



Accountability of Village Fund Allocation Management in Nyuruk Village, Dendang District, East Belitung Regency, Bangka Belitung Province

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Abstract

In realising Indonesia's economic equality and poverty eradication programmes, which start with building villages and from below, it will be possible if village financial management accountability is carried out properly and in accordance with applicable regulations. The purpose of this study is to determine and explain how the accountability of village fund allocation management in Nyuruk Village is in accordance with applicable regulations in this case the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. The research method used is qualitative with descriptive type. Data collection was carried out using interview techniques, observation and documentation studies with respondents, namely the Village Head, Village Secretary, and Village Treasurer. The results of this study show that the management of village funds in Nyuruk Village has been carried out very transparently and accountably, the village government also continues to strive to accelerate with the conditions and situations as well as changes in applicable laws and regulations. So that the overall process of managing village funds has applied the principle of accountability in accordance with the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.

1. Introduction

The development of villages and their communities is one of the main focuses of the Indonesian government to realise economic equality and eradicate poverty in Indonesia. This is stated in the sixth point of Asta Cita of President Prabowo Subianto and Vice President Gibran Rakabuming Raka, which states: 'Building from villages and from below for economic equality and poverty eradication'. In order to realise the Asta Cita of President Prabowo Subianto and Vice President Gibran Rakabuming Raka, the process of village financial management in village development must be the main focus, especially related to compliance with applicable regulations, in this case, the Minister of Home Affairs Regulation Number 20 of 2018 on Village Financial Management. Starting from planning, implementing activities and budgets, administration to reporting and accountability, must be carried out in a transparent, responsible, participatory, orderly, and disciplined manner. In this context, given the dynamics and constraints in realising village financial management accountability, Nyuruk Village is a relevant location for research.

This research will discuss how the accountability of financial management in Nyuruk Village is in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018

concerning Village Financial Management, starting from the planning, implementation, administration, reporting to accountability stages. The main objective of this paper is to explain the accountability of village fund allocation management in Nyuruk Village and provide recommendations to policy makers and village managers in order to improve the accountability of village fund management. This paper is expected to provide insight and in-depth understanding, not only to local governments, village governments, and communities, but also to academics and researchers interested in the field of public financial management. This paper focuses on qualitative analyses that include interviews, observations and document studies related to the accountability of village fund management in Nyuruk Village. The limitation of this paper is that the scope of the research area is limited to Nyuruk Village, so the results cannot be generalised to all villages in Indonesia.

Through this research, it is hoped that constructive recommendations can be found to improve accountability in the management of village funds in Nyuruk Village. As mandated in Law No. 6/2014 on Villages, village governments are required to manage and account for village finances properly, both vertically and horizontally. Thus, the results of this study are expected to make a positive contribution to the development of better village financial management policies and practices, in line with national development goals.

2. Literature Review

Definition of Village

Bastian, I., et al. (2023) define *udik* or village universally as an agglomeration of settlements in rural areas. Based on the Big Indonesian Dictionary (KBBI), a village can be understood as a group of households that are interconnected and have their own government led by a village head. According to Law No. 6/2014, a village is a legal community unit that has territorial boundaries with the authority to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognised and respected in the government system of the Unitary State of the Republic of Indonesia. Sujarweni (2015) in Kristini, M. A. et al (2020) defines a village as a universal phenomenon, found anywhere in the world, as a small community, which is bound to a certain locality both as a place to live (permanently) and for the fulfilment of its needs, and especially those dependent on the agricultural sector.

Village Fund Allocation

Amsyal, R. et al. (2020) explain that the allocation of village funds (ADD) is a special village allocation allocated by the government through the Regional Government (district). The allocation of village funds is intended to accelerate development at the village level in the form of development of facilities and infrastructure (physical) and human resources (HR). Based on what is explained in Law Number 6 of 2014 concerning Villages, it can be understood that the village fund allocation is a fund that amounts to at least 10% of the balancing funds received by the Regency / City in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund. The village government receives a village fund allocation of 30% for apparatus and operational expenditures, and 70% is used for community empowerment such as the improvement of public facilities, environment, housing, health, and education, as stated in the Minister of Home Affairs Regulation No. 37/2007.

Village Financial Management

According to Mayasari, R., et al. (2024), village financial management is all activities that include planning, implementation, administration, reporting and accountability for village finances. The management of village funds must get the best results, namely results that lead to effectiveness and efficiency, the purpose of which is for the benefit of the village community. In order for good governance in village administration to be realised, village financial management must be carried out in accordance with applicable principles. As stipulated in the Regulation of the Minister of Home Affairs No. 20/2018, the principles of village financial management consist of the principles of transparency, accountability, participation, order and budget discipline. Based on the explanation of Hadi, B. (2020), these principles can be understood as follows:

1. Transparency is a condition in which the public can easily find out and get access to accurate, reliable, and non-discriminatory information related to the finances and management of the village government while still being guided by laws and regulations;
2. Accountability is a form of accountability obligation to the community for the mandate given to manage a resource and the implementation of policies in realising a predetermined goal based on laws and regulations;
3. Participation in the implementation of village governance is the obligation of the village government to include village institutions and elements of the community in the process of village financial management such as in the planning and budgeting process.
4. Budget order and discipline in village financial management is related to obedience and reference in village financial management that must be carried out based on applicable laws and regulations. Based on the 2014 Ministry of Home Affairs Regulation, Prasetya, A. (2022) explains that there are several budget disciplines that must be considered in village financial management, which can be understood as follows.:
 - a. Planned revenue is an estimate of revenue from each source of revenue that is rationally measurable, while budgeted expenditure is the highest limit for expenditure.
 - b. Expenditures are made based on the certainty that sufficient revenue will be available in the Village Budget (APBDesa).
 - c. All receipts and expenditures in the fiscal year must be entered into the Village Budget (APBDesa) through the Village Cash Account.

Accountability

Mardiasmo (2009) in Mareta, F. C (2024) explains accountability as the obligation of the trustee to provide accountability, present, report and disclose all activities and activities that are his responsibility to the trustee who has the right and authority to hold the accountable. Koppel in Malumperas, M. H. J., et al (2021) revealed several dimensions of accountability, namely transparency, accountability, control, responsibility, and responsiveness. The first dimension is transparency which refers to the ease of access to information about the function and performance of an organisation. The second dimension is accountability, which refers to the practice of holding individuals and/or organisations accountable for their actions and activities, sanctioning wrongdoing and rewarding good performance. The third dimension is control which refers to the condition that the organisation does correctly what is its main task. The fourth dimension is responsibility which refers to organisations that should be limited by applicable legal regulations. The fifth dimension is responsiveness which refers to the presence or absence of organisational interest and efforts to meet the substantive expectations of stakeholders in the form of articulated requests and needs.

3. Research Method

This research is qualitative research, namely a research method based on the philosophy of postpositivism, used to research on natural object conditions, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out in a triangulation (combined) manner, data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization, Sugiyono (2019). This study uses a case study technique with a descriptive research approach. Data collection in this study was carried out by means of interviews, observations, and document studies. The informants in this study are the Village Head, Village Secretary, and Village Treasurer in Nyuruk Village. Additional data in this study are sourced from documents belonging to Nyuruk village in the form of the 2023 APBDesa Realization Report, the Report on the Realization of Absorption and Achievement of Village Fund Output for the First Semester of 2024, and the Data on the Unexpected Cost Report. The data analysis in this study was carried out with reference to the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management with data reduction techniques, data presentation and conclusion drawn.

4. Results and Discussions

To realize economic equity and poverty eradication in Indonesia, good governance is needed. Good governance can be realized by applying the principle of accountability in the village financial management system. The management of village fund allocation as part of the implementation of development in the village, must apply the principles that are indicators of good governance. Therefore, to find out how accountability is in the implementation of village fund allocation management, the following is a further description based on data and information that explains the extent to which these indicators are implemented in the research area.

Planning

Village financial management planning is a planning of village government revenues and expenditures in the relevant fiscal year budgeted in the Village Budget. The planning stage of village fund management in Nyuruk Village begins with an order from the Village Head to the Village Secretary to prepare the draft of the Village Budget based on the Village RKP of the year in question and the guidelines regulated by the Regent Regulation which then the results are used as material for the preparation of the draft Village Regulation on the Village Budget. The draft Village Regulation on the Village Budget that has been prepared is then submitted to the Village Head and submitted again to the BPD to be discussed in the BPD Deliberation and mutually agreed. In Nyuruk Village, the determination of priorities for the use of village funds and discussions on village work plans and activities are carried out through the Village Development Planning Conference (Musrenbang Desa). The Village Musrenbang involves the Village Government, BPD, and community elements such as traditional leaders, religion, education, women, youth, and others. In this Village Musrenbang, the community can express their hopes, complaints, and proposals regarding the development or implementation of the Nyuruk Village Government program. The implementation of village fund management in Nyuruk Village encourages the community to be involved and participate in village development while still being guided by applicable regulations.

Implementation

The implementation of village financial management is village receipts and expenditures carried out through village cash accounts at banks appointed by the Regent/Mayor. The process of

disbursing village funds from the village cash account is carried out in stages by the Village Head. The authorized parties in the process of implementing village financial management are the Village Head, Village Secretary, and Village Treasurer as the implementer of village financial management (PPKD). The process of implementing village financial management in Nyuruk Village is carried out in an orderly and compliant manner, one of which is by requiring complete and valid proof of expenditure transactions. The use of unexpected costs is also encouraged to be as effective as possible to meet the needs of the community, such as Direct Cash Assistance (BLT), Food Security Program, and Stunting Handling. To support information disclosure and clarity of information delivery, every physical activity organized by the Nyuruk Village Government must be accompanied by an activity information board installed at the activity location. The activity information board must at least contain the name and volume of the activity, the value of the budget sourced from ADD or non-governmental organizations, and the time of the implementation of the activity. Things such as order and compliance with rules, information disclosure, and program effectiveness, are carried out as a form of accountability of the Village Government to the community.

Administration

The administration of village financial management is the recording of every receipt and expenditure in the general cash book which is closed at the end of each month. The village treasurer is responsible for recording every village revenue and expenditure. Therefore, the Village Treasurer is required to be careful when on duty, namely to record the cause of a financial transaction in the Village Revenue and Expenditure Budget (APBDesa), both in the form of revenue and village expenditure. In village financial administration, the Nyuruk Village Government uses several books such as General Cash Book, Tax Book, Bank Book, Activity Auxiliary Cash Book, and Special Revenue Book. The financial administration recording system in Nyuruk Village is carried out digitally with the Siskeudes application. Siskeudes is a village financial system application that can optimize financial management and reporting at the village level. This application is integrated with banks, so that the transaction data of the system can be accessed and read by the bank. The recording of each proof of transaction is carried out by the Village Treasurer after being verified by the Village Secretary. Then, the Village Treasurer is obliged to close the book at the end of each month. The Village Treasurer is also required to deposit the collected taxes and levies into the Village Treasury account.

Reporting

The reporting intended in village financial management is the report on the implementation of the Village Budget for the first semester, which must be reported by the Head of Village to the Regent/Mayor no later than the second week of July of the year. The Village Head in carrying out his duties, authority, rights, and obligations in managing village finances, must submit a report. The reports are periodic, semi-annual, and annual, which are submitted to the Regent/Mayor and BPD. The preparation of the first semester APB realization report of Nyuruk Village is carried out no later than the end of July and the final semester at the end of January. The preparation of the report as a form of accountability of the Village Government for financial management carried out runs smoothly without any obstacles and is prepared in accordance with the format and rules that have been determined. The Nyuruk Village Government in the reporting process also coordinates with other parties such as the Village Consultative Body (BPD) and the District.

Responsibility

The responsibility in question is related to the report on the realization of the Village APB which must be reported by the Head of Village to the Regent/Mayor through the Sub-district Head no later than 3 (three) months after the end of the fiscal year. ADD responsibility in Nyuruk Village is integrated with APBDes responsibility. The responsibility report for the realization of the Village Budget and ADD is submitted no later than 3 months after the end of the fiscal year. For evaluation, the responsibility report prepared by the Nyuruk Village Government must be evaluated by the Regent. In the process of managing village funds, the Nyuruk Village Government is also routinely audited, in 2023 Nyuruk Village is audited by the East Belitung Regency Inspectorate, and in 2022 by the Bangka Belitung Islands Provincial BPKP. As a form of responsibility and information disclosure, Nyuruk Village conveys information related to village financial management, such as the Village APB Realization Report and ADD Realization at the village deliberation forum and information board in front of the Nyuruk Village Office. In addition to the form of an information board, responsibility and transparency efforts are carried out by Nyuruk Village by uploading information related to the Village APB realization report and various other information on the official website of Nyuruk Village. Nyuruk Village also has social media accounts such as Facebook, Instagram, and Tiktok that contain information and activities organized by the Nyuruk Village Government. The Nyuruk Village Government is also open if there are people who want to submit suggestions or criticism of village financial management, either by submitting it directly to the Village Office or it can also be through the complaint number, and social media owned by Nyuruk Village.

Discussion

In terms of accountability, the implementation of village fund allocation management in Nyuruk Village has mostly met the accountability theory. This is supported by practice in the field that shows that all money spent has been accounted for physically, and proper administration. Nevertheless, Nyuruk Village continues to learn and accelerate to follow the changes that occur, such as possible changes in regulations and policies. This effort is carried out as an accountability of the Nyuruk Village Government to the community and is a form of accountability implementation. With the implementation of the principle of accountability that continues to accelerate, public confidence in the implementation of development will continue to increase and the level of community participation will be able to support the success of regional development. The existence of village deliberations involving the community can also help in providing input and corrections to the village financial management process, in this case the corrections and inputs must be balanced with responses and improvement efforts by the village government.

In addition, village deliberations have also implemented the principle of transparency in ADD accountability periodically in accordance with the concept of transparency, which is to make it easy for the community to know and get access to accurate, reliable, and non-discriminatory information related to finance and village government administration. Thus, the management of the interaction of all parties interested in development must continue to be carried out based on the principles of transparency, accountability, participation, and orderly and budget discipline starting from the stages of planning, implementation, administration, reporting and accountability so that satisfactory results can be obtained from the level of participation. However, the evaluation of the application of these principles must continue to be carried out periodically so that the implementation of the ADD program in Nyuruk Village can continue to be better.

4. Conclusions and Suggestion

The accountability of Village Fund Allocation Management in Nyuruk Village, Dendang District, East Belitung Regency can be concluded as follows.

- a. The management of village funds in Nyuruk Village, Dendang District, East Belitung Regency has provided significant benefits to the community, especially in the field of community empowerment which is the main priority for the purpose of village fund allocation in accordance with the provisions of the law.
- b. At the planning stage, the management of village funds has applied the principles of accountability, transparency and participation. This can be reflected in the existence of a village development planning deliberative forum (Musrenbangdes) which allows the community to express their hopes and proposals to be included in the RPJMDes, RKPDes, and APBDes.
- c. The implementation stage of village fund allocation has also shown the application of the principles of transparency, accountability and participation. The community is involved in various development activities and can monitor its implementation through activity information boards, official websites, and Village Government social media.
- d. Based on the results of the research, the accountability of the management of village fund allocation in Nyuruk Village is in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018. The Nyuruk Village Government will also continue to adapt to the development of laws and regulations to ensure optimal management.

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