

Financial Management Accountability of Sawang Lebar Ilir Village North Bengkulu Regency

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Abstract. This article to explain the planning and budgeting process on management of financial in Sawang Lebar Ilir Village, North Bengkulu Regency. The informants of this study were the village head, village secretary, village treasurer, government head, BPD chairman, BPD representative, BPD secretary, and community representatives. Data was collected through an interview process and documentation. The results of this study indicate that the planning and budgeting process on management of financial has been carried out correctly in accordance with applicable regulations and has been carried out in an accountable and transparent manner. This article can provide additional knowledge for the village government regarding the accountability of village fund management in development planning and management.

Keywords: Accountability · Village fund management · Planning · Budgeting

1 Background

Nawacita is committed to develop Indonesia from the sidelines. As a form of this commitment, the Jokowi-JK government has allocated village funds to all villages in Indonesia. This village fund program is the first in Indonesia. The allocated village fund aims at improving the welfare of the village community. The distribution of village funds certainly requires moral and administrative responsibility from village officials and the community to manage these funds well. To realize good governance in village governance, especially village financial management requires the principles of governance that are transparent, accountable and participatory which are carried out with order and budget discipline (Permendagri No. 20 of 2018).

According to data obtained from a study conducted by the Corruption Eradication Commission (KPK) since January 2015 on village financial management, both Village Fund Allocation (ADD) and Village Funds, the KPK found 14 findings in four aspects, namely regulatory and institutional aspects, administrative aspects, aspect of supervision, and aspect of human resources (kompas.com). However, the phenomenon of the findings by the KPK is contradicted to the findings of the management of village funds in Sawang Lebar Ilir Village, Tanjung Agung Palik District, North Bengkulu Regency. From the results of information obtained from the village head and village apparatus, the management of village funds in the village is going well. This is evidenced by the existence of transparency and accountability of village funds in this village. The village apparatus always involves all components of the village, including

participation from the community, especially in the implementation of the Village Development Plan (Musrenbang Desa) to prepare the APBDes.

The stages of village financial management that will be examined in this study only focus on the accountability stages of planning and budgeting. That is because planning is the first stage and the first step in village financial management. Through this research, it is expected to obtain a description about the accountability of planning and village financial management budgeting in Sawang Lebar Ilir Village.

2 Literature Review

2.1 Village Financial Management

In Permendagri No. 20 of 2018, it is explained that village finance is all rights and obligations in the context of administering village governance that can be valued in money including all forms of wealth related to the village's rights and obligations. These rights and obligations can lead to income, expenditure, financing, and village financial management. The process of village financial management (Village Fund Allocation and Village Funds) is based on the Minister of Home Affairs Regulation No. 20 of 2018 concerning village financial management which includes planning and budgeting, implementation and administration, as well as reporting and accountability.

2.2 Accountability

According to Government Regulation No. 24 of 2005 concerning public sector accounting standards, accountability is responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically established goals. According to the Institute of State Administration (2003) accountability is an obligation to provide accountability or answer and explain the performance and actions of a person, legal entity or an organization to those who have the right or authority to request information or accountability. Public accountability is the obligation of the agent (agent) to provide responsibility, present, report, and disclose all activities that are the responsibility of the trustee (principal) who has the right and authority to request such accountability (Mardiasmo, 2002). Mardiasmo divides public accountability into 2 types, namely:

a. Vertical Accountability

Vertical accountability is the responsibility for managing funds to a higher authority.

b. Horizontal Accountability (horizontal accountable)

Horizontal accountability is the responsibility for managing funds to public.

2.3 The Accountability Dimension

The accountability dimension that must be fulfilled by public sector organizations as described by Ellwood 1993 in (Mahmudi, 201) includes: 1) Accountability for probity

and legality is the accountability of public institutions to behave honestly and to obey the applicable legal provisions in working or in running an organization that is related to avoiding misuse of office, *kolusi*, and corruption. 2) Managerial accountability is the responsibility of public institutions to manage the organization efficiently and effectively. 3) Program accountability is related to the consideration of whether or not a goal has been set, and whether it has considered an alternative program that can provide optimal results with minimal costs. 4) Policy accountability is the accountability of public institutions for the policies taken. 5) Financial accountability is the responsibility of public institutions to use public money economically, efficiently and effectively.

3 Research Methods

3.1 Types of Research

The type of research used in this research is descriptive research with a qualitative case study approach. Qualitative research is a research that explains the facts, conditions, situations, and events that occur in the field naturally by conducting in-depth analysis (Sugiyono, 2016). Descriptive research is a type of research that aims at explaining something through a study. This study only aims at describing explaining phenomena naturally without looking at relationships or comparing a variable (Ulum and Juanda, 2016). Qualitative research with a type of case study is a type of qualitative research that focuses on the specification of cases in an event that includes individuals, cultural groups, or a portrait of life (Sugiyono, 2016).

3.2 Research Instruments

The main instrument of qualitative research is the researcher himself. To be an instrument, researchers are required to have the provision of theory and broad insights to be able to ask questions, analyze, and construct the social situations that are being studied to be more extensive and meaningful (Sugiyono, 2016). In this study, the main research instrument is the researcher himself, who is assisted by a recorder, camera, and question and answer transcript.

3.3 Research Location

The research location in this study is Sawang Lebar Ilir Village, Tanjung Agung Palik District, North Bengkulu Regency. Researchers chose this place to become a place of research to find out and analyze to what extent the village financial management, especially planning and budgeting in the village, has been going well and correctly according to the accountability principles and to what extent the village financial management in Sawang Lebar Village has followed the applicable regulations.

3.3.1 Research Informant

The main data source of this research is the informant. Informants are people who provide information about the situation and conditions of the research background (Sugiyono, 2016). The informant is the main data source to answer the research problem. The informants in this study consist of village head who has served and worked for 2.5 years with the last education degree of senior high school, village secretary who has served and worked for 2.5 years and the last education of undergraduate degree in Biology, village treasurer who has served and worked for 2.5 years with the last education degree of senior high school, the section head of government who has served and worked for 2.5 years with the last education degree of undergraduate degree, the Village Consultative Body (BPD) consisting of the chairman, deputy and secretary of the BPD who have served and worked for 3 years with the last education of senior high school, and three (3) villagers residing in Sawang Lebar Ilir Village, Tanjung Agung Palik District, North Bengkulu Regency with the last education degrees of one senior high school and two elementary schools.

3.4 Data Type

The type of data used in this study are primary data and secondary data. Primary data are data collected by researchers directly from the first source (Ulun and Juanda, 2016). In this study primary data were obtained through direct interviews with informants. While secondary data are data obtained not from the first party (Sugiyono, 2016). In this study secondary data are obtained from activity documents, APBDes report documents, and other documents in the village which are obtained from the village apparatus and BPD of Sawang Lebar Ilir Village, Tanjung Agung Palik District, North Bengkulu Regency.

3.5 Method of Collecting Data

Data collection method is a process that emphasizes on the way researchers reveal the process of getting data from various techniques, sources, and research actions. In this research the data collection technique used is triangulation/combination. Triangulation method is defined as a data collection technique that is a combination of various data collection methods and from existing data sources. The triangulation data collection method used in this study is interviews and documentation.

3.6 Data Analysis Method

Qualitative data analysis is mostly done together with data collection. It is inductive which means the analysis based on data obtained in the field (Sugiyono, 2016). Data analysis method used in this research is qualitative data analysis that follows the concept of Miles and Huberman. Activities in the data analysis consist of data reduction, data display, and conclusion drawing.

3.7 Data Credibility Testing Techniques

After the researchers analyze the data, the next step conducted is to test the credibility or validity of the data. The validity of the data is carried out with the aim of testing the confidence of the data obtained from a study. In this study the validity of the data used is the credibility test. According to Sugiyono (2016), data credibility test is a trust to the data of research result.

4 Research Results Aand Discussion

4.1 Description of Research Area

Sawang Lebar Ilir Village is included in Tanjung Agung District, North Bengkulu Regency, Bengkulu Province which has an area of 1,805 ha. Sawang Lebar Ilir Village consists of three villages, each is led by village head. Sawang Lebar Ilir Village area is a crossing area to the center of North Bengkulu Regency, namely Arga Makmur. The condition of the community is quite diverse with quite dense population, quite complex social condition, various professions, and very fast development.

The geographical boundaries of the village of Sawang Lebar Ilir are as follows:

- Northern border : Sawang Lebar Village
- Southern border : Pasar Kerkap Village and Air Napal Village
- Western border : Desa Talang Kering and Desa Talang Jarang
- Eastern border : Senabah Village

4.2 Vision and Mission of Sawang Lebar Ilir Village

In carrying out village development, Sawang Lebar Ilir Village compiles the village's vision and mission as a reference and objective of the village's development. Village development and welfare are built according to the contents of the vision and mission that has been established.

“ Meningkatkan kemandirian untuk mewujudkan masyarakat yang berdaya guna dan sejahtera

4.3 Misi Desa

1. Menumbuhkan kembangkan kegiatan keagamaan dalam masyarakat
2. Mengembangkan sarana dan prasarana kebutuhan desa sesuai dengan tujuan guna terwujudnya pembangunan desa yang optimal
3. Berperan aktif dalam menjaga keamanan dan ketertiban desa
4. Meningkatkan mutu/kualitas aparat desa selaku abdi di desa dalam pelayanan terhadap masyarakat
5. Cepat dan tepat dalam melaksanakan tugas dan tanggungjawab
6. Membangun kemandirian seluruh stakeholder

4.4 Village Vision

"Increasing independence to realize an efficient and prosperous society"

4.5 Village Mission

1. Developing religious activities in the community.
2. Developing facilities and infrastructure for village needs in accordance with the objectives for the realization of optimal village development.
3. Playing an active role in maintaining security and order in the village.
4. Improving the quality of village apparatus in serving the community.
5. Fast and precise in carrying out the duties and responsibilities
6. Building independence of all stakeholders.

4.6 Description of the Informant

The informants in this study are divided into two groups, namely village apparatus and community parties represented by the People's Consultative Body (BPD) and direct community representatives. The village apparatus plays the role of village financial manager, especially in the village financial planning and budgeting stages. Village apparatus, BPD, and the community who are informants in this study can be seen in the following table 1:

Table 1. Data of Informants.

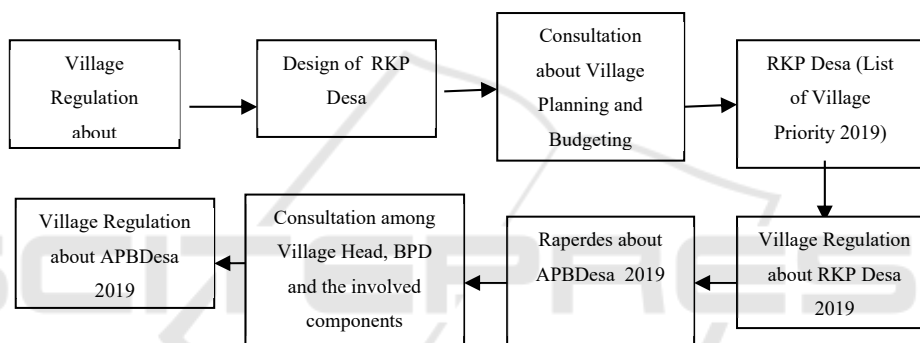
No	Name	Position	Age	Gender	Last Education Degree	Length of Work
1	Zurbaini	Village Head	35 yr	Male	Senior high school	2.5 years
2	Eka Septiani	Village Secretary	29 yr	Female	Undergraduate in Biology	2.5 years
3	Nirwana	Village Treasurer	36 yr	Female	Senior high school	2.5 years
4	Rahmat Sukur	BPD Chairman	36 yr	Male	Senior high school	3 years
5	Ely Herweni	BPD Deputy	32 yr	Female	Senior high school	3 years
6	Neti Nopita	BPD Secretary	39 yr	Female	Senior high school	3 years
7	Yogi Pratama	Section Head of Government	31 yr	Male	Undergraduate	2.5 years
8	Ronsoni	Villager	44 yr	Male	Senior high school	-
9	Ajum	Villager	57 yr	Male	Elementary	-
10	Mardani	Villager	57 yr	Male	Elementary	-

Source : Research Result, 2019

The informants of this study can be seen in table 4.1. There are 10 informants in this study. From all the informants, it is known that on average, the highest level of education of village apparatus senior high school, and there are villagers who are only graduated from elementary school.

4.7 Village Financial Planning

According to North Bengkulu Regent Regulation No. 6 of 2019 concerning Village Financial Management in North Bengkulu Regency, the village government arranged a village development plan according to its authority with reference to the North Bengkulu Regency government development plan. Village development planning includes RPJMDesa and RKPDesa, which is arranged in a time frame and stipulated by village regulations. RKPDesa becomes the basis for the preparation of APBDesa documents. Broadly speaking, village financial planning and budgeting in the village of Sawang Lebar Ilir starting from RPJMDesa to the establishment of APBDesa can be described as follows:



In this study it can be seen that the planning and budgeting of financial management in Sawang Lebar Ilir Village starts from the preparation of the Village Medium Term Development Plan (RPJMDesa) that is from the beginning of the preparation, the origin of the preparation, the preparation process, the deliberation process, people who attended the deliberations, as well as the guidance preparation of each stage of village financial planning and budgeting.

4.8 Village Medium Term Development Plan (RPJMDesa)

Village planning is divided into medium term planning and short term planning. Medium-term planning is called the village medium term development plan (RPJMDesa) while the short-term planning is called the village RKP (Village Government Work Plan). The planning stages of village financial management in Sawang Lebar Ilir Village started with the village medium-term development plan (RPJMDesa). The village medium term development plan was made at the beginning of the village administration period or after the election of the village head. The preparation of RPJMDesa in the village of Sawang Lebar Ilir was also formulated after

the inauguration of the elected village head, based on a statement from the chairman of BPD, Bapak Rahmat Sukur:

"... In the drafting of the village regulation on APBDesa, I did not do it myself ... I was also assisted by another drafting team from the village apparatus, after that we convey it to the village head when it was finished compiling. Then the village head discussed the draft with the BPD for agreement. "

This is in line with what was said by Mr. Zurbaini as the Village Head, he stated that:

"... There is a planning team of its own. The team has a chairman, secretary and treasurer. So it is very necessary for the team to compile a Raperdes about the APBDesa, then afterwards it is discussed and agreed with the BPD. "

The Government of Sawang Lebar Ilir Village has prepared a planning and budget document in the form of the Village Budget and Expenditure (APBDesa) as explained earlier which includes:

- a) The village head forms the APBDesa compilation team consisting of the village head, village secretary, institutions, and village community leaders.
- b) *The APBDesa draft preparation team examines the proposal of village development activity plan in the RKPDesa which covers a variety of things.
- c) The drafting team carries out a draft APBDesa based on the RKPDesa, and legislation.
- d) The draft APBDesa that has been prepared, is then submitted to the village head for a village discussion which is followed by the village government, BPD, community representatives, sub-district authorities, and the police station.
- e) APBDesa results from village discussion are being improved, then the village secretary will prepare a Perdes draft on APBDesa and village heads bring the APBDesa Raperdes to BPD for joint discussion and approval.
- f) After the APBDesa draft is approved by the BPD, the village head then adopts the APBDesa Raperda as a Perdes on the APBDesa along with the stipulation of the APBDesa implementation policy. The policy is the management of village goods, putting in order the decisions of the Village Financial Management Technical Implementation (PTPKD), setting village treasurers, collecting village revenue, managing village assets.
- g) The agreed APBDesa will then be submitted by the village head to the Regent through the Camat for evaluation

Based on the sequence of the APBDesa document preparation process, it can be seen that the government of Sawang Lebar Ilir Village has applied the principle of accountability well in the process. The process of drafting APBDesa in Sawang Lebar Ilir Village is in accordance with the regulation of Permendagri No. 20 of 2018 by following the flow contained in the regulation. The process involves various existing components including the community in village discussion, and being opened in the formulation process. The drafting team carries out the administration well by documenting all stages of the process in the formulation of the APBDesa document. The APBDesa document has been discussed and approved by the BPD which is then established by Perdes and can be accessed by the village community and related parties

in the management of the village government. This proves that the village government has implemented accountability in the management of the Sawang Lebar Ilir village government.

In the process of formulating and compiling these APBDes documents, it can be seen that several accountability dimensions have been applied, namely:

- a) Management accountability, in which in the management of the preparation of APBDesa documents, the village government has formulated and arranged regularly according to their authority. The team and the village government have carried out an orderly administration written with good documentation in the process of formulating the APBDesa document.
- b) Legal accountability and honesty, all the stages of the preparation of the APBDesa have followed and in accordance with the rules contained in Permendagri No 20 of 2018 regarding guidelines for village financial management.
- c) Accountability policy, each process of formulating the APBDesa has involved the community from the beginning of the preparation of the APBDesa so that the policy has been in linewith the proposals from the community.

5 Closing

The village government in the village of Sawang Lebar Ilir has prepared a planning and budget document in the form of RPJMDesa with the stages as stated in the Minister of Home Affairs Regulation No. 20 of 2018 regarding guidelines for village financial management. At the stage of drafting RPJMDesa, Sawang Lebar Ilir village has applied the principle of accountability. The process is in accordance with existing regulations, RPJMDesa is stipulated by Perdes and can be accessed by the community and related parties in village government management. Accountability in the compilation of RKPDesa also has several dimensions of accountability, namely management accountability, legal accountability and honesty, and policy accountability.

The Government of Sawang Lebar Ilir Village has prepared a planning and budget document in the form of a Village RKP at a stage such as that contained in Permendagri No. 20 of 2018 concerning guidelines for village financial management. the government of Sawang Lebar Ilir Village has applied the principle of accountability well. The village government has implemented accountability in the management of the village government in Sawang Lebar Ilir Village and can be identified 3 dimensions of accountability from the preparation of the RKPDesa namely management accountability, legal accountability and honesty, and policy accountability.

The process of drafting APBDesa in Sawang Lebar Ilir Village is in accordance with the regulation of Permendagri No. 20 of 2018 by following the flow contained in the regulation. It involves various existing components including the community in village discussions, and being opened in the formulation process. The village government has implemented accountability in the management of of Sawang Lebar Ilir village, which has 3 dimensions of accountability, namely management accountability, legal accountability and honesty and policy accountability. This research can provide information and contribute to the development of knowledge about village financial management, especially at the stage of village financial planning

and budgeting as an evaluation material for the Government of Sawang Lebar Ilir Village in carrying out its responsibilities towards the management of village financial Planning and Budgeting in order to avoid future obstacles. This research can provide additional understanding and knowledge for village apparatus and the community about village financial management accountability, especially in the planning and budgeting stages. This research is expected to provide scientific information and can be a reference for further research.

This study lacked maximum data results from several informants, due to the lack of understanding of the informants in answering and explaining the questions given by researchers. This caused the difficulty in conducting interviews and communicating in depth to the informants. This study was unable to collect overall data from the village secretary and did not get all the supporting documents because the village secretary refused to be interviewed in detail and also could not get information on the interview of the village head because one of the village head refused to be interviewed because he was busy and other village head could not be met. This study did not get explanatory data from village facilitators because there were no interviews with village facilitators because village facilitators did not live in the village. Based on the limitations in this study, then further research is recommended to get maximum data results by directing informants to better understand the research theme. Future researchers is expected to study and understand the characteristics of the research object to be studied. Further researchers are advised to increase the number of research objects so that they can add more informants to get the maximum data. The next research is expected to be able to add interview information to village facilitators to clarify the data obtained.

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