

# Pancasila Values Broadcast Village Financial Management

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**Abstract:-** This study aims to analyze village financial management that manages the values contained in Pancasila in Pungka Village, Unter Iwes District, Sumbawa Regency. This type of research is qualitative research with an interpretive approach. This research was conducted by interviewing, documenting, and observing information, the village head, the village secretary, the head of financial affairs and the head of the section and head of the village consultative body in Pungka Village, Unter Iwes District, Sumbawa Regency. The results of this study indicate that the village financial management stage is in accordance with the Minister of Home Affairs Regulation Number 20 of 2018, except at the planning stage regarding the Draft Village regulation regarding village budgets mutually agreed upon no later than October of the current year. Meanwhile, the relationship between village financial management and Pancasila values, namely the first and fourth principles need to be applied in all stages of village financial management, the second principle is only at the planning, implementation and accountability stages, the third principle needs to be applied at the planning stage and implementation, and the fifth precept of research which takes place on the stage at the reporting stage.

**Keywords:-** Village Financial Management, Pancasila Values.

## I. INTRODUCTION

The existence of authority in village financial management based on the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, also stipulates that the Village Government has broader authority in managing its village. Minister of Home Affairs Regulation No. 20 of 2018 explains that village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. It is hoped that there will be a common understanding, views, and adequate commitment from the village head, and village government apparatus in carrying

out village financial management, so as to avoid corruption and irregularities in village finances. There is a concept proposed to improve the performance of village financial management through supervision or monitoring of management performance and to ensure management accountability to stakeholders based on a regulatory framework called Good Governance.

The determination of good governance in village financial management, in this case the assessment is based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, which includes planning, implementation, administration, reporting, and accountability. The five stages above need to be considered by the Village Government as guidelines in managing village finances in order to realize good governance. In this case, researchers also use the values contained in Pancasila as guidelines and as reinforcement in the realization of good governance.

Pancasila is the legal basis in Indonesia, because the values contained in it are the essence of the realization of a just government and a prosperous society. Pancasila in this study becomes its own color in the formation of effective village financial management. The values contained in it consist of divinity, humanity, unity, deliberation in decision making, and justice in determining a prosperous society.

Village financial management with a Pancasila perspective has attracted the interest of researchers because of the lack of this type of research to be appointed, which in fact can benefit all parties, one of which is Pungka Village which is in the spotlight of many parties so that it has a positive impact on the Village Government and the community. Pungka village was taken because it was stated on the [pulausumbawanews.net](http://pulausumbawanews.net) (2019) site, it was stated that Pungka Village was the village with the lowest Village Fund in Sumbawa district, which was 734 million rupiah for the 2020 budget. This is due to the change in the status of the village with the reduced poverty rate in the village. On the other hand, in the field of art, Pungka village in recent years has always taken part in various prominent activities in

Sumbawa, namely the Moyo Festival in the Pesona Indonesia performance as a performance in introducing culture in Indonesia. According to kabarsumbawa.com (2014), Pungka Village took part by providing a location for the kebo barapan, sakeco offerings, dance performances, and so on. In every activity it carries out, the Moyo Festival will certainly become the center of attention of the entire Sumbawa community and even the whole of Indonesia or will also attract foreign tourists. This is an advantage for Pungka Village in maximizing village financial management.

Therefore, Pungka Village must be able to maximize the potential that has been given by continuing to think strongly in planning village development and village facilities and the welfare of its people. With the village being known to everyone, this will not strengthen its good reputation in managing village finances. It is not impossible that village financial management will be bad because the village government is wrong in taking action or lack of experience, or even with positive views from various parties will maximize opportunities for the village government to commit fraud, so to minimize fraud, it is necessary to instill values the value of Pancasila in the Village Government, (Atmadja and Saputra, 2017). Moving on from this, this study aims to analyze village financial management using the perspective of Pancasila values.

## II. THEORETICAL BASIS

### A. Village Financial Management

According to the Minister of Home Affairs Regulation Number 20 of 2018, Village financial management is an entire activity that includes planning, implementation, administration, reporting, and accountability.

#### Planning

Planning is an organization's way of setting goals and objectives. In the Minister of Home Affairs Regulation Number 20 of 2018 village financial planning is the planning of village government revenues and expenditures in the relevant fiscal year budgeted in the APBDes.

#### Implementation

Based on Law number 6 of 2014 concerning Villages, it is stated that the village head is the holder of power in managing village finances where the implementation is assisted by village officials. Implementation in village financial management is the implementation or execution of the Village Revenue and Expenditure Budget.

#### Administration

Administration can be said to be an activity that involves the bookkeeping and administration of village financial bookkeeping activities by the village government. Village financial administration is a recording activity that is specifically carried out by the village treasurer. Administration is the process of recording all financial transactions that occur in one fiscal year.

#### Reporting

Reporting is an activity carried out to convey matters relating to the results of work that has been carried out during a certain period as a form of accountability for the duties and authorities given.

#### Accountability

Accountability is often used as a synonym for accountability, administration, responsibility, and obligation related to the expectation of giving responsibility.

### B. Pancasila

#### *The value of the first precept (God Almighty)*

The value of God Almighty implies the recognition and belief of the nation in the existence of God as the creator of the universe. This value states that the Indonesian nation is a religious nation. The value of divinity also means the recognition of freedom to embrace religion, respect religious freedom, there is no coercion and there is no discrimination between religious communities.

#### *The value of the second precept (Just and Civilized Humanity)*

Just and civilized human values mean awareness of attitudes and behavior in accordance with moral values in living together on the basis of the demands of conscience by treating things as they should.

#### *The value of the third precept (Indonesian Unity)*

The value of Indonesian unity implies an effort to unite in the unanimity of the people to foster a sense of nationalism within the Unitary State of the Republic of Indonesia. Unity of Indonesia at the same time recognizes and fully appreciates the diversity of the Indonesian nation.

#### *The value of the fourth precept (Democracy Led by Wisdom of Wisdom in Deliberation/Representation)*

Populist values led by wisdom in deliberation/representation contain the meaning of a government of the people, by the people, and for the people by means of deliberation and consensus through representative institutions.

#### *The value of the fifth precept (Social Justice for All Indonesian People)*

The value of social justice for all Indonesian people contains the meaning as the basis as well as the goal, namely the achievement of a just and prosperous Indonesian society outwardly and inwardly.

## III. RESEARCH METHODS

This type of research is qualitative research with an interpretive approach. This research was conducted in Pungka Village, Unter Iwes District, Sumbawa Regency. The informants in this study were the village head, the village secretary, the head of financial affairs and the section head, and the head of the village consultative body. The data collection techniques through interviews, documentation, and observation. To analyze the data in this study, the researchers collected data related to the five stages in village financial

management which would later be linked to the values contained in the five precepts of Pancasila.

**IV. RESEARCH RESULTS AND DISCUSSION**

The results and discussion in this study are included in the table below:

**Table 1. Relationship of Village Financial Management Stages with Pancasila Values**

Information	Implementation Pancasila Values (Sila)				
	I	II	III	IV	V
Planning	✓	✓	✓	✓	✓
Implementation	✓	✓	✓	✓	✓
Administration	✓	-	-	✓	✓
Reporting	✓	-	-	✓	-
accountability	✓	✓	-	✓	✓

Source: Researchers (2020)

Based on the table data above, it can be seen that there is a relationship starting from Village Financial Management with Pancasila values, especially at the planning and implementation stages which have a full relationship, the following is a discussion of the table above:

*A. Planning*

According to Nurcholis (2015), in the administration of village government the preparation of village development plans as an integral part of the development of the district/city area. The APBDes planning is prepared in a participatory manner by involving all elements of the village community, consisting of the head of the RT/RW, community leaders, heads of community organizations, heads of hamlets, heads of women's organizations, traditional stakeholders, NGOs, and others.

At the planning stage, the first relationship with the first principle is "Belief in One Supreme God" that all good things in planning an activity must prioritize divine values, such as from the deliberation stage until the planning is confirmed. Divinity values are very important to be upheld by the village government as the organizer of the deliberation with which every decision making will be in line with divine values which are more directed towards the realization of the benefits of universal activities. The divine value in planning can make each of its holders in an area or circle that leads to goodness. Thus, it will produce a good and honest person in making deliberation decisions.

In the second principle of "Just and Civilized Humanity" it was found that there was acceptance of aspirations/proposals from the BPD as the leader in deliberation to all meeting participants. Starting from hearing the aspirations of the RT who became the lowest leader in a village with a smaller area coverage to the aspirations of the Dusun Head. The embodiment of just and civilized humanity

makes the Village Government a good figure for the authority it holds. The village government as the realization of the aspirations of the community is expected to provide and realize development that leads to a priority scale that becomes the needs of the community. It takes a strong hold in decision-making so that the community as connoisseurs of the activities carried out later can be fulfilled as expected.

The third precept "Indonesian Unity", found harmony while maintaining the integrity by always accepting the aspirations/suggestions of every Pungka villager. Thus, there has never been a demonstration or protest against the village government's decision to accept aspirations in deliberation. Firm holders of the value of unity will abandon ego/personal interests and prioritize common interests. The selection of the proposed activities to be carried out will later avoid divisions or frictions that occur in the community. With a deliberation system that is considered good, it will avoid problems and create harmony in social life.

With regard to the fourth precept, which reads "Popularity Led by Wisdom in Representative Deliberations" there is a relationship as evidenced by the holding of deliberation as a form of decision making in village financial management. The hamlet meeting as an initial stage is used as a start because of its small scope and reachable scope, making it a good tool in the early stages of activity planning. The existence of deliberation makes a democratic system that gives freedom to every citizen to freely express his opinion, making this the most important means in social life.

The last principle is the fifth principle which reads "Social Justice for All Indonesian People". Decision making on the basis of deliberation is prepared by prioritizing the needs and desires of the community This is believed to be able to make all the citizens of Pungka Village get equal welfare and justice. The justice in question leads to the enjoyment of all forms of activity by all citizens. Upholding the value of justice can create harmony in social life. Justice in Indonesia is a chore that still cannot be handled properly. The promotion of the value of justice in the planning stage is expected to provide equity and education from a small scope such as in village financial management.

As the basic values of the state, the values of Pancasila are embodied into the norms of state life, then Pancasila must be translated into norms as praxis in state life. The right norms as an elaboration of the basic values of Pancasila are ethical norms and legal norms. Pancasila is described as an ethical norm because basically the basic values of Pancasila are moral values, thus Pancasila has become a kind of ethical behavior for state administrators and the Indonesian people to be in line with the normative values of Pancasila itself (Adha and Susanto, 2020). between planning and the five precepts in Pancasila can create good government in decision making. This makes Pancasila a guide or foundation in good village governance.

### B. Implementation

According to Hulkiba, et al. 2020. Implementation of village financial management is in line with the results in the planning stage. In the implementation stage, the first relationship with the first principle is "Belief in the One Supreme God" that all good things in the implementation of an activity must always prioritize divine values, because the implementation stage tends to cause a lot of cheating, so it requires strong religious guidelines. Someone who holds fast to divine values can make him a good and responsible person. Implementation with divine values realizes the realization of activities that can be enjoyed well by the whole community. The value of divinity can make the village government trustworthy for all forms of activities that will be carried out later.

In the second principle of "Just and Civilized Humanity" it is found that there is a fair/equitable implementation of the community with development that is an advantage for many people. The community is targeted in every development carried out, making it an improvement in the quality of Human Resources in Pungka Village. The community also takes part in every activity carried out such as mutual assistance and the election of village residents and is given a mandate to work on a development activity in Pungka Village.

The third principle of "Indonesian Unity", found harmony while maintaining integrity. It was found that there had never been any demonstration or protest against the village government's decision in the procurement of goods and development. The value of unity makes social life harmonious and harmonious. The value of unity will avoid divisions that occur in the village.

With regard to the fourth precept which reads "Popularity Led by Wisdom of Wisdom in Representative Deliberations" has a relationship as evidenced by the holding of deliberation as a form of decision making on a priority scale as a form of initial implementation of an activity. Deliberations/discussions continue to be developed even until the construction is complete. Everything that happens requires communication in decision making in order to see the impact of all sides caused by the development. If during development there are things that have the potential to have a negative impact, a discussion will be held for the sustainability of the activities carried out.

The last principle is the fifth principle which reads "Social Justice for All Indonesian People". The implementation of an activity begins by prioritizing the activities needed by the community. This has always been an act strengthened by the Pungka Village Government. Justice is very important in social life, this will have a good impact on the sustainability of the village and the community itself. The community certainly expects every development that has a good impact. Thus, in the implementation stage, the village government will carefully think about fair development for all members of the Pungka Village community.

As the basic values of the state, the values of Pancasila are embodied into the norms of state life, then Pancasila must be translated into norms as praxis in state life. The right norms as an elaboration of the basic values of Pancasila are ethical norms and legal norms. Pancasila is described as an ethical norm because basically the basic values of Pancasila are moral values, thus Pancasila has become a kind of ethical behavior for state administrators and the Indonesian people to be in line with the normative values of Pancasila itself, Adha and Susanto (2020). The relationship between implementation and the five precepts of Pancasila can create good government in decision making. This makes Pancasila a guide or foundation in good village governance. In the implementation stage, it is hoped that Pancasila will be used as a guide in decision making.

### C. Administration

In village financial administration, the village treasurer is determined to receive, save, pay, deposit, administer, and account for village finances. Determination must be made before the start of the fiscal year concerned and guided by the decision of the village head, (Hamzah, 2015). divine values, because the administrative stage prioritizes all forms of documents on the procurement of goods and the implementation of the development of an activity. It is expected to be honest with the Village Government by continuing to prioritize divine values in every activity. The administrative stage makes document managers on village finances making them responsible individuals. The impact will have a significant impact on social life later.

With regard to the fourth precept which reads "Popularity Led by Wisdom of Wisdom in Representative Deliberations" has a relationship as evidenced by the holding of deliberation in the fulfillment of files as evidence of fulfillment of documents for the implementation of activities. Discussion continues to be developed in decision making in order to prevent bad decisions if taken unilaterally. This makes the Village Government able to play a role and make people's lives harmonious and peaceful.

The last principle is the fifth principle which reads "Social Justice for All Indonesian People". It is hoped that justice will be obtained for the community by making all activities transparent in its implementation. All required documents must be applied fairly and civilly regarding the budget placement that occurs. Thus, it will prevent fraud in this matter.

As the basic values of the state, the values of Pancasila are embodied into the norms of state life, then Pancasila must be translated into norms as praxis in state life. The right norms as an elaboration of the basic values of Pancasila are ethical norms and legal norms. Pancasila is described as an ethical norm because basically the basic values of Pancasila are moral values, thus Pancasila has become a kind of ethical behavior for state administrators and the Indonesian people to be in line with the normative values of Pancasila itself (Adha and Susanto, 2020). The relationship between administration and the five precepts in Pancasila can create good

government in terms of making documents that will later be needed in the assessment of good governance.

#### *D. Reporting*

According to Afriani and Ferina, (2020) APBDes reporting is evidenced by accountability for the implementation of activities to the top level government. In the Reporting stage, the first relationship with the first principle is "Belief in One Supreme God" that all things are good in transparency of activities held by prioritizing divine values. All forms of needs in the reporting stage require a strong religious spirit, which makes reporting on a development activity run honestly and minimizes fraud that may occur. By prioritizing the value of God, it makes a person who is trustworthy and responsible.

With regard to the fourth precept which reads "Popularity Led by the Wisdom of Wisdom in Representative Deliberations" has a relationship as evidenced by the holding of deliberation as a form of decision making on reports submitted by the Village Head to the Camat and Regent/Mayor. Discussion and communication make good relations between the Village Government.

As the basic values of the state, the values of Pancasila are embodied into the norms of state life, then Pancasila must be translated into norms as praxis in state life. The right norms as an elaboration of the basic values of Pancasila are ethical norms and legal norms. Pancasila is described as an ethical norm because basically the basic values of Pancasila are moral values, thus Pancasila has become a kind of ethical behavior for state administrators and the Indonesian people to be in line with the normative values of Pancasila itself (Adha and Susanto, 2020). The relationship between reporting and the five precepts in Pancasila can realize good government in taking the aspect of equitable development. The existence of transparency to the community makes full trust for community members to the Village Government.

#### *E. Accountability*

According to Afriani and Ferina, (2020) APBDes accountability is evidenced by the submission of files for the implementation of activities to the top level government. In the accountability stage, the first relationship with the first principle is "Belief in One Supreme God" that all good things in accountability for the implementation of an activity must always prioritize divine values as evidence of good and true religion. Everything done by the village government must be accountable to God later. Divinity values make the holder lead in a positive direction by avoiding all forms of fraud.

In the second principle of "Just and Civilized Humanity", it is found the impact on the community by procuring activities according to the needs of the community. Communities make themselves the goal in any future development. All forms of accountability will be conveyed transparently by the Village Government to the community.

With regard to the fourth precept which reads "Popularity Led by Wisdom of Wisdom in Representative

Deliberations" has a relationship as evidenced by holding deliberation as a form of decision making on accountability for activities. All forms of decisions begin with internal communication in decision making. Prior to submission to the Camat and Regent/Mayor, communication was held with the village parties involved. Because this stage will later become a benchmark in determining good governance.

The last principle is the fifth principle which reads "Social Justice for All Indonesian People". It was found that there was a real impact on the community by procuring activities according to community needs. Communities are placed special for all forms of development that occur. The accountability stage will lead to justice that is relatively beneficial to all parties.

As the basic values of the state, the values of Pancasila are realized into the norms of state life, then Pancasila must be translated into norms as praxis in state life. The right norms as an elaboration of the basic values of Pancasila are ethical norms and legal norms. Pancasila is described as an ethical norm because basically the basic values of Pancasila are moral values, thus Pancasila has become a kind of ethical behavior for state administrators and the Indonesian people to be in line with the normative values of Pancasila itself (Adha and Susanto, 2020). The relationship between accountability and the five precepts in Pancasila can realize good government in good accountability. The existence of transparency to the community makes full trust for community members to the Village Government.

## **V. CONCLUSIONS AND SUGGESTIONS**

### *A. Conclusion*

Based on the research and analysis that has been carried out by the researcher in analyzing village financial management with the perspective of Pancasila values which refers to the Minister of Home Affairs Regulation Number 20 of 2018 with Village Financial Management starting from the planning, implementation, administration, reporting and accountability stages. The results showed that in Pungka Village, Unter Iwes District, Sumbawa Regency, in general, village financial management can be said to be in accordance with the indicators of planning, implementation, administration, reporting and accountability, it's just that the discussion on the Draft Village Regulation on APBDesa is mutually agreed no later than October of the current year, in fact always exceeds the agreed limit which hereby becomes the only article that is not in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management.

The relationship between Village Financial Management and the perspective of Pancasila values, precisely in planning and implementation, requires the application of the first precepts about divinity, the second precepts about humanity, the third precepts about unity, the fourth precepts about democracy and the fifth precepts about justice. In the administrative stage, it is necessary to apply the first precepts about divinity, the fourth precepts about democracy, and the fifth precepts about justice. Then in the

reporting stage, it is hoped that there will be application of the first precepts about divinity and the fourth about populist. The last stage, namely accountability has a relationship, the need for application only to the first precepts about divinity, the second precepts about humanity, the fourth precepts about populist and the fifth precepts about justice.

### B. Suggestion

Based on the description above, the researchers provide suggestions, among others:

1. For the Pungka Village Government, it is hoped that in managing village finances it can provide convenience in accessing information related to village financial management, such as the village website so that it is immediately activated so as to allow the wider community to get information.
2. Local governments are expected to always provide assistance and supervision related to village financial management .

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