

# Accountability of Village Fund Management in Mattampa Walie Village, Lamuru District, Bone District

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## ABSTRACT

The aim of this research is to determine the accountability of village fund management in Mattampa Walie Village. The type of data used is qualitative data, data sources are primary data and secondary data. The analytical method used is qualitative descriptive analysis. The results of this research indicate that village fund management in Mattampa Walie Village, Lamuru District, Bone Regency can be said to be accountable and transparent. This can be seen from the APBN data listed, the reporting of which is transparent.

**KEYWORDS:** *Accountability, Village Fund Management*

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## INTRODUCTION

Village government accountability is a measure of the government's ability to carry out its responsibilities in development activities related to financial matters prepared in the APBD and village fund allocation is one of its components. The village fund allocation is a balancing fund from the district which will then be distributed to the villages. (Farida et al, 2018).

The allocation of the State Revenue and Expenditure Budget to villages needs to be implemented transparently and accountably by taking into account the capacity of the State Revenue and Expenditure Budget (Law Number 60 of 2014 concerning Village Funds which originate from the APBN). Village government accountability can be seen from the planning stages, implementation of reporting and can be held accountable administratively, technically and legally. Accountability can be seen in how the village government manages village finances, especially village funds and accepts the aspirations of the village community as well as how community participation supports the success of the planned program. (Kurnia et al, 2019)

*governance* is required, one of which is accountability. The village head and other village officials must be transparent and responsible in managing village finances starting from planning, implementation, administration, reporting and accountability. The principle of accountability must be applied by the village government in its governance, where all final activities can be accounted for to the village community in accordance with applicable regulations (BPKB, Juklak Bimkon Village Fund Management, 2015). So an understanding of the financial management of village funds is very much needed as a medium for transparency and conveying accountability for the use and implementation of activities funded by village funds. (Kurnia et al, 2019)

Through evaluation of village funds, it can be seen whether the village funds have succeeded in improving the quality of life of village communities. Village funds have produced various *outputs* of village public facilities and infrastructure that support community economic activities and have a positive

impact on the quality of life of village communities. (Dwi, 2022:12)

The use of village funds is directed at supporting the alleviation of underdeveloped villages so that village independence can be realized in accordance with the 2020-2024 RPJMN rural area development targets. The use of village funds is the right of the village government in accordance with the authority and priority needs of the village community by prioritizing the principle of justice. Priorities for the use of village funds in 2022 and general guidelines for implementing the use of village funds in 2022 are regulated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 7 of 2021. (Dwi, 2022:38)

It is hoped that the allocation of large enough funds will have a significant impact on the welfare of village communities, and can truly be reported and accounted for properly. Therefore, the village funds, which are quite large, require the village government to be able to manage these village funds in accordance with applicable regulations. To be able to properly manage and account for village funds received by the village government, the village government is expected to be able to prepare a Budget Plan (RAB) well, so that the funds that have been obtained can really be used properly according to plan.

## LITERATURE REVIEW AND HYPOTHESIS

### Accountability

Accountability and responsibility are often defined as the same, namely responsibility. However, in fact the two are different but interconnected as a comprehensive system. Where according to Sjamsiar (2016:25), responsibility is related to the implementation of assessments regarding activity implementation standards, whether the standards made are appropriate to the situation and conditions faced and if they are appropriate, management has the responsibility to implement these standards. In addition, responsibility is determined by internal organizational factors related to the obligation to carry out the authority received, while accountability is responsible for the implementation of this authority to external factors.

Sabeni and Ghazali (2001) in Sujarweni (2015: 28), state that accountability *is* a form of obligation for a person (leader/official/executor) to guarantee that their duties and obligations have been carried out in accordance with applicable regulations. Accountability can be seen through informative and transparent written reports.

### Village Financial Management

According to Pajar (2022:43), village financial management includes: planning, implementation, administration, reporting and accountability. The scope of village financial management is not much different from the financial management of the central government and provincial, district and city governments. With the limited amount of funds managed and the number and capacity of human resources managing village finances, village finances should be made as simple as possible without sacrificing the principle of accountability. With the management of village funds, the risk of errors both administrative and substantive in nature also needs to be identified which could result in legal problems considering the inadequate competence of the village head and village officials in terms of administration, reporting and accountability of village finances. The success of village development cannot be separated from the aspect of village financial management that is well managed.

### Law Number 113 of 2014

According to Law no. 113 of 2014 concerning Village Financial Management article 1: Village Funds are funds sourced from the state revenue and expenditure budget intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation, development, community development and community empowerment.

1. Principles of Village Financial Management Principles of village financial management according to Law no. 113 of 2014, includes:
  - A. Village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and budgetary manner.
  - B. Village financial management as referred to in paragraph (1), is managed within 1 (one) budget year, namely from January 1 to December 31.
2. Village Financial Management According to Law no. 113 of 2014, village financial management includes:
  - A. Planning.
  - B. Implementation.
  - C. Administration.
  - D. Reporting.
  - E. Accountability.
3. Guidance and supervision Guidance and supervision according to Law no. 113 of 2014 article 44, includes:
  - A. The Provincial Government is obliged to guide and supervise the provision and distribution of

village funds, the allocation of village funds, and the sharing of regional taxes and levies from the Regency/City to the villages.

- B. The Regency/City Government is obliged to foster and supervise the implementation of village financial management.

## RESEARCH METHODS

The analytical method used in this research is descriptive qualitative. Qualitative descriptive is a type of research that describes, summarizes various conditions, various situations or various phenomena of social reality that exist in the community which is the object of research and attempts to carry out planning, implementation, administration, reporting and accountability activities and then explains the accountability of village fund management according to the Law. Law Number 113 of 2014.

## RESULTS AND DISCUSSION

### Village Fund Management (DD)

In accordance with statutory regulations, there are 3 main points in the Village Fund (DD) activity process, namely planning, implementation and accountability in the Village Fund (DD) activity process. From the results of several interviews that have been conducted starting from the stages of Village Fund (DD) management to the information system used by the Mattampa Walie Village apparatus in its management, it is in accordance with applicable regulations in achieving the goals that will be planned in order to realize good *governance*.

#### 1. Village Fund Planning (DD)

According to the results of the interview conducted with Mr. Mas Udi as Head of Mattampa Walie Village, the Village Fund (DD) management planning is in accordance with applicable regulations (Permendagri No. 113 of 2014), starting from village members including the Head of the Hamlet, RT, RK as well as other communities to carry out village consultation activities in Mattampa Walie Village, Lamuru District, Bone Regency.

With this village deliberation activity, it can be seen the level of community participation in decision making regarding the use of Village Funds (DD) in Mattampa Walie Village.

One of the objectives of Village Fund (DD) planning is to guide the community to participate actively. Apart from that, the results of village deliberations will be organized and community opinions collected for village development will then be posted on the notice board.

During deliberation activities, the level of community attendance was quite good in the process of planning and managing Village Funds (DD). The creation of

good cooperation from village members and village communities in reporting Village Funds (DD) can be completed quickly and on time because it is supported by a very enthusiastic level of community participation who can provide input or opinions and also direct corrections in deliberations.

### Implementation of Village Funds (DD)

At this stage, where the Village Fund (DD) management planning stage, the implementation of activities is carried out by the implementing members and involves the village community which is coordinated directly by the Village Secretary Mattampa Walie who is tasked with carrying out, supervising and being responsible for all activity reports related to the work program being carried out in the field. By carrying out this supervision, there is awareness that programs funded from Village Funds (DD) must be accounted for as well as possible. (Setiawan et al, 2017) Then, the information board is used to announce the budget that has been used in managing the Village Fund (DD) to help and support the disclosure of information regarding the budget used in implementing the Village Fund (DD) program.

Apart from that, the village government must be transparent regarding the budget used in managing DD because this will determine success in the welfare of the community in Mattampa Walie Village, Lamuru District, Bone Regency.

### Administration of Village Funds (DD)

From a regulatory perspective, the development implementation is fully in accordance with existing regulations because it implements an application system that meets the needs of the Mattampa Walie Village government. In terms of administration of Village Fund (DD) management in Mattampa Walie Village, Lamuru District, in managing village development, there is no difficulty in finding workers and also to realize *good governance*, the village government always handles problems in a timely and accountable manner.

### Village Fund Reporting (DD)

At this stage, the head of Mattampa Walie Village submits a report on the realization and achievements of the Village Fund (DD) *output* at each stage to the Regent/Mayor. Where the village head conveys matters related to the results of work that has been carried out during a certain period as a form of carrying out responsibility for the duties and authority given. This reporting is intended as a form of institutional accountability for the use and management of its resources in a certain period as well as an evaluation tool because it provides information on financial position and shows the



performance that has been carried out as well as being taken into consideration in making economic decisions for the head of Mattampa Walie Village and stakeholders. other.

### **Village Fund Accountability (DD)**

Accountability in Mattampa Walie Village uses a type of reporting that can be said to be accountable by the village government because the preparation of the accountability report is in accordance with Permendagri No. 113 of 2014 which includes APBN realization reports, administration, general cash book, expenditure cash book as well as receipts and other types of reporting in accordance with what the village government requires to account for the management of Village Funds (DD) in Mattampa Walie Village.

The difficulty that the Mattampa Walie Village government usually faces in taking responsibility for DD management is that the system usually used is easy to change. However, this does not make it difficult for the village government because it can become a new learning medium to improve the quality of productivity or quality of performance in managing Village Funds (DD).

Apart from that, in being accountable for the management of Village Funds (DD), it must be in accordance with the principle of accountability so that it can be accounted for properly in order to realize good *governance*.

### **Principles of Accountability (Good Governance )**

To realize the principle of accountability, the accountability system in the planning and implementation stages has implemented the principles of transparency and accountability. (Syahadatina, 2017)

To realize the principle of accountability in the Village Fund (DD) management stage in Mattampa Walie Village, it must comply with applicable regulations. This is in accordance with existing regulations and is also supported by the budget used when implementing the Village Fund (DD) program, namely displaying information boards related to the budget or realization that has been used in implementing village development so that village communities do not protest against the village government.

This is done to realize good governance (*Good Governance*). The Mattampa Walie Village Government uses several types of reports according to what the village government needs to account for DD. Meanwhile, the difficulty experienced by the village government is that regulations change easily every year. However, this was able to be anticipated so that it could be handled well by Mattampa Walie

Village officials, which was then used as a lesson to make the village develop and create a classy village.

### **Principles of Transparency (Good Governance)**

The village government makes it easy for the people of Mattampa Walie Village to access and obtain information regarding the implementation of Village Fund Allocation (ADD) management by applying the principle of transparency to realize *good governance*. Village communities can find out information about the planning, implementation and accountability stages of managing Village Fund Allocations (ADD) in carrying out village development. In the planning system, the implementation and reporting stages have implemented the principles of accountability and transparency in research. (Farida et al, 2016)

Then, the principle of transparency at the planning stage will be used to manage Village Funds (DD) in Mattampa Walie Village in accordance with applicable regulations, where every village community is given the freedom to access the widest possible information. This can be seen in village officials conducting deliberations with the agreed results being displayed on information boards provided by the village government.

Furthermore, the principle of transparency at the previously planned implementation stage in the management of Village Funds (DD) in Mattampa Walie Village is very clear, both for the common good, so that by creating a transparent information board regarding the process of implementing Village Fund (DD) management in Mattampa Walie Village, the community Villagers can find out the use of the DD budget in Mattampa Walie Village, Lamuru District.

### **Principles of Participation (Good Governance )**

Community participation in Mattampa Walie Village can support the village government to immediately meet the needs of the village community and also the programs that have been planned will be developed in accordance with the level of aspirations of the Mattampa Walie Village community. The Mattampa Walie Village Government carries out deliberation activities by inviting the village community to express their opinions. This is done to realize participation in the planning and implementation stages of the Village Fund (DD) so that *good governance can be created*. So, with good cooperation from the government and village communities in solving problems, in other words, the village government still applies a mutual cooperation system in completing the implementation of Village Fund (DD) activities. This happened because it was seen from the level of participation and enthusiasm of the community in implementing village development

activities in order to realize good government, especially in Mattampa Walie Village, Lamuru District, Bone Regency.

## CONCLUSION

From the results of the research above, in Mattampa Walie Village, Lamuru District, Bone Regency, planning, implementation and accountability in village development are in accordance with applicable regulations (Permendagri Number 113 of 2014). Where at the planning stage, Mattampa Walie Village carried out deliberations involving the village community with the results of decisions that had been mutually agreed upon. Then at the implementation stage, management is carried out by implementing members who have been trusted and involve some of the village community. And at the accountability stage, Village Fund (DD) management uses several types of reports. From the results of research that has been carried out in Mattampa Walie Village, Lamuru District, Bone Regency, there are suggestions from researchers, namely that further researchers are advised to add informants both from the village government and from the community in Mattampa Walie Village so that data collection through interviews is carried out not only with a few Village staff but also from the community.

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