

## Revealing Public Accountability For Village Financial Management Based On Community Partnership Foundations In Pematang Serai Village, Langkat District

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### Abstract

*This research aims to find out how accountable financial management is villages implemented by the government of Pematang Serai Village, Langkat District as well to find out how community empowerment is carried out by the Village government Pematang Serai, Langkat District. This study used qualitative research methods. The data collection technique used in this research is the observation method, interviews and documentation. The data analysis technique used in this research is qualitative data analysis techniques. The data analysis components used are data reduction, data display, and conclusion drawing. The results of the research conducted stated that the financial management stage carried out by Pematang Serai Village has been carried out in accordance with Permendagri No. 20 In 2018. In increasing the empowerment of the Pematang Serai Village community already well, namely by paying attention to activities that can encourage you towards community independence, but forms of physical activity must also be improved in Pematang Serai Village Lemongrass in empowering the community. Forms of empowerment activities carried out Pematang Serai Village is in the form of physical empowerment activities and empowerment activities non-physical, namely training for village officials, activities carried out in groups Empowerment of Family Welfare and food security activities.*

**Keywords:** Public accountability, village financial management, community partnerships.

## INTRODUCTION

Village financial management cannot be separated from accountability. Accountability is obligation of the trustee/agent/village head and his/her officials to provide accountability, presenting, reporting and disclosing all activities and activities that are the responsibility of the person giving the trust (principal). has the right and authority to take responsibility (Cordery et al., 2023).

In the context of placing the position of society, empowerment can be interpreted as the position of the community, not the object of the beneficiary who depends on gifts from external parties such as the government, but in the position as a subject (agent or participant who acts) who acts independently (Nofianti & Suseno, 2014). Do Being independent does not mean being free from government responsibility. Provision of public services (health, education, housing, transportation, etc.) to the community, of course duties (given State obligations). Independence includes behavior that is able to take initiative, able to overcome obstacles/problems, have self-confidence and can do it something yourself without the help of others (Supraja, 2024). Can be concluded that Independence is a condition where a person has a competitive desire to get ahead his own goodness, taking decisions and initiative, self-confidence as well responsible for what he does.

Village community empowerment as intended in Law no. 6 years 2014 article 1 paragraph 12 is defined as an effort to develop independence and community welfare by increasing knowledge, attitudes, skills, behavior, ability, awareness and utilize resources through policy determination, programs, activities and assistance that are in accordance with the essence of the problem and priorities village community needs (Rahman et al., 2024).

Village Governments in development programs are required to carry out empowerment public. If the Village government does not carry out an empowerment program, then The community can convey their aspirations to encourage the creation of the program empowerment that must be carried out by the Village government. At the rural area level, The intended village empowerment program could be an access improvement program regarding economic, educational, health services and activities as well as inter-Village cooperation programs (Article 67 paragraph 2 and Article 68 paragraph 1).

The aim of community empowerment is to enable and make people independent society, especially from poverty and backwardness/inequality and helplessness. Community empowerment is a process of resource development humans or society itself in the form of exploring personal abilities, creativity, competence and power of thought and action better than before. Empowerment This is an important thing and something that must be done considering growth The recent rapid economic and technological developments will greatly influence this individual level ability to meet their life needs. That's what society is for It is widely hoped that they will be able to keep up with the times with empowerment public (Stone et al., 2024).

This empowerment program can be achieved if accountability is implemented in Village financial management. Accountability will be better if it is supported by a system accounting that produces accurate, reliable, timely and reliable information accountable. So that village government programs can run (Argento & van Helden, 2023).

The existence of Minister of Home Affairs Regulation no. 20 of 2018 concerning Village financial management, closely related to activities which include planning, implementation, administration, Village financial reporting and accountability. This rule is internal implement financial management throughout the Village, one of which is the Village Pematang Serai, Langkat District. To create village financial management orderly, efficient, effective, open and produce benefits for society. Management Village finances have a big influence on the fate of a village because of whether they can afford it or not a Village depends on how the Village's finances are managed. Management Good finances will show good Village government performance as well. So, Village government carries out its duties for the interests and welfare of the community Village (Ramadhan et al., 2023). In carrying out the functions of Village government, Village officials are faced with tasks which is difficult, considering that the Village is an entity that deals directly with public. The role of the Village government in developing the Village is related to management Village finances are intended to increase Village government accountability both in terms of disclosure of financial activities, benefits and subsequent procedures carrying out guidance on the implementation of Village government (Farshadfar et al., 2022).

Public accountability is a principle that ensures that every activity is carried out carried out by the Village government can be held accountable to all levels society openly (Sari & Azzahra, 2023). The accountability in question is a problem related to financial management. Financial

management The village is a whole activity which includes planning, implementation, administration, Village financial reporting and accountability. With these rights, it is hoped that the Village can manage their finances independently, and become more open (transparent) and responsible for the Village financial management process. Village financial management both will influence the progress of the village (Sari et al., 2022). Not only financial management supported by adequate finances but also requires human resources Humans) are reliable too.

Implementation of the Village Revenue and Expenditure Budget has an important role in making development a success Area. The Village Revenue and Expenditure Budget can be a reflection of performance and the Village's ability to finance and manage government administration and implementation of Village development. However, in various cases it is often encountered community distrust of the Village government regarding Village financial management. Where the large budget amount is inversely proportional to the large budget amount realized. Fraud against Village financial management often occurs at any time regardless of the source of funds managed (Panggabean, 2021).

Pematang Serai Village, Langkat District is a village that receives flow income originating from village funds, Village Fund Allocation and Tax Profit Sharing is part of Transfer Income. With this income stream it is hoped that Villages can improve community welfare through development, guidance and community empowerment carried out by the Village Government. Purpose of granting funds village, namely to prioritize development and empowerment of village communities. This is explained in Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, namely in article 19 paragraph 2 it is explained that Village Funds are: referred to in paragraph 1 is prioritized to finance development and empowerment villagers. Village fund management starts with program planning, then continues during implementation and after implementation it will be held accountable. Management Village funds are adjusted to community needs and programs that have been determined by village government.

Pematang Serai Village is a village in Langkat District with the majority of residents are entrepreneurs, farmers and breeders. In 2022 Pematang Serai Village has an income of Rp. 1,676,406,000,-. With this amount, the Village Government must be able to manage it appropriately in accordance with the purpose for which the funds were given, namely to realize community independence, create independent and sustainable villages. With the amount of funds received by the village, village officials also stated that this amount still cannot be used evenly for village activities. Village activities must be adjusted to the funds received by the village each year.

The form of empowerment activities carried out by Pematang Serai Village is in the form of: Non-physical empowerment activities include training for village officials, activities carried out on family welfare empowerment groups and food security activities. Meanwhile, the physical is the construction of agricultural infrastructure and the construction of concrete ditches due to floods that often come to residential areas since the toll road project began Trans Sumatra. However, developments such as asphalt roads have not been fully developed by the village community You can feel it because the asphalt road that was only partially built is uneven to all parts of the village as a result of flooding sometimes inundating the roads during heavy rain come.

Village financial accountability is not only vertical between the Village Head and the Village community and the Village Head's superiors but must also be horizontal between the village government and the Consultative Body Village. The Village Government, especially the Village Head, is obliged to be responsible for management Village finances to the Village community, namely by providing notice boards or village website so that it can be accessed easily by the general public. Based on setting Recently the author has been interested in conducting research related to the extent of management Village finance and community empowerment in Pematang Serai Village.

### RESEARCH METHODS

This type of research uses descriptive research. Descriptive research is research that systematically describes facts and situations and activities of the object under study. The scope of this research seeks to describe the real picture from real phenomena that occur to reveal public management accountability village finance based on community partnership foundations in Pematang Serai Village.

To obtain research data, the data collection techniques used by Researchers in supporting the completion of this research are as follows: 1) Interview technique, which is carried out by interviewing respondents in person directly to collect research data. 2) Documentation techniques, which are aimed at obtaining existing data and literature, whether from books, scientific essays, writings or research previous issues that are relevant to the problem topic being researched. For later Quoting is carried out either directly or indirectly from these literary sources.

Data analysis according to Habu & Henderson (2023) is a process and compiling it systematically data obtained from interviews, field notes and documentation, by means of organizing data into categories, breaking it down into units, doing synthesis, organizing into patterns, choosing what is important and will be studied and make conclusions so that they are easily understood by yourself and others. Meanwhile, according to McDermott (2023) data analysis is the process of organizing and sorting data into patterns, categories and basic units of description so that it can be found. themes and a working hypothesis can be formulated as suggested by the data. Analysis techniques The data used in this research is qualitative data analysis techniques. Data analysis in qualitative research carried out during data collection and after completed data collection in a certain period (Díaz & Cano, 2022). Nguyen & Davidson (2023) say that there are three paths Qualitative data analysis, namely data reduction, data display and drawing conclusions. The data analysis components in question are: 1) Data Reduction, Data obtained by researchers in the field through interviews, observations and documentation were then reduced by summarizing, sorting and focusing data on appropriate things with research purposes. At this stage the researcher also carried out data reduction using how to sort, categorize all data related to management Village finances and empowering Village communities. The purpose of doing it selection is to determine whether the data is relevant or not to the final goal study. 2) Data Display, Data presentation is carried out after the data is completed reduced. Then the data obtained from the interview results, documentation and observations are analyzed to



take action based on understanding. The form of presenting qualitative data can be in the form of narrative text (field notes, tables, matrix, graph, network or chart). This process will be carried out from the results The interview in the form of a recording will then be put into text form. The documents that have been obtained from the Village are then evaluated, so it will be easier to understand. 3) Drawing Conclusions, The final step in data analysis Qualitative, namely the process of drawing conclusions. This stage aims to search the meaning of data collected by looking for relationships, similarities or differences to draw conclusions as answers to existing problems. Based on data that has been reduced and presented, researchers can make conclusions supported by strong evidence at the data collection stage. The conclusion is answers to the problem formulations and questions that researchers have expressed since beginning.

## **RESULTS AND DISCUSSION**

### **Accountability for Village Financial Management**

Village income sources are managed through the Village Revenue and Expenditure Budget. After the Village Government Work Plan is determined, the process of preparing the Village Revenue and Expenditure Budget is next. Activity plans and budget plans that have been determined in the Village Government Work Plan used as a guide in the budgeting process. The Village Revenue and Expenditure Budget is the village government's annual budget plan that is determined to organize village programs and activities.

Pematang Serai Village, Langkat District is a village that receives flow income originating from Village Funds, Village Fund Allocations and Tax Profit Sharing which is part of Transfer Income. Financial planning is done for interpreting village income and expenditure for a certain period in the future come and determine program priorities and steps that will be used to achieve them that goal. Village financial planning includes preparing the Village Medium Term Development Plan and Village Government Work Plan which is created as a basis for making the Village Revenue and Expenditure Budget which is the result of planning Village finances. Village Medium Term Development Plan for the term 6 (six) years while the Village Government Work Plan is for period of 1 (one) year. In preparing the Village Medium Term Development Plan, the government is obliged holding Village Development Planning Deliberations in a participatory manner, all components in the village, including community institutions as well as the general public.

After the Village Revenue and Expenditure Budget has been prepared, the next stage is the implementation stage. The main activity that includes this activity is the preparation of a Budget Plan Fees, submission of Payment Request Letters and implementation of activities in field. The main activities in this phase are divided into two broad lines, namely: 1) Revenue Receipt Implementation Activities. Implementation of income receipt is the process of receiving and recording village income. Village income that originates from Village Original Income from the community and village environment, while transfer income comes from the government in the form of Village Funds, Village Fund Allocation, Profit Sharing Levies/Taxes and Financial Assistance. 2) Activities for Implementing Budget Expenditures. Village expenditure is prioritized to meet development needs agreed at the Village Deliberation and in accordance with

Government priorities. After the Village Revenue and Expenditure Budget is determined in the form of Village Regulations, programs and activities as planned and then it can be implemented. Activity implementation of budget expenditures can include the preparation of a Cost Budget Plan, procurement of goods/services, submission of a Payment Request Letter and then payment is made then work it into the activities subsidiary cash book.

Administration in Pematang Serai Village, Langkat District is technically in place guided by Minister of Home Affairs Regulation no. 20 of 2018. This is demonstrated by the existence of village regulations regarding the Village Revenue and Expenditure Budget considered and approved by the Village Consultative Body.

Reporting on the implementation of the Village Revenue and Expenditure Budget is carried out in two stages, namely reporting The first semester Village Revenue and Expenditure Budget is carried out no later than July of the current year and the second semester report is due no later than January of the following year. This reporting is in accordance with Minister of Home Affairs Regulation No. 20 of 2018 concerning Management Village Finance. This accountability report aims to show that there is application of the principle of transparency in planning the Village Revenue and Expenditure Budget which can be known by general public.

In Minister of Home Affairs Regulation no. 20 of 2018 states that the Report Accountability is conveyed by the Village Head to the Regent/Mayor at the end of each year fiscal year. This accountability report is determined by village regulations and attached: 1) Financial reports, consisting of Realization Accountability Reports Village Revenue and Expenditure Budget for the relevant fiscal year as well as notes to financial reports; 2) Report on the realization of Village Activities; 3) Reports on sectoral programs, Regional Government programs and other programs enter the Village.

### **Village Community Empowerment**

The aim of community empowerment is to enable and make people independent society, especially from poverty and backwardness/inequality and helplessness. Community empowerment is a process of resource development human resources or society itself in the form of exploring personal abilities, creativity, competence and ability to think and act better than before. Empowerment is an important thing and something that must be remembered recent rapid economic and technological growth will greatly affects the individual's level of ability to meet his life needs. For It is hoped that the wider community will be able to keep up with current developments community empowerment.

Forms of empowerment activities carried out by Pematang Serai Village, District Langkat is in the form of physical empowerment activities, namely infrastructure development agriculture and construction of concrete ditches. Meanwhile, non-physical empowerment activities, namely training for village officials, activities carried out in empowerment groups family welfare and food security activities.

## CONCLUSION

Accountability for village financial management in Pematang Serai Village has been achieved accountable in managing village finances because Pematang Serai Village has been participatory, namely involving Village Institutions and elements of society within formulation of financial planning and village development. in implementation and The administration of Pematang Serai Village is in accordance with Minister of Home Affairs Regulation No. 20 2018 concerning Village Financial Management so that the implementation flow is smooth done well. Likewise with reporting and accountability carried out by the Pematang Serai Village Government has been transparent to community regarding the realization of village financial reporting, namely by making billboards/notice boards related to village financial realization reports.

Empowering the people of Pematang Serai Village has been implemented well and the forms of activities carried out by the Village government as well paying attention to the needs and involvement of the community in each of its activities. The form of empowerment activities carried out by Pematang Serai Village is in the form of: physical empowerment activities, namely the development of agricultural infrastructure and construction of concrete ditches. Meanwhile, non-physical empowerment activities, namely training for village officials, activities carried out in empowerment groups family welfare and food security activities.

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