

Analysis of the Factors of Delay in the Delivery of Village Fund Accountability Report in the Department of Community and Village Empowerment (PMD) Gunungsitoli City

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ABSTRACT

This study analyzes the factors causing delays in the submission of Village Fund Accountability Reports (LPJ) at the Community and Village Empowerment Agency (PMD) of Gunungsitoli City. The research employs a qualitative descriptive approach by conducting interviews, observations, and documentation with eight key informants consisting of agency staff and village officials. The findings reveal that the delays are influenced by both internal and external factors. Internal factors include limited human resource capacity, inadequate understanding of reporting regulations, poor time management, and insufficient technical training. External factors consist of limited access to technology and internet networks, complex administrative verification processes, geographical constraints, and inconsistent regulatory changes. These challenges often result in postponed disbursement of subsequent funds, disruption of development programs, and declining public trust in village governance. The study recommends strengthening technical guidance, enhancing administrative efficiency, expanding the use of digital reporting systems, and implementing sanctions and incentives to improve accountability and timeliness. The results highlight the urgent need for integrated solutions to improve transparency, efficiency, and governance in the village financial reporting process.

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1. INTRODUCTION

Village funds have become one of the central policies of the Indonesian government to accelerate rural development and reduce inequality. The funds, allocated annually, are aimed at strengthening infrastructure, promoting economic empowerment, and enhancing the quality of life in rural areas. However, the implementation of these funds is inseparable from strict accountability mechanisms, in which the submission of accountability reports (LPJ) plays a critical role. LPJ is not only a technical requirement but also a measure of transparency, responsibility, and credibility of village governments in managing public funds. Unfortunately, delays in LPJ submission have become a recurring problem that threatens the smooth running of development programs (Halawa, Angraini, et al., 2023).

In Gunungsitoli City, a municipality located in the Nias archipelago, delays in LPJ submission are prevalent and have become a significant concern for both the local government and the community. The geographical conditions of scattered islands and remote villages further exacerbate administrative challenges. Many villages are still struggling to balance between executing

development projects and fulfilling reporting obligations (Ndruru et al., 2025). Consequently, LPJ delays not only hinder the disbursement of subsequent fund phases but also create inefficiencies in governance and the implementation of rural development programs.

The importance of timely LPJ submission is underscored by its function as a prerequisite for fund disbursement. Without a complete and accurate report, village governments cannot access the next tranche of funds, which in turn affects the continuity of public services and development activities. This condition creates a chain effect where unfinished projects, delayed community services, and declining trust among villagers undermine the objectives of village fund policies. Therefore, analyzing the root causes of LPJ delays becomes urgent to ensure that village funds truly contribute to sustainable rural development (Halawa, Sridadi, et al., 2023).

Existing literature has highlighted that delays in accountability reports are influenced by multiple factors, including internal and external dimensions. Internal factors refer to the capacities, attitudes, and managerial skills of village officials, while external factors are related to structural and environmental constraints beyond the control of village governments. Studies have shown that poor understanding of regulations, inadequate technical skills, and lack of training are persistent internal challenges. Externally, changing policies, limited technological access, and lengthy verification processes often hinder timely reporting (Harefa et al., 2024). These findings indicate that the issue of LPJ delays is multidimensional and requires comprehensive strategies to address.

The role of the Community and Village Empowerment Agency (PMD) of Gunungsitoli City is crucial in this context. As the authority responsible for supervising village fund management, PMD acts as both a facilitator and regulator. The agency is tasked with guiding villages, monitoring their performance, and ensuring compliance with national regulations (Lase et al., 2025). However, PMD itself faces limitations, such as the shortage of technical assistants and the complexity of overseeing numerous villages across different subdistricts. These limitations have made the agency's role in ensuring punctual LPJ submission less effective.

The lack of technical assistance has been a recurring obstacle. Many village officials report that they rarely receive targeted training or mentoring related to financial reporting. As a result, reports are often prepared in a trial-and-error manner, leading to repeated revisions and time-consuming processes (Waruwu, 2024). The limited number of facilitators assigned to support village governments exacerbates this issue, leaving many villages to struggle independently in fulfilling their reporting obligations.

Another critical factor is the shortage of technological resources. While digital platforms such as the Village Financial System (Siskeudes) have been introduced to streamline reporting, many villages in Gunungsitoli lack adequate infrastructure, including computers, stable electricity, and reliable internet connectivity (Leadership, 2023). This digital divide not only slows down the reporting process but also discourages village officials from adopting efficient practices. Thus, technological inadequacies remain a major contributor to LPJ delays.

Furthermore, geographical barriers play a significant role. Several villages are located in hard-to-reach areas with poor transportation facilities. Delivering physical documents or attending coordination meetings with the PMD agency can take excessive time and resources. In some cases, adverse weather conditions or natural disasters have further delayed the submission process (Lase et al., 2025). These geographical and environmental challenges highlight the importance of adopting flexible and adaptive approaches in monitoring and facilitating village fund accountability.

The dynamic nature of regulations also complicates the reporting process. Frequent changes in guidelines and technical instructions, without adequate socialization or training, confuse village officials. Adjustments to new formats or requirements consume additional time, often leading to missed deadlines (Sobari & Tussoleha Rony, 2025). The inconsistency of regulations not only undermines efficiency but also creates uncertainty for village governments that are already struggling with limited capacity.

From a managerial perspective, time management and prioritization are also problematic. Village governments often prioritize physical development projects over administrative tasks such as reporting. This attitude reflects a limited appreciation for accountability mechanisms, as visible projects are perceived to have more immediate political and social value compared to financial

reports (Rohman et al., 2023). As a result, LPJ preparation is postponed until the last moment, increasing the likelihood of errors and delays.

The consequences of LPJ delays extend beyond administrative inefficiency. Late submissions directly impact the credibility of village governments, leading to declining trust among communities and external stakeholders. Villagers who do not see transparent financial reporting may develop suspicions of mismanagement or misuse of funds (Sari, 2025). Over time, this distrust can weaken community participation and cooperation, which are essential for successful rural development.

Moreover, delayed LPJ submission disrupts the flow of village fund disbursement, creating a vicious cycle of stalled projects and incomplete services. For example, the construction of infrastructure may be halted due to a lack of funds, while programs in education, health, and economic empowerment are suspended until reporting obligations are met. This condition undermines the primary objective of village funds, which is to accelerate development and improve welfare in rural communities (Armadan et al., 2023).

The phenomenon of LPJ delays also has policy implications. As village funds represent a substantial portion of the state budget, inefficiencies in their management reflect poorly on overall public financial governance. The government is under increasing pressure to demonstrate accountability, especially in the context of decentralization and community-based development (Ahmad et al., 2023). Therefore, understanding and addressing the causes of LPJ delays in Gunungsitoli is not only a local concern but also a national priority.

In light of these issues, this study aims to analyze the factors contributing to LPJ delays in Gunungsitoli City and propose practical recommendations for improvement. By adopting a qualitative descriptive method, the research seeks to capture the lived experiences of village officials and agency staff in dealing with reporting challenges (Sari, 2025). The findings are expected to contribute to both academic literature and practical solutions for improving financial accountability in rural governance.

This study also intends to highlight the interplay between internal and external factors in shaping reporting outcomes. It is insufficient to view delays as solely the result of village officials' incompetence; structural and systemic constraints must also be considered. By examining these factors comprehensively, the research provides insights into designing more effective interventions that address both capacity-building and institutional reforms (Waruwu, 2024).

Ultimately, the success of village fund policies depends on the integrity of accountability mechanisms. Timely and accurate LPJ submission is not only a bureaucratic requirement but also a cornerstone of good governance. Ensuring that delays are minimized is essential to achieving the broader goals of poverty reduction, equitable development, and community empowerment in Gunungsitoli and beyond.

2. RESEARCH METHOD

This study employs a qualitative descriptive research design, as it seeks to provide an in-depth understanding of the factors contributing to delays in the submission of village fund accountability reports (LPJ). The qualitative approach is considered appropriate because it allows the researcher to explore the perspectives and experiences of key stakeholders involved in the reporting process. Data were collected primarily through semi-structured interviews, direct observation, and document review, which enabled the triangulation of findings and ensured validity (Rahmadani & Schaufeli, 2022).

The research was conducted at the Community and Village Empowerment Agency (PMD) of Gunungsitoli City and involved eight informants selected through purposive sampling. These informants included PMD officials, village administrators, and community facilitators who possess direct knowledge and experience regarding the preparation and submission of accountability reports. The use of purposive sampling ensured that the information collected was rich, relevant, and specific to the research problem (Budaya et al., 2024).

Data analysis followed the interactive model proposed by Miles and Huberman, which includes data collection, data reduction, data display, and conclusion drawing. During this process, the researcher continuously compared data from different sources to identify recurring themes and

patterns (Lase et al., 2025). This approach facilitated a comprehensive understanding of both internal and external factors influencing LPJ delays. The credibility of findings was strengthened through triangulation and continuous validation with informants.

3. RESULTS AND DISCUSSIONS

The findings of this study reveal that delays in the submission of Village Fund Accountability Reports (LPJ) at the Gunungsitoli City Community and Village Empowerment Agency (PMD) are influenced by a variety of interconnected internal and external factors. Interviews with informants indicated that many village officials lacked sufficient understanding of administrative procedures and reporting regulations, which resulted in repeated errors and the need for revisions. This limitation was compounded by the low frequency of training provided, leaving village officials with inadequate technical knowledge to produce timely and accurate reports (Harefa et al., 2024).

Another significant result is the burden of workload and ineffective time management. Many village officials prioritized physical development activities over administrative duties, believing that visible infrastructure projects brought more tangible benefits and recognition. Consequently, reporting tasks were often postponed until the last moment, creating time pressure and leading to delays (Rizaludin & Astuti, 2025). The informants highlighted that without clear prioritization and structured planning, reporting obligations were consistently neglected.

Education and experience levels of village officials were also found to affect the reporting process. Villages with better-educated staff tended to have fewer delays and were able to adapt more quickly to regulatory changes. In contrast, officials with limited formal education faced challenges in comprehending reporting formats and requirements (Mahazan, 2024). This disparity in human resource capacity created significant variation in reporting performance across villages.

Technological constraints emerged as another crucial factor. Several villages lacked adequate computers, software, and reliable internet access, making it difficult to utilize digital reporting platforms such as Siskeudes. Informants revealed that some reports had to be prepared manually and delivered physically, which was time-consuming and prone to administrative errors. The technological divide between well-equipped and poorly equipped villages contributed significantly to reporting delays (Lase et al., 2025).

Geographical barriers also played a role in extending delays. Villages located in remote or difficult-to-reach areas reported substantial challenges in delivering reports on time, particularly during the rainy season when transportation became more difficult. The geographical conditions of Gunungsitoli, characterized by scattered rural settlements and limited infrastructure, made coordination and report submission logistically challenging (Vermeulen et al., 2022).

Administrative bottlenecks within the PMD Agency further aggravated the situation. Informants indicated that the verification and approval processes were often lengthy due to a high volume of reports submitted simultaneously. This workload strain resulted in delays even when villages managed to submit their reports on time (Waruwu, 2024). Consequently, some reports experienced extended processing periods, which postponed subsequent fund disbursements.

Regulatory inconsistency also influenced reporting timeliness. Changes in guidelines and formats, without adequate socialization, created confusion among village officials. Informants explained that frequent revisions to reporting requirements forced them to redo parts of the report, consuming additional time and resources. These regulatory shifts, when not supported by technical assistance, further compounded delays (Ndruru et al., 2025).

The lack of adequate technical assistance was consistently highlighted across informants. The number of facilitators available to support villages was limited, leaving many officials to navigate reporting procedures independently. As a result, villages with minimal support were more prone to errors and delays compared to those with stronger guidance. This finding underscores the importance of sustained capacity building (Alrabadi et al., 2023).

The consequences of these delays were evident in the disruption of development activities. Informants stated that projects were often stalled because subsequent funds could not be disbursed until accountability reports were verified. This created a cycle in which administrative inefficiencies directly hindered tangible progress in infrastructure, education, and health programs (Rohman et al.,

2022). Communities became frustrated with these disruptions, which gradually eroded their trust in village governance.

Finally, the findings highlight that LPJ delays have broader implications for governance and accountability. Informants consistently linked delays with declining credibility of village governments and suspicion of fund mismanagement. Although delays were not always a result of corruption, the absence of timely and transparent reports raised doubts among community members. This indicates that improving reporting performance is critical for rebuilding public trust and ensuring sustainable rural development.

Discussion

The findings of this study confirm that LPJ delays in Gunungsitoli are a multidimensional problem that cannot be attributed to a single cause. Instead, they result from the interplay of internal weaknesses within village administrations and external constraints from structural, technological, and environmental factors. This aligns with previous studies which emphasize that accountability reporting in rural governance is highly dependent on both capacity and context (Lase et al., 2025).

One of the most prominent issues identified is the limited capacity of human resources. Poor understanding of regulations and insufficient technical skills hindered the ability of village officials to prepare accurate reports. This finding echoes the assertion by Suharto (2019), who argued that rural officials often struggle to keep up with changing regulations without adequate training. Therefore, improving human capital through continuous education and training becomes a prerequisite for overcoming delays (Garad et al., 2022).

Workload management and prioritization also emerged as critical challenges. The tendency to focus more on physical projects rather than administrative tasks reflects a misalignment of priorities within village governments. As suggested by (Setyaningrum & Muafi, 2023), effective time management and balanced prioritization are essential to ensure that administrative obligations are fulfilled alongside development initiatives. The neglect of reporting duties indicates a need for a cultural shift in governance where accountability is valued as highly as physical development.

The findings regarding education and experience levels highlight the disparities across villages in managing accountability. Villages with better-educated officials were more capable of adapting to changing requirements, while less experienced officials faced greater difficulties. This suggests that targeted interventions, such as customized training based on education levels, may be necessary to ensure equitable capacity building across different villages (Rohman et al., 2023).

Technological inadequacy emerged as a recurring theme. Despite the introduction of digital systems like Siskeudes, the lack of infrastructure in rural areas limited their adoption. This reflects the digital divide in governance, where well-equipped villages can comply with administrative requirements more effectively than those with limited access. The findings reinforce the view of (Girardi & Rubim Sarate, 2023), who argued that inadequate technological infrastructure is a major barrier to efficient rural financial reporting. Addressing this requires investments not only in training but also in digital infrastructure development.

Geographical barriers further compound the issue. Remote villages with poor transportation infrastructure face greater difficulty in meeting reporting deadlines. This aligns with earlier research which highlighted the role of geography in shaping rural governance outcomes (Kuo et al., 2022). The findings suggest that solutions must be context-specific, recognizing the unique challenges faced by villages in isolated areas.

Administrative bottlenecks within the PMD Agency also deserve attention. Even when villages submit reports on time, lengthy verification processes delay fund disbursement. This points to systemic inefficiencies that must be addressed at the institutional level. Streamlining verification procedures and decentralizing approval processes could reduce bottlenecks and accelerate fund flows (Eneis et al., 2022). Regulatory inconsistency was another major finding. Frequent changes in reporting requirements, without sufficient socialization, left village officials struggling to adapt. This reflects a lack of alignment between policy formulation and implementation capacity. As Dahay (2020) noted, regulatory changes must be accompanied by adequate communication and technical assistance. Otherwise, they risk creating confusion rather than improving accountability (Prabhu & Srivastava, 2023).

The limited availability of technical assistance highlights the need for stronger institutional support. With too few facilitators to support numerous villages, many officials were left to navigate complex reporting procedures on their own. This finding supports the recommendation of (Gull et al., 2022), who emphasized that effective mentoring is essential for improving accountability practices. Expanding the number of facilitators and ensuring their continuous presence at the village level could help reduce delays significantly.

The consequences of reporting delays are not only administrative but also developmental. Delayed reports postpone fund disbursement, which in turn stalls projects and services. This disrupts the objectives of the village fund program, which is intended to accelerate development. The findings align with (Aprelyani, 2025), who argued that accountability mechanisms are directly linked to the effectiveness of development programs. Thus, improving reporting timeliness is a critical step toward ensuring that development goals are achieved.

Another important dimension is the impact on public trust. When accountability reports are delayed, communities perceive it as a sign of mismanagement or potential misuse of funds. Even when delays are caused by technical or administrative issues, the absence of timely transparency fosters suspicion (Sari, 2025). This finding resonates with (Wahdini Siregar et al., 2025), who emphasized the role of reporting in building public confidence in governance. Therefore, improving reporting practices is not merely a technical issue but a crucial aspect of restoring legitimacy and trust.

From a governance perspective, these findings suggest that accountability should be seen as a shared responsibility between village governments and supervisory agencies. While villages are directly responsible for preparing reports, agencies like PMD must provide adequate guidance, monitoring, and support. Strengthening collaboration between these actors is essential for reducing delays and improving the overall accountability system (Sobari & Tussoleha Rony, 2025).

The role of technology offers potential solutions to many of these challenges. Expanding the use of digital reporting platforms, coupled with investments in infrastructure, could significantly improve efficiency (Pillai & Arumugan, 2023). However, technology alone is insufficient; it must be accompanied by training and capacity building to ensure that officials can use these systems effectively. As (Sari, 2025) suggested, integrating information technology into village governance requires both infrastructure and human capital development. Policy implications of these findings are substantial. To address LPJ delays, a multi-pronged approach is required. This includes continuous training programs, investments in digital infrastructure, regulatory harmonization, expansion of technical assistance, and streamlining of verification processes. Without comprehensive reforms, delays will persist and undermine the effectiveness of the village fund program.

Finally, the study underscores the broader significance of accountability in rural development. Timely reporting is not only a bureaucratic requirement but a cornerstone of good governance. By addressing the causes of LPJ delays, the government can enhance transparency, restore public trust, and ensure that village funds achieve their intended purpose of promoting sustainable development and improving community welfare.

4. CONCLUSION

This study concludes that delays in the submission of Village Fund Accountability Reports (LPJ) in Gunungsitoli City are the result of multiple interrelated internal and external factors. Internal factors include limited human resource capacity, low levels of education and experience among village officials, poor time management, and inadequate technical training. External factors comprise insufficient access to technology and internet services, geographical barriers, regulatory inconsistencies, and administrative bottlenecks at the supervisory agency. These delays have serious implications, including the postponement of fund disbursement, disruption of development programs, and declining public trust in village governance. Overall, timely reporting is not only a procedural obligation but also a fundamental aspect of accountability and transparency in rural financial management (Stollberger et al., 2023). This research is limited by its qualitative design, which relies on data obtained through interviews, observations, and documentation. Although triangulation was applied to ensure validity, the findings are context-specific to Gunungsitoli City and may not fully represent the conditions of other regions. Furthermore, the number of informants was

relatively small, focusing mainly on PMD officials and selected village administrators, which may not capture the full diversity of experiences across all villages. Future research could integrate quantitative approaches or conduct comparative studies across different regions to provide broader generalizability. Based on the findings, several recommendations can be proposed. First, continuous capacity-building programs should be implemented to improve the knowledge and technical skills of village officials, particularly in financial reporting and administrative procedures. Second, the government should invest in digital infrastructure to support the effective use of reporting systems such as Siskeudes, particularly in remote villages. Third, regulatory changes should be harmonized and accompanied by adequate socialization to avoid confusion and additional delays. Fourth, the number of technical facilitators must be increased to ensure consistent support for all villages, thereby reducing disparities in reporting performance (Lase et al., 2025). Finally, verification and approval processes at the PMD Agency should be streamlined and supported with digital solutions to prevent administrative bottlenecks. Implementing these measures will enhance accountability, rebuild public trust, and ensure that village funds are managed transparently and effectively for the benefit of rural communities.

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