



Responsibility for Village Financial Management in Dutuno Village, Paleleh District, Buol Regency based on Permendagri

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Abstract: The purpose of this study was to determine the accountability of Village Financial Management in Dutuno Village, Paleleh District, Buol Regency according to Permendagri No. 20 of 2018. This study uses empirical research methods with a qualitative approach. The results of this study, namely village financial management accountability is a problem until now in Dutuno Village, Paleleh District, Buol Regency, because the village government is not open to the public in terms of informing village financial management accountability reports in accordance with Permendagri No. 20 of 2018 on Village financial management accountability in Dutuno Village, Paleleh District, Buol Regency, of course, this a problem when the accountability of village financial management is not carried out according to applicable rules.

Keywords : Accountability; Village Finance; Dutuno Village

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1. Introduction

The village is a legal community unit that has certain territorial boundaries and has the authority to regulate and take care of the interests of the local community based on the origins and local customs recognized by the state, as stipulated in Law No. 6 of 2014 on the village. Village government is the administration of government affairs and the interests of local communities in the system of government of the Unitary State of the Republic of Indonesia. The village government is the head of the village or called by namaanother name assisted by the village apparatus as an element of the village government organizer.¹

Government No. 20 of 2018 States, a village is a legal community unit that has territorial boundaries that are authorized to organize and manage government affairs, local community interests based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. The Minister of Home Affairs Regulation (Permendagri) No. 20/2018 on Village Financial Management has stipulated that villages are the pioneers in the development and improvement of community welfare. Villages are given appropriate authority and funds to utilize their potential to improve the economy and community welfare.²

Village finance is managed based on the principles of transparent, accountable, participatory and conducted in an orderly and disciplined budget. APBDes is the basis of Village Financial Management within 1 (one) fiscal year from January 1 to December 31. Village finance is managed based on the principles of transparent, accountable, participatory and conducted in an orderly and disciplined budget. Because, basically the village is a community-owned organization. Village finance is prioritized to finance the implementation of programs and activities on a local scale in the field of village development such as settlement facilities and infrastructure, food security, health, education and to finance the field of Community Empowerment, namely programs that aim to increase the capacity of rural communities in entrepreneurial development, increasing income, and expanding the economic scale of individual citizens or community groups.³

The role of the village is so great that it is accompanied by a great responsibility. Therefore, the village head must be able to apply the principle of accountability in the

¹ Nani Anggriani, Idang Nurodin, dan Deni Iskandar, "Penerapan Prinsip Akuntabilitas dan Transparansi Dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa," *Ekono insentif* 13, no. 2 (2019): 134-45.

² Toni Sunaryadi Sunaryadi dan Heru Yulianto, "Pengelolaan Keuangan Desa Di Desa Jembrak Kecamatan Pabelan Kabupaten Semarang," *Kompak: Jurnal Ilmiah Komputerisasi Akuntansi* 14, no. 1 (2021): 154-59.

³ Angelina Yunita Munte, Puspita Geatri Br Perangin-Angin, dan Nuwun Priyono, "Analisis Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pedoman Pengelolaan Keuangan Desa (Studi Kasus pada Desa Kacinambun, Kecamatan Tigapanah, Kabupaten Karo)," *Jurnal Riset Akuntansi* 1, no. 3 (2023): 211-29.

administration of his government, with all village government activities can be accounted for to the village community in accordance with legislation. Accountability is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been previously set, through a medium of accountability that is carried out periodically. Accountability danaof Village budget and Expenditure Fund Management is strongly influenced by the transparency of village budget and expenditure management. However, supervision and guidance in the implementation danaof Village budget funds management is very important, thus accountability of Village budget funds management will open up community participation to be active and involved in the implementation of the APBDes budgeting process, the implementation of the APBDes and the responsibility for the implementation of the APBDes. Transparency is part of providing information about the government to the public and ensuring the ease of obtaining accurate and adequate information. Transparency can be understood as obtaining open information about financial information and policies undertaken by the government and ensuring access to information for the community.⁴

The increasing demands of society towards good governance and clean government have encouraged the development and implementation of a clear, precise, regular and effective accountability system. The implementation of the system aims to ensure that governance and development can take place in an efficient, effective, responsible and free from practices of collusion, corruption, and nepotism. Avoiding irregularities in village financial management, all layers ranging from the authorities to the community must know the basic concepts of accountability and transparency so that there is no apathy in the process of Village Financial Management. Village financial management is regulated in the regulation of the Minister of Home Affairs No. 20 of 2018 which is a whole activity that includes Planning, Implementation, Administration, reporting and Village Financial Accountability.

The problem occurs in the accountability of Village Financial Management, which is still far from the principles of Good Governance or good governance which is marked by two elements, namely openness or transparency and elements of accountability or accountability. Because to be able to realize good governance, it must be considered the principle of transparency and the principle of accountability, namely as the obligations of individuals or authorities who are entrusted with managing public resources and those concerned can answer and provide openness to matters concerning fiscal, managerial, and program accountability in village government management, especially special responsibility for Village Financial Management. With so many large village budgets, village governments must implement Village Financial Accountability Reports properly and must be reported. The Village Financial Accountability Report is reported once a year or periodically, the number of various reports and critical points in village financial management certainly requires

⁴ Asiyah Fina Nur, "Akuntabilitas Dan Partisipasi Terhadap Transparansi Anggaran Pendapatan Dan Belanja Desa (APBDES) di Desa Tlogosari Kecamatan Tlogosari Kabupaten Bondowoso" (Universitas KH Achmad Siddiq Jember, 2023).

great responsibility by village government officials behind the amount of village funds managed by the village and hopes to realize equitable village development, there are also concerns that are no less important. If the management of the Village Fund is not accompanied by transparency, there will be potential for irregularities. Therefore, the researcher raised some of the principles of good governance, namely accountability and transparency of Village Financial Management.

Village financial management accountability is a problem until now in Dutuno Village, Paleleh District, Buol Regency, because the village government is not open to the public in terms of informing village financial management accountability reports in accordance with Permendagri No. 20 of 2018 on Village financial management accountability in Dutuno Village, Paleleh District, Buol Regency, of course this becomes a problem when the village financial management is not carried out according to applicable rules.

2. Method

The type of research used in this research method is empirical research method with qualitative approach. According to Mukti Fajr and Yuliyanto Achmad the empirical approach of legal research aims to understand law in a practical way or, more precisely, to observe and investigate how law functions in society.⁵ The qualitative approach is a descriptive analysis technique in which real behavior is investigated and studied in its entirety along with information provided by the respondent orally or in writing. Based on the purpose of the study, the author uses empirical legal research by collecting factual real data obtained by carrying directly to the field to make observations (observations) and interviews.⁶

3. Permendagri Number 20 Tahun Of 2018

"Village Financial Management is all activities that include planning, implementation, administration, reporting, and accountability of village finances" (Peraturan Menteri Dalam Negeri, 2018).⁷ "Village financial management is the overall activities that include planning, budgeting, administration, reporting, accountability, and supervision of village finances."

1. Planning

The village government *desa* menyusun perencanaan prepares Village Development Planning *desa* in accordance with its authority which refers to perencanaan pembangunan district and City Development Planning. Village

⁵ N. D. Mukti Fajar dan Yulianto Achmad, *Dualisme penelitian hukum: normatif & empiris* (Pustaka pelajar, 2010).

⁶ S. H. I. Jonaedi Efendi, S. H. Johnny Ibrahim, dan M. M. Se, *Metode Penelitian Hukum: Normatif dan Empiris* (Prenada Media, 2018).

⁷ Nyoria Anggraeni Mersa, "ANALISIS PENERAPAN PENGELOLAAN KEUANGAN DANA DESA BERDASARKAN PERMENDAGRI NOMOR 20 TAHUN 2018 (Studi Kasus Pada Desa Melintang Kecamatan Muara Wis Kabupaten Kutai Kartanegara)," *Jurnal Eksis* 16, no. 2 (2020).

development plans are structured to ensure interrelation and consistency between planning, budgeting, implementation, and supervision.

2. Implementation

The implementation of village financial management is village receipts and expenditures yang made through village rekening cash accounts desa at banks yang appointed by the Regent/Mayor.

3. Administration

Village Financial Administration is a recording activity carried out by the village treasurer, and is obliged to record all existing transactions, both receipts and expenditures. The village treasurer secara keeps detailed and clear records of all transactions that occur.

4. Reporting

Reporting on pengelolaan keuangan Village Financial Management is an activity at tahapan the final stage of the village financial management process, the reporting can be defined as a report on the implementation of the APBDes in semester one.

5. Liability

Accountability is the apbdes realization report to the Regent / mayor through the subdistrict head at the end of each fiscal year, no later than three months after the end of the fiscal year as stipulated by the Perdes.⁸

4. Village Financial Management

All village rights and obligations that can be assessed with money and everything related to money and goods related to the implementation of village rights and obligations, namely the rights and obligations of income, expenditure, financing and Village Financial Management" (Law No. 6 of 2014). "Village financial management is a whole activity that includes Planning, Implementation, Administration, reporting and Village Financial Accountability.⁹ In village financial management, it is mandatory to put forward applicable principles, such as accountable, transparent, participatory and orderly budget discipline. Implementation of both development and community empowerment activities, the village government cannot be separated from the existence of sources of village income as the main support for the success of a village development. The sources of village income as outlined in Article 72 of the village law are as follows:

1. PAD (local revenue)

It consists of business results such as BUMDES and village cash lands, asset results such as boat moorings and Village Markets, self-help such as participation and mutual aid and other village revenue such as village levies.

2. Village fund (allocation of State Budget)

⁸ Septy Yondaningtiyastuti, "Implementasi Permendagri Nomor 20 Tahun 2018 Pada Pengelolaan Keuangan Desa," *Jurnal Riset Mahasiswa Ekonomi (Ritmik)* 4, no. 3 (2022): 177-90.

⁹ Kasih Elnis Gulo dan Sophia Molinda Kakisina, "Akuntabilitas Pengelolaan Dana Desa," *Jurnal Akuntansi, Manajemen Dan Ekonomi* 2, no. 1 (2023): 39-43.

Funds derived from the state budget are transferred through the district/city budget to the village and used as the cost of implementing development, community development, governance and empowerment of local communities. The central government allocates village funds nationally in the form of APBN every year.

3. BHP (District/ City Tax and retribution revenue share) the district/city government allocates the district/city tax and retribution revenue share to the village at least 10 percent of the realization of the district/city tax and retribution revenue.
4. ADD (Village Fund Allocation)
The allocation of village funds is part of the balance of funds received by the District/City Local Government amounting to at least 10 percent after deducting special allocation funds.
5. Financial assistance from the provincial budget and district/ city budget
Provincial/ District/ City Local Governments can provide financial assistance derived from the Provincial/ District/ city budget to the village in accordance with the financial capacity of the relevant Local Government, the assistance is allocated to accelerate village development.
6. Non-binding grants and donations from third parties
In the form of a gift in the form of money from a third party, the result of cooperation with a third party or the help of a company located in the village.¹⁰

5. Village Government

The village government as the organizer of government affairs in conjunction with the village consultative body (BPD) in taking care of the interests of the entire community based on customs and origins and recognized and respected in the government system of the Unitary State of the Republic of Indonesia” (Ministry of Finance of the Republic of Indonesia, 2017). “Village government is the provider of all government interests and the needs of local communities in the government system of the Republic of Indonesia. Meanwhile, the village government is the head of the village with another name assisted by the village apparatus as the organizing element of the village Government.¹¹

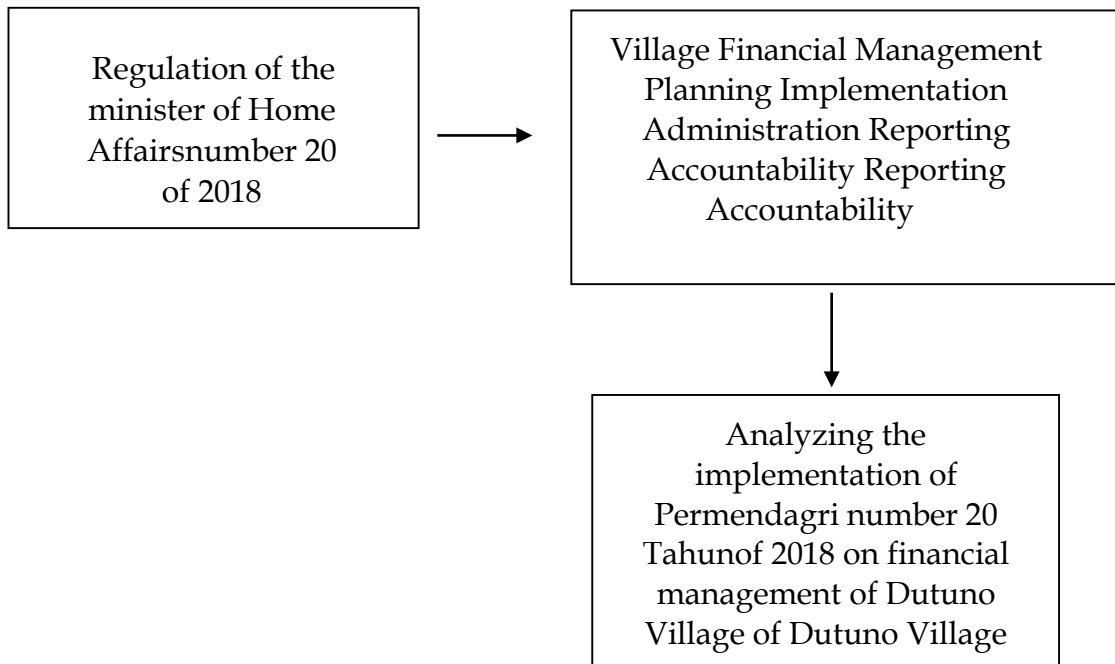
Village government is carried out by the village government. Village sovereignty includes the field of village governance, implementation of village development, Village Community Development, and Village Community Empowerment based on community ideas, rights of origin, and village Customs” (Law No. 6 of 2014). As for the part of the village government, among others, The Village Head, Village

¹⁰ Gloria S. Lumingkewas, Lintje Kalangi, dan Natalia YT Gerungai, “Kepatuhan Aparatur Desa dalam Penatausahaan Pengelolaan Keuangan Desa Berdasarkan Permendagri Nomor 20 Tahun 2018 (Studi Kasus Pada Desa Taraitak Kecamatan Langowan Utara Kabupaten Minahasa),” *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi* 9, no. 1 (2021).

¹¹ Monica Putri Maria Roma, “ANALISIS PENGELOLAAN KEUANGAN DESA BERDASARKAN PERMENDAGRI NOMOR 20 TAHUN 2018 PADA DESA TEBUK KECAMATAN NITA KABUPATEN SIKKA” (Universitas Atma Jaya Yogyakarta, 2020).

consultative body (BPD), Village Secretary, Village technical implementers (Kaur government, Kaur development, Kaur welfare, Kaur Finance and General Kaur).

Conceptual Framework



Researchers obtained this data by means of interviews and documentation. Researchers will present data regarding the application of Permendagri Number 20 of 2018 on planning, implementation, administration, reporting and accountability in village financial management for the 2023 budget period in the Village in Dutuno Village, Paleleh District, Buol Regency.

5.1 Dutuno Village Financial Management Planning Dutuno

Comparison Table of Dutuno Village Financial Management Planning Process with Permendagri Number 20 of 2018

Permendagri Number 20 Year 2018	Dutuno Village	Appropriat/ Not Appropriate
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<p>Article 31</p> <p>paragraph 1: "Village financial management planning is the planning of village government revenues and expenditures in the fiscal year budgeted in the APBDesa".</p> <p>paragraph 2: "The Village Secretary coordinates the preparation of the draft APBDesa based on the RKPDesa for the year and guidelines for the preparation of the APBDesa which are regulated by Regent/Mayor regulations every year".</p> <p>paragraph 3: "The content material of the Regent/Mayor regulations as referred to in paragraph 2".</p> <p>paragraph 4: "The draft APBDesa that has been prepared is a material for the preparation of the draft Village Regulation on the APBDesa"</p>	<p>In Dutuno Village, the RPJMDes, RKPDes and APBDes are mentioned.</p> <p>Based on paragraph 2, in Dutuno Village the Sekdes coordinate the draft APBDes based on the current year's RKP, then forms an APBDes drafting team to deliberate on the draft with the BPD. Furthermore, the preparation of the APBDes is always guided by the Regent's regulation for the year in question.</p> <p>For the draft APBDes that has been prepared, it is certain to become material for the preparation of the draft Perdes concerning the APBDes.</p>	<p>Appropriat</p>
<p>Article 32</p> <p>paragraph 1: "The Village Secretary submits Draft Village Regulation about the APBDesa to the village head".</p> <p>Paragraph 2: "Draft Village Regulation Village Regulation on the APBDesa as referred to in paragraph (1)".</p> <p>Paragraph 3: "Draft Village Regulation Village Regulation on APBDesa as referred to in paragraph (2) shall be mutually agreed upon no later than no later than October of the year".</p> <p>paragraph 4: "The BPD does not agree on the draft Village Regulation on APBDesa submitted by Village Head, then</p>	<p>Dutuno Village in every APBDes drafting activities of course the Village Secretary is involved and always conveys it to the Village Head.</p> <p>After conducting the Draft Perdes is always continued with deliberation with the Village Head and BPD.</p> <p>The draft APBDes is always completed in September and then to be deliberated and agreed upon. If the BPD does not agree on the Draft Perdes then it will be will be deliberated first and if there are operational activities expenditures then it will use the previous ceiling.</p> <p>In Dutuno Village, if</p>	<p>Appropriat</p>

<p>theThe Village Government can only carry out activities related to operational expenditures administration village administration by using the previous year's ceiling ceiling of the previous year".</p> <p>paragraph 5: "The Village Head stipulates Village Head Regulation as basis for the implementation of activities as referred to in paragraph (4)".</p>	<p>something happens as in article 32 paragraph 4 then Village Head Regulation will be stipulated as the basis for implementing activities.</p>	
<p>Article 34</p> <p>paragraph 1: "Draft Perdes about APBDesa as referred to in Article 32 paragraph (3), submitted by the Village Head to Regent/Mayor through the Camat or other designation no later than 3 days after it is agreed upon for evaluated".</p> <p>paragraph 2: "The Regent/Mayor in conducting the evaluation is guided with the Evaluation guidelines Draft Village Regulation on APBDesa".</p> <p>paragraph 3: "Submission of the Draft Perdes on the APBDes as referred to in paragraph (1) shall be accompanied by documents".</p> <p>(1) shall be accompanied by documents".</p>	<p>Dutuno Village if the Perdes on APBDesa has been agreed then will be submitted to the Regent through the sub-district head. All APBDes activities activities will certainly be guided by guidelines. In the process of submitting Draft Perdes on APBDes can be ensured to be in accordance with the Permendagri because every APBDes activity will definitely guided by existing guidelines.</p>	<p>Appropriat</p>

Source: Data Processing Results, 2023

Based on the comparative table of the planning process that the author has described

above, it can be concluded that the village financial management planning process in Dutuno Village is stated to be appropriate based on Permendagri number 20 of 2018, where the APBDes planning process starts from the village secretary coordinating the preparation of the apbdes draft based on the relevant year's RKP every year.

the financial management planning process of Dutuno village can not be separated from the consultation with related parties such as the regional consultative body (BPD), this is done to reach an agreement and the formation of the APBDes in accordance with the guidelines of the Regent/Mayor regulation.

The planning process that has been discussed in Musdes (Musyawarah Desa) if there are obstacles where BPD does not agree with the draft APBDes, it is in accordance with Article 32 paragraph 4 which states that the village government can only carry out activities related to the operational expenditure of Village Governance using the previous year's ceiling. So what Dutuno village does next Dutunois to prepare a draft regulation of the village head on the elaboration of the APBDes as the basis for implementing activities, then the draft village regulation on the APBDes will be submitted to the Regent through the sub-district head no later than 3 (three) days since it was agreed to be evaluated and the Regent will determine the plan.

5.2 Implementation Of Village Financial Management

Tabel Comparative table Proses of the implementation process Pengelolaan of financial management of Dutuno village Dutuno with Permendagri number 20 of 2018

Permendagri Number 20 Year 2018	Dutuno Village	Appropriate/ Not Appropriate
<p>Article 43 paragraph 1: "Included in the implementation of village financial management: Village revenues and expenditures are carried out through the Village cash account at a bank appointed by the Regent/Mayor".</p> <p>paragraph 2: "The Village cash account referred to in paragraph (1) shall be made by the Village Government with the signatures of the Village Head and the Head of</p>	<p>In Dutuno Village, it was stated by the Village Head that what is included in the Implementation is village revenue and expenditure through the village cash account.</p> <p>The process of establishing a village cash account begins with an application to the bank accompanied by the signatures of the village head and the head of the finance department. Dutuno Village does not yet have banking</p>	<p>Appropriate</p>

<p>Finance". paragraph 3: "In villages that do not yet have banking services in their area, the village cash account is opened in the nearest area made by the Village Government with the specimen signatures of the Village Head and the Head of Finance".</p>	<p>services, so the opening of a village cash account is carried out in the nearest area such as Kesamben Subdistrict.</p>	
<p>Article 44 paragraph 1: "The village cash account number referred to in Article 43 shall be reported by the Village Head to the Regent/Mayor". paragraph 2: "The Regent/Mayor shall report the list of village cash account numbers to the Governor by copying the Minister through the Director General of Village Administration". paragraph 3: "The report as referred to in paragraph (2) is used to control the distribution of transfer funds". paragraph 4: "The Head of Finance is allowed to keep a certain amount of cash, in order to fulfill the operational needs of the Village Government". paragraph 5: "The amount of cash as referred to in paragraph (4) is determined in the Regent/Mayor Regulation. (4) is stipulated in the Regent/Mayor Regulation on Village Financial Management".</p>	<p>Dutuno Village has reported the village cash account to the Bupati. In accordance with the results of the interview with Plt. The Village Secretary stated that the village cash account has been reported to the Regent and forwarded to the Governor and the Minister. The Head of Finance keeps cash for village government operational activities, the amount of cash is adjusted to the Regent Regulation, with a maximum of 10 million rupiah.</p>	<p>Appropriate</p>
<p>Article 47 paragraph 1: "If there is an amendment to the Perdes concerning the APBDesa or an amendment to the Village Head Regulation concerning the</p>	<p>In Dutuno Village, if changes occur, a village meeting is held first, then the Village Head assigns the Kaur and Kasi to prepare the draft DPPA. Dutuno Village usually</p>	<p>NOT COMPLIANCE in paragraph 3. But for articles 1, 2, 4</p>

<p>Explanation of the APBDes and causes a change in the budget or a change in activities, the Village Head assigns the Kaur and Kasi implementing the budget activities to prepare a draft DPPA".</p> <p>paragraph 2: "The DPPA referred to in paragraph (1) consists of: "As referred to in paragraph (1), the Kaur Kasi implementing the budget activities shall submit the draft DPPA to the Village Head through the Village Secretary no later than 6 working days after the assignment".</p> <p>paragraph 4: "The Village Secretary shall verify the draft DPPA no later than 15 working days after the Kaur and Kasi submit the DPPA".</p> <p>paragraph 5: "The Village Head approves the draft DPPA that has been verified by the Village Secretary".</p>	<p>submits the draft DPPA to the Village Head through the Village Secretary in one week. The Dutuno Village Secretary verifies the draft DPPA in no more than eight days. The Village Head will approve the draft DPPA that has been verified by the Village Secretary.</p>	<p>And 5 are already SUITABLE</p>
<p>Article 56</p> <p>"Kaur and Kasi implementing budget activities must submit a final report on the realization of the implementation of activities and budgets to the Village Head no later than 7 days after all activities are completed".</p>	<p>Kaur and Kasi implementers will record every activity in the activity auxiliary book so that it does not take a long time to submit to the Village Head if all activities have been completed.</p>	<p>Appropriate</p>

Source: *Data Processing Results, 2023*

The comparative table above shows that Dutuno Village is said to be not yet perfect or not suitable, due to the statement in Article 47 paragraph 3 of Permendagri 20 of 2018 about "Kaur and Kasi implementing budget activities submit the DPPA draft to the village head through the village secretary for a maximum of 6 (six) working days", while it is not in accordance that happened in Dutuno village because based on interviews with respondents where respondents mentioned the time needed was about one week.

The results shown also do not affect other results that have shown compliance with existing regulations, such as the description of Article 43 and Article 44 which show that Dutuno village does not have banking services so that village cash accounts are

processed in nearby areas such as Kesamben District. Kaur Finance also stated that it can save cash for village government operations, with the amount of cash adjusted to the Regent's regulations, a maximum of 10 million.

5.3 Administration of Village Financial Management

Comparison Table of Dutuno Village Financial Management Administration Process with Permendagri No. 20/2018

Permendagri Number 20 Year 2018	Dutuno Village	Appropriate/N ot Appropriate
<p>Article 63</p> <p>Paragraph 1: "Administration is carried out by the Head of Finance as the executor of the treasury function".</p> <p>Paragraph 2: "Administration is carried out by recording each receipt and expenditure in the general cash book".</p> <p>Paragraph 3: "The recording in the general cash book as referred to in paragraph (2) is closed at the end of each month".</p>	<p>In Dutuno Village, administration is carried out by the PPKD in each sector and the Head of Finance.</p> <p>The Head of Finance of Dutuno Village always records and reports every receipt and expenditure in the general cash book and always closes at the end of the month and reports the general cash book to the Village Secretary.</p>	<p>Appropriate</p>

<p>Article 67</p> <p>paragraph 1: "The general cash book closed at the end of each month as referred to in article 63 paragraph (3) shall be reported by the Chief Financial Officer to the Village secretary no later than the 10th of the following month".</p> <p>paragraph 2: "The general cash book closed at the end of each month as referred to in article 63 paragraph (3) is reported by the Chief Financial Officer to the Village secretary no later than the 10th of the following month".</p> <p>paragraph 3: "The Village Secretary shall report the results of verification, evaluation and analysis as referred to in paragraph (2) and submit them to the Village Head for approval".</p>	<p>The Head of Finance of Dutuno Village always reports the general cash book to the Village Secretary at the end of each month.</p> <p>Plt. The Dutuno Village Secretary always checks what is contained in the general cash book, after checking and there are no problems, he immediately submits it to the Village Head for approval.</p>	<p>Appropriate</p>
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Source: *Data Processing Results, 2023*

The results of the comparison of the table above state that the Dutuno Village Government in the administration activities as conveyed by the respondent in the interview revealed that these activities were handed over to the Village Financial Management Executive (PPKD), as for those included in PPKD, namely the Village Secretary, Kaur and Kasi and Kaur Finance. This is in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018 article 63.

5.4 Village Financial Management Reporting

Comparison Table of Dutuno Village Financial Management Reporting Process with Permendagri Number 20 of 2018

Permendagri number 20 Year of 2018	Dutuno Village	Appropriate/N ot Appropriate
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<p>Article 68</p> <p>paragraph 1: "The Village Head reports the implementation of the APBDes in the first semester to the Regent/Mayor through the Camat". paragraph 2: "The report as referred to in paragraph (1) consists of: APBDes implementation report; and activity realization report". paragraph 3: "The Village Head compiles the report by combining all reports as referred to in Article 56 no later than the second week of July of the current year".</p>	<p>Dutuno Village in submitting a report on the implementation of the APBDes, the Village Head will submit it to the Regent through the Sub-District Head.</p> <p>The Head of Finance confirmed that the report submitted to the Regent contains a report on the implementation of the APBDes and a report on the realization of activities.</p> <p>The Dutuno Village Head reports to the Regent by combining the implementation report and the report on the realization of these activities and reporting no later than the end of July.</p>	<p>Appropriate</p>
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Source: Data Processing Results, 2023

The results of the comparison table above regarding the reporting of financial management in Dutuno Village are in accordance with and implement Permendagri 20/2018 properly and comply with procedures. In the APBDes realization report in Dutuno Village, after carrying out all activities, the Village Head will report it to the Regent through the Camat by combining all reports in the first semester of the activity and no later than July of the current year.

5.4 Village Financial Management Accountability

Comparison Table of Dutuno Village Financial Management Reporting Process with Permendagri Number 20 of 2018

Permendagri number 20 Year of 2018	Dutuno Village	Appropriate/Not Appropriate
<p>Article 70</p> <p>paragraph 1: "The Village Head provides accountability reporting for the realization of the</p>	<p>The Dutuno Village Head always submits an accountability report on the realization of the APBDes to the Bupati at</p>	<p>Appropriate</p>

<p>APBDesa to the Regent/Mayor through the Camat at the end of each fiscal year".</p> <p>paragraph 2: "Lap. The accountability report referred to in paragraph (1) shall be submitted no later than 3 months after the end of the fiscal year in question and shall be stipulated by Village Regulation."</p>	<p>the end of the year through the subdistrict head.</p>	
<p>Article 72</p> <p>Paragraph 1: "the report shall be informed to the public through information media".</p> <p>paragraph 2: "The information in paragraph (1) contains: report on the realization of the APBDes; Report on activities; unfinished or unimplemented activities; remaining budget; and reporting address".</p>	<p>In Dutuno Village, in conveying transparency in the implementation of activities APBDes to the community was not carried out nor through banners and other information media for the delivery of APBDes transparency to the community in accordance with article 72 paragraph 2.</p>	<p>Not Appropriate</p>

Source: Data Processing Results, 2023

The above explanation shows that the accountability of Dutuno Village is in accordance with and guided by the applicable Permendagri. However, transparency is not carried out or efforts to install APBDes banners in a timely manner and provide clear information to the community are not carried out. The Dutuno Village Head in the process of reporting accountability for the realization of the APBDes to the Regent through the Camat at the end of each year is also in accordance with article 70, while article 72 related to transparency is neglected by Dutuno village officials.

6. Conclusion

Based on the research results that have been described previously, the implementation of Permendagri number 20 of 2018 on the financial management of Dutuno village Dutunothere are research results that show:

The village financial management process which includes Planning, Implementation, Administration, reporting and accountability in Dutuno village Dutunocan be said to be in accordance with Minister of Home Affairs Regulation Number 20 of 2018.

The existence of obstacles in the implementation process, namely the Kaur and Kasi of the implementation of new budget activities submitted the DPPA draft to the village head for approximately 1 one working week, while in Permendagri 20 of 2018 it was confirmed that at the latest it was 6 working days. This happened because Kaur and Kasi found obstacles in designing the DPPA which caused it to take more time than the predetermined time limit to be submitted to the village head through the village secretary.

Based on the results of the conformity of the applicable regulations with the evidence in Lapangan, it shows that the Dutuno Village apparatus neglects village financial management accountability because the village government is not open to the community in terms of informing the village financial management accountability report in accordance with Permendagri No. 20 of 2018 on Village financial management accountability in Dutuno Village, Paleleh Buol, of course, this becomes a problem when the accountability of village financial management is not carried out according to applicable rules.

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