

The Role of Village Apparatus in Village Financial Management Accountability (Study in Bangun Rejo Village, Tanjung Morawa District)

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ARTICLE INFO

Keywords: Accountability, Village Financial Management, Role of Village Apparatus

Received: 19 June

Revised: 22 July

Accepted: 28 August

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ABSTRACT

The purpose of this study was to determine the role of village officials in the financial management of Bangun Rejo Village, Tanjung Morawa District. The method used is a qualitative descriptive method. The data collection methods used are observation, interviews, and recording. These methods are then adjusted to the concept of village financial management, namely accountability and transparency. Based on the results of the research study, the accountability of Bangun Rejo Village officials in village financial management has mostly been in accordance with the applicable principles of village financial management. Although there are several obstacles, village officials have carried out their duties according to their roles. Community distrust of village leaders in managing village funds is an obstacle in Bangun Rejo Village

INTRODUCTION

A village is an organized legal community with special rights, encompassing many houses in one integrated area. To ensure that the rights of village communities are fulfilled, village officials are required to involve the community in village financial management. However, villages often do not involve residents or village organizations in this process. Problems such as effectiveness and efficiency, priorities, leaks, anomalies, and lack of professionalism often arise in village financial management, so village fund management guidelines are very important.

Based on Law Number 6 of 2014 concerning Villages, the Village Government has the authority to organize development, governance, and empowerment of village communities in accordance with the original rights and customs of the village. Village Funds, which come from the State Budget (APBN), are one way to strengthen the position of the village according to the law. These funds are provided to advance village communities, and their management is the responsibility of village officials, with the Village Medium-Term Development Plan (RPJMDes) documenting activity plans every six years. The village government is responsible for implementing the RPJM to optimize village development according to community needs, not based on personal interests. For example, Bangun Rejo Village has a vision of "Creating a MAJU (Independent, Safe, Victorious, Superior) and Religious Society," and a goal to create a dynamic, innovative, transparent, accountable, and participatory village government. The author conducted a study to assess whether the goals of this village were achieved, related to the topic "The Role of Village Apparatus in Village Financial Management Accountability".

LITERATURE REVIEW

Agency Theory

Agency theory explains the relationship between the business owner as principal and management as agent. According to Jensen and Meckling (1976), this theory refers to an agreement in which the principal has the power to direct the agent in carrying out tasks on behalf of the principal and gives the agent the authority to make decisions in the interests of the principal.

In the context of this research, the village community functions as the principal and the village apparatus as the agent. The village community gives full authority to the village apparatus to manage village finances with the hope that the village will develop in accordance with the aspirations of the community.

Village and Village Government

A village is a small community located in a certain area, functioning as a permanent residence for residents and meeting their needs, usually dependent on the agricultural sector. Villages exist throughout the world and are government units led by a village head. The authority of the village includes:

- a) Rights of origin
- b) Regional government authority at the village level
- c) Authority granted by the central, provincial, or district/city government
- d) Other authorities delegated by the government in accordance with statutory regulations

Village government is the main entity that is directly related to the community, managing legal authority as well as informal authority such as customary and customary rights (Mansyur & Achmad, 2018).

Law Number 6 of 2014 concerning Villages states that village government manages the interests of local communities and government affairs in the Unitary State of the Republic of Indonesia. Article 1 Paragraph (3) of the Law states that the Village Head, together with the village apparatus, constitutes the Village Government. Village management is coordinated by:

1. Village Head as a leadership factor
2. Village apparatus includes:
 - Village secretariat, led by the village secretary
 - Technical factors, namely the village head's assistant who handles technical matters
 - Regional factors, namely the hamlet head in the area.

Role of Village Apparatus

The Village Head and Village Apparatus form the organizational structure of Bangun Rejo Village Government in Tanjung Morawa District, in accordance with the Regulation of the Minister of Home Affairs Number 84 of 2015 concerning the Organization and Work Procedures of the Village Government. The Village Apparatus includes the Head of Affairs, Head of Section, Village Secretary, and Head of Hamlet.

Fatimah (2018) stated that the role of village officials includes behavior that must be demonstrated by community members, while Indrianasari (2017) emphasized that village officials play an important role in advancing the village and are elements of the village government. The Village Secretary and other village officials, under the direction of the village head, play a role in village government (Gunawan, 2013).

Village government is needed to regulate and oversee village affairs, with each level having specific responsibilities. The central government assigns village government to manage the community according to applicable laws. The Village Head, as an elected and trusted representative, must have skills in Good Governance to manage and develop the community and resources democratically. The village apparatus is responsible for governance, development, development, and empowerment of the village community, with the Village Secretary assisting the Village Head in government administration.

Village Funds and Village Fund Objectives

Village funds, which come from the State Budget (APBN), are allocated through the District Budget (APBD) to finance various village needs, including governance, development, and community empowerment, in accordance with Law Number 6 of 2014. These funds are received by the village through a transfer process from the State General Cash Account to the District General Cash Account, and then to the Village Cash Account. Based on the Regulation of the Minister of Home Affairs Number 113 of 2014, village funds are used for governance, development, community development, and empowerment. In accordance with the Regulation of the Minister of Villages Number 22 of 2017, village funds must be used as a priority for development and community empowerment in order to

improve welfare and reduce poverty. The purpose of village funds according to Law Number 6 of 2014 is to:

- a) Improving the effectiveness of village government services and community development.
- b) Strengthening the capacity of village community institutions in participatory planning and control.
- c) Encourage income distribution and commercial ventures in the village.

Thus, village funds aim to develop the village economy, increase village funds, and strengthen village groups.

Principles of Village Financial Management

The principles of good governance are a reference in village financial management, in accordance with Home Affairs Ministerial Regulation No. 113 of 2014, namely:

1. Transparent refers to the public's right to know openly about the accountability of government management of resources and compliance with the law. Nordiawan (2006) stated that transparency guarantees access to information for the public. Mahmudi (2013) added that transparency allows the public to:
 - a. Analyze the differences between actual and projected financial performance.
 - b. Assess whether the budget contains corruption or manipulation.
 - c. Assess compliance with laws and regulations.
 - d. Recognize the rights and responsibilities of various parties.
2. Accountable means being responsible for managing resources to achieve predetermined goals.
3. Participatory emphasizing that every villager has the right to be involved in decisions regarding activities planned by the village government.
4. Budget Order and Discipline, Village financial management must follow applicable provisions, with an emphasis on budget order and discipline.

METHODOLOGY

This study applies a qualitative descriptive approach, which is one of the qualitative data analysis techniques. This method, based on the philosophy of postpositivism according to Sugiyono (2016), is used to study phenomena by providing a comprehensive picture of events. This study will be conducted in Bangun Rejo Village through direct interviews with the village head to examine the role of officials in village financial supervision.

This qualitative approach involves a descriptive strategy that focuses on in-depth observation. The author uses a variety of data collection methods:

1. Observation

According to Riyanto (2010), observation is a method of collecting data through direct or indirect observation. The author will visit Bangun Rejo Village to observe and collect data.

2. Interview:

Sugiyono (2016) explains that interviews are used to obtain in-depth information from respondents and find research problems. The author will conduct open interviews with sources to obtain clear and open information.

3. Documentation:

Suharsini Arikunto explained that documentation includes collecting information from written sources such as books, reports, and minutes. The author will collect data from the contents of the Bangun Rejo Village RPJM, activity reports, and Village APB reports

RESULTS

Research Result

The Village Government is responsible for the supervision and control of village management and is required to submit reports on the implementation of government to the community, BPD, and the Regent. In addition, accountability reports must also be submitted to the BPD.

According to the Bangun Rejo Village RPJM, the main duties and functions of village officials are as follows:

1. Main Duties and Functions of the Village Head:

- a. The village head is responsible for supervising village government.
- b. The Village Head has the following functions:
 - Manage village government, including administration, security, and regional development.
 - Carrying out infrastructure development and health and education sectors.
 - Developing society through rights, responsibilities, and socio-cultural aspects.
 - Encourage community empowerment in various fields.
 - Establish cooperation with community institutions and organizations.

2. Main Duties and Functions of the Village Secretary
 - a. The Village Secretary leads the Village Secretariat.
 - b. The Village Secretary has the following functions:
 - Manage administrative tasks such as manuscripts, letters, and archives.
 - Handle general duties including planning, office management, and general services.
 - Manage financial administration and ensure accuracy and control of income.
 - Manage budget planning and development reports.
3. Main Duties and Functions of the Head of Village Affairs
 - a. The Head of General and Administrative Affairs supports the Village Secretary in government administration.
 - b. The functions of the Head of TU and General Affairs include:
 - Administration of letters, archives and expeditions.
 - Administrative arrangements, provision of infrastructure, meetings, and inventory.
 - Manage official travel and public services as well as other assigned tasks.
4. Main Duties and Functions of the Head
 - a. The Hamlet Head assists the Village Head in his area of duty.
 - b. The functions of the Hamlet Head include:
 - Maintaining order, protecting the community, and managing the area.
 - Planning and supervision of development in the region.
 - Community development and empowerment to support governance and development.
 - Service to the community, reporting tasks, and providing advice to the Village Head.

The Head of Bangun Rejo Village, as the research subject, was interviewed to collect data, and observations and documentation of research activities have provided data for further processing.

Accountability in Village Financial Management

Accountability in village financial management refers to the obligation of individuals to be responsible for the implementation of their authority, in order to ensure that the authority is used for the benefit of the organization and prevent misuse for personal gain. The implementation of this accountability is very important for Bangun Rejo Village officials in managing village finances, so that every step in financial management can be properly accounted for.

Accountability in village financial management can be seen from the following stages:

1. Planning

In Bangun Rejo Village, to maintain transparency, the village apparatus held a hamlet meeting immediately after receiving the budget ceiling from the central government. This was done to accommodate the aspirations of the community. Then, a village meeting was held to adjust the aspirations to the budget ceiling, which was finally stated in the RAPBDesa, and after agreement with the DPD, became the APBDesa.

2. Implementation

Village officials publish information about development through infographics on strategic bulletin boards throughout the village. In implementing activities, funds are submitted by the person in charge of the activity, verified by the village secretary and planning officer, then approved by the village head. The finance officer then makes payments based on the approval of the village head.

3. Administration

The finance officer carries out treasury functions by recording all transactions of receipts and expenditures of funds, as a form of control over the implementation of the Village Budget.

4. Reporting

Reports related to the results of the work that has been carried out are submitted as a form of accountability. Bangun Rejo Village informs the results of management to the community through PPID, and the realization report is closed every December 31st.

Through interviews, it was found that Bangun Rejo Village complies with various regulations in village financial management and applies the concept of accountability and transparency, even though it has to adapt to various community backgrounds.

DISCUSSION

Research shows that the role of village officials has a positive influence on the accountability of village financial management. This finding indicates that the greater the role played by village officials, the better and more transparent financial management in the community. Improving village government services for residents is the goal of village funds, so that village services will improve along with the increase in village funds every year. One of the villages that has experienced an increase in village funds every year is Bangun Rejo Village. The village budget is as follows:

Table 1. Details of Bangun Rejo Village Budget

Information	Year 2020	Year 2021	Year 2022
Village Fund	824,154,000	969,195,000	1,059,769,000
Part of Regional Tax and Regional Retribution Results	137,643,000	237,224,000	255,920,000
Village Fund Allocation	455,175,000	442,177,000	446,307,000

Source: Bangun Rejo Village Draft Budget Archives for 2020-2022

Increasing village funds in Bangun Rejo Village requires careful management by local leaders to avoid misappropriation. Village officials are expected to monitor and adjust existing limits. Village funds provided by the government are focused on community services, strengthening village institutions, and community-based initiatives as agreed in the Village Musrenbang. However, community concerns regarding the management of village funds remain. Of the village fund allocation, 30% is used for government and BPD operations, while the other 70% is allocated for economic infrastructure development, empowerment in the health and education sectors, and poverty alleviation. Financial support is also provided to village community institutions such as BUMDes and business groups based on the village's economic potential. All activities funded by Village Funds must be planned, implemented, and evaluated transparently and accounted for administratively, technically, and methodologically. Management of village funds must be carried out fairly, in a controlled, efficient, and effective manner in accordance with laws and regulations. If the Village Head does not submit a report on the use of village funds or irregularities are found, sanctions can be imposed, including delaying the disbursement of funds. If in two consecutive years there are more than 30% of remaining funds that cannot be accounted for, then the disbursement of village funds can be reduced.

CONCLUSIONS AND RECOMMENDATIONS

The study concluded that the village apparatus in Bangun Rejo Village was quite accountable in managing finances according to the rules, as seen from the budgeting process to the end-of-year report. Although the tasks were carried out well, there were still challenges, including the lack of public trust in the village head due to age differences and variations in human resources. To increase trust, village apparatus need to interact and provide detailed explanations.

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Mutiara, Tripriyono

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