

**EVALUATION OF VILLAGE FUND MANAGEMENT PROCESS
BASED ON PERMENDAGRI NO. 20 OF 2018 IN TUMPAAN DUA
VILLAGE, TUMPAAN DISTRICT, SOUTH MINAHASA REGENCY**

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Abstract:

Good governance in a country is an unavoidable necessity. The regulation of villages with different laws shows the government's political will to make villages the basis of development. Law Number 6 of 2014, which is intended for villages, makes villages free to run village administration. The village is given the authority to regulate and manage its household affairs. In its implementation, village autonomy provides broad authority for the village government in administering the village government. The implementation of this given authority uses village finances. This study aims to determine the suitability of the village fund management process based on Permendagri Number 20 of 2018 at the planning, implementation, administration, reporting, and accountability stages, especially village funds in 2021. The research method used is descriptive qualitative, with data collection methods through documentation and interviews. The results of this study indicate that the village fund management process is not by Permendagri Number 20 of 2018, especially in the planning stage of village financial management and the draft village regulation regarding the Village Revenue and Expenditure Budget (APBDes), which was agreed in March 2021, which should have been agreed on in October 2020. It is because the Covid-19 outbreak has resulted in a delay in the implementation of village meetings and village development planning meetings and at the accountability stage where the APBDes realization report has not been included on the Tumpaan Dua Village website.

Keywords: Management of Village Funds, Permendagri No 20 of 2018, Planning, Implementation, Administration, Reporting, Accountability.

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INTRODUCTION

Good governance in a country is an unavoidable necessity. In the context of administering regional government in accordance with the mandate of the 1945 Constitution of the Republic of Indonesia as stipulated in Law Number 9 of 2015 concerning regional government, regional autonomy is the delegation of central authority to the regions to regulate and manage government affairs and the interests of the local community. , directed at accelerating the realization of community welfare through improving services, empowerment, and community participation, as well as increasing competitiveness, fairness, privileges and specificity of a region within the system of the Unitary State of the Republic of Indonesia. In line with the issuance of Law Number 6 of 2014 concerning villages. The regulation of villages with different laws shows the government's political will to make villages the basis of development. It is in line with the vision and mission of the law, in which the state protects and empowers villages to become firm, independent, and democratic to

create a strong foundation in implementing governance, development and society towards creating a just, prosperous society.

Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management defines a village as a village and a customary village or 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 initiatives community, 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. Law Number 6 of 2014, which is intended for villages, makes villages free to run village administration. The village is given the authority to regulate and manage its household affairs. The authority given to the village is also known as village autonomy.

In its implementation, village autonomy provides extensive authority for the village government in administering the village government. The implementation of this given authority uses village finances. Village Finance is sourced from APBN, while Village Fund Allocation is sourced from APBD, at least 10% of DAU plus DBH. (DJPK Ministry of Finance). According to the general provisions of the Minister of Home Affairs Regulation Number 20 of 2018 Article 1 Number 6, Village Financial Management is all activities that include planning, implementation, administration, reporting, and accountability of village finances.

Government Accounting. According to Halim (2002, p. 143), government accounting is as follows: "Government accounting is a service activity to provide quantitative information, especially of a financial nature, from government entities for making rational economic decisions from interested parties on various alternative directions action."

Definition of Village. Based on Law no. 6 of 2014 concerning villages, what is meant by villages are villages and traditional villages or what is referred to by other names, hereinafter referred to as villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, rights origin, and or traditional rights that are recognized and respected in the system of government of the Republic of Indonesia. The village government is the executor of government affairs, and the local community's interests in the government system, provincial, regional government, and city/regional government can carry out village management.

The Unitary Republic of Indonesia. Village government. Village administration, based on Law Number 6 of 2014 in article 1, paragraph 1, is the implementation of government affairs by the village government and village consultative bodies in regulating and managing the interests of the local community based on the rights of origin and local customs that are recognized and respected in the system of state government. It is an activity of the village government, more specifically, this thinking is based on the implementation of village governance (abbreviated as village administration), or what is known so far as "village governance." The village head and policy-making and supervisory institutions, while the village consultative body or what is known as the BPD.

Village Finance. According to Permendagri number 37 of 2007, Village finance is all rights and obligations in the context of administering village government which can start with money, including all forms of wealth related to the rights and obligations of the village. Village finances are managed based on the principles of transparency, accountability, and participation and are carried out in an orderly and budgetary manner. Village financial management is managed within one fiscal year, from 1 January to 31 December. The village revenue and expenditure budget (APBDes) is the village government's annual financial plan discussed and agreed upon jointly by the village government and the Village Consultative Body (BPD) and stipulated by village regulations.

Village Fund. According to Government Regulation Number 8 of 2016 concerning the second amendment to Government Regulation Number 60 of 2014 concerning village funds originating from the APBN, the definition of Village Funds are funds originating from the State Revenue and Expenditure Budget earmarked for Villages which are transferred through the regency Regional Revenue and Expenditure Budget/city and used to finance government administration, implementation of development, community development, and community empowerment. The purpose of channeling village funds is the state's commitment to protecting and empowering villages to become firm, advanced, independent, and democratic. With the existence of Village Funds, villages can create village development and empowerment toward a just, prosperous, and prosperous society.

Village Financial Management. Based on the Big Indonesian Dictionary, management means using resources effectively and efficiently. Financial management is the origin that has been accepted and will be used to implement education. Financial management is intended as the management of financial functions.

Article 93 paragraph (1) Law no. 6 of 2014 states that village financial management includes: planning, implementation, administration, reporting, and accountability. Principles of village financial management: (1) Transparency is a principle of openness so that the public knows the widest possible information about village finances; (2) Accountable is an obligation to be responsible for the management and control of policies in order to achieve the set goals; (3) Participatory, is an act of government participating with village institutions and the local community; (4) Order and budget discipline, in managing village finances, must be guided by the rules that underlie it.

Previous Research. Dareda et al. (2021), in a study entitled Analysis of Accountability Procedures for the Village Revenue and Expenditure Budget in Tambala Village, Tombariri District, Minahasa Regency. The research results are that the APBDes accountability procedure in Tambala village is quite good and in accordance with Permendagri Number. 113 of 2014. However, the village officials still do not understand the technicalities of making accountability reports.

According to study by Mersa (2020), it entitled Analysis of the Implementation of Village Fund Financial Management Based on Permendagri Number 20 of 2018 (Case Study in Melintang Village, Muara Wis District, Kutai Kartanegara Regency). The results of the study show: (a) village financial planning has been carried out with the principles of community participation and openness, (b) in the implementation of village government, the principle of accountability for revenues and expenditures have been implemented, but it can be seen from the realization that the implementation of budget allocations for village funds has not been optimally absorbed, especially in the field of implementing development activities, (c) administration has been carried out and periodically accountable to the village head and the community, (d) reporting on the realization of the implementation of the APBDesa has been submitted to the community as a form of the APBDesa implementation process, (e) for the accountability report on the realization of the APBDesa which is also submitted by the village head to the district head at the end of the fiscal year.

Goo, et al. (2021), in a study entitled Analysis of Village Revenue and Expenditure Budget Management (APBDES) in Aeramo Village, Aesesa District, Nagekeo Regency (2018-2020). The results showed that: the stages of village financial management consisting of planning, implementation, administration, reporting and accountability have been carried out in the village of Aeramo properly. The stages following the Minister of Home Affairs Regulation Number 20 of 2018 are the planning, implementation, reporting and accountability stages, while the administrative stages are not in accordance with the Minister of Home Affairs Regulation Number 20 of 2018.

The purpose of village development, according to Law No. 6 of 2014, is to improve the welfare of rural communities and the quality of human life, as well as reduce poverty through the provision

of the fulfillment of basic needs, development of facilities and infrastructure, development of local economic potential, as well as sustainable use of natural resources and the environment. It helps the government achieve fiscal goals and improve coordination between departments within the government, increasing government transparency and accountability to the DPR, MPR and the public. The meaning is openly managed; accountable means legally accountable; and participative means involving the community in its preparation; orderly and disciplined budgeting has the understanding that the budget must be implemented consistently with recording of its use in accordance with financial accounting principles in the village based on Permendagri No 20 of 2018. Consequently, villages develop development plans per their authority concerning district/city development plans. The village development plan document is the only planning document in the village and serves as the basis for preparing the Village Revenue and Expenditure Budget (APBDes).

Village development planning is prepared in a timely manner which includes the Village Medium Term Development Plan (RPJMDes) and the Village Annual Development Plan or what is known as the Village Government Work Plan (RKPDDes). Explanation of Law no. 6 of 2014 states that village development planning involves village communities through village development planning meetings. Village development planning meetings determine priorities, programs, activities, and village development needs to be funded by the village income and expenditure budget, village community self-help, and/or district/city regional income and expenditure budgets based on an assessment of village community needs. Village development is carried out by the village government and village communities in the spirit of cooperation and utilizes local wisdom and village natural resources. The implementation of sector programs that enter the village is informed to the village government and integrated with the village development plan. The village community has the right to obtain information and monitor the plans and implementation of village development.

Documentatively, village development planning and implementation are contained in the Village Medium-Term Development Plan (RPJMDes), Village Government Work Plan (RKPDDes), and Village Revenue and Expenditure Budget (APBDes). However, there are still obstacles in the planning process where the village government cannot accommodate all the needs in the village due to limited budgets, the occurrence of priority scales and debate about the priority of activities to be carried out. The large number of village funds provided by the central government to the village government has resulted in the possibility of misappropriation of village funds, so in this case, Permendagri No. 20 of 2018 concerning village financial management in its implementation, the village government must comply with the principles of transparency, accountability, participation, order, and budget discipline. In addition, the village government is required to prepare a report on the realization of the budget that has been used in the implementation of the APBDes as well as an accountability report on the implementation of the APBDes.

However, reporting and accountability for the realization of village financial management are not in accordance with what is mandated by the law. It prompted the author to research this topic to determine whether the management of village funds in Tumpaan Dua village based on Permendagri Number 20 of 2018 has been going well according to existing regulations. It happened due to several constraints that arose because the village government was not yet proficient in making APBDes Reporting and Accountability and the limited facilities and infrastructure available.

This study evaluated the suitability of village fund management in Tumpaan Dua village with Permendagri No. 20 of 2018 concerning village financial management in the planning, implementation, administration, reporting and accountability stages. Based on description above, the research will be carried out with title "Evaluation Of Village Fund Management Process Based

On Permendagri No. 20 Of 2018 In Tumpaan Dua Village, Tumpaan District, South Minahasa Regency”

METHODS

The type of data used in this research is qualitative data. Qualitative data is in the form of interview results about the history of Tumpaan Village, Demographics, main tasks and functions of village officials, and managing village funds starting from the planning, implementation, and administration stages, reporting stage to the accountability stage. Furthermore, evaluate each stage of managing village funds with Permendagri number 20 of 2018. The data source used in this research is primary data. This primary data was obtained through interviews with three informants involved in village fund management. The three informants are the Village Head, the Village Secretary, and the Head of Village Finance. The analytical method used in this research is descriptive qualitative analysis. This analysis aims to test the suitability of the village government in implementing village fund management and whether it is following existing regulatory provisions. The form of above analysis is carried out by comparing each process: (1) Planning Process; (2) Implementation Process; (3) Administration Process; (4) Reporting Process; (5) Accountability Process. Compared with: (1) Permendagri No 20 of 2018 Article 31 Planning; (2) Permendagri No. 20 of 2018 Article 43 Implementation; (3) Permendagri No. 20 of 2018 Article 63 Administration; (4) Permendagri No. 20 of 2018 Article 68 Reporting; (5) Permendagri No. 20 of 2018 Article 70 Accountability.

RESULT AND DISCUSSION

Stages in APBDes planning: Village development planning is carried out by involving village communities. In preparing village development plans, the village government is obliged to hold village development planning meetings. Village development planning meetings determine priorities, programs, activities and needs. Based on an interview with the Village Secretary, Mr. Denni Rauan, the research results were obtained regarding the planning, implementation, administration, reporting, and accountability stages.

1. The planning process begins with exploring ideas or proposals in each guard at the Village Development Consultation (Musrembangdes) held by the BPD.
2. After generating ideas in each shift, the results of the BPD taking ideas will be brought to the Village Consultative Forum (Musdes).
3. From the village meeting, a joint agreement will be drawn regarding what activities will be carried out based on the proposals from each guard.
4. The results of the village meeting serve as guidelines for the village government in preparing the Village Government Work Plan (RKPDdes).
5. In the planning stage, after the RKPDdes have been determined, together with the BPD, the Village Secretary will prepare a Draft Village Regulation on APBDes.
6. After the Draft Village Regulation regarding the APBDes has been completed, the Village Secretary prepares the RAPERDES regarding the APBDes and submits it to the Village Head.
7. Then the Village Head submits the Draft Village Regulations regarding APBDes to the BPD for discussion and mutual agreement.
8. The deadline for an agreement between the Village Head and the BPD regarding the Draft Village Regulation on APBDes is by October of the current year.

The Raperdes mutually agreed upon by the Village Government and the BPD are submitted to the Regent for evaluation. The evaluation results will be recommended to become a Village Regulation (PERDES) which will be determined as the Village Revenue and Expenditure Budget or

APBDes.

Implementation Process. The implementation of village financial management is village receipts and expenditures carried out through the village treasury account, and for implementation in the village related to physical development, there is an Activity Implementation Team (TPK) in terms of supervising the implementation of work. First, village receipts and expenditures in the framework of implementing village authority are carried out through the village treasury account. Furthermore, all receipts and expenditures must be supported by valid evidence. The village government is prohibited from making levies other than those stipulated in village regulations. For government operations, the village treasurer can keep a certain amount of money in the village treasury as needed. Before the stipulation of the Draft Village Regulation on APBDes to become a Village Regulation on APBDes, no expenditures may be made by the Village Government. The village expenditures are those other than personnel expenditures and office operations. There are also other expenses due to natural and non-natural disasters, which are called unforeseen costs, but to use them, the Village Head must approve a Detailed Budget (RAB). The executor of the activity must prepare a Budget Plan (RAB) and be responsible for expenses for the activities carried out using the auxiliary cash book. The Executor submits a Payment Request Letter (SPP) to the Village Head to carry out activities. Furthermore, the Village Head approves the payment request after being verified by the Village Secretary. The treasurer then keeps a record of all payments that have been made. Income tax and other taxes and all deductions received are deposited into the state treasury account by the village treasurer using the auxiliary tax book.

Administration Process. The Village Treasurer carries out all financial administration or financial administration. Each receipt and expenditure is recorded by the treasurer, who closes the books at the end of each month. The treasurer reports financial accountability. The Village Head receives an accountability report from the Treasurer at the beginning of each month.

Reporting Process. The Village Head reports the realization of the Implementation of the first and final Semester APBDes to the Regent. Report on the Realization of Implementation of the first-semester APBDes is submitted no later than the end of July of the current year. The report should be submitted for the final semester no later than the end of January of the following year.

Accountability Process. Reports on the Realization of APBDes Implementation are submitted by the Village Head to the Regent each fiscal year. APBDes Implementation Realization Report consists of expenditure and financing income. Then the Village Government makes Village Regulations concerning Accountability Reports on the Realization of APBDes Implementation as of December 31 of the current budget year. Furthermore, the village government informs the community in writing in a place that is easily accessible to the community.

Based on the research results obtained, the writer will discuss the evaluation of village fund management in 2021 based on Minister of Home Affairs Regulation Number 20 of 2018 in Tumpaan Dua Village.

Table 1. Evaluation of the planning process

No	Permendagri No 20 of 2018	Tumpaan Dua Village	Suitability
1	The Village Secretary coordinates the Draft Village Regulation on APBDes based on the Village RKP for the year concerned.	The Village Secretary has carried out the process of drafting the Village Regulation Draft in Tumpaan Dua Village.	Already appropriate
2	The Village Secretary submits the Draft Village Regulation regarding APBDes to the Village Head	The Secretary of Tumpaan Dua Village submits the Draft Village Regulation regarding APBDes to the Head of Tumpaan Dua Village	Already appropriate

3	The Village Head submits the draft Village Regulation on APBDes to the Village Consultative Body for discussion and mutual agreement.	The Head of Tumpaan Dua Village submits the Draft Village Regulation regarding APBDes to the BPD for approval.	Already appropriate
4	The draft Village Regulations Concerning APBDes are mutually agreed upon no later than October of the current year.	The draft Village Regulation regarding APBDes in Tumpaan Dua Village was agreed upon on March 23, 2021, which should have been agreed upon in October 2020. However, a COVID-19 pandemic resulted in village development meetings and village meetings for the determination of RKP Desa to be held on 5 October 2020, which should have been enacted no later than the end of September 2020.	It is not in accordance with
5	The Village Head will submit the draft Village Regulation regarding APBDes to the Regent/Mayor no later than 3 days after it has been agreed upon for evaluation.	The draft Village Regulation regarding the APBDes that has been mutually agreed upon is submitted by the Head of Tumpaan Dua Village to the Regent through the Camat the next day to obtain a stipulation.	Already appropriate

Source: processed data, 2022

Based on the evaluation table regarding the planning process above, it can be concluded that the planning process for the Management of Village Funds for 2021 in Tumpaan Dua Village is declared inappropriate based on Permendagri Number 20 of 2018. The planning process starts with the Village Secretary, who prepares the APBDes draft based on the Village RKP for the following year. The Village Head submits village regulations regarding APBDes to the Village Consultative Body for discussion and mutual agreement. However, the Draft Village Regulation regarding APBDes in Tumpaan Dua Village was agreed upon on March 23, 2021, which should have been agreed upon in October 2020.

The RKP for the Village was determined on 5 October 2020, which should have been enacted by the end of September 2020. It is due to the Covid-19 pandemic, which has delayed village development meetings and village meetings to determine RKP Desa. The draft Village Regulation on APBDes that had been mutually agreed upon was then submitted by the Head of Tumpaan Dua Village to the Regent through the Camat the following day to obtain the stipulation of the Draft Village Regulation regarding APBDes to become a Regulation Village regarding APBDes.

Table 2. Evaluation of the Implementation Process

No	Permendagri No 20 of 2018	Tumpaan Dua Village	Suitability
1	The implementation of village financial management is village receipts and expenditures carried out through the village treasury account at the bank appointed by the Regent/Mayor	Tumpaan Dua Village is already appropriate	Already appropriate
2	All receipts and expenditures in the implementation of village financial management must be supported by complete and valid evidence	Receipts and expenditures in the implementation of village financial management, Tumpaan Dua village always	Already appropriate

3	The Village Government is prohibited from imposing fees as village revenue other than those stipulated in the Village Regulations	use complete and valid evidence The Tumpaam Dua Village Government has never made levies outside of Village Regulations	Already appropriate
4	The Village Treasurer can save money in the village treasury at a certain amount in order to meet the operational needs of the Village Government	The village treasurer of Tumpaam Dua keeps money in the village treasury to fulfill Village Government operations	Already appropriate
5	Village expenditures that result in a burden on the APBDes cannot be carried out before the Draft Village Regulation on ABPDes is stipulated as a Village Regulation	Tumpaam Dua Village had never before issued a Village Regulation before the Village Regulation Draft was issued, and there had never been any expenditure before the village regulation was enacted	Already appropriate
6	Village expenditures do not include personnel expenditures that are binding in nature and office operations stipulated in village head regulations	There are no village expenditures for personnel expenditures that are binding and for office operations	Already appropriate
7	Expenditures for unexpected expenses must first be prepared with a Detailed Budget/RAB, which the Village Head has approved.	The Tumpaam Dua Village Government 2021 uses unexpected costs for handling Covid-19. As well as the Direct Cash Assistance program	Already appropriate
8	The activity executor submits the activity budget must be accompanied by documents including the Budget Plan / RAB	All activities that require funding, it has been accompanied by a Budget Plan (RAB)	Already appropriate
9	The executor of the activity is responsible for the act of spending, which causes the expense of the activity expenditure budget by using the Activity Cash Assistant Book as the responsibility for carrying out activities in the village	Tumpaam Dua Village has used the Sub-Cash Handbook as accountability for the implementation of activities in the village	Already appropriate
10	Based on the Budget Plan (RAB), the implementation of activities submits a Payment Request Letter (SPP) to the Village Head	The village government of Tumpaam Dua requires activity implementers to submit SPP to the village head	Already appropriate
11	Based on the SPP that has been verified by the Village Secretary, the Village Head approves the payment request, and the Treasurer makes the payment	There has been verification from the Village Secretary. In this case, the Treasurer and the Village Head have agreed. Then the Treasurer makes the payment	Already appropriate
12	For payments that have been made then, the Treasurer keeps records	For every payment, the Village Treasurer always keeps records	Already appropriate
13	As the obligation to collect Income Tax (PPh) and other taxes, the Village Treasurer is	The village treasurer of Tumpaam Dua always pays the	Already appropriate

obliged to deposit all of it the receipt of tax collection income and other deductions and taxes collected into the state taxes to the state treasury treasury account in accordance with the provisions of laws and regulations.

Source: processed data, 2022

Based on the evaluation table regarding the implementation process above, it can be concluded that the process of implementing village fund management in 2021 for Tumpaan Dua Village is in accordance with Permendagri Number 20 of 2018. For receipts and expenditures in implementing village financial management, Tumpaan Dua Village already uses an account village treasury for every receipt and disbursement made by the village has been supported by complete and valid evidence. All activities that require funding have been accompanied by a Budget Plan (RAB).

Tumpaan Dua Village has used the Sub-Cash Handbook as accountability for implementing activities in the village. The Tumpaan Dua Village Government always pays income tax and other taxes to the state treasury, which the Village Treasurer deposits.

Table 3. Evaluation of the Administration Process

No	Permendagri No 20 of 2018	Tumpaan Dua Village	Suitability
1	The Village Treasurer carries out administration	Financial administration has been carried out by the Treasurer of Tumpaan Dua Village	Already appropriate
2	The Village Treasurer is required to record every receipt and disbursement and close the books at the end of each month in an orderly manner	The Village Treasurer has recorded every village receipt and expenditure and closed the books at the end of the month	Already appropriate
3	The Village Treasurer is required to account for money through an Accountability Report	The treasurer of Tumpaan Dua Village has been responsible for the money, according to the report	Already appropriate
4	Accountability reports are submitted monthly to the village head no later than the 10th of the following month.	The Accountability Report is submitted to the Village Head every month.	Already appropriate

Source: Processed data, 2022

The evaluation table above shows that the administrative process for managing village funds in 2021 for Tumpaan Dua Village is in accordance with Permendagri Number 20 of 2018. The Treasurer of Tumpaan Dua Village has carried out administrative activities. Every village income and expenditure has been recorded and closed in the book by the Village Treasurer at the end of each month. The Village Treasurer submits the accountability report to the Village Head every month.

Table 4. Evaluation of the Reporting Process

No	Permendagri No 20 of 2018	Tumpaan Dua Village	Suitability
1	The Village Head submits the Realization Report on the Implementation of the first semester and the final semester of the year's APBDes to the Regent	The Village Head has submitted a report on the realization of the first semester and the final semester of the year to the Regent	Already appropriate

2	The first-semester APBDes realization report is submitted no later than the end of July of the current year	The Head of Tumpaam Dua Village submitted a first-semester realization report in July 2021	Already appropriate
3	The year-end semester report is submitted by the end of January of the following year.	The final semester report was submitted to the Regent in early January 2022	Already appropriate

Source: processed data, 2022

The results of the evaluation table above regarding the reporting process for village fund management in 2021 in Tumpaam Dua Village are in accordance with Permendagri Number 20 of 2018. The Village Head has submitted a first-semester realization report and year-end semester realization report to the Regent.

Table 5. Evaluation of Accountability Processes

No	Permendagri No 20 of 2018	Tumpaam Dua Village	Suitability
1	The Village Head submits a Report on the Realization of APBDes Implementation to the Regent at the end of each fiscal year	The village head of Tumpaam Dua submitted a Realization Report on the implementation of the APBDes to the Regent in early January	Already appropriate
2	APBDes Implementation Realization Report consists of income, expenditure, and financing	The Accountability Report submitted contains village income, expenditure, and financing	Already appropriate
3	The Village Regulation concerning Accountability Reports for the Realization of APBDes Implementation is attached with the format for accountability reports for the realization of APBDes implementation and the village-owned wealth report format as of December 31 of the relevant fiscal year	The format of the report on the realization of the implementation of the APBDes and the village-owned wealth report in the Village Regulation regarding accountability for the implementation of the APBDes has been attached	Already appropriate
4	Reports on the realization and pioneering of accountability for the implementation of the APBDes are informed to the public in writing and with information media that is easily accessible to the public	Tumpaam Dua Village has provided information regarding Accountability for the Realization of APBDes Implementation to the community	Already appropriate
5	Information media include bulletin boards, community radio, and other information media.	Tumpaam Dua Village only has a bulletin board and village website available.	It is not in accordance with

Source: Processed Data, 2022

The evaluation table above shows that the accountability process for managing village funds in 2021 in Tumpaam Dua Village is still not in accordance with Permendagri Number 20 of 2018. In table number 5 for information media in Tumpaam Dua village, there is only a bulletin board and village website containing detailed village profiles. In general, there is no current information about the village.

CONCLUSION

Based on the results and discussion, it can be concluded that the implementation and governance carried out by the Tumpaan Dua village government in managing village funds have followed Minister of Home Affairs Regulation No. 20 of 2018. However, there are still deficiencies, namely. The planning stage is not in accordance with the deadline or schedule set due to the conditions of the Covid-19 pandemic, which has hampered many village activities and resulted in the postponement of the implementation of the development planning meeting and musdes for the determination of the Village RKP. The RKP for the Village was determined on October 5, 2020, and should have been enacted no later than the end of September 2020. In the village financial management implementation phase, Tumpaan Dua Village has used the village treasury account for receipts and disbursements. It has been supported by complete and valid evidence. In the administration stage, the village treasurer recorded every village's income and expenditure and closed the books at the end of each month. In the reporting phase, the Head of Tumpaan Dua Village has submitted a first-semester realization report and a year-end semester realization report to the Regent. Only bulletin boards are available at the accountability stage, and no other information media is available. The village website is not used optimally to convey information related to conditions in the village, in this case, village financial management. The website only contains village profiles in general. There is no current information about the village.

Based on the research that has been carried out, the suggestions that can be given through this research are as follows. The village government should train village officials regarding village financial management so that they understand better and are more reliable in carrying out their obligations and responsibilities in the village. It is also a good idea for the village government to start preparing information media in addition to information boards so that the community can easily access information. The village website is one of the media that the village government can improve in its utilization. This website needs to be optimized so that villagers can access village information quickly from anywhere and at any time.

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