

## BUDGETING AND CONTROL PROBLEMS IN WARMON KOKODA VILLAGE, SORONG REGENCY

Munzir<sup>1</sup>, Yusron Difinubun<sup>2</sup>, Annisa' Khaerani<sup>3</sup>, Alyn Wulandary<sup>4</sup>, Nur Azisah<sup>5</sup>, Sri Astuti<sup>6</sup>, Intan Darmayanti<sup>7</sup>

<sup>1234567</sup> Accounting, Muhammadiyah Education University of Sorong, 98414, Indonesia  
Email: [munzirfishum@unimudasorong.ac.id](mailto:munzirfishum@unimudasorong.ac.id)

### ABSTRAK

*Tujuan dari penelitian ini adalah untuk mengidentifikasi bentuk baru pengendalian anggaran untuk pengendalian virus corona di Warmon, desa Kokoda Aimas. Penelitian ini menggunakan studi kasus kualitatif dengan paradigma interpretatif. Informan untuk penelitian ini adalah empat perangkat desa dari Warmon Kokoda dan satu inspektur dari Inspektorat Sorong. Teknik pengumpulan data meliputi wawancara, observasi dan dokumentasi. Analisis data yang digunakan dalam penelitian ini adalah model analisis interaktif yang terdiri dari tiga aliran simultan: pengumpulan data, reduksi data, dan inferensi/verifikasi. Ada dua jenis tes validitas data: analisis linguistik dan ekstensi observasional. Hasil penelitian menunjukkan bahwa bentuk kontrol efektif dalam mengelola anggaran, tetapi kebijakan nepotisme tidak efektif dalam mengidentifikasi calon penerima dukungan keuangan langsung dari dana desa. Sikap prinsip tetap, penerima tetap. Mereka yang melakukannya tidak memenuhi persyaratan yang ditetapkan oleh dewan desa.*

**Kata kunci:** Penganggaran; Mengendalikan; Warmon Kokoda

### ABSTRACT

*The purpose of this study is to identify a new form of budgetary control for the control of coronavirus in Warmon, Kokoda Aimas village. This study uses a qualitative case study with an interpretive paradigm. The informants for this study were four village officials from Warmon Kokoda and one inspector from the Sorong Inspectorate. Data collection techniques include interviews, observation and documentation. The data analysis used in this study is an interactive analysis model consisting of three simultaneous streams: data collection, data reduction, and inference/verification. There are two types of data validity tests: linguistic analysis and observational extension. The results of the study show that the control form was effective in managing the budget, but the nepotism policy is not effective in identifying potential recipients of direct financial support from village funds. The principle attitude remains, the receiver remains. Those who do so do not meet the requirements set by the village board.*

**Keywords:** Budgeting; Controlling; Warmon Kokoda

### INTRODUCTION

The pandemic has crippled the economy in several aspects, including the village economy. Currently, the corona virus affects people in urban areas the most. However, given the high mobility of part-time workers from villages to cities and back, the epidemic may also spread to villages. Return activities before Ramadan and Eid al-Fitr in April and May 2020 may also increase the spread of in rural areas. Villages can use their economic and social strengths, particularly Village Income and Expenditure Budgets (APBD) and Village Funds, to support the response to . Village funds are essentially budget allocations that can be used directly to reduce the impact of on households and villages (Fidia dan Efendi, 2023).

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the high mobility of part-time workers from villages to cities and back, the epidemic may also spread to villages. Return activities before Ramadan and Eid al-Fitr in April and May 2020 may also increase the spread of in rural areas. Villages can use their economic and social strengths, particularly Village Income and Expenditure Budgets (APBD) and Village Funds, to support the response to . Village funds are essentially budget allocations that can be used directly to reduce the impact of on households and villages (Fidia dan Efendi, 2023).

The advantages of village funds include several, including budgetary allocations in the state income and expenditure budget, can be made into rapid action programs that can be started immediately, can complete various projects to limit social and financial effects, do not require other frameworks for a village. authorities to move immediately, because they already understand the current situation a framework that can be coordinated to strengthen the authenticity and legitimacy of the city government, the availability of close critical thinking and examination, evaluation and report frameworks that can be improved to ensure accountability. Rabbani: Responsibility means an attitude of constantly asking what can be done to awaken the situation and the desire/will to achieve results. It is a process of seeing something, getting something, solving something, and what needs to be done is level. of responsibility, including conducting, maintaining personal meeting/storage and proactive response (Susprianto dkk, 2023), (Tajuddin dkk, 2023). It is a forward-looking view that embraces present conditions as well as future aspirations, rather than a reaction and explanation of past history. Some views emphasize responsibility as an obligation to employees. Accountability is the responsibility of the employee to deliver all the elements that make up the value of the rewards offered, as well as the responsibility to deliver certain performance reports/commitments without surprises. State supervision is an important supervisory authority. Therefore, influential institutions should be directed to use private money, treat individuals appropriately and precisely, monitor individual problems and deal with them appropriately and effectively. , must be guided. Leadership is an interaction that ensures the realization of properly regulated education. During the deployment phase, deployment benchmarks and goals are set (Herawati, 2023), (Saghafi dan Amirabadi, 2016).

Official Decree No. 74, Section 1, Paragraph 6 of 2001 states that provincial governance is a combination of exercises to ensure that the nearest government approves the plans and orders of all laws and guidelines, and also provides oversight. the part of provincial organizations consists of useful activities. control, administrative control and local government. Informal Law no. In 2005, point 79 of the regulation on management and governance of the county government states that "the management of regional self-

government organizations is an activity aimed at ensuring the effective and successful functioning of the regional self-government in accordance with the needs. . plans and legal organization and instructions". Management, as mentioned in this report, is the supervision by practical administrative means of the implementation and progress of public management efforts so that they are consistent with government goals and guidelines. Perceptual cycle, research The assessment of the importance of the exercise should play an important role. The use of village funds during Covid 19 is clearly regulated by legislation, so the village board should be more careful and comprehensive in managing the use of village funds. This is very important because it avoids overlapping budget allocations. Control with unclear arrangements can lead to misuse of village funds (Widajatun dan Kristiastuti, 2020) (Rini dkk, 2022). The above provisions attach the national control of the budget to the disposal of the allocation of village funds, which essentially works to address the needs of the community, especially the problem of . Affected communities will certainly have long financial problems. If the form of supervision complies with the rules, the common budget will be well distributed among the community (Surya dkk, 2023).

The management of this large amount of funds must be properly controlled to be effective and efficient. The distribution or use of these funds is monitored and controlled by the internal auditor of the state, in this case the Financial and Development Control Agency (BPKP), while administrative and reporting audits are carried out by the Control Board (BPK). . With good cooperation and coordination between these two institutions, it is hoped that the management and use of these funds will be transparent and accountable (Pramudyawardhani and Munari, 2023) (Ren, 2022).

Warmon Kokoda Village, Aimas District, Sorong Regency is one of the villages in Indonesia whose residents have been affected by the pandemic. Most of the residents of this village are engaged in short-term farming and agricultural work, such as growing vegetables and fruits. Some work as cattle breeders, cow or goat. Due to , the income of the community has decreased, but with the aid, the village board directs the aid money received from the general budget of the village. The problematic phenomenon in the form of control applied by the state in the management of the budget is still not systematic and effective, therefore control forms or methods are needed that fulfill the state regulations and the needs of the community (Liu, 2021). Regulatory control provides clear budget allocations and experienced communities experience the benefits of the budget. The purpose of the study is to find out the form of budget management control in the treatment of in the village of Warmon Kokoda. The scope of the study focuses on the monitoring of budget management for the management of ,

which focuses on the village of Warma Kokoda, Sorong District (Sutikno dkk 2022). It is hoped that the resulting output can provide indicators or ideas for researchers, government and the community to overcome several challenges in other communities that are under the control of Fiscal Officials in managing village fund budgets.

## **LITERATURE REVIEW**

### **Definition of Budget**

A budget is a detailed plan formally expressed in quantitative measures to indicate how resources will be obtained and will be used over a period of time, generally one year. This budgeting activity is called budgeting. Budgets have two important roles in an organization, namely first acts as a planning tool and second acts as a control tool. As an action plan, the budget can be used as a tool to control the activities of the organization or organizational unit by comparing the actual results achieved with the plan that has been set. If actual results are achieved with a predetermined plan. If the actual results differ significantly from the plan, certain actions must be taken to make necessary revisions to the plan.

### **Control**

Control is one part of management. Control is carried out with the aim that what has been planned can be implemented properly so that it can achieve the targets and goals to be achieved. Control is indeed one of the duties of the manager. One thing must be understood, that control and supervision are different because supervision is part of control. If control is carried out accompanied by alignment (corrective action), then supervision is an inspection in the field that is carried out at a certain period repeatedly.

## **METHODOLOGY**

This study is a qualitative study. The research used is descriptive qualitative research. Descriptive qualitative research is a form of research that uses the case study method or approach (Rijal, 2021). This study focuses intensely on one topic and examines it case by case. In this study, informants are those who understand, control or are directly involved in the study and can communicate information clearly and accurately. The informants of this study are the regional administration, the inspector of the inspection agency, the village authorities and the community.

## **RESULT AND DISCUSSION**

### **Administration**

In Aima village, Warmon Kokoda, Sorong region, based on the results of election accuracy studies, the village government did this according to procedures, but the attitude of nepotism in identifying potential recipients of direct financial support. village grants still

exist, so there are still recipients who do not meet the set criteria. In implementing DCA policies, many of which are misdirected, this has a direct negative impact on DCA policies themselves, considering that the purpose of DCA is to protect the poor affected by the coronavirus. 19. The data collection mechanism and flow on potential BLT recipients, in this case the data collection and mechanism on recipients of financial assistance directly from village funds, were implemented according to the current regulations.

This is suboptimal, so some of the poor who do not receive direct financial assistance continue to struggle to meet their daily needs. As a result of these problems, efforts must be made to improve the policy of direct financial assistance, especially in the definition of target households (RTS), so that the life support policy of the state and regional municipalities will work in the future. optimally and has a positive effect. target households (RTS). The research results are consistent with the results studied by (Johan & Rahmawati, 2023; Tristiawan et al., 2023).

According to (Bappnas, 2020), the mechanism and information flows of potential BLT recipients are poor families, both registered and unregistered (exclusion error) in the integrated social welfare data (DTKS), which meet the following criteria: (1) No . get PKH/BPNT assistance/pre-employment card. (2) loss of livelihood (not having sufficient financial means to survive for the next three months). (3) Family members prone to chronic/chronic illness. BLT recipients are poor families and residents affected by the pandemic who have not yet received assistance from the BPNT program, the Family Hope Program (PKH), the county government or the district government. The BLT data collection mechanism of the village fund is as follows: (1) The BLT data collection mechanism of the first village fund is implemented by village volunteers against . Once data is collected, data collection will focus on RT, RW and Village areas. (2) Then, the results of data collection of targeted poor families are done through a special village consultation or random weighing. This discussion addresses one agenda, namely data validation and finalization. (3) The village fund BLT data collection mechanism is signed by the village head after approval and formalization. (4) The results of the document control are then reported to a higher level, namely the governor or the mayor through Camat. (5) Finally, the BLT program of the village fund can be implemented immediately within 5 working days after receiving it in the district.

### **Controlling**

Based on the results of the interviews of the informants, it can be concluded that control is a process during which observation, control and monitoring are carried out, so that all the

activities carried out are in accordance with what was previously planned. This form of budget management. The management of village funds is carried out in connection with the control of the activity of the village administration, which as a village community must be responsible for the activity of the village administration, including the village finances. On the scale of a local village.

Several issues discussed in the inspection body are related to the organization of the village finances, for example, the distribution of village funds with direct financial aid due to the impact of , the responsibility. By conducting an overview, the audit carries out control, monitoring and evaluation of financial statements and finally the reporting results. To make the management of village funds more accountable, a monitoring mechanism is also needed. All parties can be involved in this control mechanism, namely village community, village advisory committee (BPD), national internal inspection body (APIP), county head, audit (BPK) and we can even check the latest corruption developments. The liquidation committee (KPK) also supervised the administration of village funds. The findings of the above study are consistent with what was studied by (Nur dan Narasti, 2023), (Sohibul dan Herisasono, 2023) (Kartini, 2023). That feasible monitoring When dealing with (Hilma dkk, 2023), (Fredriandrika 2023), the parties must agree and cooperate in the implementation of effective monitoring.

### **Conclusion**

The applied form of control is in principle entirely aimed at preventing deviations or deviations from the objectives to be achieved. Through supervision, it is hoped to help effectively and efficiently implement the policies set to achieve the planned goals, so that during the period of Covid 19, the supervision will be a direct financial aid in the distribution of village funds by the district government, i.e. the governor/mayor is the supervisor of the village government, also in the financial administration of the village. The governor/mayor drafts ordinances as guidelines for village governments in financial management, from budget planning to reporting and control.

### **Acknowledgement**

In the acknowledgment section, the author can mention the source of research funding, especially if there is a contract number. Ensure that this statement is in line with the guidelines provided by the funding institution. Authors can also thank reviewers, manuscript readers, technicians who helped in equipment preparation, or students who helped with surveys.

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