

ACCOUNTABILITY AND TRANSPARENCY IN THE MANAGEMENT OF VILLAGE FUND ALLOCATION

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ABSTRACT

This research aims to determine and assess the accountability and transparency of village fund proxy management carried out by the Bakaru Village Government of Pinrang Regency. This research is a descriptive qualitative research with data collection techniques, namely interviews. The results of this study show that the management of village fund allocation in Bakaru is in accordance with the applicable laws regulated in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. The results of the Management Accountability research in Bakaru Village have been good, both technically and administratively as seen from the information on the management of village fund allocation that can be easily accessed and the implementation of programs that always involve the community. Transparency in the management of village fund allocation in Bakaru Village is also transparent, this can be seen from the existence of easily accessible information and good communication between village officials and the community so that management is considered transparent. Even though the management of village fund allocation in Bakaru Village can be categorized as good, training and coaching on village fund management needs to be intensified by village officials, especially those directly involved in managing village fund allocation to be more directed in accordance with applicable regulations so that accountability and transparency in village fund allocation management can be maintained.

Keywords : Accountability; Transparency; Village Fund Allocation

INTRODUCTION

Village government is the smallest scope in a government of the Republic of Indonesia. If development in each village can run optimally, then the goal of the central government to make equal distribution of welfare and fair development will be realized. Therefore, the role of regional government is quite vital in regional autonomy. According to Law on Villages Number 6 of 2014, villages have the right to freedom to make regulations and rules in carrying out development and encourage community welfare independently before being regulated by the regional government, the existence of these regulations is expected to be more independent in carrying out resource, financial and potential management activities owned by the village, thus requiring the village government to apply several principles such as accountability, transparency, participation, fairness, law enforcement, as well as effective and efficient governance. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018, concerning Village Financial Management and ADD itself will be regulated in the PerBup issued in the Region. Permendagri Number 20 of 2018 shows that there are 6 (six) components in transparent and accountable village financial management covering the process of planning, implementation, administration, reporting, and accountability (Intishar & Muanas, 2018; Lestari, 2017). So that when the principles of accountability and transparency are not applied properly, it will encourage problems that will occur in the realization reporting process, of course, it will encourage fraud in realization reporting with facts in the field (Haryanto & Arifuddin, 2007).

Village Fund Allocation is funds sourced from the State Budget intended for villages that are transferred through the district/city Regional Revenue and Expenditure Budget and used to finance government administration, development implementation, community development, and community empowerment. With the Village Fund, the source of income in each village will increase. Increasing village income provided by the government to improve the standard of living of rural communities. However, the existence of Village Funds also raises new problems in management, village governments are expected to be able to manage in accordance with laws and regulations in an efficient, economical, effective and transparent and responsible manner by

paying attention to a sense of justice and compliance and prioritizing the interests of the community (Ferina et al., 2016).

Problems that are often encountered in managing and managing village funds at the planning, implementation, and reporting stages are still not understood by the community. The community has a role in planning, implementing, and reporting the allocation of village funds, but this has not been implemented optimally by the Bakaru Village government where the community is less involved in the process of formulating and realizing the budget. This is evidenced by many people who do not understand about funds and their realization for anything. In addition, regarding the publication there has been no information regarding the budget for the allocation of village funds in each hamlet, and even in the village hall there has not been a recent year. The problem can be attributed to transparency.

The Village Fund Allocation is large enough, requiring the Village government in its management to rely on the Minister of Home Affairs Regulation Number 20 of 2018 and be able to account for the use of Village Fund Allocation in an accountable and transparent manner. The Village government is expected to be able to compile a good Village development and empowerment plan. This, is intended to create good Village governance.

Bakaru Village has a village fund allocation that always increases from year to year. The peak of the largest budget amount is in 2022 at Rp.1,893,262,648-, the amount of the village fund budget depends on the needs and progress of the village development itself. However, what happened in Bakaru Village, namely in direct observation and observation in the field regarding village fund management which was the focus of research. The first is about budget priorities that are still not implemented, such as roads that are still damaged, this is because village infrastructure which should be a priority for development in village funds is not carried out optimally. In theory, village fund management has two priorities, one of which is village infrastructure development (Permatasari & Hasan, 2018).

Village financial management is the overall activity which includes planning, budgeting, administration, reporting, accountability, and supervision of village finances. With village fund management, there needs to be transparency and accountability in its management in order to get maximum results (Adil et al., 2022). Transparency is essential to minimize misuse of village fund allocations or reduce potential corruption. Therefore, local governments must increase supervision of transparent financial management of public funds to maintain public trust. In addition to transparency, another factor that can encourage good supervision of the management of village fund allocation is local government accountability. Accountability is the responsibility of the organizer to the community for every decision and action taken in managing the allocation of village funds (Putri et al., 2023).

Accountability means that in its implementation the management of Village Fund Allocation can be held accountable and Transparency means that in its implementation Village Fund Allocation is carried out openly and can be easily accessed through available media. Village financial management in its implementation is based on the principles of accountability and transparency, if the principles of accountability and transparency are not fulfilled, it will have a major influence on village government such as: embezzlement of Village Fund Allocation management and obstacles in the distribution of Village Fund Allocation, which makes this interesting for further investigation.

The purpose of this study is to find out how accountability and transparency in the management of Fund Allocation in Bakaru Village, Lembang District, Pirang Regency.

Sabeni and Ghozali in Sujarweni (2015) stated that accountability or accountability is a form of necessity for someone (leader/official/executor) to ensure that duties and obligations have been carried out in accordance with applicable regulations. Accountability is the performance of the village government apparatus from planning to supervising activities that use the budget must be accountable and report every implementation of activities in an orderly manner to the community and to the government ranks above in accordance with the law.

Broadly speaking about the explanation of accountability, researchers concluded that accountability is a form of responsibility of an institution or individual who is authorized to manage public resources which is then published.

According to Sujarweni (2007), transparency is a principle of openness that allows the public to know and get the widest access to information. With transparency, it will guarantee access or freedom for everyone to obtain information about government implementation such as information about policies, the process of making and implementing them and the results to be achieved. Good governance requires involvement, resilience and ease of access for the community to the process of government administration.

Thus, it can be concluded that transparency is a principle that guarantees the right of the public to obtain true, honest, and non-discriminatory access to information about the operation of an organization and the results achieved by the organization by taking into account the protection of rights to individuals, classes and state secrets.

RESEARCH METHODOLOGY

The method in this study is to use qualitative methods because the topics in this study are topics that need to be explored. This research was conducted in Bakaru Village, Lembang District, Pinrang Regency. The population used in this study is the Bakaru Village Office, Lembang District, Pinrang Regency in 2022. The sample of this study is several sources who are trusted to be able to provide the information needed accurately. Data sources in this study were obtained from primary data and secondary data. Primary data sources are data that will be obtained and collected directly by direct observation to Bakaru Village as well as conducting interviews with Village officials, namely Village Head, Village Secretary, Village Treasurer, and Village Community represented by the Village Consultative Board. While secondary data is data that supports primary data, namely through books, journals, and documents in Bakaru Village, Lembang District, Pinrang Regency. Data collection methods in this study are observation, interviews, and documentation.

RESULT AND DISCUSSION

Village Fund Allocation Management

Minister of Home Affairs Regulation Number 20 of 2018 explains that village financial management consists of several stages. Village financial management must certainly be encouraged from various aspects, one of which is the quality of good village government through the implementation of government governance in accordance with the regulations that have been implemented. Funding by the central government through several sources of funds as a whole so that village governments can exercise authority, namely improving community welfare from various aspects. One source of funds that has the main use to reduce inequality and create community welfare is village funds. Stages of village fund management:

Planning

Planning is the process of determining the desired direction of goals in the future to determine how to achieve. According to Sri et al (2019), village development planning is a process that is in accordance with the authority by referring to development carried out by local governments. The Village Government in preparing the program to be implemented must be able to improve health facilities, education, agriculture, environmental management, community economy, and economy to improve the quality of life of the people in the Village. This development planning process is contained in the Village Government Work Plan.

This Village Government Work Plan will determine the direction of village development in the next one year. In the preparation of the Village Government Work Plan, it must be based on the focus of village government planning contained in the Village Medium-Term Development Plan (RPJMDesa). RPJMDesa and RKPDesa will be the only village planning documents for the preparation of the Village revenue and expenditure budget regulated through Village Regulations. This was explained by the Village Secretary in Bakaru Village as follows:

“We will compile the program, first produce the RPJMDesa, we put the RPJMDesa in the RKPDesa, the RKPDesa can get additional information when musdus is held, and the debate forum, it becomes additional information for the RKPDesa in the year concerned.” (Village Secretary)

“We first held musdus at the level of dukuhan, musdes at the village level, and musrenbang the highest forum in the village. And of course there is the formation of a team consisting of several village officials and then there are also representatives from community institutions.” (Village Secretary)

So, through the explanation above, it is known that the proposals brought by the village community through musdus, musdes and musrenbang will be used as a reference in making the RPJMDesa. Then the RPJMDesa will be further elaborated through the RKPDesa or one-year Village Government Work Plan. Based on the results of research in the field, the Bakaru Village Government in the planning stages both compiling and evaluating programs is quite good. This can be seen from the deliberations held from the village level to the village level. This finding is in accordance with the principles of transparency and accountability to be able to realize the concept of Good Governance.

Implementation

The implementation stage is a stage that has been planned in detail whose funds are sourced from the Regional Budget including Village Funds implemented by the Technical Implementer of Village Financial Management. The village head as the holder of village financial management power has the right to appoint anyone to become Technical Implementer of Village Financial Management. According to the Minister of Finance Regulation Number 49 of 2016 concerning Procedures for Allocating Village Funds. Village Fund distribution is carried out by transferring books from the State General Cash Account to the Regional General Cash Account for further transfer of books from the Regional General Cash Account to the Village Cash Account.

In the implementation of finances in the village, there are several principles that must be adhered to regarding receipts and expenditures made through the Village Cash Account. Where all village revenues and expenditures carried out by the village government are carried out using the Village Cash Account. This makes the village financial system centralized. If you want to withdraw funds in the Village Cash Account, it must be signed by the *Lurah* and *Kaur Keuangan*.

The government distributes Village Funds to each village in stages using the precautionary principle so that such a large source of funding is not counterproductive. The Bakaru Village Government has its own regulations in the implementation of activities derived from the Village Fund. This was explained by the Secretary of Bakaru Village as follows: “For the Village Fund, I focus on it when it is disbursed, I mean if it has been entered in the account. It can only be used and distributed to all hamlets to realize development through the procurement team of goods and services” (Secretary of Bakaru Village)”

Based on the results of the interview, it is known that the management of the Village Fund will be distributed to all hamlets with each hamlet receiving funds. In addition, the Bakaru Village Government also compiled a Goods and Services Procurement Team (TPBJ). TPBJ assists village governments in distributing goods and services needed by each hamlet in terms of implementing programs derived from Village Funds. For each accusation. The village government can supervise the implementation of its program through TPBJ, so that the village government can ensure that the Village Fund in Bakaru Village can be realized for the development of its hamlet.

Administration

All financial activities carried out by the Village Government, namely the Village Treasurer, consist of revenue administration and expenditure administration as well as reporting their responsibilities to interested parties. The village head holds the highest power in managing village finances because of his position as the head of government at the village level. In its implementation, the village head is assisted by the Technical Implementation of Village Financial

Management which is a village apparatus appointed by the village head. This technical implementation is an element of village apparatus that assists the village head to carry out village financial management. The treasurer is held by staff in financial affairs who have the task of receiving, storing, stocking/paying, administering, and accounting for village revenue receipts.

Based on Pinrang Regional Regulation No. 6 of 2008 concerning Village finance article 15 concerning the financial position of the village:

- a) The village head holds the power of village financial management.
- b) In exercising his powers as referred to in paragraph (1), the village head may delegate part or all of his power in the form of planning, implementation, administration, reporting to the Village Apparatus in accordance with his field of duty.
- c) To carry out Village Financial administration, the Village Head can appoint a Village Treasurer from the Village Apparatus who has expertise in the field of trustworthy financial administration.

Based on the above regional regulations, it is stated that the Village Treasurer must administer all receipts, storage, payments, administration, which are his responsibility and close the books at the end of each month in an orderly manner. This is in accordance with the results of an interview with the Head of Bakaru Village, stating that:

“The Village Treasurer is required to record all transactions in the form of receipts and expenditures. The Village Treasurer records financial transactions that occur, using the general cash book, tax assistant cash book and bank book then the village closes every month the general cash book, tax assistant cash book and bank book, as a report of its responsibility to the village” (Kepala Desa Bakaru)

In addition to the administrative stages arranged, the Village Treasurer is required to record all transactions in the form of receipts and expenditures. The village treasurer systematically records the financial transactions that occur, related to the statement, in a separate place an interview conducted with the Bakaru Village Treasurer that the village treasurer is obliged to record all expenditures and financial receipts of the village said:

“In my administration as Village Treasurer, I am obliged to receive, store, and pay, which has become my responsibility and close the books at the end of each month” (Hasil wawancara dengan Bendahara Desa Bakaru)

The results of the interview are in accordance with what was explained by the village head Bakaru that the Village Treasurer is obliged to record all village expenditures and financial receipts.

Reporting

In carrying out its duties and obligations in Village Financial Management, the Village Government is required to provide its report to the government above it, namely the Sub-District, as well as to the Regent / Mayor. In addition, the Village Government in accounting for its activities must convey to the community.

According to the Minister of Home Affairs Regulation 20 of 2018 in carrying out their duties, authorities, rights, and obligations in village financial management including Village Funds, the Village Head must submit to the Regent / Mayor every periodic and yearly. The submission of the Village Fund realization report is carried out no later than the fourth week of June of the current fiscal year for the first semester and no later than the fourth week of January of the next fiscal year for the second semester. Village revenue and expenditure budget realization of Village Fund reported to Village Consultative Board ([Peraturan Menteri Dalam Negeri Nomor 20 Tahun 2018 Tentang Pengelolaan Keuangan Desa, 2018b](#)).

Form of reporting on activities in the Village revenue and expenditure budget has two levels of reporting, which is:

- 1) Periodic reports are reports on the implementation of the use of village funds that are made regularly every semester and or 6 months in accordance with the stages of disbursement and accountability containing the realization of village fund receipts and village fund expenditures.

2) The final report on the use of village funds includes the implementation and absorption of funds, problems faced and recommendations for the completion of the final results of the use of village funds. Both reports are made by the village head, village secretary and village treasurer.

Both types mentioned above must be made in accordance with the regulations of the Regent. The submission of reports on the realization of the use of funds financed by village funds is carried out in stages by the village head to the sub-district assistance team then the sub-district assistance team makes village-level reports. This report is then reported to the Regent through the NPMPDK of Pinrang Regency as a basis for distributing funds.

Village Heads in the process of submitting reports on the use of ADD are required to submit reports on time. If it is reported late, the Regent has the right to postpone the disbursement of funds for the next stage and the reduction of funds sourced from the District Budget for the following year in accordance with the assessment of the District, control team and the sub-district facilitation team formed by decision of the Regent.

The implementation of the reporting process that has been determined in the Regent regulation, the author conducted research on the reporting process carried out by the village government in Bakaru Village in carrying out reporting on the use of Village Fund Allocation carried out in two stages, namely semester 1 and semester 2, it was conveyed by the village head who stated that:

"The first stage of reporting, namely periodic reports, is carried out in January and submitted no later than the end of June to BPMDK to disburse funds. Furthermore, the final report is carried out in August and submitted no later than January. However, before being received by BPMDK, the report is verified by the sub-district assistance team" (Results of interview with Village Head)

The results of the interview above were also corroborated by the Village Secretary, saying that:

"Reporting to BPMDK Pinrang Regency by making a realization report based on the DD disbursement stage and evaluated by the Pinrang District Inspectorate" (Results of an interview with the Secretary of Bakaru Village)

Based on the description above, the Village Fund realization report made by the Bakaru village government at each stage, due to the disbursement of the Village Fund in the next stage, must attach a report on the realization of the Village Fund in the previous stage. Therefore, reporting carried out by the village government to the Regent / Mayor is only limited to each stage. The village government also submits a Village Fund report listed in the Village Revenue and Expenditure Budget to the Village Consultative Board every year.

Accountability

The consequence of governance in terms of Village Fund management is accountability to several related parties. In this case, the government is obliged to make a report from the management of the Village Fund. Submission of Village Fund realization report in writing by the Village Head (village government) to the Regent/Mayor. In good *governance*, accountability is not only conveyed to the government, but must also be conveyed to the community.

The following is a description of the accountability carried out by the village parat:

"It is informed in detail to the community because every village budget planning involves the community for joint deliberation and everything that is prioritized will be implemented" (The results of the interview with the head of Bakaru Village)

"Yes, so at this time after the Village Government Work Plan we also convey that we will do this and inform it in the form of billboards. And in Bakaru Village, we focus on greening because in the new regulations there are several things that we must do. Because for the village fund, there is no psychic from the center, we focus on the Village Millik Business Entity as the economic development of the community, then there is a separate income for the village" (The interview results of the head of Bakaru Village)

Based on the description of several informants above, the form of accountability from the Bakaru Village Government regarding the management of Village Funds is to make transparency

to several parties both to the district / city government and the community. So it was found that the accountability carried out by the Bakaru Village Government was in accordance with applicable regulations, namely the Minister of Home Affairs Regulation Number 20 of 2018 concerning village financial management which can be seen through accountability reports by informing the community through the installation of information boards related to the use of funds.

Accountability for Management of Bakaru Village Fund Allocation

Accountability is an obligation that must be carried out by the village apparatus in charge of policies and activities set by the government, the private sector or organizations responsible to the community or related parties. Accountability according to Mardiasmo in (Ferina et al., 2016) is responsible for success or failure in carrying out an organization's mission and the obligation to report. Accountability is a public accountability process starting from the process of planning, drafting, implementing, to reporting that can be accounted for.

Pemerintah Desa Bakaru sudah memenuhi dimensi akuntabilitas, diantaranya:

a. Accountability, honesty and law

According to informants regarding honesty and legal accountability carried out by the village government:

"Presenting budget reports through billboards such as installing billboards at the Village Office so that the community can directly see them" (Village Secretary)

Based on the explanation from the village secretary regarding the budget report that can be accessed by the community through billboards installed at the village office, so that in Bakaru Village has carried out honesty accountability, then in order to realize legal accountability in Bakaru Village, this is evidenced by tax payment compliance seen in the tax assistant book made by the village government.

b. Program Accountability.

According to several informants regarding the accountability of the program carried out by village officials:

"I think the community responded well because all the budgets are going well" (Chairman of the Village Consultative Body)

"The community is very responsive to every activity carried out by village officials" (Village Secretary)

Based on descriptions from several informants about the programs implemented by Bakaru Village officials, the community gave good appreciation to village officials.

c. Policy accountability

Based on previous discussions regarding program planning or activities to be carried out by Bakaru village officials. Village officials always involve lower-level communities so that policies are approved based on initiatives by the community itself.

Accountability or accountability carried out by the Bakaru Village government has implemented honesty and legal accountability where the village government installs billboards as a medium of information on the management of village fund allocation so that it is easily accessible to the community, program accountability is also carried out by the Bakaru Village government seen from several developments that have been carried out where village officials always involve the lower level community so that policies are approved based on initiatives by the community itself, although there are still some unrealized developments, it has become the responsibility of the village government. And it is highly appreciated by the community because it facilitates the smooth running of the community's economy, let alone the local community, the majority of farmers who require working outdoors and road access is needed.

Transparency of Bakaru Village Fund Allocation Management

Transparency is a principle to ensure freedom for everyone to be able to obtain information about the administration of government. Information that is entitled to be obtained by the community both from the stages of the planning, implementation, and accountability process.

Reporting is built on freedom of information. Information related to the public interest can be directly obtained by those who need it.

Based on Law Number 14 of 2008 concerning Public Information Openness ([Undang-Undang \(UU\) Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik, 2014](#)). In the regulation, it can be explained that transparency or openness is a principle that can ensure ease for the public to access information.

Good *governance* will be achieved if the principle of transparency is well established. Transparency can be measured through several indicators, which are as follows: (Iswahyudi et al., 2017)

a. Document Accessibility Availability

The first indicator can be measured by the availability of document accessibility to avoid fraud and abuse in the Village Fund management process. The availability of document accessibility is also expected to make it easier for the community to access information about the implementation of development activities carried out by the village government.

The interview with the informant is as follows:

"That is to present it through billboards such as the installation of billboards at the Village Office so that people can directly see it" (Results of interview with Village Secretary)

This was also conveyed by other informants as for the results of the interview, among others, as follows:

"With the billboard which includes transparency, although we do not know the actual amount of funds, whether what is displayed is correct, but it is expected that the authorities will be trusted and responsible because the impact will greatly affect the development of the village itself." (Results of interviews with villagers)

b. Clarity and Ease of Access to Information

The second indicator can be clarity and completeness of information provided by the village government is very important for the community to know. Then the village government must be able to provide clear information about the process of implementing village development. The presentation of the interview results from informants is as follows:

"It was informed through the meeting that some Village Funds and so many Village Fund Allocations. There are funds from the District and the Center are conveyed and it is explained that the funds are not only for development but there are village employee salaries, environmental salaries and other honors and then there are for community empowerment" (Results of an interview with the Head of Bakaru Village)

c. Openness of Process.

The third indicator can be measured based on Law Number 14 of 2008 article 7 paragraph 2 concerning information disclosure states that public bodies including village governments are obliged to provide accurate, true, and not misleading public information. All communities have the right to know the process of managing the Dea Fund as a whole.

The results of interviews with informants are as follows:

"He informed through the installation of billboards at the Village Office so that the local community can find out how many funds are obtained every 1-year period." (Results of an interview with Love Welfare)

d. Existence of a Regulatory Framework that Guarantees

The fourth indicator can be measured by the existence of a regulatory framework that ensures transparency, Village Fund management is basically regulated in Permendagri Regulation Number 60 of 2014 ([Peraturan Pemerintah \(PP\) Nomor 60 Tahun 2014 Tentang Dana Desa Yang Bersumber Dari Anggaran Pendapatan Dan Belanja Negara, 2014](#)).

An informant described the results of his interview as follows:

"If the management of the Village Fund is arranged by deliberation. Form of transparency after that, there are realization billboards and compiled in (Regional development work plan) and reviewed everything that will be planned then formed in billboards. Then there is the realization that activity A has been completed and activity B has been completed, that is a form of Village Fund transparency." (Head of Bakaru Village)

Based on some of the results of the interview above, it can be concluded that the Bakaru Village government has implemented the four transparency indicators by involving a number of communities starting from the development planning process to conducting deliberations with the community to discuss what development will be carried out with the budget that has been disbursed by the government, both funds sourced from the State Budget and Regional Revenue and Expenditure Budget. In realizing *good governance*, one of them must apply the principle of transparency in the management of Village Funds by involving Village Apparatus.

CONCLUSION

The Village Fund Financial Management implemented by the Bakaru Village Government is in accordance with Permendari Number 20 of 2018 concerning Village Financial Management. In addition, the financial management process of village funds involves the community from the planning stage to supervision. Based on the results of research on Village Fund Management Transparency in development in the village that has been carried out in Bakaru Village. So, it can be concluded that there is a *musrembang* to appreciate the ideas of residents, participation containing detailed development activities, and the existence of transparency board billboards displayed at the Village Office. As for the management of village funds, the report format is in accordance with Permendagri No. 20 of 2018. There are no obstacles in submitting the report because in making reports already using a system that already contains financial data. Based on the results of Village Fund Management Accountability research in development in the village that has been carried out in Bakaru Village. So it can be concluded by looking at several accountabilities that have been carried out by the Bakaru Village government ranging from honesty and legal accountability, program accountability, and policy accountability that have been implemented in accordance with applicable regulations. And the village government always involves the community in every development activity.

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