



Analysis of the role of village apparatus in management accountability of the lembang revenue and expenditure budget (APBL)

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ARTICLE INFO

Article history:

Received Jun 29, 2023

Revised Jun 05, 2023

Accepted Jun 17, 2023

Keywords:

Accountability;
Device role village;
Management village budget.

ABSTRACT

Objectives from the study This is a for-know role device village in accountability management budget income and spending lembang (APBL) in Lembang Roroan Barra'-Barra' District deadlock. This research provides an overview of how to prepare a budget in a clear and detailed manner. The type of study used is descriptive-qualitative by doing observation, interviews, and documentation. Informant in the study This totals 8 people who are device village in Lembang Roroan Barra'-Barra', i.e., head Lembang, secretary Lembang, Kaur finance, man general and planning, head sexy government, chief sexy well-being, chief sexy service, and heads hamlet. Results of research conducted show that device village in Lembang Roroan Barra'-Barra' has a role in a manner that is good and appropriate with regulations and applicable laws.

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INTRODUCTION

Apply it Constitution Number 6 of 2014 About Village: give a chance for village to manage village funds in a manner independent to increase the well-being of the public villagease the well-being of the public village. In the management of village funds, no one is free from accountability because aspect finance is a future strategic position that will impact the development of the village. Government accountable village in managing his finances It means being capable of giving information in a manner open and true to society and being held accountable for every public policy in a proportionate manner (Ulfah & Tatik, 2019). Besides that capable give room for public For involved in development village.

According to Permendagri No.113 of 2014 concerning management finance village, accountability management finance village is a management process finance village that covers true planning, implementation, administration, reporting, and accountability. Failure and success are reported and accounted for to the public as material evaluations for the next year. Related to this matter, the management of the finance village must be done in a transparent, accountable, and participatory manner. Accountability is the obligation to be responsible for what has been done or not done by someone and should be followed by gift capacity for implementation, breadth

(discretionary planning, implementation, administration, reporting, and accountability. Failure and success are reported and accounted for to the public as material evaluations for the next year. Related to this matter, the management of the finance village must be done in a transparent, accountable, and participatory manner. Accountability is the obligation to be responsible for what has been done or not done by someone and should be followed by gift capacity for implementation, breadth, and authority (Mahmudi, 2011). One condition to achieve accountability, the device village must be capable of providing all information management finance village in an honest and open manner, as well as giving accountability on management finance the (Wicaksono et al, 2019), (Neny, 2017).

Head village and device the village is the person who owns a very important role in organizing and leading the people to increase their welfare and achieve their ambitions together in an independent village (Solihin et al, 2020). Giving authority in a wide manner to the government village in managing House the ladder, give the village the opportunity to get financial assistance from the government in the form of village funds (Hutama, 2020). Budget-acquired village: government naturally needs good management, so there is no cause for deviation. because it's needed by the village to help the head village in the management of village funds (Setianal et al, 2017).

Remember that in the matter of the management of village funds, no close possibility exists of an error happening. Good characteristic administrative or substantive that can result in problem law. Problems: the intended law is head valley considered deviation, as already happened in one Lembang Batu Foam, which is in the Regency North Toraja, using village funds for personal interest (source: Kareba Toraja). Besides cases of misuse of village funds, according to Director General of Development and Empowerment Public Village (PPMD) Ministry Village, PDT, and Transmigration Ahmad Erani Yustika in tribunew.com, there are still lots of devices in the village that have not read the Constitution about the village, so they do not yet understand duties and powers (Lukisyo et al, 2020).

Budget income and spending received slope Lembang Roroan Barra'-Barra' 2 years ago Enough big. In 2020, the total revenue was 1,730,583,480.00, while in 2021, the total income received was 1,686,432,418.00. Device roles in village management of village funds are urgently needed for accountability so fund management can be held accountable with OK. Device roles village in accountability management of village funds It means How is the device village responsible for every action, decision, and policy undertaken (Octaviani, 2021).

Research this aim is to know the role of the village in accountability management budget income and spending lembang (APBL) in Lembang Roroan Barra'-Barra' kec. Buntu. This research is expected to add insight and knowledge, especially with regard to village officials, accountability, and the management of village funds. This research is also expected to provide input for the village government in implementing government management.

RESEARCH METHOD

Type study This is method descriptive qualitative. Study qualitative is type research whose findings not obtained _ through procedure statistics or form count other, however study This mean for understand phenomenon about what is experienced by the subject described in form words (Arikunto, 2019). For the data you need to study this, the author did research at the Lembang Office in Roroan Barra'-Barra' District deadlock. I'm sorry, Regency North Toraja.

The type of data used are primary data and secondary data (Sugiyono, 2019). Deep data source study This is the derived data from Lembang Roroan Barra'-Barra' District deadlock Regency North Toraja. Procedures for data collection carried out in the study This is done with interviews, observations, and documentation. In study This technique analyzes the data using Miles and Huberman model data (Sugiyono, 2019)analysis which includes:

Data reduction (data reduction)

Obtained data from results interview the amount much, for that need to note in a manner thorough and detailed Then quick do data analysis through data reduction. Reducing meaningful data summarize, choose important things.

Data display (presentation of data)

Step next is present data. Result of interview then served for easy and understand what happened. Data presentation can be done in form description brief, chart, relationship between category etc.

Conclusion drawing/verification (withdrawal conclusion or verification)

Next step is withdrawal conclusion and verification. Data that has been collected, reduced, and presented Then focused to the leading data for solving problem, discovery, and for answer question research. The results of the data must supported by valid evidence later pulled conclusion as results research.

Informants (source persons) research is someone who has information about object research, originating from from interview direct. Election informant based on on consideration that informant considered researcher know data and information about phenomenon research.

Table 1. Informant list study

No	Informant Name	Position	Amount Informant
1	Nober Tappi' S.Pd	Head Lembang	1
2	Nober T.Pabuaran	Secretary	1
3	Nastia Raga, S.Pd	Head affairs finance	1
4	Nicodemus T.b	Hamlet Head	1
5	Ruth Ira P., S.pd.k	General affairs and administration	1
6	Agustinus	Head Sexy Government	1
7	Marthen Dolen	Head Sexy Service	1
8	Kristina Laba'	Head Sexy welfare	1

Source: processed data (2022)

Framework Think

Device roles: villages really need accountability. The management of village funds can be held accountable with OK. Device roles the village in accountability management of village funds here. It means how device village responsible actions are taken, decisions are made, and policies are included in administration, pupil governance, and implementation, which includes reporting and explaining every question for each consequence that has been described.

As for the framework I think the researcher uses in research, it can be stacked as follows:

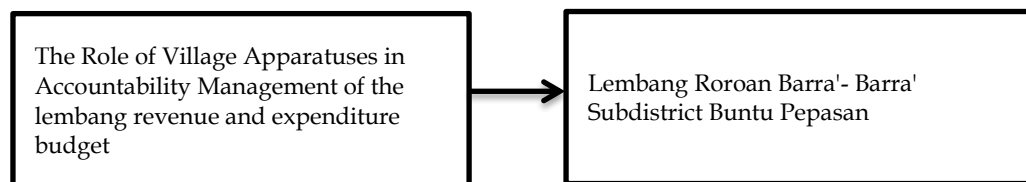


Figure 2.1 Framework think
Source: processed data (2022)

RESULTS AND DISCUSSIONS

Data Analysis

Device Roles Lembang Roroan Barra-Barra

Device Lembang Roroan Barra'-Barra' as party holder trust to manage the budget of the village and carry out maintenance, the government must serve the whole people in Lembang, Roroan Barra'-Barra'. Device valley is obliged to operate every duty and responsibility as a form of accountability to held trust. Every device's Lembang Roroan Barra'- Barra' owned duties and responsibilities answer each as holder trust inside the carry out task operational and implementation management finance village. Following is the role of each device: Lembang Roroan Barra'-Barra ':

Head Role: Lembang Roroan Barra'-Barra'

Below are the results based on an interview with head Lembang Roroan Barra'-Barra': I, as head lembang, play a role in accountability budget income and spending lembang (APBL) and run the programs that have been approved by the discussion valley. After doing discussion with the public, we formed teams of nine or eleven to do formulation of approximately what will be our main priority in the valley. We this. We also shape team executor activity included in it that Kaur general affairs and administration, head hamlet, and LKMB are in charge of making details budget construction cost and design or activities to be made. We make details budget cost that was earlier verified by secretary valley. Then I sign the handle and we verify again to the district. Besides that, any funds that will be issued by Kaur Finances too, with agreement, In the implementation activity that we work on, the same as with the implementation team activity earlier, we do supervision for activity development and other activities we make. And for report accountability, after it is finished by the secretary valley, we deliver it to the subdistrict as it is not quite enough to answer Government Lembang. If for reporting it to subdistrict it is usually I alone or sometimes secretaries of the same Kaur finance

Head valley is the most responsible individual answer full to management budget incoming valley to account valley. as a guarantor for every activity in government, head valley coordinates the device in operating their duties and carrying out activities Yav has planned and approved. Before carrying out activities using the budget, a planning process is carried out that is very mature and open to the affections of the budget process (Wulan et al, 2023). In the planning process, head valley Roroan Barra'-Barra' coordinated with BPL for discussion and useful blade. To accommodate aspirations of the public, use budget valley like in matter development valley. Discussion valley is done after there are results from discussion hamlets carried out by the head hamlets per region. If discussion valley already produces a deal, chief valley will form a team chaired by the secretary duty band for recording and correction of the plan from the results of discussion valley. That became a plan development period medium village (RPJMDes). Furthermore, it will stage a discussion on planning development in which village will discuss and agree on the design of RPJMDes that will become a planned work activity government village (RKPDes). After secretion Lembang Roroan Barra'-Barra' finished compiling design regulation village (raperdes) about budget income and spending lembang (APBL) based on RKPDes, the head village with BPD will do agreement regulation lembang (perlem) regarding APBL. And perlem will be delivered from the head valley to the party subdistrict for evaluation again.

In the process of implementation of the budget valley, head Lembang Roroan Barra'-Barra, as a guarantor, answers whole activities and people who instruct activities. In the implementation development valley, head Lembang Roroan Barra's duty For sign document details, budget costs, and spp submitted by the team executor activity (TPK), Head Lembang Roroan Barra'-Barra' formed the TPK as the executing party for activity development, the source valley, the budget sourced from, and Lembang and also the head valley do supervision activities through a report from the chairman of the TPK.

In the administration process carried out by Kaur that finance holds the function of treasurer valley, head Lembang Roroan Barra'-Barra' knows every transaction's expenses budget and funds income lembang fund budget. Where in each proof transaction there must be a sign hand head Lembang Roroan Barra'-Barra', en do reporting accountability use of lembang funds, for 2021 is done in three (three) stages. Head Lembang Roroan Barra'-Barra' will deliver or deliver a report on the realization of the use of lembang funds that will be delivered to the government area of Regency North Toraja to Empowerment Office Society Village (PMD) gradually, where stage I (first) is 40%, stage II (second) is 40%, and stage III (third) is 20%.

Secretary Role Lembang Roroan Barra'-Barra'

Below are the results based on an interview with Secretary Lembang Roroan Barra'-Barra': Before we use budget, there's such a thing as discussion valley. After discussion is finished, I, as secretary on duty, recap and correct the resulting plans, which are already in accordance with RPJMDes, and manage what is planned for appropriate use (Sajili, 2021). If in implementation activity that I am only on duty for monitoring or supervision if there are activities that are not in accordance, I as secretary will give a warning to the user budget. Besides that, I also verify all proof of transaction expenses, besides receipts that mark handle head valleys and finance valleys. As a secretary, I should know every transaction. In making the report that I also made, it's actually Kaur's job to make the finances, but valley We, the treasurer, are still new too, and I don't yet understand the finished computer system. I'm the *backup* because it's inside making the report that uses the application *siskeudes*.

Secretary Lembang Roroan Barra'-Barra' is in charge of helping the head valley prepare and do management administration, and prepare material drafting reports. In the planning process, secretary Lembang Roroan Barra'-Barra' joined the team that will draft RPJMDes. Which later compile RKPDes as form explanation RPJMDes, and then compile Raperdes about APBL-based RKPDes and hand over results from Raperdes Head Valley for discussion with BPD. Besides that, the secretary also takes minutes in each existing discussion, Lembang Roroan Barra'-Barra'. In Lembang Roroan Barra'-Barra' Secretary Valley, an individual who does drafting budget cost and design development is assisted by the Companion Infrastructure Engineering Village (PD-TI) from subdistrict dead end goodbye. Should based on Regulation of the Minister of Home Affairs (Permendagri) No.113 concerning guidelines management finance village, details cost That was compiled by TPK. However, because of a lack of knowledge and resources, the power people in Lembang Roroan Barra'-Barra' asked the government in Lembang Roroan Barra'-Barra' for help from a power expert from a companion village in the district.

In the process of implementing activities, the secretary is tasked with monitoring and overseeing every existing activity (Radjikan et al, 2021). However, if there are activities carried out accordingly, then Secretary Valley will give a warning to the manager's budget. In administration, secretary Lembang Roroan Barra'-Barra' also has a task that is to be someone who does verification of every proof transaction before it is approved by the head valley, like proof transactions in the form of receipts that must be known and checked, especially first by the secretary Lembang Roroan Barra'-Barra'.

In the reporting process, the secretary, Lembang Roroan Barra'-Barra, is composing individuals reports on realization implementation fund budgets alone. This was done according to Secretary Lembang, who should be the one who composes the report. This is Kaur finance as holder function treasury Lembang Roroan Barra'-Barra', however, according to the secretary valley treasurer, that is not enough to understand the technique of making a report yag use a computer with application system finance village (*Siskeudes*) then backup secretary in making a report realization Lembang Roroan Barra'-Barra'.

Secretary Lembang Roroan Barra'-Barra' is the most frequent person to follow Bimtek in the district, subdistrict deadlock peasant, and even until outside the regency of North Toraja.

a. The Role of the Head of Finance, Lembang Roroan Barra'-Barra'

Below are the results based on an interview with Kaur Finance Lembang Roroan Barra'-Barra': my role that I see there the funds go down. Finance Chief Valley shared the money earlier. For example, development will hold activities in the field, and I, as facilitator Kaur, will distribute funds. I'm also on duty as administration, which is to record, receive, and issue incoming budget funds to the account valley. In my administration earlier, there was a report accountability to the valley that usually contained the month, how much money was already issued, and where. For closed books per month, it can't be closed per month because of the lembang fund's gradual descent, so after stage one is finished, we will open a new closed book, and if there are excess funds, we will return them to the account valley. If for report realization implementation of Lembang funds that No I did it, only should yes I follow compile report it's just if to be in the valley We This Because I'm the most experienced that his secretary valley, so We No included indeed So those who do report that his secretary is alone without anyone's help. For Kaur finance, there is, but we would follow just like those directions about charging siskeudes and briefing about tax. The finance chief has the position of assisting the lembang secretary in carrying out the treasury control function in matters of financial administration services (Liando et al, 2017). The process of carrying out administration in the government of Lembang Roroan Barra'-Barra' involves receipt, storage, deposit, and payment, and it is mandatory for the Lembang Roroan Barra'-Barra' financial unit to provide accountability for each transaction of receipts and expenditures of the budget in carrying out activities funded from the budget valley. In the planning process, Kaur holding finances (function treasurer valley) also follows discussion Lembang Roroan Barra'-Barra', but as a participant in discussion valley, he does not give input to the plan you want done because he has no role in matter planning. In the process of implementation activity, course owning finances function treasurer Lembang Roroan Barra'-Barra' is in charge of issuing funds that will be used for every field activity. Executor proposed activity _ letter request payment based on detailed budget cost in do expenditure cost it. For activities to be done in the head valley, treasurer Lembang Roroan Barra'-Barra' will make payments. If the letter request submitted earlier has been verified by the secretary lembang and approved by the head valley, and deep in administration, Kaur Finance Lembang Roroan Barra'-Barra' recorded every related matter with receipts and disbursements from the budget valley, including the deposit fund. Start from expenditures or total receipts – small up to the amount big – always noted by Kaur finance Lembang Roroan Barra'-Barra'. In doing closing bookkeeping, according to Kaur finance Lembang Roroan Barra'-Barra, not all transactions can be closed per month because of the incoming Lembang funds to the account valley. That gradually so that after the lembang fund stage, first the funds have been used, then closed book, and when there are excess funds, they will be returned to Treasurer Valley to account for Lembang Roroan Barra'-Barra'. Although not all those funds are closed book per month, man finance Lembang Roroan Barra'-Barra' remains to report accountability on administration carried out to head valley every month as form accountability Kaur finance valley Roroan Barra'-Barra' to the funds that have been issued and what he received. In the process of preparing the realization report and accountability report on the implementation of the APBL, I, as treasurer of Lembang Roroan Barra'-Barra, only played a role in providing transaction data

on budget usage. For the physical preparation of reports from the realization report and the accountability report on the implementation of the APBL, it is carried out by the secretary of the lembang; he is also included, but in reality, he is not included in the preparation of the report because he is the financial head of the newly appointed lembang, so he does not have in-depth knowledge about making the report (Mokalu et al, 2019). In fact, the Lembang financial unit has participated in a coaching program from the Buntu Pepasan sub-district, but the guidance received was only in the form of instructions on how to fill out siskeudes and about taxes, which did not provide an in-depth understanding of the Roroan Barra'-Barra' Lembang finance department.

b. The Role of the Head of General Affairs and Administration of Lembang Roroan Barra'-Barra'

Below are the results based on an interview with Kaur General and Administration Lembang Roroan Barra'-Barra': If for the management budget, basically that I role only in the maintenance of his reign Just like for submit ATK, office computer, and infocus, the same submission repair building office village Yes, the same facilities for maintenance in government that I filed in Momentary Discussion Valley For in the maintenance government that likes to manage and archive letters, enter mail out. As Kaur general and administration, Lembang Roroan Barra'- Barra'yang is on duty to help Secretary Valley carry out administration general, administration, and filing, management inventory riches valley, as well as prepare material meetings and reports for the management budget. Kaur general and administration have their own roles in field maintenance in the government valley. Where responsible, answer to belongings lembang in the office valley. Archives are very important in maintaining documents at an agency so that there is transparency in the administration of an institution (Rahayu et al, 2019).Between all devices in Lembang, Roroan Barra'-Barra', Kaur general, and administration is the one who is always in the office valley starting from morning. In carrying out discussion, valley, kaur general, and administration are individuals who do preparation material meetings and other equipment for meeting devices assisted by valley; others are also in the office, Lembang. In planning use budget in the field maintenance government Lembang Roroan Barra'-Barra', Kaur general and administration are doing party submission related plans in the field maintenance government Lembang Roroan Barra'-Barra', like submit Purchase of computers, tools for office, Infocus, installation of wifi, and repair of building office This is done at the start of the receipt of funds for its creation, completeness, equipment, and supplies office, so you can support the performance of government Lembang Roroan Barra'-Barra'.

In implementation, man general and administration are on duty to make the required papers, device Lembang Roroan Barra'-Barra' others, and file incoming mail and outgoing mail. Besides that, man general and administration Lembang Roroan Barra'-Barra' is in charge of guarding security belongings in the office. And also helps with tasks from secretary blades and devices used by others in Lembang Roroan Barra'-Barra'.

a. Head of the sexy government, Lembang Roroan Barra'-Barra'

Below are results based on an interview with head of the sexy government, Lembang Roroan Barra'-Barra': If for government, that most related task is with the population, the same empowerment society I am its role in public empowerment, yes most as executor activity, just as there are seven dozen activities that I as executor its activities. As head of the sexy government, Lembang Roroan Barra'-Barra' has related tasks with the population, like managing the administration population, defense, and other related matters with resident Lembang Roroan Barra'-Barra'. In manage budget valley, head sexy government and chief sexy government are on duty in the field empowerment of the public, Lembang Roroan Barra'-Barra, only as executor activity. In planning activities in field empowerment, public Lembang Roroan Barra'-Barra'-like activities celebrate independence of the State of Indonesia, training sewing, and religious activities That plan budgets the cost. not arranged by the head of the sexy government but arranged by the secretary valley. Head sexy government Lembang Roroan Barra'-Barra' was only on duty at the moment of implementation activity that held (Ilham, 2022).

b. Head Role: Sexy Well-Being Lembang Roroan Barra'-Barra'

Below are the results of an interview with Roroan Barra'-Barra', the head of sexy welfare valley:

The task me at the moment implementation activity physique development in the field development means infrastructure valley field development and coaching education , health , coaching welfare family , coaching enhancement role as well as community in the field art culture , field economy coaching organization in the field coral cadets youth and sports . As head of sexy welfare, Lembang Roroan Barra'-Barra' has the task of carrying out development, which means infrastructure valley, development in the field of education, health, and work socialization, as well as motivation community in the field of culture, economy, politics, environment, life, empowerment family, youth, sports, and coral cadets. In planning activity in field development facilities and infrastructure physique valleys like activity enhancement or concrete rebate facilities and infrastructure road valleys like activity hardening or bounce roads, construction and development field education like development means infrastructure education like kindergarten and paud buildings, coaching and development field health like development possesses, procurement alkes, coaching, socialization, and improvement roles as well as community in the field economy, coaching, and empowerment welfare family, coaching organization in the field coral cadets, youth, and sports, that is plan budget cost not arranged by the head of sexy welfare but arranged by the secretary valley (Risman & Togala, 2023). Head sexy welfare valley roroan barra's only on duty moment implementation activities that were carried out.

c. Head Role Sexy Service Lembang Roroan Barr'-Barra

Below This is results based on interview with head sexy service Lembang Roroan Barra'-Barra: The task at the moment is implementation activity counseling and motivation to implement rights and obligations society, increase effort participation community, preserve social culture society, religion, and employment head sexy service is also on duty to compile a report on implementation activity valley like book servant activity, carry out counseling and training education for the public, like training for blind characters.

As head of sexy service, Lembang Roroan Barra'-Barra' has the task of carrying out counseling and motivation to implement rights and obligations in the community, improve effort participation in the community, and preserve social culture in society, religion, and employment. Head sexy service is also on duty to compile reports on implementation activity valleys like book servant activity, carry out counseling, and provide education for the public, like training for blind characters (Novita et al, 2022).

a. Head Role Territory / Head of Lembang Hamlet Roroan Barr'-Barra'

Below _ This is results based on interview with head canton / head hamlet Lembang Roroan Barra'-Barra': I as head hamlet Lembang Roroan Barra'- Barra' owns tasks and functions help head valley carry out authority. In planning process tasks and functions I is carry out discussion hamlet For planning and capturing aspirations public about what is the most urgent that society need For quick carried out, did supervision activity development carried out in _ hamlet Roroan Barra'-Barra' like concrete rebate activities, and and from four hamlets in Lembang _ _ Roroan Barra'- barra ' each head hamlet Not yet Once there is construction Good from subdistrict nor outside subdistrict even from ministry. As head hamlet in the valley roroan barra ' - barra ' has task implementing area _ task in accordance with their jurisdiction. Head hamlet have most tasks are in the right field with territory. In do planning, chief hamlet will carry out discussion hamlets held by each head hamlet in hamlet Where He on duty. Head hamlet in Lembang Roroan Barra'- Barra'does discussion hamlet for plan and capture aspirations community per hamlet in order to get know anything just what is needed society. Per hamlet. After deliberation hamlet done, the plan that is obtained from discussion hamlet will brought and put forward at the deliberation valley for agreed For accepted or rejected that will look how much important plan the embodied with use incoming budget to Lembang Roroan Barra'-Barra'. In carrying out the activities of the plans that have been accepted and approved in the lembang meetings, the head of the Lembang Roroan Barraa'-Barra' hamlet is part of the activity implementing team that supervises development activities or other activities according to their area. As in the construction of the lembang road rebate, the hamlet head will oversee every activity of the existing lembang road rebate development and then report it back to the head of the relevant agency (Makitika et al, 2023). The head hamlet in Lembang Roroan Barra'-Barra' is not in the valley yet. Once follow construction in the district or city compared to device valley other, about regulation lembang fund management just head hamlet Not yet know it.

Management of the Lembang APBL Roroan Barra'-Barra'

In management budget income and spending lembang (APBL), the government Lembang Roroan Barra'-Barra', accordingly with regulations and applicable laws, held stages as follows:

a. APBL Planning in Lembang Roroan Barra'-Barra'

In the process of preparing the APBL, it begins with the opinion community and deliberation hamlets that are carried out in each hamlet. For proposing programs funded by the APBL through the forum. Head valley stage discussion valley with inviting all representative figures of society, like youth, figure women, BPL, figure customs, religious leaders, and heads hamlet. For the APBL program proposal to be decided, the proposed program form needs public input, like development and empowerment society, to be proposed in deliberation. Following in accordance with sources by the head Lembang Roroan Barra'- Barra: "The arrangement of our APBL fixed priority consultation by the present BPL, head

village, character society, character simple, character women, character customs, and religious figures who have a purpose for implementing transparency for all to know ". After accommodating aspirations, the public then sets in motion development to reach medium-agreed villages (RPJMDes). Together with the head of Lembang, BPL, and the community, RPJMDes prioritized activities _ _ _ to in plan activity development village (RKPDes) held over a one-year period. RKPDes This is an explanation from RPJMDes, the prioritized programs that will be held each year in the document-based program RPJMDes. determination RKPDes has done discussion again on the level valley or musrebangdes determined by the head valley with BPL as well as society. Following in accordance with the source person's head valley "RRPJMDes agreed together, then stack RKPDes. RKPDes is responsible for activity development for one year. So document for six (six) years later, we guidelines per year " .

From the statement, planning APBDes in Lembang Roroan Barra'-Barra' has been done in accordance with Regulation Regent Regency North Toraja No. 4 of 2019 concerning Management Finance Lembang. So that stages in planning in a manner technical referring to Permendagri No.113 of 2014 concerning management of village funds

- a. Implementation of APBL in Lembang Roroan Barra'-Barra'

According to Regulation Regent North Toraja No. 53 of 2018 concerning Management Finance Lembang, APBL is receiving and disbursing the slopes through village cash accounts (RKDes) made by the government Lembang Roroan Barra' '-Barra'" and signed by the head valleys and valley finance. With the use of service banking that has been determined by the Mayor of North Toraja, which aims to make it easy for internal fund absorption to carry out activity.
- b. Administration of APBL in Lembang Roroan Barra'-Barra'

APBL administration is an activity that involves recording every receipt and disbursement as well as closing the books in an orderly manner at the end of each month. Activity administration focuses on duties and responsibilities, according to Kaur Finance Valley Roroan. Implementation administration must be accompanied by a letter of signature deposit, proof acceptance, and evidence reception of other lawful documents, as well as an account for money through report accountability. The report must then be delivered every month to Head Valley. Based on the source person, Kaur Finance Lembang Roroan Barra'-Barra'. "AActivities administration that is fully responsibility I " Report accountability monthly by the treasurer valley in APBL administration in Lembang Roroan Barra'-Barra' is still not implemented yet in a manner appropriate to the time and consistent. This _happens Because Kaur's finance valley is still constrained in administration receipts, spending, and financing, that also has an impact on reporting accountability monthly.
- c. APBL reporting and accountability in Lembang Roroan Barra'-Barra'

Stage final, that is, reporting and accountability, is the most important part of the Lembang APBL accountability process, according to Roroan Barra'-Barra'. Reporting is done to know development performance head valley to APBL management in Lembang Roroan Barra''-Barra'. Report APBL implementation is carried out in a manner that gradually starts semester reports and reports the end of the APBL as well as report letter responsibility (SPJ) head valley be delivered to Regent through Camat. This is based on source person Kaur

Finance Lembang Roroan Barra'-Barra'. "RReport done by the government valley in the accountability process: SPJ, LPPD, ILP, LKPJ". After the implementation of the APBL, further accountability during activities based on regulation valley APBL Management in Lembang Roroan Barra'-Barra's deep stage accountability is done from each institution's public valley, such as PKK, Karang Cadets, LKMD, and other institutions in Lembang Roroan Barra'-Barra's later collected and become one in SPJ, head valley as (PPKD) requested accountability until complete document in a manner complete, following in accordance with source person head valley. " According to the field if the SPJ For empowerment, for example, in the field of the PKK, the SPJ is also in accordance with the PKK". In support of openness from the Implementation Team Activities (TPK) to the whole public, install a billboard or board announcement on one point valley. As stated by Kaur, general and administration "The APBL implementation will be paired billboards at the office valley usually There is seen Later clear What year This development What empowerment What amount the budget How many That There is all ". In the interest of transparency, the government's Lembang Roroan Barra'-Barra' delivered a report on the realization of APBL implementation, which is included in billboards containing the implementation program as well as marked nominal. Transparent and open will provide good judgment and good performance in a public or public organization (Malumperas et al, 2021) .

Discussion

The results of research that has been done by the researcher, role device Lembang in accountability management budget revenue and spending (APBL) in Lembang Roroan Barra'-Barra' Kec, deadlock I'm sorry to show that device Lembang Roroan Barra'-Barra' has a role in carrying out accountability (accountability) based on every process performed by the device Lembang in accordance with their duties in their respective fields. Planning process for the whole device Lembang Roroan Barra'-Barra' has a role in compiling planning, using budget revenue, and spending (APBL) through discussion in Hamlet and discussion in Lembang. For discussions about directions and plans, use Lembang budget, Roroan Barra'-Barra'. In accordance with the agreement that has been reached, Device Lembang will cooperate in making the required documents like RPJMDes, RKPDes, and Perdes about management budget revenue and spending (APBL). From the statement above, APBL planning in Lembang Roroan barra is already in accordance with Permendagri No. 113 of 2014, Article 20, concerning the management of village funds.

Implementation process activities that have device Lembang Roroan barra'- barra'already work together and with each other cover shortcomings of each and carry out their respective duties with field, like head Lembang as person responsible guarantor responsible semi activity, secretary as executor technically assisted by Kaur _ in accordance field, for example in matters financially assisted by Kaur _ finance, in matters Kaur assisted development planning, and for affairs record management the secretary is assisted by you TU and general, then in stage This device, Lembang Already, was done in accordance with Regulation Permendagri No. 113 of 2014, Article 24. Administration process done device Lembang Roroan Barra'-Barra, represented by the treasurer Lembang and also the secretary Lembang, also has a task that is to verify every proof transaction before it is approved by the head Lembang, like proof transaction receipts. That must be known and checked, especially first by the secretary, Lembang Roroan, in the matter's records. No device village other than the impossible treasurer Lembang Roroan can do his job with good and completeness, and then in stage this device, Lembang Roroan Barra'-Barra', is said to fit the regulation Permendagri No. 113 Year 113 Article 35 concerning administration finance village.

Reporting process and accountability carried out for conveying related matters with results of work that has been done during one period certain to the Regent or Mayor represented by the

subdistrict head Device Lembang always report to the sub-district head submitted by the device Lembang Roroan. Deep accountability is achieved by the device Lembang through the report realization and implementation of the APBL prepared by the secretary Lembang Roroan with the use of the application Siskeudes. For coaching, only a number of devices, like the head Lembang, secretary Lembang, and treasurer, get coaching from the government district. Guidance usually shapes guidance technology and some procedures (making reports), while for supervision, that is carried out by the supervisor from the subdistrict from companion Lembang and some from the government area district, so at stage This device, Lembang, already plays a role in the management of village funds and is already in accordance with Regulation Permendagri No. 113 of 2014, Article 37.

Research results This according by (Rindorindo et al, 2021), role device Village Pakuweru has role in accountability accountability management of village funds in the village. The. Accountability (accountability) of managing village funds in the village Pakuweru based on every process is done by the device village in accordance with their respective duties, from stage planning stage implementation, stage reporting/accountability in a manner whole Already showing exists management accountable and transparent.

Same thing research conducted by (Ines, 2018), states that management finance village in Village Central Continent that is from stage planning, implementation, administration, reporting and accountability show Already managed in a manner *accountable*. Although in materialize accountability the Still There is a number of constraint technical, like happening lateness thawing budget, capabilities Source Power Limited human, accompaniment less village maximum as well as exists understanding that is not the same between village with government area to a number of allocation expenditure budget for activity village.

CONCLUSION

Based on the results of the research and discussion that have been described in Chapter 1, the role of the village in accountability management budget income and spending lembang (APBL) in Lembang Roroan Barra'-Barra' District deadlock I'm sorry in a manner that whole has a role with ok. This is proven by the fact that Lembang, who has carried out every job in managing the APBL, starts with the processes of planning, implementation, administration, reporting, and accountability. All of this is done in accordance with Regulation Ministerial No. 113 of 2014 concerning village fund management, though in a number of his jobs, Lembang lacks understanding of the other. For example, in making and compiling the building design and RAB that should be carried out by executors in technical and causal development but was made by Secretary Lembang, as well as in making the drafting report, the realization and accountability of the APBL should be realized by the treasurer, but because of limitations in knowledge, the secretary made it. In preparing a good and transparent budget, it is necessary to work together in budget planning for the development of a village. It is hoped that this research can become a reference for further research on how to prepare a good, correct, and transparent budget.

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