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## The effectiveness of village financial management in the implementation of accounting systems and procedures in Paloh District, Sambas Regency

S.Y Pudjianto <sup>1</sup>, Rasidar<sup>1</sup> Chainar<sup>1</sup>, Desca Thea Purnama<sup>1</sup>, Marini<sup>1\*</sup>

<sup>1</sup> Faculty of Social and Political Sciences, Tanjungpura University

\* Corresponding author:

Email: [marini@fisip.untan.ac.id](mailto:marini@fisip.untan.ac.id)

### Abstract

This research is based on the condition that the implementation of village financial management has not been maximized, which is reflected in poor financial administration and financial statements made not on time. The objectives of this study are 1. evaluate the effectiveness of the implementation of village financial management systems and procedures using the calculation of effectiveness ratio and efficiency ratio. 2. See what factors cause village financial management to not be optimal in Paloh District. The results showed that village financial management in eight villages in Paloh District was in accordance with the provisions of village financial management guidelines, and most villages reported that village budget realization could be said to be good because they were in the criteria of effective and efficient.

### Keywords

Effectiveness; Village Financial Management

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## 1. Introduction

The village as a government organization has a strategic role because the village government will deal directly with people who have various problems and interests, while village financial resources are very limited. Therefore, it is necessary to support resources, both human resources, funds, and equipment as well as the existence of orderly, transparent and accountable village financial management by existing regulations (Rokhim dkk., 2018).

Based on Law No. 6 of 2014 on Villages, especially in article 72, it has been affirmed that the source of income for villages to carry out services to the community, comes from Village Original Revenue (PAD), allocation of state revenue and expenditure, revenue sharing of regional taxes and levies, allocation of village funds from districts, financial assistance from the government and non-binding grants and donations. Transfer funds from the central government sourced from the State Budget are called Village Funds (DD), while fund transfers from Regional Governments are Village Fund Allocations (ADD) which are balanced funds received by the District Government which are included in the Regional Revenue and Expenditure Budget (Dei Gratia Ulfah Hardiana, 2017).

The government policy is a manifestation of financial decentralization to lead to an independent village, with the decentralization of village finance will facilitate village governments in carrying out government activities, development and empowerment of village community development, especially in carrying out equity, structuring village finances according to financial management systems and procedures and accountability (Dewi & Kurniawan, 2019). This is very important because both Village Funds and Village Fund Allocations are public funds that must be accounted for their use and benefit the community in general (Pudjiono, 2010).

The use of village finance requires planning, implementation, supervision and accountability that is carried out properly and correctly. Although village finance is the right of the village government in its use, village development planning is inseparable from the development planning of the central and district governments, so the planning made by the village government must still be aligned with the development planning of the central and district governments. The implementation of village development must also pay attention to the aspirations of the community because they have the right to know and supervise the course of development in the village.

Regulation of the Minister of Home Affairs (Permendagri) No. 20 of 2018 concerning village financial management, has regulated village financial management starting from the stages of planning, budgeting, implementing activities, administration, reporting and accountability, so that village finances can be implemented in a participatory, transparent, accountable, and orderly and disciplined budget (Lestari dkk., 2020).

Based on data obtained from the Sambas Regency Social and Village Community Empowerment Office, it can be seen that transfer funds for 193 villages in 19 sub-districts both from the central and local governments every year always increase, but in financial management has not been able to increase village community participation. The lack of maximum community participation in the implementation of village activities that are financed from various sources of village revenue can illustrate weak communication and have not involved the community in village financial management, so that the implementation of activities has not been in accordance with the aspirations or desires of the community.

In the Regent Regulation on village budgeting guidelines, the management of Village Fund Allocation has explained that the highest use of ADD funds of 30% is used to finance village government officials and village government operational costs and 70% is used for the implementation of development and empowerment of village communities, but in the implementation of Village Fund Allocation in Paloh District, almost all existing villages allocate village apparatus and operational costs. The village administration has exceeded the provisions of the Regent Regulation. In addition, the accountability report on the use of Village Fund Allocation funds per stage (two stages or per 6 months) as the basis for disbursement of the next stage of funds has not been on time and also the village budget year-end report only 2 villages can complete the Accountability Report in accordance with existing regulations.

The presentation of village financial statements is a form of written financial accountability for the performance of village financial management so that it can also be used as a basis for measuring village government performance. The Village Financial Accountability Report as outlined in the form of budget realization is useful to see the achievement of the targets that have been set, whether the budget has been realized properly and whether the Village Government has used the budget properly, effectively, efficiently and oriented to the interests of the village community, this is to avoid using Village Funds for unnecessary and untargeted activities.

Therefore, the village budget realization report that has been prepared as the final result of the village financial management process must be evaluated so that it can provide useful information for the village community both for the implementation of the budget that has been implemented whether it has been effectively efficient in achieving the expected goals or vice versa, and also as input for budget implementation in the coming year.

Evaluation of policy implementation can be studied from two aspects, namely the first aspect of the process that examines how the process of implementing a policy has been determined. The two aspects of the results are how effective the results are achieved and what factors influence them. This study focuses on both aspects, namely evaluating the village financial management process and the effectiveness of the results achieved for the 2022 budget.

The purpose of this study is to first describe and analyse the process of village financial management in Paloh District; second, measure the achievement of results achieved in village financial management in Paloh District and describe the influencing factors. Every use of funds sourced from the community or public funds must have benefits and even have added value for the community and can be accounted for their use. One form of accountability for the use of public funds is through financial statements made periodically by applicable regulations. Therefore, the urgency of this research is to formulate village financial management by systems and procedures that are adapted to village conditions so that village governments can easily quickly and transparently account for the use of village funds.

## **2. Literature Review**

### **Policy Evaluation and Effectiveness**

Public policy is a set of principles or actions implemented by policy actors that have certain objectives that concern the public interest and must be adhered to and implemented (Dunn, 2000). It also gives an understanding of public policy as a series of activities that have certain aims and

objectives that are followed and carried out by an actor or a group of actors related to a problem or a matter of concern.

The above definition of policy has a very broad and general meaning that it initially confused the lay public and academics, but as it progressed many experts have explicitly begun to affirm that public policy is an action that leads to goals proposed by a person, group or government in a particular environment in connection with certain obstacles while looking for opportunities to achieve certain goals or objectives Chill (Mardikanto & Poerwoko, 2013). In simple policy studies, experts divide into three broad categories, namely: policy formulation, policy implementation, and policy evaluation and impact (Salma & Nawangsari, 2022).

Public policy evaluation in a public policy is one stage of the public policy process. Policy evaluation is an activity to assess or see successes and failures in the implementation of a public policy (Pramono, 2020). Public policy evaluation is intended among others; to see or measure the level of performance of the implementation of a public policy, the achievement of policy objectives, the response of target groups and other interest groups as well as the consistency of implementation, impacts arising and changes caused, estimates of development and progress achieved if the policy is continued or expanded (Faried & ., 2019).

Evaluation is an opportunity to examine the different ways in which a program reflects social norms, goals and priorities, in this way the process of argumentation contributes to the expansion of social discourse (Mustari, 2015). It compares the purpose of the program with the results. The policy evaluation approach can help in policy analysis; thus, it can be concluded that public policy evaluation is an activity to assess the performance of public policy by comparing the results achieved with specified goals and targets or by using predetermined techniques or methods.

Context evaluation will determine needs, problems, assets and opportunities to assist decision-makers in setting goals, priorities, and desired outcomes. Evaluation of inputs determines alternative approaches, implementation of activities, provision of facilities, provision of resources, and schedule of activities that will help prepare activity plans. Process evaluation assesses the implementation of plans to assist staff in carrying out activities, and assesses the achievement of program performance (Anggraeni dkk., 2011). Product evaluation/results will identify and assess both short- and long-term results and to help staff focus on the importance of achieving set targets.

By referring to the understanding of the evaluation model above, in village financial management the context evaluation will be analysed for the support of regulations related to village financial management; evaluation of inputs will be related to leadership commitment, availability of infrastructure; process evaluation will include the preparation of planning / RAPBDes, the implementation of accounting systems and procedures, especially those related to the receipt and expenditure of funds, resources, and supervision; While product evaluation will involve accountability / financial statements, and the completion of programs and activities that have been determined in the planning (Sari dkk., 2022).

Two aspects need to be considered in the evaluation of implementation, namely: the compliance perspective sees administrative agents and individuals in them as functional in an administrative hierarchy. This perspective shows the existence of superior and subordinate positions in bureaucratic units and bureaucrats. The compliance focus of implementation evaluation is to test whether the implementation is in accordance with the plan. The basic

consideration is that a plan must be followed to achieve success. The focus is seen as very limited because it only questions how the program has been run. The basic questions in evaluation with a descriptive method are whether the policy is implemented in accordance with the guidelines, whether the program is implemented in accordance with the guidelines, what facilities and resources are used? and how is it used? (Anggraeni dkk., 2011)

Research that focuses on implementation evaluation is process research that always bases on guidelines, procedures and administration, which can be realized in the form of implementation guidelines and technical instructions. Thus, what is used as a measure of the success of implementing a policy is the compatibility between the implementation process of a policy and the guide line that has been set. Then the complains perspective also explains the facilities and resources used in the implementation of a policy and how they are used.

The What's Happening perspective has an assumption: many factors influence the implementation of a policy or program. Based on these assumptions, the study's attention is directed to finding and specifying the factors that affect implementation (Ray & Surtyani, 2021). The What's Happening study explains that environmental conditions in policy implementation can have an influence on the achievement of policy goals or outcomes. If the economic, social, and political environment is conducive, then implementation performance will be successful, conversely, if environmental conditions are not conducive, policy implementation performance can fail. The what's happening perspective can also answer the question of how effective the policy is achieving or the short-term results of the policy. From this explanation, the evaluation of policy implementation with a what's happening perspective can include short-term results and factors that influence it.

To examine the problem of implementing village financial management policies in Paloh District, this study uses Ripley's theory, namely through two aspects that need to be considered in implementation evaluation, namely compliance aspects and what's happening aspects. The thinking model expressed by Ripley is basically a formative evaluation or evaluation carried out when the policy is carried out, a formative evaluation to find out how far the previously designed policy has been able to run, and at the same time identify obstacles that occur early so that it can make improvements to support the smooth implementation of existing policies.

Likewise, in this study, researchers first evaluate the village financial management process in Paloh District to find out information on the implementation process, supporting and inhibiting factors and data related to village financial management, then formulate village financial management systems and procedures so that the policy objectives that have been set to accelerate village development, both physical development and human resources, can run smoothly. good.

Public policy requires a criterion to measure the success of the program or public policy. Regarding policy performance in producing information, there are public policy evaluation criteria, one of the criteria for public policy evaluation is effectiveness measurement.

Based on the above opinion, if the achievement of goals from the organization is greater, then the greater its effectiveness. This understanding can be concluded that there is greater the achievement of goals than the organization, the greater the results that will be achieved from these goals. Conversely, if after the implementation of public policy activities, it turns out that the impact is not able to solve the problems faced by the community, it can be said that a policy

activity has failed, but sometimes a public policy results are not immediately effective in the short term but through a certain process (Rizkianti dkk., 2021).

Effectiveness is the relationship between output and goals, the greater the contribution of output to the achievement of goals, the more effective the organization, program or activity. In terms of understanding the effectiveness of the business, it can be interpreted that effectiveness is the extent to which it can achieve goals at the right time in the implementation of the main tasks, the quality of the products produced and development. Effectiveness is the power of messages to influence or the degree to which messages are able to influence. In connection with the things stated above, the measure of effectiveness is a standard that will be met regarding the goals and objectives to be achieved. In addition, it shows the degree to which the organization, programs / activities carry out their functions optimally.

By understanding the sharing of implementation models and policy actors and the ambiguity of conflicts that exist in policy implementation, it is not easy to determine which policy model to choose so that the policy can run effectively. Mustari (2015) It suggests that the sorting of models is not as extreme as described, because basically the implementation of policy is carried out by two actors together, namely state and society, because public policy is also the interest of the same actor: state and society. So the question arises what are the main principles in effective policy implementation. Furthermore, it was explained that there are five principles that must be obeyed in policy implementation, namely: 1. Right policy, 2. Right implementation, 3. Right target, 4. Right target and 5. Proper process.

Effectiveness will relate to the achievement of goals or targets that have been set. While efficiency is related to the concept of productivity. Efficiency measurement is carried out using a comparison between the output produced against the input used. Assessment of the effectiveness and efficiency of village financial management can use the calculation of the effectiveness ratio and the calculation of the efficiency ratio.

Calculations using the ratio of effectiveness of village financial management can be measured by comparing the budget set with the budget realization achieved, while the calculation of the ratio of efficiency of village financial management can be measured by comparing the realization of direct expenditure with the realization of expenditure. Furthermore, to find out the assessment criteria based on Permendagri No.690.900-327 of 1996 as follows:

**Table. 1** Creteria Assessment of Effectiveness and Efficiency

No.	Effectiveness Ratio (%)	Kreteria	Efficiency Ratio (%)	Kreteria
1	100	Highly Effective	100	Inefficient
2	90 - 100	Effective	90 - 100	Less Efficient
3	80 - 90	Quite Effective	80 - 90	Quite Efficient
4	60 - 80	Less Effective	60 - 80	Efficient
5	< 60	Ineffective	< 60	Highly Efficient

### Government Accounting

Accounting is a skill in recording and classifying and summarizing financial transactions carried out by an institution / company and reporting the results in a report called financial

statements. The understanding of government accounting or public sector accounting is inseparable from the understanding of accounting in general. Accounting is defined as the activity of providing services to provide financial information to users in the context of decision making. For these activities, a process of recording, classifying, and summarizing financial transactions arising from organizational activities is carried out. To produce financial information in the form of financial statements and financial position at a certain time, the results of activities for the period ending at a certain time, accompanied by the interpretation of the financial information (Adan dkk., 2022).

In government accounting, it is necessary to establish and maintain an accounting system to process, classify, and summarize transactions of government activities in the context of preparing financial statements. The accounting system contains bookkeeping procedures and financial reporting including regulating a. forms, . books, and lists used; b. procedures or ordinances; and c. reports generated. The accounting system designed and implemented must still refer to the generally agreed measure of government accounting standards. Accounting standards regulate, among others: understanding, recognition, valuation or measurement, and presentation (Nafidah & Anisa, 2017)

Based on an explanation of various problems arising in the implementation of village financial management policies, among others: accountability reports on the use of village funds have not been timely, financial statements have not been equipped with separate attachments based on the source of receipt and use of funds, there is still overlapping financing in financing activities or physical development, The implementation of development has not been in accordance with the aspirations or desires of the community, has not been able to increase community participation. This indicates that village financial management policies have not been able to achieve the expected targets, therefore the need for policy evaluation to obtain accurate information and data to formulate appropriate systems and procedures in managing funds received by villages.

### **3. Research Method**

This study is intended to describe completely and in depth village financial management in Paloh District, Sambas Regency and what factors are obstacles and support the process of implementing policies related to village financial management, while the approach used in this study is a qualitative approach. Because with a qualitative approach, researchers can describe and understand the phenomena that occur in village financial management in Paloh District, Sambas Regency. So this qualitative approach is intended to investigate and understand the policy process in a natural social setting.

Research subjects who are used as informants in this study are determined purposively, namely related parties who are considered to have information or can provide information related to the focus of research. Based on these considerations, the informants in this study can be detailed as follows: 1. Elements of the Paloh District government of Sambas Regency, namely apparatus in the Social Service and Village Community Empowerment and Kabag. Regional Finance. 2.Village Government elements include the Village Head, Village Secretary, and Village officials,3. Village Consultative Body (BPD), 4.Community leaders, youth leaders and traditional leaders.

Sebagaimana telah dipaparkan pada bagian sebelumnya bahwa penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif, oleh karena itu teknik pengumpulan data yang digunakan dalam penelitian ini meliputi wawancara, observasi dan dokumentasi serta FGD (forum group discussion) (Creswell, 2017).

Dalam penelitian ini untuk menganalisis data yang terkumpul baik data primer maupun data sekunder digunakan analisis pendekatan deskriptif kualitatif. Adapun langkah-langkah yang dilakukan dalam analisis data adalah reduksi data, display data dan verifikasi data.

#### **4. Results and Discussion**

This research is about how village government manages village finances obtained from various sources of revenue both received from transfer funds and from original village income sources to carry out government tasks, development, empowerment, community development in the village. The scope of this research is a sub-district in Sambas Regency, namely Paloh District. Paloh District is one of the 19 sub-districts in Sambas Regency. Paloh District has an area of 1,148.28 km<sup>2</sup> (17.95% of the area of Sambas Regency). Based on data, Paloh District is divided into 8 villages with a population in 2020 of around 29,664 people with a population density of around 25 people per square kilometer or 3,229 people per village.

The objectives of village development based on Law No. 6 of 2014 include improving the quality of human life, improving the welfare of rural communities and reducing poverty. To achieve this goal through the stages of planning, implementation and supervision that prioritize togetherness, kinship, gotongroyong, and justice. Therefore, activities, budgets and implementation of village development need to be managed and planned properly, namely formulating problems clearly, development goals and objectives are directed directly with problem solving, activity targets can be measured and achieved, plans are carried out in a participatory manner (involving the community / representatives), budgets are prepared and implemented by taking into account performance.

Various policies have been established as legal bases that can be guided in village financial management, including referring to the Permendagri. No. 20 of 2018 concerning regulation of village financial management, Minister of Finance Regulation. No. 222/PMK 07/2020 concerning village fund management, Permendes PDTT. No. 13 of 2021 concerning the priority of using village funds, which is then followed up with regional regulations of each Regency / City,

APBDesa is the annual financial plan of the Village Government which is implemented in one fiscal year. Village revenue sources consist of: Village Original Revenue, Village Funds, Village Fund Allocation, Regional Tax and Levy Revenue Sharing Funds, Financial Assistance from Provincial and District APBDs, Third Party Grants and Donations and other legitimate income. The source of village income is management and utilization is compiled in the Village Budget document as a unit.

Village financial management requires planning, implementation, supervision and accountability for its use. In line with this, the Sambas Regent Regulation also emphasizes that implementation, use, reporting and accountability must be integrated into village financial management. Village financial management activities consisting of planning, implementation, administration, reporting and accountability must be carried out in an accountable, participatory



and transparent manner or meet the principles of village financial management (orderly and budgetary discipline)

Based on the data obtained in the field, the research evaluates and analyzes village financial management by referring to the thinking developed by Ripley who said that there are two aspects that need to be considered in the evaluation of implementation, namely: compliance perspective and what's happening perspective. Through these two aspects, it is hoped that it will be able to answer why village financial management in Paloh District has not been carried out as expected and calculate the level of effectiveness and efficiency of budget realization in 2022.

### **Village Financial Management Compliance Perspective**

The focus of compliance from the implementation evaluation in this study is to test whether village financial management including income management and use of funds at the planning, implementation, administration, supervision and accountability stages are in accordance with predetermined provisions. The success rate of policy implementation can be measured by looking at the level of compliance in implementing a village program and activity.

Such compliance refers to the behavior of the implementor itself in accordance with the standards and procedures and rules established by the policy. Policy implementation will be successful if its implementors comply with the rules given or have been set. Based on this, there are 2 (two) indicators in the compliance approach, namely the behavior of implementors and the understanding of village officials towards village financial management regulations, in this case related to compliance and understanding of village officials related to village financial management.

### **Village Budget Planning**

Village financial planning needs to be done so that the receipt and use of funds can be more effective, efficient and economical and on target. Based on tracing data and information obtained in the field about the preparation of village budget planning or RAPBDes, it can be seen that all villages have prepared RAPBDes. However, after being explored about the timeliness of the preparation of the RAPBDes, which according to the provisions must have been prepared and determined between October – December of the previous year, it turned out that only four villages were always on time in preparing budget planning, and four villages said they always passed the stipulated time provisions.

Based on the results of the FGD with several village officials, it can be seen that the causes of delays in preparing village budget planning are caused by, among others; Due to the low knowledge and skills of village officials to synchronize the wishes of the community with development planning that has been determined by the government (Synergy of Development Planning), development planning decisions have not been published, there is disharmony between village officials and BPD which results in both the implementation of the budget for the current year and the preparation of the budget for the coming year experiencing delays.

In accordance with the data and information obtained, not all villages have published the RAPBDes. Of the eight villages in the research area, there are still three villages that do not publish the RAPBDes. This is done on the grounds that village budget planning has been discussed with the community in development plan deliberations (musrenbang) and approved by BPD and if published the community will always demand the Village Head about the

implementation of activities must be in accordance with the plan, in the event that village revenue is not always in accordance with the plan. There are times when revenue realization is smaller than expected or there is often also a disbursement of transfer funds from both the central and local governments is not on time.

By referring to the policy context, village financial management has been supported by various village financial management guidelines, it turns out that it is not enough and must be supported by adequate human resources to understand and implement the village financial management guidelines that have been set. In addition to understanding financial regulations, villages must also understand information technology knowledge. IT operational knowledge is very necessary because the village financial management process in Paloh District has used financial applications made by the district government with the aim of facilitating the administration of village financial administration as well as accelerating the preparation of village financial reports properly and on time. However, in the absence of environmental support, namely human resources and adequate equipment, village financial management has not been carried out effectively.

With various problems that become obstacles at the village budget planning stage, the publication of village financial planning (Village RAPB) remains a provision that must be implemented as a form of implementing the principle of transparency in village financial management. With the openness of the village government to the community, the community can participate in directly supervising the development and progress of the village.

### **Village Financial Implementation and Administration**

Based on the information and data obtained, compliance with the provisions of village financial management has basically been carried out even though the implementation is carried out only to meet the requirements in making financial statements, not the stages that must be carried out before development activities are carried out. The implementation of each village development activity is often delayed in implementation and completion due to the length of disbursement of funds even though verification has been carried out. Before the implementation of the village budget is carried out, a DPA should be made first, based on data tracing in eight villages, there are still two villages that do not make Budget Implementation Documents, Budget Implementation Change Documents and Advanced Budget Implementation Documents but activities are still carried out.

Furthermore, based on the results of interviews and FGDs, information was obtained that the implementation of financial administration can be carried out later at the time of making reports and budget accountability, more importantly the implementation of activities must be carried out immediately after the budget is available, besides that village officials are often urged by the community who know that if the budget is available, development must be carried out immediately.

In the provisions of village financial governance, an accounting process is required that uses books to record, including Cash Book, Bank Assistant Book, Tax Assistant Book, all of which must be filled in within the current month and the person in charge of implementing village financial governance, namely the Financial Kaur and the Village Head. The administration of village financial management is the duty of the village treasurer who must record regularly and

make monthly accountability reports to the village head, because the treasurer has the duty to receive, issue and report village financial management in an orderly manner so that it can be accounted for.

With regard to village financial management, most villages in Paloh District have six villages that have done good bookkeeping, all financial transactions that occur every month have been recorded according to the provisions, while two villages have not done bookkeeping properly and do not use auxiliary books both receipts, expenses and assistant books for tax payments and monthly reporting. For the reason that all transactions can be input in the Village Financial Statement System application. Village financial administration consists of monthly reports that have not been carried out by the village government, it was explained by one of the village heads that usually monthly reports are only submitted orally because if you have to make reports every month, it certainly takes longer.

Recording transactions both receipt and use of village funds is carried out if you are going to apply for the transfer fund disbursement stage (DD, ADD). Villages that have recorded transactions well then make budget realization reports directly made in the Siskeudes application (village financial system). Meanwhile, villages that have not recorded transactions, both receipt transactions and also expenditure / use of village funds, then input the value and when the transaction occurred in the siskeudes application based on the memory of the village head without transaction documents or using invalid transaction documents. Of course, this results in the slow preparation of village financial accountability reports which will interfere with the disbursement of village funds in the next phase and the next village activities that have been planned cannot be carried out on time.

The Village Head as the holder of authority both in planning, implementing and administering village finances, must have a commitment to carry out village financial management in accordance with the provisions and planning that has been determined, namely village finances must be accountable, transparent and participatory, so it must be carried out in an orderly and disciplined budget. Of the eight villages in Paloh District, there are still two village heads who do not have a strong commitment to implement orderly and budgetary discipline in village financial management.

Based on the results of data search and interviews, information was obtained that the village head was indeed chosen by the community because he was worthy to be the village leader, but the selected village head did not have knowledge about village government administration including village financial management. Village leaders must indeed be determined by the village community, but the village head must also have a strong commitment to carry out his duties and functions as the head of village government in accordance with existing regulations, namely governance, implementation of development, empowerment and development of village communities.

### **Reporting and Accountability**

Based on Permendagri 20/2018 and village financial management guidelines, it has stipulated that the village budget implementation report is divided into reports per semester (semester I in July and semester II in January of the following year) while the latest annual village budget accountability report must be completed by March of the following year. Reports per semester

are the responsibility of the Head of Finance, Village Secretary and Village Head. Meanwhile, the final report of the fiscal year is the responsibility of the Village Secretary and Village Head.

Based on the information obtained, most or five villages in Paloh District have been able to meet the applicable provisions or on time for completion, and there are three villages that are always late or not on time in making village financial management reports. Meanwhile, the cause of the delay in completing financial statements, both semester reports and final budget year reports, is caused by, among others, the planning contained in the village RKP is not in accordance with village deliberations, causing internal problems between the Village Head and BPD members, planning prioritizes desires rather than community needs, planning still prioritizes formality not quality, and other causes of the capacity of the village head and village officials who inadequate or still lack of integrity and also lack of supervision from relevant agencies.

The village financial management accountability report is an inseparable part of the village governance report. Based on the search of data and information obtained in eight villages in Paloh District, when viewed from the time frame set for completing the village financial accountability report both for semester reports and year-end reports, all villages have been able to complete the specified reports, but when viewed from the completion time there are still villages that always experience delays in carrying out accountability. Although the time of delay is different from one village. Delays in making Accountability Reports range from three weeks to two months.

The lack of implementation of the time frame for completing village financial management reports, both activity reports every semester and village budget realization reports, is due, among others, to the low transparency of the use plan and accountability of the regional budget has not fully followed the village financial management guidelines, especially in business administration or financial accounting, especially the completeness of transaction documents and bookkeeping which are ultimately prone to causing problems at the time of making accountability reports and do not describe actual needs and implementation.

In village financial management, regulations and implementation guidelines are also needed, no less important must be disposition or compliance and commitment of policy implementers to follow and implement all stipulated provisions. Therefore, it is very necessary to have continuous guidance and supervision from related agencies. The use of village financial system applications that are expected to help village officials to overcome existing problems in village financial management is not enough, because village financial system (IT) applications will produce the expected output if the basic documents or transaction documents inputted are valid. Problems that often arise in village financial management in addition to not having documents, fictitious transaction documents, or also existing documents are invalid due to various interests both internal and external, even financial transactions occur outside the predetermined planning.

### **Facilities and Resources**

The success of policy implementation largely depends on the ability to utilize available resources. The availability of resources in an organization is something that must be owned and has a very large role in the success of policy implementation. Based on Permendagri Number 84 of 2016 concerning the Organizational Structure and Work Procedures of Village Government, the number of village officials in each village is eight people consisting of Village Head, Village Secretary, three Head of Affairs, three Section Heads. In the implementation of village

government and community services, the village is supported by the Head of the Hamlet as well as the Village Consultative Body in absorbing the aspirations of the community.

In process evaluation, in addition to analyzing planning indicators, the application of accounting systems and procedures is also resource indicators. Village financial management in the research area, in this case, villages in the Paloh District area, the quality of village equipment has been supported by staff who have an adequate level of education. It can be seen that the level of education of village officials is mostly (51%) high school education and even college graduates (34%) and only a small percentage (15%) who graduated from junior high school, but in village financial management not only requires support based on the level of education of village officials, but must have competencies in accordance with the field of work. To improve competence in village finance, technical guidance is needed for staff who are directly involved in handling village finances, both related to government accounting and related to information technology, considering that village financial management and village government in general continue to experience changes and improvements so that village development goals can run effectively.

### **Influence Factor Perspective**

Based on observations and information obtained at the research site, in general, the elite and the community in general strongly support the existence of village financial management that runs transparently, accountably, orderly and disciplined in accordance with applicable regulations. Because with the management of village finances in accordance with the predetermined planning, the implementation of village programs and activities will be carried out as expected as in the village musrembang meeting. However, in reality there are still several programs and activities carried out by village officials, this happens because in addition to the interests of village officials and other groups that work with village heads to change the planning that has been set in the village musrimbang is also caused by programs that have been determined both from the central and regional governments due to certain conditions (programs and activities changed due to the Covid outbreak), So that the community felt disappointed and protested to the village head. With the change in planning, the village CTR has also changed so that village financial management in several villages has experienced delays in making accountability reports.

### **Supervision of Village Financial Management**

Supervision of village financial management can be carried out in the form of: 1. Review, reviewing evidence of activities to ensure activities are carried out in accordance with predetermined provisions, standards, plans, and norms; 2. Monitoring, is the process of assessing the progress of activities according to the objectives set; 3. Evaluation, conducting activities comparing results with standards, predetermined plans and determining factors affecting the success and failure of an activity; 4. Examination, problem identification activities, analysis, and evaluation carried out independently to assess efficiency, effectiveness, efficiency and regulatory compliance.

In the evaluation of processes related to supervision, village financial management to realize transparency, accountability, order and budget discipline in the village area of Paloh District has been carried out both by the sub-district, the Village Representative Body and also by the

community. However, based on information and observations in several villages, supervision is limited to completing village financial management reports using village financial system applications, while the suitability of planning with the implementation of programs and activities is less of a concern. Review of evidence of receipts and expenditures as well as the use of record books related to village finances have not been carried out or are less of a concern in supervision. Review of evidence of an activity to ensure that activities have been carried out in accordance with the provisions of standards, plans and norms that have been determined have not been carried out.

The Village Consultative Body is an institution that carries out government functions, one of which is supervision over village financial management. Based on information and observations at the research site, there are still many BPD members who do not understand their duties and functions. By not understanding the duties and functions of BPD, the programs and activities implemented in the village are not in accordance with the aspirations of the community. However, there are also villages that are supported by BPD members who actively absorb the aspirations of the community, but the implementation of village development is not in accordance with the aspirations of the community, this is because the funds entering the village have been determined programs and activities by the central government or regional government.

When this research was conducted, there were four villages where the village had not provided a detailed report on the funds managed by the village government, so most people did not know how much funds and details of the amount of funds based on their respective sources managed by the village government. Based on the discussion above, village financial responsibility consists of submitting reports to the community, not in accordance with Permendagri Number 113 of 2014 ttg. Village Financial Management.

Thus, it can be said that the ineffectiveness of village financial management at the research site, namely in eight villages in Paloh District, is due to supervisory factors that have not been carried out optimally. It can be seen that local government institutions in conducting supervision are still limited to the use of village financial information systems, they consider that if the village has been able to use the system, village financial management is considered to have been carried out well, and supervision does not track the validity or absence of transaction documents and has not compared planning with what is done. Likewise, the supervision carried out by BPD has not been able to encourage village officials to carry out village financial management in accordance with existing regulations, this is due to the weak position of BPD and the lack of harmony between village officials and BPD in village government, also most BPD members do not have the competence and knowledge of village financial management.

### **Realization of Village Financial Management**

Effectiveness basically relates to achieving goals according to needs appropriately. Assessment of the effectiveness of village financial management can be measured by comparing between the budget set by the village, the budget realization achieved, and the data used is the budget realization report. Based on village financial management data obtained from eight villages in Paloh District, they have been able to realize or use village finances according to the predetermined budget (average revenue budget realization of 99%, expenditure budget of 95%), except for two villages that are still unable to complete village income and expenditure reports

properly. This is because there is a disharmonious relationship between village officials and BPD and has not been able to complete financial transaction data validly. With two villages that have not managed village finances properly, the effectiveness assessment for all villages in Paloh District is included in the category of 83.1%.

The assessment of village financial management in addition to being able to be seen in terms of effectiveness can also be assessed in terms of the efficiency of using village finances. The effectiveness assessment assesses whether the village's financial management is in accordance with what has been planned or not, the assessment is not enough, because it also needs to be assessed whether the use of village funds has considered efficiency considering that the source of village income is very limited when compared to the needs of the village community which always increases from year to year.

The efficiency of village financial management can be measured by calculating efficiency, using an efficiency ratio. The calculation of the efficiency ratio will basically show the measurement of achieving maximum output by using the lowest resources and funds. To determine the efficiency of village financial management, it can be done by comparing the realization of direct expenditures with the budget.

Based on the calculation of the efficiency ratio (realization of direct expenditure to budget) in eight villages in Paloh District, it can be said that village financial management is included in the criteria of being very efficient. Because the average percentage of efficiency ratio is 58.6% (the very efficiency criterion is at a value smaller than 60%). The average value is very efficient because one of the villages cannot be known with certainty how much direct expenditure actually is. However, when viewed from the data of each village, the efficient level of village financial management per village is included in the efficient criteria (efficiency criteria are at a value of 60%-80%). The efficiency ratio assessment means how much village expenditure is allocated to direct expenditure and how much can be allocated to indirect expenditure. Based on this understanding, it can actually be said that in village financial management, most of it is still allocated to village operations or the interests of village equipment (above 60%).

## **5. Conclusion**

Marketing communication on TikTok significantly influences brand awareness, as indicated by a high coefficient of determination (R Square or R<sup>2</sup>) of 85%. This means that 85% of the variation in brand awareness can be attributed to the marketing communication variable, while the remaining 15% is influenced by unexamined variables. Furthermore, product marketing on TikTok by Bittersweet by Najla has a substantial and statistically significant impact on brand awareness. Similarly, pricing strategies on TikTok have a noteworthy effect on brand awareness. The positioning of Bittersweet by Najla's content on TikTok significantly contributes to brand awareness, and promotions carried out on this platform have a substantial influence on brand awareness. Among these variables, Promotion has the most significant impact on brand awareness, with a coefficient of influence of 0.535. In practical terms, this suggests that increasing or intensifying promotional activities on TikTok will lead to a notable improvement in brand awareness. To conclude, Bittersweet by Najla should enhance its marketing communication on TikTok to further elevate brand awareness, and other businesses and readers

are encouraged to explore marketing on platforms like TikTok to boost their brand awareness among their audience or consumers.

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Kemdagri. Kepmendagri No. 6090.900327 Tahun 1996 Kriteria Rasio Efektivitas