: Regulation Village 2. Stage 2: Report realization absorption village fund output year budget before; And report realization absorption village fund output for non-BLT Village Stage 1 3. Stage 3: Reports realization absorption village fund output for non-BLT until with stage 2; report convergence stunting prevention previously

METHODOLOGY

Research design

This research employs a descriptive research design with a qualitative approach to examine the accountability of Village Budget management in Gue Gajah Village. The data collection methods utilized encompassed observation and interviews, facilitating a comprehensive understanding of Village Budget management practices. The interviewees consisted of individuals holding positions in the Technical Implementation of Village Financial Management, including Head of Village, Secretary of Village, The Finance Officer of Village Gue Gajah. The duration of interview is about 45 minutes and was conducted at village office.

The interview protocol included a series of questions designed to explore various facets of financial accountability, encompassing the stages of planning, implementation, administration, and reporting from both administrative and technical perspectives. Additionally, the interview encompassed inquiries pertaining to fraud-related aspects, formulated based on the conceptual framework provided by the fraud diamond theory.

Object of research

This study uses financial accountability as research object, namely the management of Village Budget carried out by the Gue Gajah Village apparatus, Darul Imarah District, Aceh Besar District.

Data and Data Sources

The study employs a combination of primary and secondary data sources to enrich the research findings. Primary data is collected through interviews conducted with key Gue Gajah village officials, focusing on the financial accountability. These interviews provide firsthand insights and perspectives from the individuals directly involved in the budget management process.

In addition to primary data, secondary data is utilized to complement and corroborate the information provided by the interviewees. The secondary data serves as supporting evidence and includes documents such as the RKP Village (Village Government Work Plan), Village Regulations, and Reports on the Realization of Village Budget Gue Gajah for the years 2021-2022. These secondary sources aid in validating and contextualizing the statements made by the informants, further enhancing the comprehensiveness and reliability of the research findings.

Analysis Techniques

Data processing is done after the data is collected, both primary data and secondary data. After that the data is reduced so that it can lead to the core of the problem and can provide a clearer picture of the object of research. The next step is to present the data presented in descriptive explanations. After the data is presented, the last stage is to draw conclusions which are the object of research that can be understood and then conclusions are drawn which are the results of this study.

RESEARCH RESULT

Overview of Gue Gajah Village. Darul Imarah District, Tuntang District, Aceh Besar District

Gue Gajah Village is administratively part of the 604 villages in the Aceh Besar District and part of the 32 villages of the Darul Imarah District. The Gue Gajah Village Monograph Document notes that Gue Gajah Village has an area of 110 hectares. Administratively, the Gue Gajah Village Government consists of 5 hamlet areas, namely Cot Rangkang Hamlet, Ja Imum Hamlet, Guesyriek Hamlet, Meusara Agung Hamlet, and Aron Hamlet.

The population of Gue Gajah Village continues to experience growth, from 2018 there were 7,186 people experiencing a growth of 2.08 percent until 2021 to 7,523 people. The data shows that the total population of the village for 3 years has added 337 people with an average growth of 0.73 percent.

Financial Accountability of Planning Stage in Gue Gajah Village

Village Ministerial Regulation No. 21 of 2020 states that the RKP Village draft is prepared by a drafting team previously formed by the Head of Village and discussed during the Village Development Planning Meeting (Musrenbang

Village). Referring to the results of interviews with informants, Village Budget planning is carried out by first drafting the RKP Village.

"As per the rules. Previously, we formed a RKPG drafting team , in that year there were 4 members. Then, the RKPG is discussed and agreed upon during the Musrenbang. If in 2022 there are around 11 people who are members" (Ardian, 2023)

Secretary of Village Gue Gajah also conveyed the same thing.

"First, the RKPG drafting team formed by the head village compiled the draft RKPG (Village Government Work Plan) and then submitted it to the head village. Later the RKPG draft will be discussed together during the musrenbang and produced activities that are priority and non-priority activities. After that, the RKPG was ratified and the Village Regulations were established during the Musdes." (Rizki, 2023)

Then a Village Development Planning Meeting (Musrenbang) is held which is held by Head of Village which is attended by village officials, BPD/Tuha Peut, and other community elements. Based on the attendance list documents, in 2021 the Village Musrenbang will be attended by 19 people and in 2022. Whereas in 2022 it will be attended by 28 people.

Based on Minister of Home Affairs Regulation Number 20 of 2018 Article 2 Paragraph 1 states that village finances are managed based on 4 principles, namely the principles of transparency, accountability, participation, and discipline. In accordance with the statement made by Turner and Hulme (1997) that one indicator of accountability is transparency and public participation. The embodiment of the principle of transparency and public participation of the Village Gue Gajah Government through the involvement of community elements in the Village Musrenbang which can be proven from the attendance list document. This can show that the Government of Village Gue Gajah has implemented indicators of community participation in the accountability of APBDes management.

In accordance with Regulation of the Ministry of Home Affairs Number 20 of 2018, it is stipulated that the village secretary is responsible for presenting a preliminary draft of the village regulation pertaining to the Village Revenue and Expenditure Budget (Village Budget) to the village head for deliberation and consensus-building with the BPD (Village Consultative Council). The insights gleaned from the interviews with the informants reveal the subsequent findings:

"The village secretary drafted a Village Regulation regarding the RKPG and submitted it to BPD/Tuha Peut, whereupon Tuha Peut held meetings with other Tuha Peut members to discuss the draft Village Regulation regarding the RKPG. Later, Tuha Peut and other village administrations will discuss, agree on and stipulate the Draft Village Regulations regarding RKP Village to become Village Regulations." (Ardian, 2023)

After the draft Village Regulation on Village Budget was stipulated as Village Regulation on ABPDs, according to Domestic Regulation Number 20 of 2018, the Village Head conveyed information regarding the Village Budget by including information such as the Village Budget, the implementation of budget activities and the implementing team, as well as addresses of complaints to the public through media. However, based on the results of interviews with informants, it was shown that the information media at the village office only contained information regarding the realization of the 2021 budget, did not contain information regarding the implementing team and addresses of complaints. The same thing happened with the delivery of information on the 2022 Village Budget. The village government only included information regarding the realization of the Village Budget in 2022.

"As for the information media, we only present the year-end realization report. Because to make information media like that requires funds, plus the area of our village is very wide. So we usually only convey it when there is a village meeting." (Ardian, 2023)

Therefore, based on the results of the interviews and discussion above, at the planning stage the financial management of Gue Gajah Village has not fully implemented the principles of stewardship because there are several conditions that are not in accordance with the standards. Referring to the statement by Turner and Hulme (1997) that one of the indicators for measuring accountability is transparency, the Government of Village Gue Gajah in implementing its planning so far has been quite transparent by involving the community in its deliberations, but in informing some information on activities it has not yet been submitted in accordance with the Minister of Internal Affairs Regulations. Government Affairs Number 20 of 2018. Therefore, based on Village Budget management planning standards above, only one standard is not in accordance with the phenomena that are occurring in Gue Gajah Village related to Village Budget management both in 2021 and 2022.

Financial Accountability of Implementation Stage in the Gue Gajah Village

According to Regulation of the Minister of Home Affairs Number 20 of 2018, the execution of village financial management entails the handling of village revenues and expenditures, conducted through a designated village treasury account in a bank specified by the Regent/Mayor. In the case of Gue Gajah Village, Bank Aceh serves as the designated financial institution for the village account.

Based on Village Minister Regulation Number 21 of 2020 article 55 paragraphs 1 and 2 states that the Activity Implementation Team consisting of village officials and/or elements of the village community prepares a team work plan with the village head which includes a description of activities, costs, implementation time, location, group targets, workforce, and a list of activity implementers. Based on the results of the interviews, it was found that each activity implementing team had to make a team work plan which was later approved by the keuchik. The work plan contains some information such as an

overview of activities, costs, time and location of implementation, to manpower. This is in accordance with the statement from Head Village.

"Yes, we have to, first make an activity plan, that (work plan) also has to know that I am the one who approves of me. Usually, the contents include a general description of the activities and the costs required." (Ardian, 2023)

The same thing was conveyed by the Head of Welfare Section, Nino Rizky Aprilian, who is part of the team for implementing activities in 2021.

"Before carrying out activities, we must always make a work plan regarding the activities to be held, starting from the targets, costs, time, to the location of the activities." (Nino, 2023)

The implementation of the construction of Gue Gajah Village in 2021 always prioritizes workforce originating from the Gue Gajah Village community itself as stated in Village Minister Regulation Number 21 of 2020 article 59. This is in accordance with statements from informants.

"Even in non-physical to physical activities, we always use the power of the villagers here. So, if there is construction, we usually recruit the builders from people here too. Likewise for non-physical activities, for example Posyandu activities, the community is also active" (Ardian, 2023)

The Gue Gajah Village Government has submitted an activity report no later than 7 working days in the implementation of the activity. This is as stated by the informant.

"Reports for each activity are always reported at the end of each activity by the implementing team . If physical activity is reported after each completion of construction. But in carrying out the activities the implementing team always reports every time there is an evaluation." (Ardian, 2023)

Furthermore, Regulation of the Minister of Villages Number 21 of 2020 article 59 states that the implementation of village development is focused on utilizing the potential of human, natural and other resources available in the Village, as well as promoting community participation and cooperation through self-help and mutual cooperation. The construction of Village Gue Gajah in 2021 always prioritizes workers who come from the Village Gue Gajah community itself. This is in accordance with the statement from Head Village of Gue Gajah.

"Even in non-physical to physical activities, we always use the power of the villagers here. So, if there is construction, we usually recruit

the builders from people here too. Likewise for non-physical activities, for example posyandu activities, the community is also active" (Ardian, 2023)

The secretary of Village Gue Gajah, Mr. Rizki also conveyed the same thing.

"Thank God, the community is active. The proof, from planning to implementation, many community leaders were present and in the field. We always involve the community in every construction site. You could say that the community involvement is almost 95% in village development activities." (Rizki, 2023)

The results of these interviews are consistent with Turner and Hulme's (1997) statement regarding indicators of accountability, namely the use of resources and public participation. The Village Gue Gajah government prioritizes using self-help from the village itself so that it can increase public participation in implementing the 2021 APBDes management.

As stated in the Regulation of the Minister of Home Affairs Number 20 of 2018 that the head and cation of implementing budget activities must submit a final report on the realization of the implementation of activities no later than 7 working days after all activities have been completed. The government of Village Gue Gajah in managing the 2021 APBDes has submitted an activity report no later than 7 working days in organizing activities. This was conveyed by the Keuchik Village Gue Gajah.

"Reports per activity are always reported at the end of each activity by the implementing team. If physical activity is reported after each completion of construction. But in carrying out activities the implementing team always reports every time there is an evaluation." (Ardian, 2023)

However, there is a difference in 2022, the activity implementing team cannot submit activity reports within 7 days. This was conveyed by the Keuchik of Village Gue Gajah.

"But in 2022 there are 3 of our activities whose activity reports are delivered in more than 7 days. We can understand because the executive team also has other activities. So yes, even though the report has been submitted, in the end the report is still being submitted as well." (Ardian, 2023)

Based on this phenomenon, it can be found the potential for fraud as mentioned by Wolfe & Hermanson (2004) in the management of the Village Gue Gajah budget, namely rationalization and opportunity. The opportunity to commit this deviation is marked by assuming that a negligence committed by the implementing team in submitting activity reports is a common thing and there are no sanctions whatsoever for the negligence of the implementing team,

even though this has happened several times. Internal control in the imposition of negligence sanctions is also considered to be very weak, so that it can make the perpetrators of irregularities make the same mistakes over and over again.

Furthermore, as contained in the Regulation of the Minister of Home Affairs Number 20 of 2018 states that the Head of Finance must deposit any tax revenue that has been obtained in accordance with the applicable legal regulations. Based on the findings, the Head of Finance for Gampog Gue Gajah has deposited tax revenue collected after each activity was held, in the sense that there is no tax postponed to be deposited. This is in accordance with the statement of the informant.

"If you have done the activity, we will not postpone it until next month. We make a siskeudes report there, the tax is automatically withdrawn directly from the amount of the tax fund, we keep it separate, we input it, then we pay immediately. So it will continue after the implementation of the activity ends." (Nasriah, 2023)

As mentioned by Turner and Hulme (1997) that one of the indicators of accountability is the existence of legal responsibility, then the Village Gue Gajah Finance Officer has implemented the principle of accountability. This is evidenced by the payment of taxes that never delay the payment of taxes collected. Therefore, from the phenomena encountered in Village Gue Gajah, there are several standards in the process of implementing APBG management for 2021 and 2022 which are in accordance with Minister of Home Affairs Regulation Number 20 of 2018 and have implemented the principle of accountability. Therefore, based on the results of the interviews and discussion above, at the implementation stage the financial management of Gue Gajah Village has not fully implemented the principles of stewardship because there are several conditions that are not in accordance with the standards. There was one standard that was not met, namely the submission of activity reports by the implementation team which experienced delays.

Financial Accountability of Administration Stage in Gue Gajah Village

Based on the results of observations and interviews conducted in Gue Gajah Village, it was found that the recording and expenditure process in Gue Gajah Village used an accounting recording system with a computerized system, namely by using the siskeudes application which assisted the Head of Finance in financial recording. However, in inputting it the Head of Finance is assisted by the Village Secretary by conducting verification to minimize errors.

According to Khusniyatun et al., (2017) statement in his research, it was stated that the understanding of the main tasks and functions in the organization and the understanding of the village financial administration mechanism for the accountability of village financial management. Therefore, in carrying out administration, village officials, especially the financial department, must technically understand their main duties and functions. Based on the results of observations and interviews conducted at Village Gue Gajah, it was found that the process of recording and disbursing Village Gue

Gajah used an accounting recording system with a computerized system, namely using the siskuedes application which assisted the Head of Finance in financial recording. However, in inputting it the Head of Finance is assisted by the Village Secretary by conducting verification to minimize errors.

Minister of Home Affairs Regulation Number 20 of 2018 states that administration is carried out by recording every receipt and expenditure in the general treasury book and supported by complete and valid evidence. The general cash book is closed at the end of each year by the Head of Finance. The Finance Officer of Village Gue Gajah has also done things according to these regulations. The Head of Finance always keeps records of both receipts and expenditures accompanied by evidence in the general treasury book, which is closed at the end of the month and reported to the village secretary for verification and evaluation. This is in accordance with the statements of informants.

"Every recording we have to be in accordance with the evidence, if there is no evidence we also can't record it, so for every executor of activities it is socialized beforehand so that they always keep proof of payment. The proof of the transaction includes information about the transaction such as the date, amount and person who made the transaction. We enter the record into the general cash book which is closed at the end of the year." (Nasriah, 2023)

According to Wolfe & Hermanson (2004) forms of fraud can also occur from rationality, namely the justification of deviant behavior by the perpetrator. In this case, the Government of Gue Gajah Village in handling administrative errors is said to be something that often happens and is a natural thing. This is in accordance with a statement from the Head of Finance of Gue Gajah Village.

"The human being is usually not always perfect. So if there is an administrative error, it's a common thing, people forget. For example, in the past, an SPJ was made but in fact there was a misplacement or the wrong book was common. So we are all here to learn together." (Nasriah, 2023)

This was also supported by a statement from the Village Secretary of Village Gue Gajah.

"There are no obstacles, it's mostly just data input errors which we usually encounter in the field, therefore we have to cross check again." (Rizki, 2023)

In addition, good internal control can also prevent potential fraud (Wolfe & Hermanson, 2004). Gue Gajah Village Government in imposing sanctions on deviant behavior is through warnings from fellow colleagues. This was conveyed by the Head of Village of Gue Gajah Village.

"For the penalty/punishment, we usually remind employees who make mistakes the most." (Ardian, 2023)

Based on the results of interviews conducted with Village Gue Gajah officials, it shows that there is a potential for fraud, namely mistakes are considered normal and this has often happened within village officials. Potential can emerge because of the nature of rationalization which assumes and justifies these mistakes (Alfaruqi & Kristianti, 2019).

In addition, the next potential for fraud is poor internal control from village leaders. Imposing sanctions on deviant actions is one way to prevent deviant acts (Alfaruqi & Kristianti, 2019). However, as was the case with interviews with village officials, it was found that the imposition of sanctions on employees who made mistakes was still weak, by not giving a Warning Letter (SP) 123.

Based on the phenomena found in Village Gue Gajah, the management of APBG for 2021 and 2022 is in accordance with the standards of the Minister of Home Affairs Regulation Number 20 of 2018. However, in its administration there is the potential for fraud to occur, namely by rationalizing mistakes made by village officials.

Financial Accountability of Reporting Stage in Gue Gajah Village

Based on the results of interviews conducted by the researcher with the village head, the Head of Village of Gue Gajah Village reported the first semester report and the final report on the realization of Village Budget management to the Regent/Mayor through the sub-district head. This is in line with the statement of the Head of Village of Gue Gajah Village.

"We submit reports on the realization of the Village Budget twice, namely once in the first semester for reports on the implementation of the Village Budget and the realization of activities. And the second time at the end of the year for the Village Budget accountability report, and we report it to the district head through the sub-district head no later than 2 months after the budget year. If, at the end of the year there is an accountability report on the realization of the Village Budget, the main reference comes from the general treasury book." (Ardian, 2023)

One of the accountability indicators mentioned by Turner and Hulme (1997) is transparency. The village government must provide easy access for the community to find out information related to village financial management. In accordance with Minister of Home Affairs Regulation Number 20 of 2018, it is mandated that the village head is responsible for disseminating a comprehensive report on the implementation of the Village Budget to the local community through various communication channels. This report should encompass information on the realization of the Village Budget, progress reports on activities, pending or incomplete initiatives, remaining budget allocations, and avenues for addressing complaints. However, the information

media employed by Gue Gajah Village solely provides reports on the realization of the 2021 Village Budget, neglecting other required information outlined in Minister of Home Affairs Regulation Number 20 of 2018. This observation aligns with the statement provided by the Head of Village (Village Head) of Gue Gajah Village.

"Because to make billboards requires quite a lot of money, because we have to place them at several points. But, for anyone who wants to access, we allow them to come to this office ." (Ardian, 2023)

For the 2022 budget, the Government of Village Gue Gajah has not conveyed information regarding budget realization to the public through information media such as billboards. The information media still displays the village budget in 2022, which can be seen in. Meanwhile, the 2023 village budget is already underway.

The government of Village Gue Gajah always prepares a report for document requirements per stage of Village Fund distribution in 2021 and 2022. The report is submitted to the sub-district head who will later submit it to the Regent as a requirement for Village Fund distribution. This is in accordance with what was conveyed by the Keuchik Village Gue Gajah.

In accordance with the provisions outlined in the Regulation of the Minister of Finance 201/PMK.07/2022 regarding the Management of Village Funds, the allocation of Village Funds to villages is conducted through a three-stage process, with specific documentation requirements at each stage. The Gue Gajah Village Government consistently prepares a comprehensive report containing the necessary documents for each stage of Village Fund distribution in 2021. Subsequently, this report is submitted to the sub-district head, who serves as an intermediary, and ultimately forwarded to the Regent as a prerequisite for the distribution of Village Funds. This procedural information is consistent with the statement provided by the Head of Village (Village Head) of Gue Gajah Village.

" Because in 2021 and 2022 we will not yet become independent villages, so the Village Fund distribution will be carried out in three stages. The first stage submitted as a requirement is the Village Qanun on the Village Budget. Next, in the second stage we submit reports on the realization of the previous year's Village Funds and reports on the realization of non-BLT Village Funds in stage 1. Lastly, in phase 3, we will submit reports on the realization of non-BLT Village Funds up to stage 2." (Ardian, 2023)

The Village Secretary of Village Gue Gajah also mentioned the same thing regarding the distribution of the Village Fund in three stages.

"The distribution stage is three times. The first stage was reported once, as well as the second and third stages. Reports were collected at the sub-district head first and then immediately submitted to

the Community and Village Empowerment Services. So the Camat Office is only an extension.” (Rizki, 2023)

Based on the results of interviews conducted with village officials, Village Gue Gajah still has not implemented a single standard of accountability according to Minister of Home Affairs Regulation Number 20 of 2018 in the accountability of APBDes management both in 2021 and 2022.

DISCUSSION

Based on the analysis presented, it can be inferred that Gue Gajah Village has demonstrated adherence to several accountability principles in the management of the Village Budget based on relevant regulations, including Minister of Home Affairs Regulation Number 20 of 2018, Village Minister Regulation Number 21 of 2020, and Minister of Finance Regulation 201/PMK.07/2022. However, there remain certain standards that have not been fully met in the management of the 2021-2022 Gue Gajah Village Budget. Specifically, the Village Government has not provided comprehensive information concerning the implementation of the Village Budget through their information media. This includes crucial details such as the activity budget executor, the activity implementing team, and avenues for addressing complaints. Furthermore, in the reporting and accountability process, although the village head has submitted reports on the realization of activities for the first semester and the final report on the Village Budget realization to the Head of District (sub-district head), there is one aspect that has not been effectively implemented, namely transparency. This pertains to the dissemination of information through the village information media, which currently only encompasses the final realization report. Additionally, there exists a potential vulnerability to fraudulent practices in the administration process, particularly in relation to the rationalization of irregularities or errors made by village officials during data entry procedures.

CONCLUSIONS AND RECOMMENDATIONS

The advice that can be given is that it is hoped that in the future the Gue Gajah Village Government will pay more attention to the information media conveyed to the community so that the community can easily access more detailed information regarding the implementation of the Village Budget and create transparency between the village government and the community.

ADVANCED RESEARCH

The limitation of this research is that the research topic raised is quite sensitive for several parties with the research object being still limited to the village apparatus of Gue Gajah Village internally, not yet involving the village community or other external institutions that are informants in this research.

Conduct a comparative study between Gue Gajah Village and other villages in Aceh Besar District or other regions to assess variations in village budget management practices and financial accountability. Explore the impact of external factors (e.g., changes in government regulations, socio-economic

conditions) on village budget management and financial accountability over a longer period.

Investigate the role of technology (e.g., digital platforms, e-governance systems) in enhancing financial transparency and accountability in village budget management. Analyze the effectiveness of capacity-building programs or training initiatives for village officials in improving financial management practices and accountability. Examine the perceptions and experiences of village communities regarding financial accountability and transparency in village budget management..

ACKNOWLEDGMENT

We would like to express our deepest gratitude to all those who contributed to the completion of this research on the financial accountability of Gue Gajah Village in managing its village finances. First and foremost, we extend our heartfelt appreciation to the Head of Gue Gajah Village, the Secretary of Gue Gajah Village, and the Finance Officer of Gue Gajah Village for their invaluable insights and cooperation in providing the necessary information for this study.

We would also like to thank the residents of Gue Gajah Village who participated in the interviews and shared their perspectives on the village's financial management practices. Furthermore, we are grateful to the Faculty of Economics and Business, Universitas Syiah Kuala, for providing the necessary support and facilities for this research. Thank you to everyone who contributed to this research project. Your assistance and support are greatly appreciated.

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