

# Training on Preparation of Accountability Report on the Use of Village Funds for Meunasah Mesjid Punteut Village Apparatus, Blang Mangat District Lhokseumawe City

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## Keywords

Accountability, Report, Village Funds

## ABSTRACT

*Gampong Meunasah Mesjid Punteut, Blang Mangat sub-district, is a gampong under construction for the service of the Lhokseumawe State Polytechnic, where the gampong has problems in making village fund accountability reports so that training is needed in preparing correct and targeted fund reports, the Gampong Meunasah apparatus of Punteut Mosque is very enthusiastic about participating in the training to compile this Gampong Fund report, so that the results of this service can help the gampong apparatus aforementioned. The results of this training are expected that the gampong apparatus can understand and also be able to detail and compile accountability reports in accordance with the rules, so as to minimize errors in analyzing estimates that are in accordance with the standard form of village fund reports.*

## INTRODUCTION

Income inequality between one rich region and a poor region causes development inequality. To run a fair government by building the principle of equitable development, the central government has taken a policy to help areas with minimal income by subsidizing them from high-income areas. This policy refers to article 33 of the 1945 Constitution where resources are controlled by the state and used to prosper the community. All income from natural resources managed by the state is then channeled back to the regions in the form of General Allocation Funds (DAU), Special Allocation Funds (DAK), Balancing Funds, Village Funds (DD) and other forms.

Especially for Village Funds disbursed to develop villages, it has made village / gampong governments which are currently largely dependent on Village Funds (DD), or in Aceh known as Gampong Fund Allocation (ADG)(Mahdi, Rubianty, & Yusnadi, n.d.). In its distribution, ADG often arises problems where the ability of villages / gampong is still problematic with distribution, allocation and distribution or from the stages of planning, implementation, administration, reporting and accountability (Fauzi et al., n.d.).

The complexity of the current village fund problem should be used as a momentum for all parties to re-understand the meaning and philosophy of the Village Law (Mei, 2013). In terms of regulation, the development and supervision of village funds have been arranged in stages, but the problem is the large number of villages with various conditions and situations, both the condition of human resources in the local government and in the village government.

In Aceh alone, the distribution of ADG phase II for Aceh worth Rp 1.783 trillion is threatened with death or cannot be disbursed from the state treasury to the district / city treasury due to the incompleteness of the distribution and accountability report of phase I funds. According to (Marjulin, Hilmi, Aryati, Lianti, &

Cahyani, 2021), based on the results of monitoring carried out by his party, there are still 2,470 villages that have not received phase II funds because they have not reported accountability for the use of village funds in the previous fiscal year, which resulted in 2,470 more villages that have not been able to withdraw village funds, This is a threat in itself, so the funds must be returned to the State treasury.

Furthermore, the same opinion was raised, (Marjulin, Safrizal, Aryati, & Zulfikar, 2020) said that there are still many villages in Aceh province that have not been able to withdraw/disburse village funds phase I 2018 amounting to 20 percent of the total ceiling. The cause of the choking is due to internal conflicts between keuchik and village officials, there are still many village heads and village officials unable to fill out and send reports on the use of village funds whose forms are already available but often change.

(Marjulin, Safrizal, Zuarni, & Hazmi, 2019)said that the hampered distribution of ADG was caused by conflicts occurring, there were several regions changing village heads with village officials so that making reports and filling in the use of previous village funds into forms that had been provided online-based became slow. Another reason is that consultants and supervisors and assistants are less intensive in assisting keuchik in assisting in making reports(Hamid, 2012). There are also companions who are no longer active due to conflicts with the village head and village officials(Lasimpala & Kadir, 2022). They ask for escorts to be replaced and recruited by the local sub-district or village.

Furthermore, (Abubakar, 10AD) mentioned that there are at least ten causes of the stalled distribution of village funds or ADG so far, first the late submission of the previous budget consolidation report (accountability report) for the implementation of village funds in 2017 by village officials(Rasyid & Yusmita, 2023). Second, the input of consolidated reports into OMSPAN (village fund internet channel) is relatively long(Lindert et al., 2020). Third, the determination of APKB is late. Fourth, late ratification of the regent/mayor regulation(Nurpadliya, Amancik, & Ardilafiza, 2022). Fifth, the process of thickening village budget data into the siskudes application is late. Sixth, prepare a budget and cost plan (RAB) at the latest. Seventh, the preparation of APBG by the village government is also late. Eighth, the working relationship of village officials is not harmonious, but not in all villages. Ninth, there was a change of village chief. Tenth, the discrepancy of village names in the list of locations and the allocation of village funds.

In Lhokseumawe city itself, according to(Marjulin et al., 2019), said that as many as 27 gampong in four sub-districts in the local city have not submitted reports on the realization of early-stage village funds. Of the 68 gampong in Lhokseumawe, as many as 27 gampong have not submitted a report, thus affecting other villages that have completed the report and cannot use village funds for phase II.

The following is the data of gampong in Lhokseumawe city who have not submitted a report on the use of funds in four sub-districts in Lhokseumawe city as follows:

Table 1 Name of Village That Has Not Reported Village Fund Users in Lhokseumawe city

No	District	Gampong / Village		
1	Estuary one	Pancu Edge		
		Blang Naleung Mameh		
		Paloh Punti		
		Blang Panyang		
		Blang Crum		
2	Estuary Two	Meunasah me		
		Keude Cunda		
		Meunasah Manyang		
		Meunasah Panggoi		
		Punteut beetle		
3	Blang Mangat	Mns Mesjid Punteut		
		UMB		
		Alue Liem		
		Blang Weu Panjoe		
		Blang Weu baroh		
		Mame Kareung		
		4	Banda Sakti	Kuta Blang
				Old Pusong
				New Pusong
				Kp New Java
Hagu Teungoh				
South Hagu				
Banda Masen				
Mon Geudong				

Based on the phenomena and problems mentioned above, researchers see that there are problems in the cause of the stalled distribution of village funds or known as gampong funds in general which is caused by inaccuracy of village officials and village communities in reporting accountability for the use of village funds. On the basis of these problems, community service will be held in the form of training in preparing village fund accountability reports in Meunasah village, Punteut Mosque, Lhokseumawe city, the reason for choosing the location is because the village is a target village and is close to the Lhokseumawe state polytechnic campus.

## **METHODS**

To achieve a cool output, it is necessary to arrange a good framework to solve the problem at hand, for that there are several stages that will be carried out to deal with the problem. The first step is to conduct an initial survey of the administrative capabilities of the village apparatus / gampong Meunasah Mosque Punteut (Nurpadliya et al., 2022). Second, socialize the accountability report on the use of funds based on applicable regulations (Widyawati, Wijayanto, Latifiani, Ra'uf, & Rosana, 2021). The third stage conducted training with village officials on the preparation of accountability reports on the use of village funds. The fourth stage is to make a SWOT analysis of the potential of human resources in the region and make a ranking (score) of each existing apparatus (Rizki et al., 2021). The last stage is to make conclusions about the most potential human resources in compiling the insured village funds in gampong Meunasah Punteut Mosque (Rizki et al., 2021).

## **RESULTS**

### **Analysis of Activity Results**

The service activity of preparing village fund accountability reports has been carried out successfully which was held in the Budget laboratory room of the accounting study program and practiced in the village office. The number of participants who attended was 6 (six) people recommended by Geuchik gampong Meunasah Punteut Mosque.

Picture 1. Trainee Photos



Participants who attended the training on preparing village fund accountability reports based on the choice of the government of Gampong Meunasah Masjid were participants who had high school and diploma education qualifications and had a good level of knowledge in making financial statements.

Picture 2 of Participant taking Pretest



This training was carried out in two sessions, namely the first session participants were trained by instructors to recognize the estimates that needed to be reported (Jang, Reeve, & Halusic, 2016). The second session participants were invited to apply the transaction into the accountability report by providing the standard format provided. In the first session which started from 08.00 to 12.00 WIB participants were directed to get to know what is contained in the accountability report in general, there are at least 3 (three) elements that become references, namely income, expenditure and financing. The introduction is intended to make it easier for participants to analyze these estimates so that they can compile more detailed reports. Participants are directed to be able to understand the standard format in making a report on the realization of the implementation of the village budget budget, in detail can be presented in the attached attachment.

In the second session of the training, participants were given examples of cases of preparing accountability reports for the use of funds for paving village roads, this case must be resolved by participants from making RAD to the project completion payment process. Based on the results of the participants' work, it can be concluded that participants already understand how to compile village fund accountability, in addition to success, there are also obstacles when analyzing transactions, so a more in-depth explanation is needed from the implementation of the service.

Picture.3 Participants are attending the Training



Picture. 4 Participants are attending advanced training



At the end of the training on preparing village fund accountability reports, the participants were also equipped with the format of a realization report on the implementation of the village budget and expenditure, and also provided with an example of the format of a learning accountability report with examples of village road paving cases, later this will be part of the realization report on the implementation of the village revenue and expenditure budget.



### Obstacles Faced

The obstacles faced during the implementation of the training on preparing village fund accountability reports were a relatively short time, as well as financial data that was difficult to obtain, so the organizers took the initiative to take other gampong financial data.

### CONCLUSION

Based on the discussion that has been carried out in the previous chapter, several conclusions can be drawn about the results of the implementation of training services for the preparation of village fund accountability reports as follows: Gampong apparatus who attended the training had good knowledge and education, so it was very easy to understand the training carried out. The trainees were able to apply the content of the training so that they could compile village fund accountability reports. Training participants have also been able to make a cost budget plan, specifically from the cases presented in the training carried out. At the end of this activity, participants were directed to carry out the results of this training at the Geuchik Meunasah office of Punteut Mosque.

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