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Research Article

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## VILLAGE FINANCIAL MANAGEMENT IN TELUK KENIDAI VILLAGE, TAMBANG DISTRICT, KAMPAR REGENCY IN 2020

Friscilla Salsabila\*, Auradian Marta

Department of Government Science, Riau University, Indonesia

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*\*Corresponding author:*

E-mail:

[friscillasalsabila11@gmail.com](mailto:friscillasalsabila11@gmail.com)

### ABSTRACT

The problem in this research is the planning and budgeting are not following the needs of the community, in terms of implementation they have not been able to realize the budget and do not prioritize important programs with existing finances, this is also caused by the lack of quality human resources in Teluk Kenidai Village. The purpose of this study is to find out and describe the process of financial governance and the factors that influence financial management in Teluk Kenidai Village, Tambang District, Kampar Regency in 2020. The approach in this research is to use a qualitative approach and the type of research is descriptive. The research location was carried out in Teluk Kenidai Village, Tambang District, Kampar Regency, using data collection techniques through interviews and documentation. The results showed that financial management in Teluk Kenidai Village, Tambang District, Kampar Regency was not optimal. Judging from the planning, it has not set a priority scale, so the people's needs are not met. In terms of implementation, it has not realized all that was planned. Then the reporting and accountability have not been carried out promptly, this is due to the lack of quality human resources.

**Keywords:** *Financial Governance, Human Resources, Planning and budgeting*

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### Introduction

According to Undang-undang no.23 Tahun 2014 concerning Regional Government, it provides opportunities for regional governments to explore the local potential and grant village autonomous rights by granting special rights to village governments to regulate and manage their villages, both in terms of village head elections, village financial management, and the village development process so that it can become an independent village. Then comes Law Number 6 of 2014 concerning Villages which is a

manifestation of the government in terms of realizing village independence.

In order to realize good financial governance, the village government in carrying out financial management must be following a system consisting of planning, budgeting and implementation, administration, reporting, accountability, guidance and supervision as well as monitoring and evaluation. In this case, Teluk Kenidai Village, Tambang District, Kampar Regency is part of the Regional Government which has its own village financial rights, to

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realize good financial governance, Teluk Kenidai Village must illustrate that the system of planning, budgeting and implementation, administration, reporting, accountability runs well. This supports the realization of an increase in the welfare of the village community because all physical needs that are not yet available will be realized as the programs that have been planned for managing village finances are carried out properly by the village government.

According to the table report on the realization of the Teluk Kenidai APBDes in 2020, a difference was found in the total income from village spending in 2020, where the amount of expenditure is greater than the total income. Whereas in 2019 not. This income difference occurs in 2020, then continues in 2021, where the total village income is Rp. 1,254,624,629 but village spending in 2021 is greater by Rp. 1,380,870,829.

Revenue sharing of village taxes and levies for villages must be included in the APBDes where at least 70% of the use is used to fund village administration, implementation of village development, and village community development, and a maximum of 30% is intended to fund village government operational costs, allowances for village government officials, operational costs BPD secretariat and RT/RW incentives. Existing village income can then be used properly so that it can realize community welfare in Teluk Kenidai Village.

The use of village finances is used for various fields, including the field of administering village administration, the development sector, the field of community development, and the field of disaster management, emergencies, and village urgency.

Furthermore, the development sector's budget includes health, education, transportation, communication, and informatics. So far, the village has received a budget, but the community only knows how to use this finance. The community is only invited to hamlet meetings but is not involved in managing village finances. Community participation is also only partial. So that the participation of the community in managing village finances is only partially directly involved. Therefore, the community asks that in implementing the budget, they

can attach details of the funds used by placing banners or boards containing details of the budget. This is done to find out what the budget is intended for. In this case, the community has also participated in every activity organized by the Village, both formal and non-formal activities.

Furthermore, existing village income must prioritize important programs for village welfare. Accountability reflected through the mechanism of the program planning and budgeting system is very important to ensure that the state's money is spent on target.

## **Material and Method**

Qualitative research or in English is called qualitative research is research that presents findings that cannot be achieved using statistical procedures or quantitative methods. In his book, Moleong (2016: 6) states that: Qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects, for example, behavior, perception, motivation, action, etc. holistically and by way of description in the form of words and language in a special natural context and by utilizing various natural methods.

This study uses qualitative methods. Qualitative research is a method for exploring and understanding the meanings that several individuals or groups of people ascribe to social or humanitarian issues (Creswell, 2016:4). In qualitative research the methods usually used are interviews and document utilization. This study uses a qualitative method with a case study approach. A case study is a research design in which the researcher develops an in-depth analysis of a case, often a program, event, activity, process, or one or more individuals. Cases are limited by time and activity, and researchers collect complete information through various procedures (Creswell, 2016).

## **Results and Discussion**

Village finances are rights and obligations that can be valued in money and the form of money or goods related to village rights and obligations, while management includes planning, implementation, administration, reporting and accountability. Good village financial management is following the principles of good

governance, namely accountability, transparency and participation.

Village financial management is a whole activity that includes planning, budgeting, administration, reporting, accountability and supervision of village finances. The Village Head as the head of the Village Administration is the holder of the village financial management authority and represents the village administration in the ownership of separated village assets. The Village Head as the holder of village financial management authority has the authority to:

- a) Establish policies regarding the implementation of APBDes;
- b) Establish policies regarding the management of village goods;
- c) Designate a village treasurer;
- d) Determine officers who collect village revenues;
- e) Assign officers to manage village finances.

### **Planing**

Village planning is divided into medium-term planning and short-term planning. The medium-term planning is called the Village RPJM (Village Medium Term Development Plan) while the short-term planning is called RKP Desa (Village Government Work Plan). Kampar Regency Regional Regulation Number 5 of 2017 states that in preparing the RPJMDesa, the village government is required to hold a village development planning meeting (Musrenbangdes) in a participatory manner. The village development planning meeting discusses and agrees on the draft Village RPJM. The results of the Village development planning deliberations agreement are outlined in the minutes. The village head directed the Village RPJM drafting team to make improvements to the Village RPJM draft document based on the results of the Village development planning meeting agreement. The Village Head prepares a draft Village regulation on the Village RPJM. The following is the program and activity plan in the 2020 RKP for Teluk Kenidai Village in Attachment 1.

The draft RPJMDes was discussed and mutually agreed upon by the village head and the Village Consultative Body (BPD) to be enacted into a Village Regulation on RPJMDes. The

RPJMDes is stipulated within a maximum period of 3 (three) months from the date of the inauguration of the elected village head. The RPJMDes is prepared by a designated RPJMDes drafting team. According to Permendagri Number 114 of 2014 article 4 Medium Term Village Development Planning or RPJMDes is planning for a period of 6 (six) years and is determined by village regulations.

The preparation of the Village RPJM is carried out by the Village RPJMDes drafting team which has been appointed by the elected village head. The village head is the guide and the village secretary is the chairman who is assisted by nine constituent members. The RPJMDes drafting team carried out outreach activities, village assessments, hamlet meetings, preparation of the RPJMDes, and musrenbangdes.

There is a special team for the preparation of the Village RPJM consisting of a maximum of 11 people, the Village RPJM is prepared for a development program for the next six years, and is prepared by the vision and mission of the elected village head, is prepared based on the results of the village development planning meeting, and is ratified no later than three months after the inauguration of the elected village head.

After the preparation of the RjMDes, the formulation of a draft village regulation regarding the APBDes, is based on the RKPDes (Village Government Work Plan) that has been prepared by the village head. After that the APBDes that I have compiled I then give back to the village head to be evaluated at every point and then after all are fixed, the village head will give approval by signing it and then submit it to the sub-district head and be evaluated by the sub-district head and after being approved by the sub-district head it is valid become a village regulation regarding APBDes. The preparation of the APBDes is the task of the village secretary which later when it is completed will be given back to the village head for correction if everything is correct then get approval from the village consultative body, and after all, agree, then the village head will submit the APBDes to the village secretary to submitted to the sub-district head for re-evaluation before finally being approved and ratified as a regulation in Teluk Kenidai Village.

Then in determining development in the village using a priority scale, so that it can be known which areas need priority development. In general, the villages in the Tambang sub-district have implemented musrenbang by the regent's regulations to produce a scale of village development priorities, both physical and non-physical, called the RKPDesa. The Musrenbangdes activity is an activity to realize community involvement and response to village development so that a democratic government system is formed. In the musrenbangdes, there are 4 (four) areas to be discussed, namely the government sector, the development sector, the coaching sector, and the empowerment sector.

The draft APBDes that has been approved and also approved by the Village Head and the chairman of the Village Consultative Body is submitted to the BPMPD head on behalf of the Regent through the sub-district head for evaluation. If deficiencies are found during the evaluation stage, the sub-district will return the APBDes to the village to be completed immediately and the disbursement process can be implemented immediately. Draft village regulations regarding APBDes that have been prepared, then submit them to BPMPD. then the village will only ask for a letter of introduction from the sub-district head, then the head of the BPMPD evaluates the Draft Village Regulation on the APBDes. If the evaluation finds any deficiencies, then the BPMPD will be returned to the village. From this information, the village of Teluk Kenidai in terms of financial planning has followed the existing rules, it's just that there was a delay in determining the decision due to the old Regent's Regulation being submitted to the District. This is by what was conveyed by Mr. Tarmizi Dabri, as Kasi PMD of the Mining District:

"As for the planning process, so far it has been by the applicable procedures because if it is not appropriate, the funds will automatically not be able to be disbursed. So far, the funds have been disbursed in the villages of all Tambang sub-districts, even though it is not on time, it is also not timely because the old district head regulation was passed, if the district head hasn't even existed how can we plan everything, right? Everything is already set in the budget ceiling."

### **Implementation**

The process of implementing village development is very much needed in information disclosure, this aims to avoid conflict with the community and avoid community accusations against the village government.

The implementation of activities whose funding comes from the 2020 APBDes is fully carried out by the Teluk Kenidai Village Head and the Village Implementation Team. To support transparency and convey information clearly to the public, every physical activity must be equipped with an activity information board posted at the activity location. The information board shall at least contain the name of the activity, the volume of the activity, the amount of the budget from the APBDesa and non-governmental organizations, and the time the activity was carried out. In addition to activity nameplates, information about all APBDes programs must be presented at the village office which can be accessed by the Teluk Kenidai village community. Both of these were carried out in the framework of implementing the transparency principle of village development so that the public can freely find out about the APBDesa program as well as provide criticism and suggestions to the Teluk Kenidai Village Implementation Team for the perfection of the APBDes Fund management.

In terms of implementing the APBDesa program, it must also uphold participatory principles in decision-making and transparency, but this has not yet been implemented as expected by the community and also the Teluk Kenidai village apparatus.

Overall the implementation carried out by the Teluk Kenidai village is contained in Appendix 2. The total budget is IDR 1,938,568,124 with the realized amounting to IDR 1,751,518,650 and the remaining budget amounting to IDR 187,049,474, of all the programs that were not implemented only the Provision program social security for village heads and village officials with a budget of Rp. 1,296,000. in several programs there is a remaining budget, namely the Provision of fixed income and allowances for village officials in the amount of Rp. 16,700,000, Provision of social security for village heads and village apparatus in the amount of Rp. 1,296,000, Provision

of village government operations (ATK, PKPKD, and PPKD fees, etc.) Rp. 600,000, Provision of facilities (office or government fixed assets) in the amount of Rp. 1,128,274, organizing PAUD/TPA/TKA/TPQ/non-formal madrasas in the amount of Rp. 6,000,000, organizing village health posts/policies to select villages (medicine, incentives, KB, etc.) in the amount of Rp. 127,000, organizing posyandu (supplementary food, pregnant women, elderly, incentives) in the amount of Rp. 10,800,000, organizing village health preparedness in the amount of Rp. 16,000,000, maintaining buildings/infrastructure village halls/community halls in the amount of Rp. 19,080,000, and construction/rehabilitation/improvement/hardening of environmental roads Rp 115,318,200.

### **Administration**

Village financial administration is carried out by the Village Head by appointing a Village Treasurer, namely Village officials appointed by the Village Head to receive, store, deposit, administer, pay, and be accountable for Village finances in the context of implementing the Village APB. Administration of village finances is divided into two, namely administration of receipts and disbursements. Instruments in the administration of village finances use a general cash book, auxiliary cash book detailing objects of receipt/spending, and assistant daily cash book. Every Village financial activity related to receipts and expenditures must be recorded by the Village Treasurer. These financial records can be important information for the Village Government in making decisions. Accurate financial data is also very important for planning, implementing, monitoring and evaluating activities (Hukins 1997).

In good financial governance, recording in administration encourages the village government to be more accountable. All activities related to Village financial activities can be presented in accountable financial records. These financial records can later be used as a basis for preparing village financial reports.

All village receipts and expenditures in the context of exercising village authority are carried out through the village treasury account and must be supported by complete and valid evidence. All village financial implementation

activities must be administered. The administration is a series of activities for recording every transaction of village receipts and expenditures in an orderly manner into the general treasury book and subsidiary book. The administration is carried out by the Village Treasurer. The Village Treasurer is required to keep records of all receipts and expenditures and close the books at the end of each month in an orderly manner and make an accountability report every month to the Village Head no later than the 10th of the following month. (Permendagri 113 of 2014, Article 35). However, in Teluk Kenidai Village there was a delay in submitting the accountability report, this was stated by Mr. Darlis the local assistant for Teluk Kenidai Village.

According to Mr. Darlisman's statement, there was a delay in the collection of LPJ by Teluk Kenidai Village, but this was inseparable from several aspects, namely, there were development delays, delays in preparing the report as well and delays in disbursing funds at an early stage. Here I say why there is a delay in construction because when we carry out the development program the activity/development must be 100% complete, it can't be done if only 90% is left, we can immediately make the village finished building, because later there will be documentation, and this has happened before to catch up on construction time so that it can be completed quickly, it is like cheating a little bit and this is found out by the sub-district head, therefore the sub-district head insists that it must be completed 100% and can only make a report even though it has passed the LPJ collection timeline. Likewise, it was the beginning of the delay in terms of making the report which took time. Then, yes, there was a delay in the disbursement, yes, because it was late to collect the previous LPJ, and this is a common occurrence.

Overall the village has carried out all its duties properly, especially the treasurer as the main actor in this administration stage. Quoted from a study on the Quality of Human Resources Has a Significant Positive Influence on Regional Financial Performance, the quality of human resources has a significant positive effect on regional financial performance.

About the determination of village treasurers and village financial administration officers, it has been stated in Permendagri No. 113 of 2014 concerning Village Financial Management CHAPTER III Article 4 Paragraph 2 which reads that the village head in carrying out village financial administration must determine the head of village financial affairs and PPKD. The determination of the head of village financial affairs and the PPKD must be made before the start of the relevant fiscal year. Then it was strengthened again by Perbup No. 09 of 2017 concerning Guidelines for Managing Village Fund Allocations which reads PPKDesa is determined by the decision of the Village Head, PPKDesa is responsible to the Village Head, the head of village financial affairs is determined by the decision of the Village Head before the current fiscal year, the head of village financial affairs is responsible to the Village Head. Based on the Permendagri above, it is known that the explanation regarding the determination of PPKDesa and the head of village financial affairs. The results of research conducted in the village of Kenidai Bay can be concluded that the determination of the PPKDesa and the head of financial affairs for the village of Kenidai Bay is by Permendagri No.113 of 2014. The determination of the PPKDesa and the head of financial affairs for the village of Teluk Kenidai was carried out by the Head of Teluk Kenidai Village before the start of the current fiscal year through the Decree of the Head of Teluk Kenidai Village and their accountability in managing village finances directly to the Head of Teluk Kenidai Village. Both PTPKDesa, PPKDesa, and the head of financial affairs for Teluk Kenidai Village have quite a tough task. The performance of all units will be known from the financial reporting results that are made because all of them are interrelated with the planning, implementation, and financial reporting of the village of Teluk Kenidai. From the results of research and observations made, the performance of all units has been quite good although there are still some things that are not perfect but can still be improved and tolerated. In terms of receipts and expenditures, the village finances of Teluk Kenidai include various things that are well structured. In the filing,

there are still delays in filling in siskeudes because the treasurer still does not master the operation of siskeudes and in terms of the storage process the treasurer has not archived the files, meaning that some files are not kept at the village office.

### **Reporting and Accountability**

Based on the explanation of Permendagri No. 113 of 2014 concerning Village Finance in general, it can be seen that procedures ranging from planning to reporting village finances, financial receipts and expenditures in Teluk Kenidai village are in accordance with the Permendagri, there are: planning is carried out by the Teluk Kenidai Village Government in consultation with the BPD, and community leaders to produce an APBDes, then in practice all village financial receipts and expenditures are accompanied by valid evidence, all activities refer to plans that have been agreed beforehand, relating to reporting and accountability through a clear structure, details of reporting and provisions following sub-district regulations and applicable laws and regulations, Meanwhile, regarding budget transparency, the Teluk Kenidai Village Government provides sufficient space for parties or residents who wish to find out by looking at the financial documents in the Teluk Kenidai village office, the community is always involved and given space from planning to reporting.

Accountability report on the realization of APBDesa implementation which is accounted for by the Village Head. Village financial accountability is regulated in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Guidelines for Village Financial Management. In accordance with Permendagri Number 113 of 2014, the Village Head is required to submit a report on the implementation of the Village Budget to the Regent/Mayor in the form of a first-semester report and a year-end semester report. The report is in the form of a Village Budget realization report which is submitted no later than the end of July of the current year for the first-semester report, and no later than the end of January of the following year for the year-end semester report.

Then in the accountability process, the form of transparency can be seen from the banner regarding the use of Village Fund Allocation which is always displayed at major events in Teluk Kenidai village so that residents can know in detail about the management and use of DD and ADD in the village.

The results of the study show that in general Teluk Kenidai village has not been orderly in submitting reports on the realization of the implementation of the 2020 APBDes. The report on the realization of the implementation of the 2020 APBDesa has not been submitted until the end of January of the following year to the Regent/Mayor. As of the end of January 2021, the Village Treasurer is still in the process of compiling a report on the realization of the implementation of the APBDesa for the second half of 2020. Reports on the realization of the implementation of the 2020 APBDesa have only been submitted in October of the relevant year. This delay has become a habit and continues.

The Accountability Report on the Realization of the 2020 APBDesa Implementation has not been submitted until the end of January 2021 and has only been submitted in the first semester (June) of 2021.

Likewise, the Accountability Report for the Realization of the Implementation of the 2021 Village Budget has not been submitted until the end of January 2022. The Accountability Report for the Realization of the Implementation of the Village Budget for the village of Kenidai Bay for 2020 has been stipulated by Village Regulations. This report has been accompanied by an Accountability Report on the Realization of the Village Budget Implementation.

### ***Guidance and Supervision***

The Teluk Kenidai Village Government program in terms of empowering village communities such as the procurement of equipment and machinery specifically for agriculture and animal husbandry and child protection training & counseling whose funds are budgeted from the Teluk Kenidai Village Fund. From the development plan and description of the village program, it is stated that there are many focus activities to be carried out which of course require a lot of budgets as well. Therefore, in

achieving the goal of successful village development that is professional and obedient to the budget, it is necessary to foster and supervise efforts carried out by government agencies above the village government, in this case, the Kampar Regency Government, in overseeing planning to monitor work and evaluating various activities of the Teluk Kenidai Village Government so that they remain in the corridor of budget discipline and good work professionalism as explained by (Farid et al, 2020:4) supervision of various village income sources aims to ensure that there are no irregularities and fraud, also the granting of broad authority and freedom must be followed by supervision and strong control. In line with the opinion of Antonius Galih Prasetyo and Abdul Muis in Khoiriah, et al., (2017: 7) that strict supervision, control, professionalism, and integrity are important prerequisites.

Guidance and supervision by the Kampar Regency Government on the financial management of Teluk Kenidai Village are carried out by two institutions, namely the Kampar Regency Inspectorate and the Kampar Regency PMD Service. Both of these institutions focus on the system. Every time there is a form of assistance from the state to a village, the inspection will run immediately.

Guidance and supervision carried out by the Kampar Regency Government are carried out in two forms, namely direct guidance, and supervision which is in the form of direct inspections in the field, in the form of reporting in the form of documents, and indirectly in the form of reporting activities carried out online through the "Siskeudes" application (Village Financial System). The form of guidance and supervision carried out to maintain financial accountability, especially Teluk Kenidai Village, Tambang District, Kampar Regency as stated in Government Regulation Number 12 of 2017 concerning guidance and supervision which includes; Village Financial Management Accountability Report, Efficiency and Effectiveness of Village Financial Management, and Implementation of other tasks by statutory provisions.

In each implementation of direct guidance and supervision activities by the Kampar Regency Government for a program that involves the use of village funds, the Teluk Kenidai

Village apparatus is required to prepare documents in the form of minutes related to the program which is the focus of guidance and supervision at that time where the minutes here contain details of the stages the beginning to the end of the activity starting from the time of implementation, the parties involved, the details of the funds, and an overview of the activities. In addition to the official report, there are LPJ (Accountability Report), SPJ (Accountability Letter), for each existing assistance program based on the fiscal year when the program was implemented, LKPD (Village Government Financial Report) and there is LPPD (Village Government Accountability Report) which is reported at the end of each budget year to the District Head of Kampar as a form of accountability for the implementation of village duties and functions. The form of fostering and supervising accountability reports is by direct inspection carried out by the Inspectorate where examinations are carried out on various accountability reports on the finances of Teluk Kenidai Village.

The advantages of this guidance and supervision effort are that the Village becomes disciplined in various rules, and the insight and skills of the village treasurer, village operator, the village head, and other village apparatus become wider. In addition, Teluk Kenidai Village has become more careful in all matters related to the use of aid funds from the government and the various allocations of funds have become right on target. Meanwhile, the drawbacks of efforts to foster and supervise the Teluk Kenidai Village after the data mining process was carried out in the form of an interview with Mr. Adrian the Secretary of Teluk Kenidai Village, namely:

"It's already good, but if this training and monitoring activity can be carried out more frequently, the village will be more agile. So far, if there are no problems in the village, there will be no new guidance. If there are cases, for example, in several villages that are not suitable for program implementation, the SPJ is late, that's why the district has just stepped in."

The villagers also have supervised and monitored the administration of Village admin-

istration and Village Development which is carried out in a participatory manner by Peraturan No. 43 Tahun 2014 Pasal 127 (j).

This is in line with the duties and functions of the BPD itself contained in Law no. 6 of 2014 Article 55 (3), the information report on the implementation of Village Government as referred to in paragraph 1 is used by the Village Consultative Body in carrying out the function of supervising the performance of the Village Head.

After that, the Government Internal Supervisory Apparatus (APIP) supervised the management of Village Finances, the utilization of Village Assets, and the administration of Village Government, this was stated in Law No. 6 of 2014 articles 112-115 and Permendagri No. 113 article 44. This APIP consists of the Financial and Development Audit Agency (BPKP) which is responsible to the President and the Inspectorate General (Itjen) / Main Inspectorate (Ittama) / Inspectorate which is responsible to the Minister/Head of Non-Departmental Government Institutions (LPND).

### ***Influencing Factors in Village Financial Management in Teluk Kenidai Village*** *Transparency*

Transparency affects village financial management. This shows that the more transparent a village government is, the better the management of village finances will be. This means that village financial management is not kept secret and nothing is hidden from the community and by applicable legal norms. With transparency, village finances can be controlled and supervised by the authorities and can fulfill community rights to avoid conflicts within the village community. Villages that have poor transparency can cause changes so sometimes there is miscommunication with the community.

In this case, the Teluk Kenidai Village Government has held regular outreach every time it will carry out village programs. In addition, the Teluk Kenidai Village Government has put up banners containing the number of plans, expenditures, and realization of village funds every year in each hamlet in Teluk Kenidai Village as shown in the following figure:





Figure 1. Infographic board for the 2020 Teluk Kenidai APBDes

In each village, a board containing expenses, plans, and structures is there every year, so the general public already knows, especially the village community leaders. The obstacles encountered when researchers tried to dig up information through the Teluk Kenidai Village Government website did not get any results because there was no data that could be accessed by the public in contrast to the opinion expressed by (Tran et al, 2020: 6) which explained that information from reporting finance can ensure the quality of the public sector and is useful for improving performance. In line with the opinion expressed by Kurnia et al., (2017: 4) where openness to access to public information can be meaningful as a starting point for government openness or transparency in general.

### Accountability

Accountability is one of the factors that can influence village financial management. The better the accountability, the better the village's financial management will be. This is

because the village government has implemented the principle of accountability, including reports regarding the details of the use of funds by the community.

Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/leader to parties who have rights or are authorized to ask for accountability in the form of reports taking into account that every village financial management activity must be accountable to the village community, by-laws and regulations and it is important to guarantee the values of efficiency, effectiveness, and reliability in reporting village finances which contain activities, from planning to realization or implementation. Therefore, in managing village finances there is a great need for accountability which must be carried out by the public, and oversight institutions which have legal consequences so that the government implementing apparatus will try to apply the concept of accountability in government management including financial management.

The implementation of various reports carried out by the Teluk Kenidai Village Government such as direct reporting, including accountability documents and annual infographic boards related to the use of the APBDES which are posted in each hamlet illustrates the realization of the accuracy of village financial use.

### *Participation*

Community participation influences village financial management. Village finances are managed based on the principles of transparency, accountability and participation. In community empowerment in managing village finances, the community can participate and take part in every community activity such as village development. If the community participates actively and takes a role in all stages of

decision-making, which includes planning, implementing, and monitoring policies that directly affect their lives in a program. Participation is also realized from community participation in decision-making and their sense of responsibility in carrying out activities related to the needs of the community itself and the maintenance of stability and a conducive atmosphere so that village programs can run smoothly. The community is always involved in preparing the direction and general policies for village finance and there is criticism and suggestions/input from the community.

The people of Teluk Kenidai Village are directly involved in program planning for Teluk Kenidai Village through village meetings to village meetings to express their needs as citizens.



*Figure 2. Teluk Kenidai Village Deliberation between BPD and the Community*

### *Quality of Human Resources*

Human resources are very influential in financial management because it is very clear that human resources determine performance progress and training and education are needed to get this. These quality resources must be supported by an educational background in accounting, often attending education, and having experience in finance. Relevant resources can save time in creating financial reports. This is because these human resources already know and understand what will be done properly so that the presentation of

financial reports can be timely. Therefore, training and outreach are needed for village officials who manage village finances. This is also what sometimes makes village officials still not understand the applicable rules related to village management, thus creating a performance that is not optimal.

In Teluk Kenidai Village, the quality of human resources is the main thing in every stage of the process of village financial management. The dynamics that occur in the village financial governance process that occur in 2020 are not yet optimal. There are delays in the stages of

implementation and accountability reporting. All of this is not spared from the performance of the head of financial affairs in charge of finance. It is known that the head of financial affairs for Teluk Kenidai Village graduated with an agricultural degree, even though the training was held long before 2020 until 2020 the head of village financial affairs still had difficulties operating SISKEUDES. This is what causes delays in preparing village financial accountability reports.

## Conclusion

1. In general, the financial management of Kenidai Bay village is not yet optimal, there are still deficiencies, especially at the planning, reporting, and accountability stages. Judging from the planning has not set a priority scale. This happens because the village government is not good at preparing the budget so the community's needs are not met. Second, in terms of implementation, all that was planned has not been realized. This is due to the lack of human resources in the implementation of development. Third, in terms of reporting and accountability, in general, the village has not been orderly in submitting reports on the realization of the APBDesa implementation, and the Village Head has not submitted the Accountability Report on the Realization of APBDesa Implementation promptly. to report and be accountable for the realization of the Village APB. This is due to the lack of quality human resources.
2. The most dominant factor in influencing village financial management in Teluk Kenidai Village is the quality of human resources. This is evidenced by financial management that is not by the procedures, this has happened repeatedly. For good village financial management, the village head and village apparatus associated with the financial reporting system must have quality resources. These quality resources must be supported by an educational background in accounting, often attending education, and having experience in finance. Relevant resources can save time in creating financial reports. This is because these human resources already know and understand

what will be done properly so that the presentation of financial reports can be timely. Quality financial reports should not be made by just anyone. The people who make these financial reports must be people who are truly experts in their field. Therefore, village financial management must have human resources (SDM) capable of preparing quality financial reports.

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