Analysis Of Financial Management Accountability Village (Case Study Bodang Village Of Padang District Lumajang)

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Abstract

Accountability is an effort to create a transparent government in managing village finance. Implementation of accountability can be done by applying the stages. The implementation of accountability is so that the government can improve the performance of its government effectively and efficiently. The government Bodang village is a village-level government agency that supports the realization of good governance in accountability. This study analyzes the Accountability of Financial Management of the village in Bodang Village, Padang District, Lumajang Regency. The research method used is quantitative descriptive. The results of this study indicate that the village Bodang Government has applied the principles of accountability in the management of village finance for the 2017 fiscal year based on the Minister of Home Affairs Regulation No. 113 of 2014.


INTRODUCTION

Law No. 32 of 2004 governing Local Government that the regional autonomy as a basis for implementing the regional authority to provide broad, real and responsible. To perform in accordance with resource development, local government should improve the ability of its resources, can improve the quality and efficiency of public services. Regional autonomy applies the principle of broad autonomy, which means all the authorities to manage and organize all administrative matters set out in the Law given to the region. Therefore, the type and content of regional autonomy for each district, namely in reviewing the implementation of regional autonomy in the improvement of public welfare with the needs and aspirations of the people who are in it.

Accountability is the principle of public accountability in the budgeting process from planning, implementation, administration, reporting and accountability must be reported and are accountable to Parliament communities. Accountability mensyarakatkan decision should behave according diterima.Untuk mandate, the formulation of the policy outcomes can be accessed and communicated in a vertical or horizontal well.

Abdul Halim (2010: 89), stating that the governance of governance translates into the use of the authority of the economic, political, administrative, to manage the affairs of the country at all levels. Good governance (good governance) means the balance between the state, market and society.

Law No. 6 of 2014 declared the village is the village and that the village custom or called by other names, hereinafter called the village, is the unity of the legal community who have boundaries for the authority to regulate and manage the government, the public interest of local people based community initiatives, rights origins, or traditional rights are recognized and respected in the governance system of the Republic of Indonesia.

Government accounting is a field of science that focuses on the recording and management of APB in government activities. The need for government accounting for the demands of the application for the registration and management accountability on revenues and government spending.
Financial Management in the village of Padang District Bodang were distributed to the public through the development of physical activity that benefits can be directly felt by the villagers of Bodang eg drainage channel development activities, paving activity in every village and community development activities.

This study was conducted at the Bodang by focusing on the realization of accountability APBDes. Accountability at APBDes good management system determines the final result of the organization of these activities, and are accountable to the public as the holder of sovereignty in accordance with laws and regulations. So the need for direct supervision of the financial management of the village community in the planning stage, the implementation of all activities, and after the village financial management activities are expected to be accounted for.

METHODS
This type of research is descriptive quantitative research. Method where the data obtained is then described in the form of symptoms, events, and the events that occurred factual, systematic and accurate.

This research uses secondary data, Secondary data are all forms of document, either in written form or photograph (Bungin, 2013: 129) in the book (Ibrahim, 29). And the data sources obtained internally, where data is obtained directly in the Village Administration Office Bodang Padang District Lumajang. Data collection techniques the researchers used interviews and documentation. Data analysis was performed with data on revenue collection Village and the Village Shopping Analyze the fiscal year 2017. The five stages of the planning, implementation, administration, reporting and accountability then conclude the analysis results.

RESULTS AND DISCUSSION
The results of this study indicate that the financial management of the village in the village of Padang District Lumajang Bodang that includes planning, implementation, administration, reporting and accountability are examined already by the Minister of Home Affairs No. 113 of 2014.

According to Kaur Planning (Khoirul Anam) Budget Planning Village (APBDes) In the village Bodang arranged through the Village Community Council forum (MMD). In the MMD also discuss the draft Regulation Desa (Raperdes) APBDes management planning. Financial management of the village is divided into two (2) phases of planning namely the Rural Medium Term Development Plan (RPJMDes) and the so-called Rural Development Plan (RKP village) in the Minister of Home Affairs No. 113 of 2014 Article 4 Medium Term Plan is Planning Period of 6 (six) years and is set to rule the village, whereas the preparation of Rural Development Plan (RKP Village) only for a period of one (1) year commencing prepared by the village government.

<table>
<thead>
<tr>
<th>Management Planning APBDes</th>
<th>No.</th>
<th>Permendagri</th>
<th>Village Bodang</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>RKPDes preparation later than October</td>
<td>RKPDes on October 10</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>Regent evaluated no later than three days after the agreed</td>
<td>Evaluated Regents on Oct. 12</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>
The results of evaluation no later than 20 working days from the receipt. The evaluation results received on 15 October.

Source: Results of data processing 2017

According to the Village Treasurer (Kholis) Based on Minister of Home Affairs No. 113 of 2014 the financial implementation of the village starting from the income and expenditure accounts village conducted through the village which comes with a complete and valid evidence.

In the technical implementation of the rural finance both revenue and expenditure bodang carried through the village accounts, and each village has had its own account. So every revenue and expenditure has been equipped with a receipt / memorandum.

Regulation of the Minister of Home Affairs No. 113 of 2014 in addition to oblige the village using village accounts also mention that the village government are not allowed to levy a village reception other than those stipulated in the regulations of the village.

The implementation stage of the financial management of the village originated under planning embodied in the medium-term planning and short-term planning. Realization of the budget must be processed by Perdes about APBDes, in which case this Bodang Village Regulations No. 3 of 2017 on Budget village that has been set in the Rural Development Plan Meeting in 2017.

Deliberation Village is a forum attended by the BPD, the village government, and community members to discuss matters that are strategic in the implementation of village government. While deliberations that specifically discuss about village development called Musrenbangdes (Rural Development Plan Meeting).

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<tbody>
<tr>
<td>1</td>
<td>Revenues and expenditures through the village accounts</td>
<td>Revenues and expenditures through the village accounts</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td>Proof of transaction</td>
<td>Memorandum and Receipt</td>
<td>Corresponding</td>
</tr>
<tr>
<td>3</td>
<td>RAB</td>
<td>RAB APBDes 2017</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>

Source: Results of data processing 2017

According to the Village Treasurer (Kholis) financial administration carried out by the Treasurer rural village. Where every receipt and expenditure village Treasurer shall record and regularly carry out closing end of each month. Village Treasurer is also accountable for the general bookkeeping, cash book and bank book maid tax contained in the Minister Regulation No. 113 of 2014.

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<tbody>
<tr>
<td>1</td>
<td>Recording of receipts and expenditures</td>
<td>Recording in the cash book</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td>Closing the books each year end</td>
<td>Close the book year 2017 budget</td>
<td>Corresponding</td>
</tr>
<tr>
<td>3</td>
<td>Accountability Report</td>
<td>LRA APBDes</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>

Source: Results of data processing 2017
According to the secretary of the village (Dio risks in Radiansyah) Reporting the financial management of the village where the village chief to submit a report realization of budget revenue and expenditure village to the Regent / Mayor reports first-half later than reported in July of the current year, while reports on the final semester of the year submitted no later than the month of January next year. The shape of the end of the semester reporting submitted by the village head in the form of reports on realization of revenues and expenditures of the village.

### Management Reporting APBDes

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<tbody>
<tr>
<td>1</td>
<td>Reports APBDes realization of the first semester by the end of the month of July</td>
<td>It was reported in July 2017</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td>Reports APBDes realization of the final semester later than the end of January of the following year</td>
<td>It was reported in January 2018</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>

Source: Results of data processing 2017

According to the Village Head (Kuncoro) Report of the village financial management accountability report Implementation report of revenues and expenditures villages to the Regent / Mayor each end of the fiscal year. Based on Minister of Home Affairs No. 113 of 2014 are informed to the public in writing or through the medium of information that is easily accessible. For bodang village itself has been done through the print media banner in the meeting agreed that in rural communities.

### Management Accountability APBDes

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<tr>
<td>1</td>
<td>Realization of accountability reports APBDes</td>
<td>LRA APBDes 2017</td>
<td>Corresponding</td>
</tr>
<tr>
<td>2</td>
<td>Reported no later than one month after the end of the fiscal year</td>
<td>Reported in January 2018</td>
<td>Corresponding</td>
</tr>
<tr>
<td>3</td>
<td>Inform the public about the realization and accountability reports APBDes</td>
<td>Informed through the village notice board, banner</td>
<td>Corresponding</td>
</tr>
</tbody>
</table>

Source: Results of data processing 2017

### CONCLUSION

Based on the results of research and discussion in the previous chapter on Financial Management Accountability Analysis Village, this research can be concluded that the financial management accountability Bodang village in the village of Padang District Lumajang in accordance with Minister Regulation No. 113 of 2014.

Based on the research conducted and the conclusions obtained by the suggestions can be submitted in this study as follows: For the Government of the District Bodang village of Padang Lumajang, based on research results show that the village has implemented financial management based on state laws, but must still be given the guidance of the district government so that the future is expected to run better. For further research, to find the factors that can increase the accountability of
village financial management as well as the ability of the human resources, accounting information systems, and other factors.

REFERENCES


Undang-undang Nomor 32 Tahun 2004 Tentang Pemerintah Daerah.

Undang-undang Nomor 6 Tahun 2014 Tentang Desa.