

ACCOUNTABILITY IN PROMPTNESS AND THE ACCURACY OF USING THE VILLAGE REVENUE AND EXPENDITURE BUDGET (APB) IN PAKIJANGAN AND KARANGJATIANYAR, WONOREJO, PASURUAN

Devi Ika Irawati¹, Cakti Indra Gunawan² and Cahyo Sasmito³

1 Magister of Public Administration, University of Tribhuwana Tunggal, Malang, Indonesia

2 Magister of Agricultural Economy, University of Tribhuwana Tunggal, Malang, Indonesia

3 Magister of Public Administration, University of Tribhuwana Tunggal, Malang, Indonesia

DOI: <https://doi.org/10.56293/IJMSSSR.2022.4688>

IJMSSSR 2023

VOLUME 5

ISSUE 4 JULY – AUGUST

ISSN: 2582 - 0265

Abstract: As a minor government system, the village needs to manage its finances properly to support village development and improve people's welfare. This study aims to describe and analyze the mechanisms, factors, and models for implementing village treasurer and operator accountability to increase the speed and accuracy of using Village Budgets in Pakijangan and Karangjatianyar, Wonorejo, Pasuruan. This study uses a qualitative method by collecting primary and secondary data directly on the Village treasurer and Operators from January to March 2022. The results of this study are that the mechanism for implementing accountability by Village treasurer and Operators is carried out by fulfilling 5 (five) dimensions: transparency, accountability, control, responsibility, and responsiveness. Supporting factors are timely village financial reporting, transparency, and accountability for village financial management, while inhibiting factors are the need for more understanding of village officials in village financial reporting and frequent changes in village officials. The accountability model for using the Village Budget in Pakijangan Village and Karangjatianyar Village involves the role of the Camat, Village Government, and General Binwas Parties in carrying out evaluations. Future researchers should discuss the components of village financial management in detail.

Keywords: Accountability, Budget, Accuracy

1. Introduction

As the smallest government system, the village needs to manage its finances properly to support village development and improve people's welfare. The various problems that exist in the village are very complex. Thus, the village areas need to be developed more. Development progress in each village requires planning, implementation, and accountability (Gunawan, 2016).

Government accounting is a field that is multiplying along with the times due to demands for transparency and political accountability for public funds managed by the government, giving rise to the need for the use of accounting in recording and reporting government performance (Dewanti, 2015; Dewi & Hoesada, 2020).

Accountability in the administration of local government is defined as the obligation of local governments to be accountable for the management and implementation of government in the area Mardiasmo (2018); Boffa et al. (2016) stated that public accountability is the obligation of the fiduciary (agent) to provide accountability, report and disclose all activities and activities that are his responsibility to the fiduciary (principal) who has rights and authority.

In terms of realizing the goals of a successful public sector economy, every village in Indonesia has been given a Village Revenue and Expenditure Budget (APB Desa) annually by the government to carry out development in that village. In order to increase empowerment, welfare, and equitable development in the village, The purpose of APB Desa funds based on government regulation number 47 of 2015 is to finance the implementation of village administration, village development, and empowerment of village communities. Village fund assistance comes

from APBN funds which amount to 10% of the total APBN.

Unfortunately, the use of Village APB in Pakijangan Village and Karangjatiyanar Village is still not optimal. It can be seen from the programs generated from village funds that have not touched the community's needs. Then, it is exacerbated by the minimal quality of human resources managing village funds. As a result, the funds obtained from the Village APB are only used for ceremonial matters, without addressing the basic needs of the village community (Hakim, 2013; Kriyantono et al., 2015; Nurhayati, 2018; Sofi, 2020).

Based on this background, this study discusses, analyzes, and describes Accountability in the Speed and Accuracy of Village Budget Use in Pakijangan and Karangjatiyanar Villages, Wonorejo District, Pasuruan Regency. Therefore, the framework of this research can be described as follows:

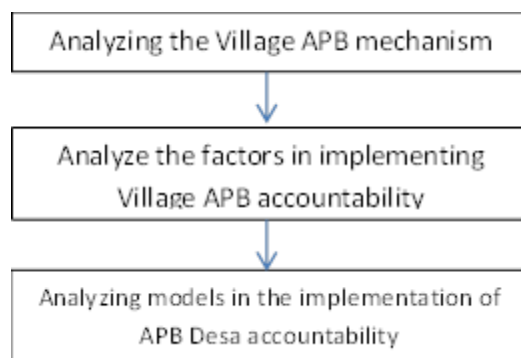


Figure 1. Research Framework

2. Method

2.1 The Framework of Mind and Types of Research

This study uses a qualitative method by collecting primary and secondary data directly on Village Treasurers and Operators. Qualitative research aims to understand the phenomena that are the object of research, for example, motivation, perception, action, and others, holistically by describing in the form of words naturally and utilizing natural methods. In this study, it is not permissible to isolate individuals or organizations into variables or hypotheses and do not need numbers but need to view them as part of a whole (Anggraeni & Kisworo, 2020).

2.2 Data Source

In this study, the type of data collected was primary data obtained through sources directly involved in an event, or it could also be through the researcher's creativity while making observations at a research location (Martono, 2010). This study's data sources consist of primary and secondary data sources. Primary data sources were obtained directly through village coaching processes and consulting services for village officials to the sub-district office. Meanwhile, secondary data sources were obtained from archival documents in the Wonorejo and District Offices.

2.3 Data Collection Method

The research locations are in 2 (two) villages, namely Pakijangan Village and Karangjatiyanar Village. The two villages are located in Wonorejo District, Pasuruan Regency. The data collection techniques used are:

1. Interview

An interview is a process of interaction between two or more people in which one or several people ask other people to get information, opinions, or experiences about a topic (Fadhallah, 2021).

Researchers conducted interviews with village treasurers and operators about the supporting and inhibiting factors of accountability to increase the accuracy of using the village budget.

2. Documentation

Documentation in this study is in the form of data sources and other supporting photographs as references that strengthen the research data (Sepang et al., 2021).

Researchers conducted documentation in the form of taking photos, videos, and notes on the results of interviews with informants.

3. Data Analysis

Data analysis is collecting, cleaning, processing, understanding, and interpreting data to draw conclusions or make decisions based on that data (Martono, 2010). Researchers analyzed the data from interviews, documentation, and secondary data from the scientific literature.

2.4 Data Analysis Technique

For the data obtained to be more meaningful and valuable, the data must be further analyzed and processed. Nazir (1988) suggests that data analysis is the process of systematically searching for and compiling what is obtained from interviews, documentation, and field notes, by organizing data into patterns, choosing which ones are important and what will be studied, and making conclusions so that they are easy to understand, either for yourself or for others. This study emphasizes the power of data analysis on documentation sources, which will then be described and interpreted broadly. The stages of data analysis used in this study can be described below:

1. Data collection is the process of taking information or data from various sources to be used for a particular purpose. Data collection can be done using various methods, either through primary data collection or secondary data.
2. Reducing data employing data obtained from research locations (field data) outlined in a complete and detailed description or report. Field reports by researchers are reduced, summarized, and selected the main things, focused on the essential things then looked for patterns.
3. Analyzing data and verifying obtained in the field regarding the implementation of speed and accuracy in preparing the Village APB.
4. Presenting data in the form of narrative descriptions regarding the implementation of guidance and its implementation in the speed and accuracy of preparing Village APBs in Pakijangan and Karangjatianyar Village, Wonorejo, Karangjatianyar.

Typically, the stages of the qualitative data analysis method can be described as follows (Semiawan, 2010):

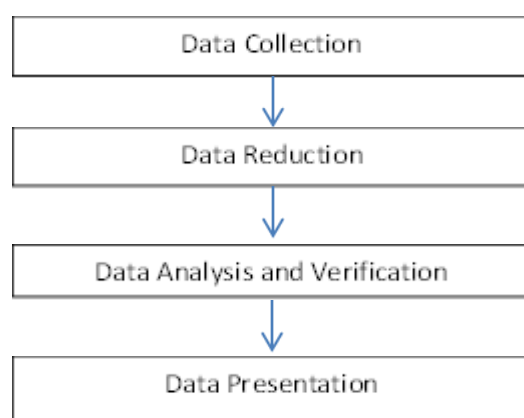


Figure 2. Stages of Data Analysis Method

3. Result

Development of Village Devices in Increasing the Promptness and Accuracy of Village APB Use in Wonorejo, Pasuruan . Guidance and supervision in improving the promptness and accuracy of village APB Use in Wonorejo, Pasuruan, are as follows:

Table 1. The Role of Coaching and Supervision

No.	Role	Implementation in the Field
1	APB village evaluation, APB village supervision, and procurement of goods and services	The sub-district officials are considered "difficult" for the village residents and are often "skipped" by the Village Government by coordinating directly with the Public Empowerment Service.
2.	Consultative role of RKP, RAPBDES and Administrative Documents	The sub-district officials carry out strict control, but the village must go back and forth to the district for consultation with agencies regarding using village funds.
3.	Monitoring, Evaluation, and Coordination of Village Administration	Sub-district officials are often understaffed due to mutation and promotion processes. Thus, the village government often makes changes

The sub-district head has provided training to the Village Government in Wonorejo District, Pasuruan Regency, regarding village financial management based on guidance and supervision given to rectify what is not straight, correct what is wrong, and support what is right, following the principles of village APB financial management according to Wiguna et al. (2018).

3.1 Supporting and Inhibiting Factors in Increasing the Speed and Accuracy of Village APB Use in Wonorejo, Pasuruan

Supporting factors in the implementation of accountability by the Village Treasurer and Operator in Increasing the Speed and Accuracy of the Use of the Village APB is timely reporting of village finances, transparency, and accountability for village financial management, direct supervision from the district to the village and the community in supervising village financial management.

In comparison, the inhibiting factors are (1) village officials who are less competent in managing village funds, (2) the community's minimal understanding of the realization of village funds, (3) the lack of understanding of village officials in village financial reporting, and (4) frequent changes in village officials. These supporting and inhibiting factors are in accordance with the statements of Perma and Suharyono (2020) and Sangki et al. (2017).

Implementation of Village Financial Management carried out by Village Government officials is in accordance with Peraturan Menteri dalam Negeri (Minister of Home Affairs Regulation) Number 113 of 2014 concerning Village Financial Management cannot be separated from obstacles or obstacles.

3.2 An Implementation Model for Increasing the Speed and Accuracy of Using the Village APB in Wonorejo, Pasuruan

In this study, the Accountability of Village Treasurers and Operators in Increasing the Speed and Accuracy of the Use of the Village APB has been carried out by fulfilling 5 (five) dimensions: transparency, accountability, control, responsibility, and responsiveness. So, in this discussion section, each dimension of accountability will be analyzed concerning using village funds.

In this context, the Governments of Pakijangan and Karangjatiyanar Village have implemented the Transparency dimension well. Transparency is the implementation of public affairs in terms of openness and is a form of oversight so that the public can know the process of financial management, as stated by Nurdiansyah (2016);

Sayuti et al. (2018)., and Hulkiba et al. (2020).

Improving the quality of village officials is one way to realize and develop better human resource capabilities. Furthermore, Ardiyanti and Supriyadi (2018); Rivan and Maksum (2019) explain that proper human resource skills through commitment and communication are needed in the management of natural resources and financial or financial resources.

4. Conclusion and Suggestion

This study concludes that the mechanism for implementing accountability by the Village Treasurer and Operator is carried out by fulfilling the dimensions of transparency, accountability, control, responsibility, and responsiveness. Supporting factors are timely village financial reporting, transparency, and accountability for village financial management while inhibiting factors are the lack of understanding of village officials in village financial reporting and frequent changes in village officials. The accountability model for using the Village APB in Pakijangan Village and Karangjatiyanar Village involves the role of the Camat, Village Government, and General Binwas Parties in carrying out evaluations. Suggestions for further research are to discuss the components of village financial management in detail and in-depth, including the development and supervision stages. Regarding the value of the government's work, the control process, as well as the nominal amount of money listed.

5. References

1. Anggraeni, D., & Kisworo, B. (2020). Pengelolaan Program Kesehatan Masyarakat Melalui Forum Kesehatan Kelurahan Siaga di Kelurahan Plalangan. *Journal of Nonformal Education and Community Empowerment*, 4(1), 23-39.
2. Ardiyanti, A., & Supriadi, Y. N. (2018). Efektivitas Pengendalian Internal, Dan Kompetensi Sumber Daya Manusia, Terhadap Implementasi Good Governance Serta Impikasinya Pada Pencegahan Fraud Dalam Pengelolaan Keuangan Desa Di Kabupaten Tangerang. *Jurnal Akuntansi Manajerial (Managerial Accounting Journal)*, 3(1), 1-20.
3. Boffa, F., Piolatto, A., & Ponzetto, G. A. (2016). Political centralization and government accountability. *The Quarterly Journal of Economics*, 131(1), 381-422.
4. Dewanti, Elsa Dwi. (2015). Analisis Perencanaan Pengelolaan Keuangan Desa (Studi Kasus Pada Desa Boreng Kecamatan Lumajang Kabupaten Lumajang. Universitas Jember: Jember.
5. Dewi, R., & Hoesada, J. (2020). The effect of government accounting standards, internal control systems, competence of human resources, and use of information technology on quality of financial statements. *International Journal of Innovative Research and Advanced Studies (IJIRAS)*, 7(1), 4-10.
6. Fadhallah, R. A. (2021). Wawancara. UNJ Press: Jakarta.
7. Gunawan, D. R. (2016). Penerapan Sistem E-Budgeting Terhadap Transparansi Dan Akuntabilitas Keuangan Publik (Studi Pada Pemerintah Kota Surabaya). *Akrual: Jurnal Akuntansi*, 8 (1), 72-102.
8. Hakim, M. L. (2013). Politik Anggaran Keuangan Desa (Studi Pengelolaan Alokasi Dana Desa (ADD) 2011 Desa Pakijangan, Kecamatan Wonorejo, Kabupaten Pasuruan) (Doctoral dissertation, University of Muhammadiyah Malang).
9. Hulkiba, R., Lengkong, F. D., & Dengo, S. (2020). Akuntabilitas Pelaksanaan Apb-Desa Di Desa Tontalet Kecamatan Kema Kabupaten Minahasa Utara. *Jurnal Administrasi Publik*, 6(89).
10. Kriyantono, R., Laturakhmi, Y. F., Swastikawara, S., & Ari, D. P. S. (2020). Penguatan Kapasitas Tata Kelola Keuangan dan Komunikasi pada Pelaksanaan Program Badan Usaha Milik Desa di Desa Gendro Pasuruan. *Abdihaz: Jurnal Ilmiah Pengabdian Pada Masyarakat*, 2(2), 36-45.
11. Mardiasmo. (2018). Perwujudan Transparansi Akuntabilitas Publik Melalui Akuntansi. Yogyakarta: Andi.
12. Martono, N. (2010). Metode penelitian kuantitatif: Analisis Isi dan Analisis Data Sekunder. Raja Grafindo Persada : Depok.
13. Martono, N. (2010). Metode penelitian kuantitatif: Analisis Isi dan Analisis Data Sekunder (sampel halaman gratis). RajaGrafindo Persada.
14. Nazir, M. (1988). Metode Penelitian. Ghalia Indonesia: Jakarta.
15. Nurdiansyah, E. (2016). Keterbukaan Informasi Publik Sebagai Upaya Mewujudkan Transparansi Bagi Masyarakat. *Jurnal Bhinneka Tunggal Ika*, 3(2), 147-151.
16. Nurhayati, D. (2018). Efektivitas Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan

- Pembangunan Dan Pemberdayaan Masyarakat. *JPEKBM (Jurnal Pendidikan Ekonomi, Kewirausahaan, Bisnis dan Manajemen)*, 1(2).
17. Perma, A., & Suharyono, S. (2020). Proses Penyusunan Apb Desa Pemerintah Desa Tanjung Datuk Kecamatan Siak Kecil. *Jurnal Iakp*, 1 (2), 63-73.
 18. Rivani, A., & Maksu, I. R. (2019). Penerapan Sistem Keuangan Desa (Siskeudes) Dalam Pengelolaan Keuangan Desa. *Jurnal Administrasi Publik: Public Administration Journal*, 9(2), 92-100.
 19. Sangki, A. A., Gosal, R., & Kairupan, J. (2017). Penerapan Prinsip Transparansi Dan Akuntabilitas Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Suatu Studi Di Desa Tandu Kecamatan Lolak Kabupaten Bolaang Mongondow). *Jurnal Eksekutif*, 1 (1).
 20. Sayuti, S., Majid, J., & Juandi, S. S. (2018). Perwujudan Nilai Transparansi, Akuntabilitas Dan Konsep Value For Money Dalam Pengelolaan Akuntansi Keuangan Sektor Publik. *Atestasi: Jurnal Ilmiah Akuntansi*, 1(1), 16-28.
 21. Semiawan, C. R. (2010). Metode penelitian kualitatif. Grasindo: Jakarta.
 22. Sepang, J., Damayanti, D., Malisa, N., Sari, Y. I. P., Agustina, A. N., Mukhoirotin, M., ... & Jainurakhma, J. (2021). Pengantar Dokumentasi Keperawatan. Yayasan Kita Menulis : Medan.
 23. Sofi, I. (2020). Implementasi Padat Karya Tunai Dana Desa untuk Masyarakat Miskin di Kabupaten Pasuruan dan Kabupaten Probolinggo. *Matra Pembaruan: Jurnal Inovasi Kebijakan*, 4(1), 25-35.
 24. Wiguna, I. M. D. P. D., Yuniarta, G. A., Ak, S. E., Si, M., & Prayudi, M. A. (2018). Pengaruh Kualitas Sumber Daya Manusia, Pendidikan Dan Pelatihan, Serta Peran Pendamping Desa Terhadap Efektivitas Penggunaan Sistem Keuangan Desa (Siskeudes)(Studi Pada Desa Penerima Dana Desa Di Kabupaten Buleleng). *Jimat Jurnal Ilmiah Mahasiswa Akuntansi Undiksha*, 8(2).