



RECONSTRUCTION FROM LOCAL GOVERNMENT INTO VILLAGE GOVERNMENT FINANCIAL ACCOUNTING IN INDONESIA

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ABSTRACT

The research objectives are: (a) adopting local government financial accounting into village government financial accounting, (b) reconstructing the understanding of human resources on implementation of local government financial accounting into implementation of village government financial accounting, and (c) understanding the capacity of village resources to implement village government accounting. This research uses a qualitative approach. The analytical tool adapted from Freud through: (a) observation, effort to build perceptions based on observed observations in field, (b) interviews, in-depth interviews with informants (to villages and village secretaries), and (c) documentation, declaring and documenting the past events. The findings show that the positive attitude shown by Rappoa's government apparatus is followed by positive behavior. It indicates that attitudes and behaviors demonstrated by village government and its apparatus are responsive. All government regulations, both from central government, provincial and local governments and even subdistrict government must be followed by below government. Positive attitude of village as the lowest government level should implements all the laws and regulations.

KEYWORDS: adapting attitudes and behavior, village government financial accounting, local government financial accounting.

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INTRODUCTION

The attention of central government to village government was started at the end 2014. Therefore, village governments become positive and enthusiastic about the policies taken by central government. Attitudes can be translated in two different aspects. First, attitudes are a state where people accept/reject various symbols from various elements with positive responses (Hasiara, 2011). Positive response can be translated into positive attitude, and will create positive behavior. Second, attitudes arise in a situation where one person receives various symbols from various elements with a negative response (Hasiara, 2011). The Head of Rappoa village accepts positively the government law. They are Law Number 113 Year 2014, Law Number 6 Year 2014 on the village, Government Regulation Number 43 Year 2014 on implementation of Law Number 6 above, Government Regulation Number 60 Year 2014 on village funds sourced from State Budget, and Minister of Home Affairs Regulation No. 113 of 2014 on financial management of Rappoa Village head.

The Laws and Government Regulations are the objects of attitudes and behavior of central, provincial, district/municipality, subdistrict and the last village government. The

Rappoa village is chosen as the object of research because it is an example village in Indonesia. Survey results and interviews with Darfin, Rappoa Village (February 15, 2016), shows that Rappoa village from 2013 to 2016 has visited by 6,500 other villages to make study comparison. The villager shows positive attitude to visit. Rappoa is a pilot village in eastern Indonesia. It is consistent with Law No. 6 of 2014, on village, Government Regulation No. 43 year 2014, on implementation of Law No. 6 above, Government Regulation no. 60 Year 2014, on village funds sourced from State Budget, and Minister of Home Affairs Regulation no. 113 Year 2014 on management of village finances. Above Government Law and regulation show attitudes and behavior of central, provincial, district/municipality, subdistrict and village governments.

Villages are often identified with disadvantaged, poor, traditional and ignorant people. However, village has great nobleness and full of local wisdom. Village is the pioneer of an autonomous and sovereign democratic system. Therefore, definition of village in Law No. 32 of 2004, on Regional Government, Village is a legal community unity that has the boundaries of region authorized to regulate and manage the interests of local communities. It is seen and understood from origins of local customs. It is recognized and respected in system of Unitary State Government of Indonesia Republic. According to political perspective, village is understood as a power organization with certain authority in state government structure (Pratikno 2000). It is consistent with the provision of authority for village financial management (Permendagri Number 37 Year 2007) and allocation of village funds (based on Government Regulation No. 72 of 2005), on transparent management of village finances.

LITERATURE REVIEW

The village head become the holder of village financial management authority as referred to paragraph (1). He has the authority to: (a) determine the implementation of village budget; (b) establish PTPKD; (c) establish apparatus to collect village revenues; (d) incur expenditure on activities specified in village budget; and (e) take actions that result in expenditure at expense of village budget. The clarification of PP No. 113 of 2014 above becomes a figure of psychological attitudes and behaviors.

Indonesian dictionary (1995) explained attitude same as equal to standing upright. However, attitude discussed in this research is directed to psychological aspect as the source of accounting behavior. Hasiara (2010) interpreted attitude as a psychological process based on impression received through various symbols. The symbols are Act, PP, and all the existing arrangements underneath.

Indriyo (1997: 27) defines funds as the wealth/assets needed to perform daily activities and always turnover from time to time to create a positive impact. The positive impact is to provide benefits to local communities in order to finance the people needs. Government Regulation (PP) No. 43 of 2014, Article 1 defines village as the custom village called by another name. Hereinafter referred as village, it is the unity of legal community that has the territorial borders authorized to regulate and administer the government affairs, community interest based on community initiative, right of origin, and/or the traditional rights that are recognized and respected in system of unitary state of Indonesia Republic government.

Hasiara (2011: 1) states that apparatus (human) is a village device and the main capital. The human element as village apparatus plays an important role in rural community service centers. Apparatus can be interpreted as village employee, both appointed by Regent and Mayor, including the village apparatus appointed by village head and village community through the village election. Furthermore, PP Number 113 Year 2014 on village

finances management said that village apparatus is the Village Head Administration Officer (PTPKD) as in Article 3 paragraph (3) comes from village apparatus, consisting of: (a) Village Secretary; (b) Section Head; and (c) Treasurer. It is clarified that PTPKD as in paragraph (1) is stipulated by a Village Head Decree.

In adoption process, there can also be an adaptation process. The adaptation itself is more a natural process to adapt to certain conditions. Adoption is indeed a process to accept something "innovation" offered and copied by others (Government Regulation No. 12/2000).

The standards definition is a technical specification or standardized things, including procedures and methods based on consensus of all parties by taking into account the requirements of safety, security, health, living environment, development of science and technology, as well as experience, development, current and future expenditures to get greatest benefit (Government Regulation No. 12/2000).

Accountability is English term. The accountability means accountable to who ask for accountability. Accountability is closely tied to instruments, especially in terms of achievement of results in public service units or the general public (YPAPI, 2004). Based on above introduction, the problems formulation of this research is: "how the attitude and behavior of village government in adopting the financial accounting of regional government into village financial accounting government in Indonesia".

Based on above problems formulation, the study purposes are (a) adapting local government financial accounting into village government financial accounting, (b) reconstructing the understanding of human resources on implementation of local government financial accounting into implementation of village government financial accounting, and (c) understanding the capacity of village resources to implement village government accounting.

METHOD

Research problem must be solved by method in according to study. Therefore, knowledge truth is examined correctly using the tools and methods appropriate to science studied (Hasiara, 2012). The method is carried out in various ways to combine techniques, such as: (1) observation, (2) how to learn, (3) documentation, and (4) triangulation of various sources including theory, and relevant laws. There are some arguments, for example Mulyana (2004, 18080), Moleong (2006: 157), Bungin (2007: 134-142), and Aaron (2007: 62-71). The research with qualitative type should use methods: (1) observation, (2) in-depth interviews with various informants in field, (3) documentation, and (4) data triangulation from various sources, for example: (a) village expenditure reports, (b) village development expenditure reports related to village budget funding, accountability reports on village funds usage.

Observation

Observation is defined as monitoring and recording of systematic underlying phenomena observed by researchers. This study observes activities Rappoa villages as the object of research.

Referring Lincoln and Guba in Sonhadji (1996), Moleong (2004), Kerlinger (2006), and Aaron (2007), observations method is used to explore respondent in attempts to construct perceptions based on observed object in field. The researchers require data-summaries of daily life to understand phenomena encountered in world. At early stages, researchers still paying attention and recognition to activities of local community (Kerlinger, 2006; Ridjal, 2007). As a result, resulting outcomes are gained in form of information, especially information and activities that organization does in general. Based on such statements the deeper information is explored by researchers.

Interview

Rahim and Rahman (2004); Mulyana (2004: 180); Moleong (2006: 186); Aaron (2007: 69); Bungin (2007: 134-138); and Parker (2008: 142-143) said that collecting data through interviews is nothing but an interview process with various ways the researcher takes. The interviews were at least have three instances: (1) the researcher did the initial data collection through evaluation and interview to some villagers involved with village fund management activities, (2) the researcher deepens the interview with informants, i.e. to villager. The informant, in addition to having sufficient knowledge of alternative evaluation options, also had sufficient experience on village fund management at the Rappoa village. The informant's statement above can be explained at least two apparent behaviors. First, village head together with village apparatus develops a medium-term village development plan, abbreviated as RPJMDes. Second, village government also involves the community in process to prepare the village development program plans. This shows that democratic behavior has been demonstrated by Rappoa village.

Documentation

Bogdan Biklen (1990: 106); Bungin (2007: 142); and Aaron (2007: 71) said that document records the previous events. Documents have many forms; some are writings, gifts, or monumental works of a person. The related documents are a letter of agreement between the two parties, village financial reports, realization reports of outsourcing services, village legality in general, village balance sheets, cash flow reports and notes to village financial report. The images are pictures, sketches and so on. Documentary data are complementary to observational methods and interviews.

Triangulation

Triangulation method is used to combine data from various sources (Hasiara, 2012). The data from various observational, verbal, and documentary techniques can be triangulated in order more credible and reliable. The documentation method is a technique to collect data directed to decomposition and collection data related to document source (Surahmad, 1996: 156).

RESULTS AND DISCUSSION

Accounting for Village Funds

The implementation of village fund accounting is presented in general accounting, to provide an understanding to village staff about debits and credit. They must have a double-entry system to maintain public cashbooks, presenting complete and accountable village financial reports. This means that accounting records in Rappoa village can be verified, since all accounting records are supported by evidence in accordance with the transactions. The explanation is consistent with Statement of Government Regulation No. 71 Year 2010. Implementation of Strong Basic Accountancy is villagers resilience based on village financial administration (Ihsan, 2015). Interview with village Rappoa chief is stated below.

" We responded positively to law 6/2014, Law 23/2014, PP 43/2014 jo PP 47/2015, PP 60/2014 jo PP 22/2015, PP 60/2008, PMK 93/2015 jo 247/2015, Perka LKPP 13/2013 jo 22/2015, Permendagri 113/2014, Permendagri 114/2014, and Permendagri 52/2015, and Permen, Village PDTT 1/2015, 3/2015, and 5/2015 jo 21/2015, by presenting and delivering all responsibility of village government, as presenting and submitting accountability reports of village funds at all times, posting announcements at places provided, and announced in every Friday prayers by the village head of Rappoa.

Above informant's explanation shows some positive attitudes and behaviors. This is relates to village funds management by village government. The result of above interviews

explained that the positive attitude of village government is to respond to overall village government and its apparatus, both the Law and other regulations to support the implementation of rural development. These positive attitudes create some behaviors. First is to present the village fund accountability report at all times. Such behavior is an exemplary behavior by the whole village, and the village government apparatus in Indonesia. Second, is to submit reports on the use of village funds, and the accomplishment of finished activities program. This is displayed at every bulletin board that has been provided by the village government. In addition, the internet is also used as a medium by government to deliver information related to village activities. Third, in addition to above behaviors, the village head also delivers the announcement after performing the Friday prayer service at the Rappoa village mosque. Furthermore, based on the results of interviews conducted by the author, the village head Rappoa said that:

"Actually, the present and previous regulation is the same, and the village head's job must formulate the Medium Term Development Plan of RPJMDes Village. And now there is a Village Minister, and he is under the auspices of Minister of Home Affairs. In addition to RPJMDes, there is also Annual RKPDes, and all regulations related to development, are also regulated in the Minister of Home Affairs Regulation No. 113 of 2014, on Village Management (village head Rappoa).

The informant's statement above can explain at least two apparent behaviors. First, the village head together with the village apparatus develop a medium-term village development plan, abbreviated as RPJMDes. Second, village government also involves the community in the process to prepare the village development program plans. This shows that democratic behavior has been demonstrated Rappoa village.

Implementation of Village Fund Accounting

Application of Government Accounting Standards is intended to improve quality reports of village government in according to needs of village government. Because in this stage can be applied the same thing, about the government regulation. Interview with village head stated that:

"Our village has performed Government Accounting Standards in accordance with (SAP), namely PP. 71 Year 2010. It also can provide understanding about the application of PSAP no. 1, regarding Presentation of Financial Statements, PSAP No. 2, on Budget Realization Report, PSAP No. 5, on Inventory, PSAP No. 6, on Investments, PSAP No.7, on Fixed Assets, and PSAP No. 8, on Conflict in Procurement, and PSAP No. 9, on Obligations.

Above informant's statement shows some behavior. First, village has prepared village-level accounting according to accounting standards of local government. This statement shows that village has adopted local government financial accounting into village government accounting. Second, presenting a report on real budget of village budget. The realization report also adopted based on PSAP No. 2, to reports the realization of village budgets. Third, subsequent behavior that all transactions related to village fund transactions are submitted according to regional finance quantity standards in PSAP. Furthermore, transactions affecting the balance sheet budget realization report were, also applied in Rappoa village. The implication of all the above rules is a manifestation of Rappoa's independence (Kurniawan, 2015). Based on interviews with Village Secretary as the technical coordinator of village financial management as referred to in paragraph (1), she has following duty:

"(a) preparing and implementing the APB Policy Management Policy; (b) drafting the Village Rules of Village APB, changing the village budget and accountability of budget implementation; (c) exercising control over the

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implementation of activities within village budget; (d) preparing report and accountability for implementation of village budget, and (e) verify the evidence of revenue and expenditure of village APB.

Above interviews shows some attitudes inherent to village government apparatus. First, village secretary behavior to make and implement the policy of APBDes management. It is behavior relates to preparation and implementation of APBDes. Second, behavior of drafting village regulations on village budget, APBDes changes and accountability of village budget implementation. This good behavior is shown by village apparatus. Third, behavior to control the implementation of activities in village budget. This behavior is one form of prudential behavior of village apparatus. Fourth, behavior to prepare the report and accountability on implementation of village budget. It is also a good behavior shown by village apparatus, known by all levels of society. Fifth, behavior to verify the evidence of receipt and expenditure of village budget. It is a behavior to indicate the prudence of Rappoa village fund management. All of above-mentioned behaviors are a manifestation of positive attitude demonstrated by village government apparatus.

Furthermore, the division head as referred in Article 4 paragraph (1) letter b said that division head acts as the executor of activities in accordance the duty. The division head has the following duty:

(a) developing a plan of action for activities within his responsibility; (b) carrying out activities and/or with Village Community Councils establish a village budget; (c) elimination expenditure that cause burden to reduce activity budget; (d) controlling the execution of activities; (e) reporting the development progress of activities to Village Head; and (f) preparing budget documents for expenses incurred in the activities.

Above statement shows some behavior that can be analyzed. Firstly, behavior of division head to devise a plan of action for activities within his responsibility. This is a praiseworthy behavior, because all forms of engagement that have been done must be accountable to community through various media such as bulletin boards, as well as through daily Friday delivery at Mosque. Secondly, behavior to carry out activities and/or together with Village Community Response Group to establish village budget. This indicates that local culture is still prevalent in Rappoa Village that still instills the values of mutual excitement to all levels of society. This nature is the culture of our ancestors, that character seems interpreted as a local wealth owned by Indonesian nation. Third, behavior of expenditure actions to eliminate burden of budget. The statement is a behavior or activity use village funds relates to village community needs, so the funds must be given. Expenditure of such funds also must be reported through the media that have been provided by village government. Fourth, behavior to control activities. This behavior is a precautionary action in carrying out various types of activities to make public know that all activities are under control. The word control, when deeply embodied, implies that control is deeper, since the control is translated from activity plan, activity implementation until completed supervisor. Fifth, behavior to reports activities development to village head. This behavior is also a form of responsibility taken by village apparatus, so the outcome of activity must be reported. Such accountability is directly through verbal and through activities reports in form of operational report, and also announced through various media provided by village government. Therefore, village head and whole layer of Rappoa people are informed. Sixth, behavior to prepare budget documents on expenditure of activity implementation. Such behavior indicates the element of responsibility is inherent in village government. Another expression below is given by Rappoa village that service has become a basic need.

Devotion in village offices to implement public services, letters and introductions are free. Facilities of staff are increased to make service hours in village office longer. Religious activities each year are budgeted through APBDes, asset inventory, facilitating youth creativity through free tents and seats. Household

rehabilitation assistance for poor community, developing study groups, prepares hygiene workers for highways, cemeteries and gatekeepers.

At this stage, the data should be collected, recorded and reported on village assets. It requires the design of inventory forms, landforms, equipment and machinery, building, road, network and irrigation, and construction in process. Calculation village wealth in detail can facilitate the monitoring and controlling of village goods, in accordance with village authority and village regulations (Silahudin, 2015).

Preparation of Village Balance Sheet

The preparation of village balance sheets must consistent with correct stages to provide an accurate description of village finances. The village balance sheets stages are prepare the initial balance sheet and collect reliable evidence of transactions. Another thing that writers can collect is based on interviews related to preparation of village reports of balance sheet. The village head and the apparatus states that:

"Our balance sheet is composed as it is; the important thing is we have to follow PP No. 24 of 2005 and PP No. 71 Year 2010. And if we have difficulties, then we look for the way out to institutions of high education. For example, we ask academics at Economics and Accounting Department. Based on this we prepare the financial statements (February 15, 2016)"

The interview shows the attitude and behavior that they have desire to learn. This is indicated by asking to center and source of knowledge, as Economics and Accounting Department of Hasanuddin University to ask for something that they do not understand. Behaviors that arise from above attitude are (1) the Rappoa village apparatus keeps the journal in line with transaction, (2) based on journal, village finance staff post into ledger before classified in accordance with date of transaction. This is done to review transaction mutations based on such accounts, such as current assets (cash, accounts receivable, supplies, equipment, etc.). Fixed assets consist of the land, buildings, construction, and equity and obligations of village government. From process of posting in ledger, preparation of preliminary balance sheet and realization of budget can be made to obtain final balance of each account.

CONCLUSION

1. The positive attitude shown by village government is comprehensive response of village government and its apparatus to law and other regulations to support the implementation of village development. Based on these attitudes some behavior arises. First is to present the village fund accountability report at all times. Second, is to submit reports on the use of village funds, and the accomplishment of finished activities program. Third, in addition to above behaviors, the village head also delivers the announcement after performing the Friday prayer service at the Rappoa village mosque. The announcement contains the amount of funds and its estimation can be seen from various media, both bulletin boards and Rappoa village web site.
2. Attitude and obedience to applied rules, both previous and today rule are equal; all the government law must be done. The statement of proper attitude raises some behavior. First, the village head together with the village apparatus develop a medium-term village development plan, abbreviated as RPJMDes. Second, village government also involves the community in the process to prepare the village development program plans.
3. Another positive attitude is the emergence of PP. 71 Year 2010. It also can give understanding about the application of PSAP no. 1, regarding to Presentation of Financial Statements, PSAP No. 2, on Budget Realization Report, PSAP No. 5, on Inventory, PSAP No. 6, on investments, PSAP No.7 on fixed assets, and PSAP No. 8

on tenets to create procurement, and PSAP No. 9 on obligation to submit an accountability report. These attitudes create some apparent behavior. First, village has prepared village-level accounting according to accounting standards of local government. This statement shows that village has adopted local government financial accounting into village government accounting. Second, presenting a report on real budget of village budget. The realization report also adopted based on PSAP No. 2, to reports the realization of village budgets. Third, subsequent behavior that all transactions related to village fund transactions are submitted according to regional finance quantity standards in PSAP. Fourth, behaviors showed by village apparatus to plan the implementation the activities of their responsibility. This is a praiseworthy behavior, because all forms of engagement that have been done must be accountable to community through various media such as bulletin boards, as well as through daily Friday delivery at Mosque. Fifth, behavior to carry out activities and/or together with Village Community Response Group to establish village budget. This indicates that local culture is still prevalent in Rappoa Village that still instills the values of mutual excitement to all levels of society. This nature is the culture of our ancestors, that character seems interpreted as a local wealth owned by Indonesian nation. Sixth, behavior of expenditure actions to eliminate burden of budget. The statement is a behavior or activity use village funds relates to village community needs, so the funds must be spent.

4. Prudence attitudes related to funds expenditure is one form of prudence. The used funds must also be held accountable through the media that have been provided by village government. From this attitude then the behavior that arises. First, behavior to control activities. This behavior is a precautionary action in carrying out various types of activities to make public know that all activities are under control. Second, behavior to reports activities development to village head. This behavior is also a form of responsibility taken by village apparatus, so the outcome of activity must be reported through responsibility. Third, behavior to prepare budget documents on expenditure of activity implementation. Such behavior indicates the element of responsibility is inherent in village government apparatus.

SUGGESTION

Suggestions for the adoption of village government financial accounting are below.

1. The positive attitude shown by Rappoa village government needs to be maintained. Apparatus of Rappoa village government are very responsive to law and other regulations that support the implementation of Rappoa village development. The positive attitude should be followed by positive behavior to build village continuously.
2. The obedience attitude to prevailing rules must done, both the previous and present rule equally, stipulated by government. Such attitudes should be maintained and followed by positive behaviors.
3. Another positive attitude wants to accept the PP. 71 Year 2010. It also can give understanding about the application of PSAP no. 1 on Presentation of Financial Statements, PSAP No. 2 on Budget Realization Report, PSAP No. 5 on Inventory, PSAP No. 6 on investments, and PSAP No.7 on fixed assets, and PSAP No. 8 on tenets of procurement construction, and PSAP No. 9 on obligation to submit an accountability report. These raise positive attitudes are always followed by positive behavior.
4. Prudential attitude related to funds expenditure is one forms of prudence. The used funds must also be reported through the media from village government. These should be followed by positive behavior.

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