

ACCOUNTABILITY ANALYSIS IN MANAGEMENT OF VILLAGE FUNDS (DD) IN
PAKUKU JAYA VILLAGE, TOMINI SUB-DISTRICT, BOLAANG MONGONDOW
SELATAN DISTRICT

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This internship was carried out with the aim of knowing and analyzing accountability in managing village funds (DD) in Pakuku Jaya Village, Tomini District, South Bolaang Mongondow Regency

Report method used is qualitative research using data collection techniques carried out using observation techniques, interviews and documents.

The author shows the Accountability Analysis in Village Fund Management (DD) in Pakuku Jaya Village, Tomini District, South Bolaang Mongondow Regency. Village Fund Management Analysis Is A Very Important Thing Because In The Implementation Of The Village Fund Management There Is A Process Of Planning, Implementation, Administration, Reporting, And Accountability.

Keywords: Analysis, Village Fund Management, in Pakuku Jaya Village

PRELIMINARY

After regional autonomy emerged, there was a division of government affairs. Indonesia no longer only recognizes the principle of centralization where all governmental affairs are carried out by the central government but also needs to carry out the distribution of powers to local governments which is known as decentralization. This principle of decentralization then becomes an important foundation in the implementation of regional autonomy. In order to accelerate development in all fields, efforts to increase and equalize the capacity of Village Governments throughout Indonesia are absolutely necessary. Regional autonomy has led to the understanding that each autonomous region has the right and obligation to regulate and manage their own household, including in terms of financial management.

The enactment of Law Number 6 of 2014 concerning Villages has further strengthened the function and position of the village government in administering

government in the Republic of Indonesia. The Village Government as the lowest power body has original authority to manage its own household also has authority and power as a gradual delegation from the government above it, namely the regional government and the central government. Village autonomy is the authority of the village to regulate and manage the interests of the local community according to initiatives. Now a common obstacle experienced by most villages related to limitations in village finances is the APBDes which is not balanced between revenue and expenditure. In governance,, Village administration requires village financial and income sources. Village income sources are managed through the Village Income and Expenditure Budget (APBDes).

For the sake of realizing the implementation of government affairs which are the authority of the village and improving services and community empowerment in Law Number 6 of 2014

concerning Villages states, villages have a source of income consisting of village original income, regional tax sharing and district/city regional levies, part of the village funds balance of central and regional finances received by districts/cities, budget allocations from the State Revenue and Expenditure Budget (APBN), financial assistance from the Budget. From the village's source of income, the budget allocation from the state budget is something new for the village. Village readiness is required to be able to process village funds according to applicable regulations. If the village is not ready with appropriate human resources and programs, it is possible that there will be misappropriation of village funds.

The important thing to note is the existence of certainty for the financing and ultimately the accountability process for the use of the budget. Now the government is providing financial support to villages, one of which is coming from a Financial Balance fund between the Central Government and Regional Governments of at least 10% intended for villages which is called the Village Fund. The purpose of giving Village Funds is actually as a stimulant or stimulus fund to encourage financing village government programs supported by self-help participation of the community in carrying out government activities and community empowerment. The Village Fund, which is now rolled out annually to all villages, must be accountable for its use. Financial accountability nancial accountability is a dimension mportant in the use of finance including Village Fund Allocation funds. Because village funds received must be properly accounted for, the village government is required to have good accountability by the central government. Accountability is the obligation to provide answers and explain the performance and actions of a person/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 accurate, reliable and timely information [1].

In line with this, public accountability is the government's obligation to manage resources, report and disclose all activities. In the implementation and management of Village Finances it must be managed based on transparent, accountable, participatory principles and carried out in an orderly and budgetary manner, and managed within period of 1 (one) fiscal year, namely from 1 January to 31 December in the current year. Likewise, the Village Fund received by each village which is one of the sources of village finance from part of the central and regional financial balance funds received by the district/city government is essentially a stimulant for villages to be able to manage Village Fund Allocations effectively and efficiently.

Village fund management is a very important thing because in the application of village fund management there are processes of planning, implementation, administration, reporting and accountability. But in this case, if it is not supported by the potential readiness of mature Human Resources (HR), it will cause problems in managing village funds, the same thing that happened in villages. Pakuku Jaya, Tomini District, South Bolaang Mongondow Regency. From the results of the initial observations made by the author, it was found that accountability in managing village funds in the village of Pakuku Jaya has not been running optimally. This non-optimality is caused by the unpreparedness of human resources in the village government in carrying out village fund management, which often occurs in the understanding and application of accounting science. This unpreparedness has the impact of an error in the financial statements being made and there will be discrepancies in the financial statements with the standards set by the government. So that the information

received by the user becomes inaccurate and can affect subsequent decision making

Another problem found by the author is the lack of community involvement in compiling the Village Medium Term Development Plan (RPJM Desa) and several meetings regarding the use of village budget funds. This was also confirmed by the submission of an informant as the Sangadi of Pakuku Jaya Village who stated that the lack of community involvement in the formulation of the Village RPJM and the use of the village fund budget made residents not understand the use of village funds so that residents were reluctant to express their aspirations due to limited knowledge about managing village funds. . Apart from that, the problem that the author found was the delay in disbursing village funds because they did not meet the requirements for paying PBB, while there were people who did not want to pay PBB because there was a change in the amount that had to be paid.r.

Village financial governance in question is village financial management from the stages of planning, implementation, administration, reporting, accountability as well as supervision and development which are carried out in a transparent, accountable and participatory manner which are carried out in an orderly and budgetary manner. This is in accordance with statement (2) that the provision of village funds for village administration requires village management to carry out their duties in accordance with the principles of village fund management set out in the Ministerial Regulation. Domestic Affairs (Permendagri) Number 113 of 2014 namely transparent, accountable and participatory which is carried out in an orderly and disciplined manner from the process of planning, implementation, administration, reporting, accountability and supervision and coaching.

Based on this explanation, the authors are interested in analyzing, discussing and

conducting research with the title "Analysis of Accountability in Village Fund Management (DD) in Pakuku Jaya Village, Tomini District, South Bolaang Mongondow Regency"

Definition of Village Funds According to the village fund pocket book published by the 2017 Minister of Finance, it defines and village as a budget originating from the APBN which is specifically intended for villages in order to carry out community development and empowerment through city/district APBD funds. According to government regulation no. 60 of 2014 concerning village funds are funds sourced from the state revenue and expenditure budget intended for villages which are transferred through the district/city regional income and expenditure budget and are used to finance government administration, development implementation, community development, and community empowerment. Based on these references, village funds are budgets that are the right of a village and it is an obligation for the central government to provide them to villages by transferring them directly from the APBN to the APBD and then entering the village treasury.

Village Concept

Etymologically, the word village comes from Sanskrit, deca which means homeland, homeland or birthplace. From a geographical perspective, a village or village is defined as "a group of houses or shops in a country area, smaller than a town". The village is a legal community unit that owns the authority to manage their own household based on the rights of origin and customs that are recognized in the national government and is in the regency area.

Providing an understanding of the village through sorting out the notion of community into two types, namely large communities (such as cities and countries) and small communities (such as: bands, neighborhood associations and so on) [2].

Another opinion put forward a definition of Village by making three judgments based on the purpose of analysis, namely for the purpose of statistical analysis [3]. For the purpose of socio-psychological analysis, the village is defined as an environment where the inhabitants have intimate and all-informed relationships among their fellow citizens. Meanwhile, for the purpose of economic analysis, the Village is defined as an environment where the population depends on agriculture. Stating that the Village is a legal community unit that has an original structure based on special origin rights. The foundations of deep thought regarding Village Government are diversity, participation, genuine autonomy, democratization and community empowerment [14].

Village according to Law number 6 of 2014 concerning Villages means that a Village is a village and a traditional village or what is referred to by another name, hereinafter referred to as a village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected within the system of government of the Unitary State of the Republic of Indonesia.

The village was formed on the initiative of the community by taking into account the origins of the village and the socio-cultural conditions of the local community. Village formation can be in the form of merging several Villages or parts of adjacent Villages, or division of one Village into two or more Villages, or formation of a Village outside the existing Village. Village formation is not solely in accordance with the wishes of Village officials who have the authority to regulate all activities in the Village, as is the case with the formation or establishment of a new organization, Village formation must also comply with existing regulations. The

legal basis for forming a village is Law Number 6 of 2014 concerning Villages and further regulated in PP No 43 of 2014 which has been revised to become PP No 47 of 2015 concerning implementing regulations of Law Number 6 of 2014. In Law Number 6 of 2014 Village formation must meet the following requirements:

- 1) The age limit for the main Village is at least 5 (five) years from the establishment.
- 2) Total population as regulated in article 8 paragraph (3) b.
- 3) Work areas that have access to inter-regional transportation.
- 4) Social culture that can create harmony in community life in accordance with village customs.
- 5) Has potential which includes natural resources, human resources, and supporting economic resources.
- 6) The boundaries of the Village area are stated in the form of a Village map that has been stipulated in the Regent/Mayor regulation.
- 7) Facilities and infrastructure for Village administration and public services and the availability of operational funds, fixed income and other benefits for village government officials in accordance with statutory provisions.

The legal basis which is the background for the formation of a Village, there are other things that must also be completed, namely village elements. In this case What is meant by village elements are the components forming a village as a state administration unit. These components are: Village area, is an area that is part of the sub-district area

- a. Residents or Village community, namely those who live in the Village for some time in a row.
- b. Governance, is a system of self-government in the sense that it is self-chosen by the villagers who will later be responsible to the villagers.
- c. Autonomy, is as a regulator and caretaker of the household itself.

Villages have authority in accordance with what is stated in Law Number 6 of 2014 concerning villages: with the provisions of laws and regulations.

The foundations and elements of the village government are one of several things that the village government must pay attention to in administering its government, all of which are the rules or ideal basis for the implementation of village government. The regional autonomy that is applied helps the village government in improvising performance and the programs that have been determined can be carried out optimally. This autonomy gives the village government a complete role in managing its own household while still adhering to the local wisdom of the community, because society is the most basic element in creating a village which is the smallest government.

Concept of Village Government

The definition of government or government is the process, method, act of governing based on democracy, the Governor holds the reins at the first level region, all matters carried out by the state in carrying out public welfare and the interests of the state. The village government is part of the national government, whose implementation is aimed at the village. Village governance is a process in which the efforts of the village community concerned are combined with government efforts to improve the standard of living of the community.

Apart from the authority and rights possessed by the village head, in context Law Number 6 of 2014 concerning villages, c. Holding the authority to manage village finances and assets,
 d. Establish village regulations,
 e. Determine the village spending income budget,
 f. Fostering village community life,
 g. Fostering peace and order in the village community,

h. Fostering and improving the village economy as well as integrating it in order to achieve a productive scale economy for the greatest possible prosperity of the village community,

i. Develop village sources of income,

j. Propose and accept the delegation of part of the state's wealth to improve the welfare of rural communities,

k. Developing the socio-cultural life of the village community,

l. Utilizing appropriate technology,

m. Coordinate village development in a participatory manner,

n. Representing the village inside and outside the court or appointing a legal representative to represent it in accordance with the provisions of the laws and regulations

o. Carry out other authorities in accordance with the provisions of the legislation.

Based on the authority possessed by the village head, legally he has the same responsibility large, therefore to be effective there must be delegation of authority to his assistants or giving a mandate. Therefore, in carrying out the authority of the village head, it is given as emphasized in Article 26 paragraph (3) of Law Number 6 of 2014, namely: In carrying out the duties of the Village Head, he has the right to:

a) Proposing the organizational structure and working procedures of the village government,

b) Submit a draft and stipulate village regulations,

c) Receiving a fixed income every month, allowances and other legal receipts, as well as receiving health insurance, Obtain legal protection for implemented policies, and

a) Give a mandate to carry out other tasks and obligations to village officials.

In Law Number 6 of 2014 in article 26 paragraph (4) in carrying out the duties of the Village Head it is obligatory:

a) Uphold and practice Pancasila, implement the 1945 Constitution of the Republic of Indonesia, and defend and

maintain the integrity of the Unitary State of the Republic of Indonesia, and Bhineka Tunggal Ika,

- b) Improving the welfare of village communities,
- c) Maintain peace and order in the village community,
- d) Comply with and enforce laws and regulations,
- e) Carrying out democratic and gender-just life,
- f) Carry out the principles of village governance that are accountable, transparent, professional, effective and efficient, clean and free from collusion, corruption and nepotism,
- g) Establish cooperation and coordination with all stakeholders in the village,
- h) Carrying out good village government administration,
- i) Manage village finances and assets,
- j) Carry out government affairs that fall under the authority of the village,
- k) Resolving community disputes in the village,
- l) Developing the economy of rural communities,
- m) Fostering and preserving the socio-cultural values of the village community,
- n) Empowering communities and social institutions in the village, Developing the potential of natural resources and preserving the environment, and
- a) Providing information to the village community.

Village Financial Management

Understanding/definition of village finances taken from Permendagri No. 113 of 2014 are all rights and Village obligations that can be valued in money as well everything in the form of money and goods related to the implementation and obligations of the Village.

(5) Definition of Village Financial Management based on Permendagri No. 113 of 2014 is a whole series of activities starting from the planning, implementation, administration, reporting

to accountability stages carried out in one fiscal year, starting from 1 January to 31 December

The definition of management has been widely discussed by experts who complement one another. (6) states that management is the process of planning, organizing, directing, and supervising, the efforts of members of the organization and users of other organizational resources to achieve organizational goals that have been set Village finances are all rights and obligations in the context of administering village governance that can be valued in money, including all forms of wealth related to village rights and obligations. 10 Village finances come from village original income, APBD, and APBN. Villages under village authority are funded from APBDesa, central government assistance and regional government assistance. The implementation of regional government affairs carried out by the village government is funded from the APBD, while the implementation of the central government which is carried out by the village government is funded from the APBN

Regulation of the Minister of Home Affairs Number 1 of 2016 concerning Village Asset Management explains that village assets are village-owned goods originating from village-owned original wealth, purchased or obtained at the expense of the Village Revenue and Expenditure Budget (APB Desa) or the acquisition of 10 Nurcholis Hanif, Loc .cit 19 other valid rights. In Article 76 paragraph (1) of Law Number 6 of 2014 concerning Villages it is stated that village assets can be in the form of village treasury land, ulayat land, village market, village market

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Animal side panels, boat moorings, village buildings, fish auctions, auction of agricultural products, village-owned

forests, village-owned springs, public baths, and other village-owned assets.

Village financial management is a whole activity that includes planning, implementation, administration, reporting, and village financial accountability. The Village Government Work Plan, hereinafter referred to as RKPDesa, is the elaboration of the Village Medium Term Development Plan for a period of 1 (one) year. Village Revenue and Expenditure Budget, hereinafter referred to as APBDesa, is the annual financial plan of the Village Administration

RESEARCH METHODS

This study uses a qualitative descriptive research method, which is a study that aims to obtain an overview to understand and explain the management of village funds in Tomini District. (9) research data analysis can be grouped into two, namely:

a. Qualitative Analysis

Qualitative analysis is an analytical method using data in the form of words, sentences, schemes and pictures.

b. Quantitative Analysis

Quantitative analysis is an analysis using statistical formulas that are adjusted to the title of the research and the formulation of the problem for calculating numbers in analyzing the data obtained.

Therefore the analysis of the data used in this study qualitative descriptive, where the research data is in verbal form and analyzed without using statistical techniques.

DISCUSSION Overview of Internship Locations
Locations Internship locations in the village Pakuku Jaya, Tomini District, South Bolaang Mongondow Regency., on the consideration that the location is easy to reach because it is close to the author's residence, making it easier to collect data.

Pakuku Jaya Village is a hamlet in West Milangodaa Village. Its geographical location is very supportive for the growth and development of society in various sectors, both in the agricultural, plantation and marine sectors. Seeing this side, the

people who live in Pakuku Hamlet gave birth to an idea to form an Autonomous Village, so that with this idea a thought was developed to hold a deliberation meeting involving all components of society and the Government in the Dusun area, then from the results of the meeting, followed up at the village level through the Village Consultative Body (BPD), the Institute held a meeting with the local government for further development so that on Thursday 02 February 2009 the BPD together with the Village Government agreed to form an Autonomous Village, namely the Village, with the results being forwarded to the Regency Government through the Subdistrict Government so that there was a long wait on December 11, 2009, the Regency Government inaugurated the Village to become a Preparatory Village. The village is supported by natural potential and panoramic views that are very captivating for everyone who wants to visit. Since it was inaugurated, they have started to improve themselves by using the beach as a local tourist park for a source of entertainment and livelihood for some residents. With the location of the village that extends from east to west, on the north side stands a high mountain which is also a large water source (river) that stretches from north to south which is also the separator between the Main Village, namely West Milangodaa and the Village. West Milangodaa Village (main) was inaugurated in 2005 by the Bolaang Regency Government Mongondow (Regent Mrs. Marlina Moha Siahaan Sugeha) as the Expansion Village of Milangodaa Village.

A village inhabited by people who highly uphold cultural values, customs and make religion the main basis for building and developing social, economic and political life. From the results of the data that this village is inhabited by 118 heads of households and 490 population, of these people whose livelihoods depend a lot on two livelihood sectors, namely as farmers

and fishermen from these sources of livelihood, Alhamdulillah, they are able to support people's daily lives and can send them to school. Their sons and daughters are at a higher educational level, so based on September 2009 data and uncertain livelihoods, the village has been able to send children to various educational institutions, so based on data there are 102 elementary school students, 23 junior high school students, and high school senior high school students. totaling 15 people and tertiary institutions reaching 4 people so that from these data the next five years the village will be more brilliant as expected and mandated by the 1945 Constitution. The village is a division village of the Main Village of West Milangodaa Village, established in 2009 based on the Decree of the South Bolaang Mongondow Regent N Number: 117 of 2009, December 11, 2009 with the status of a Preparatory Village. As for sangadi-sangadi who once led and needed to get gold ink notes in the hearts of the village people.

Such is the brief history of the village. We hope that this long process and the struggles carried out by the participating parties for the establishment of a village that we love can be a separate motivation for us, especially the people who live in Indonesia, especially in terms of advancing village development. good is getting better The village is one of 7 villages in the Tomini sub-district, which has An area of 3,600 Ha which is located 4 KM to the east of the sub-district capital and 45 Km from the Regency Capital. The village has a population of 595 people, spread over 2 (two) hamlets

Discussion of Internship Results

Accountability is one of the mechanisms for realizing and ensuring the accountability of village financial management, as emphasized in the principle of Village Financial Management (Accountable Principle). In realization it is also aligned with the Regulation of the Minister of Home Affairs Number .37 of

2007 concerning Guidelines for Village Financial Management. whereby the use of the village fund allocation budget is indirect spending of 30% for Village Government personnel and operations spending and direct spending of 70% for community empowerment costs. Accountability for the realization of the implementation of the APBDesa in Pakuku Jaya Village consisting of income, expenditure and financing will be submitted by the village head to the Regent of Bolaang Mongondow Selatan at the end of each fiscal year. The accountability report on the realization of APBDesa is stipulated by Village Regulations. Realization reports and accountability reports on the realization of APBDesa implementation are informed to the public in writing and with information media that are easily accessible to the public, such as bulletin boards, community radio, and other information media. Realization reports and accountability reports on the realization of APBDesa implementation are submitted to the Regent through the sub-district head no later than 1 (one) month after the end of the relevant fiscal year. The Village Fund accountability process is carried out in several stages, namely: Stages of Analysis of the Process of Compiling and APBDesa income APBDesa preparation and income is based on Permendagri Number 20 of 2018 regulating Village Financial Management, namely the Village Secretary coordinating preparation of draft Village regulations regarding the Village APB, amendments to the Village APB, and accountability for the implementation of the Village APB for the current year. The Village Secretary submits the draft village regulation to the Village Head. The Raperdes regarding the APBDesa were submitted to the Village Head, then submitted to the BPD for discussion and joint agreement. Then the Raperdes regarding the APBDesa that had been agreed upon were submitted to the Regent of Bolaang Mongondow Selatan. If the

Raperdes regarding APBDes are not appropriate, then the village head is obliged to revise them. In the process of drafting and determining the Pakuku Jaya APBDes, the Raperdes regarding the APBDes was drafted together with the village government, namely the village secretary, then submitted to the BPD for approval. After the APBDes has been agreed, it is then submitted to the Tomini sub-district head through the village facilitator for evaluation, after which it is submitted to the BPMD of South Bolaang Mongondow Regency and is declared appropriate, the Regent through the Tomini sub-district determines the APBDes and the Perdes regarding the APBDes can be enforced.

From the description above, it can be concluded that the stages of preparing and determining the APBDes in the Pakuku Jaya Village Government are in accordance with Permendagri Number 20 of 2018 regulating Village Financial Management, namely carrying out the preparation and determination of the APBDes.

Analysis of Implementation of Village Acceptance

According to Permendagri Number 20 of 2018 it is explained that village income consists of groups of: a. Village original income; b. transfer; and c. other income and all village recipients and expenses are carried out through the Village treasury account. Every village income must be supported by complete and valid evidence. The village head must intensify collection of village income which is their authority and responsibility.

In its implementation in Pakuku Jaya Village, Pakuku Jaya Village income receipts only come from village transfer income, these receipts have been implemented through the village treasury account. Pakuku Jaya Village already has village original income, because Pakuku Jaya Village has a Village-Owned Enterprise (BUMDES). So that village income comes from village transfer

income which functions for the costs of running village government, implementing village development, and fostering community empowerment. The Pakuku Jaya Village Government also said that the obstacle in implementing village fund receipts was a lack of understanding in terms of the budget and the implementation of funds budgeted for village development. Based on this explanation, it can be concluded that the implementation of revenues in Pakuku Jaya Village is in accordance with Permendagri Number 20 of 2018, namely that all recipients and village expenditures are carried out through the Permanent Village cash account of the village government, there are a few obstacles in implementation due to a lack of understanding in implementing the budget. The following is an overview of the spending data on funds for the village of Pakuku Jaya, South Bolaang Mongondow Regency, as can be seen in the following table:

Obstacles in implementing village transfer income recipients, namely in distribution and disbursement sometimes experience delays. According to the Pakuku Jaya Village Head of Finance, this was due to incomplete requirements for submitting funds by the Village Government, for example documents in the form of an SPJ. If one of the villages in Mekarsari does not complete the disbursement requirements, then all villages experience delays in disbursing the funds, because disbursement and disbursement of funds is carried out collectively.

Village Revenue Administration Analysis

According to Permendagri Number 113 of 2014 the administration of revenue must be carried out by the Head of Village Finance. Receipts in cash received by the Head of Village Finance are made proof of receipt transactions and recorded in the general cash book. Receipts that are transfers. The Village Finance Officer will receive information from the Bank in the

form of a credit note for funds in the village treasury account. Administration of revenue in Pakuku Jaya Village has been carried out by the Head of Village Finance using the Village Financial Information System (SISKUEDES) application.

In the record of receipt of the Village Finance Officer using the General Cash Book, Cash Book and Bank Assistant Book. Pakuku Jaya Baru's revenue comes only from transfer income. Based on this and also looking at the existing documents in the SISKUEDES application, it can be concluded that, the recording of the administration of beneficiaries carried out by the Head of Village Finance is in accordance with Permendagri Number 113 of 2014, namely the administration of receipts at Pakuku Jaya Baru has made a Bank Book, General Cash Book, Cash Book Cash and data entry has been done correctly Village Expenditure Administration Analysis

According to Permendagri Number 113 of 2014, the administration of expenses must be carried out by the Village Treasurer. The Head of Finance is required to record every expenditure and close the books at the end of each month in an orderly manner. The Head of Village Finance must account for usage through an expenditure accountability report to the Village Head.

Expenditures in cash issued by the Head of Village Finance are made proof of expenditure transactions and recorded in the general treasury book, whereas for direct transfers to third parties, furthermore those which are transfers in nature must be accompanied by complete and valid evidence and recorded correctly and in an orderly manner. The management of expenditures in Pakuku Jaya has been carried out by the Head of Village Finance using the SISKUEDES application.

For recording expenses, the Village Finance Unit uses the General Cash Book, Cash Book, Bank Assistant Book, and Tax Assistant Book. All expenditures/spending

issued by the Village Finance Head have been made proof of expenditure receipts and recorded in the Cash Book and General Cash Book. Administration of expenses related to village spending, and supported by evidence, notes or receipts. Head of Village Finance Also records tax obligations that are deducted/collected on shopping transactions made. The Head of Village Finance has recorded it in the revenue column in the Tax Assistance Book. Based on the above it can be concluded that the recording of the administration of expenses is carried out by the Head of Village Finance. This is in accordance with Mardiosmo's theory of accountability regarding the obligation of the party holding the trust to provide accountability, presenting, reporting, and disclosing all activities which are the responsibility of the party giving the trust who has the right and authority to ask for this accountability.

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Side panel Analysis of Village Financial Reports

According to Permendagri Number 113 of 2014 concerning village financial management, it states that accountability reports are submitted monthly to the Village Head. In carrying out the report the Head of Village Finance closes the book and makes accountability at the end of each month. Accountability reports are made in the form of an accountability letter (SPJ), this SPJ is included as a requirement for channeling village funds, ADD, and sharing of regional taxes & levies.

At the end of the budget period, the Head of Village Finance has made a report on the realization of the implementation of the APBDesa. According to Permendagri 113 of 2014 concerning Village Finance management, it states that accountability reports are submitted monthly to the Village Head. In the report on the

Conclusion

Based on the discussion in the previous chapter, the conclusions from this writing are as follows: the process of accountability in managing village funds is in accordance with Permendagri regulation Number 20 of 2018 regulating Village Financial Management, which starts from the Planning, Budgeting, Implementation of Activities and Budget, Administration Stages, Reporting and Accountability, can be carried out in a participatory, transparent, accountable, as well as orderly and disciplined budget based on cash accounting.

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