



ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT BY VILLAGE GOVERNMENT IN INDRASARI VILLAGE, MARTAPURA DISTRICT, INDONESIA

Refda Helmy Rakhman

Postgraduate of Masters in
Development Administration,
Lambung Mangkurat University,
Indonesia

Abstract:

This research aims to analyze accountability of village fund management by village government in Indrasari village of Martapura District. The research' type is qualitative descriptive. The results showed that the management of village funds in Indrasari village has fulfilled the principle of accountability. Judging from the process indicator, Indrasari village has a decision made in writing available to the residents and has fulfilled the prevailing administrative standards, for example by the establishment of the village regulation on RKPDesa and APBDdesa through village deliberation, as well as assassination of village head decision on the determination of PTPKD and establishment of TPK Desa Indrasari. Accuracy and completeness indicators of information relating to how to achieve the target of a program is fulfilled by the financial management of the village referring to Minister of Home Affairs Regulation 113/2014 about the financial management of village and Minister of Home Affairs Regulation 114/2014 on village development guidelines. From the clarity indicator aspect, whether the objectives of the organization to be achieved, the feasibility and consistency of the operational target are all well fulfilled, can be seen from the financial management of the village that refers to RKPDesa and APBDdesa Indrasari and its ordinances refer to Banjar Regent Regulation No 3 of 017 on the village's financial management. Management information system indicators and results monitoring are fulfilled with the financial management of the village using the village financial system (Siskeudes) application to facilitate the village's financial governance and the reporting of the village head delivered periodically each semester to the Regent through Camat and the submission of a statement report of the year-end government to the BPD and orally to the community at the time of the village deliberation. The realization of the expenditure of APBDdesa Indrasari in 2018 has been good with the achievement of 93.69%. Problems faced by Indrasari Village government are related to land assets that should be owned.

Keywords: accountability, village government, village fund management

1. Introduction

In recent years the village Pamor as an independent government became a warm talk among politicians, academics, bureaucrats and society after the birth of Law No. 6/2014 about village. The establishment of this law confirms the existence of the village as a subject in development. This is in line with the purpose of regional autonomy that authorizes every district to manage and manage all governmental affairs and to create regional self-reliance efforts with its potential. The law encouraged the public to build and administer the village independently, so each village was given a significant amount of funding through the state income expenditure budget (APBN).

The village's budget fund, which was initiated by the central government, was assessed as prone to corruption and was able to drag village heads to prison. With the variative characteristics of village, village apparatus competence and relatively new regulation is suspected there are enough potential fraud in each stage of management of village funds, from the planning process to the implementation. Based on the findings of the Indonesian Paralegal Network (JPI), some cases of corruption at the village level is not due to the illegal intention of village head but because incomprehension the village chief of the law and of using the village budget in accordance with applicable legislation.

This research focuses on the accountability analysis of village funds management conducted by the village government. As the object of research is the village government Indrasari Martapura District. In consideration the Indrasari village is one of the villages that received the village funds and the head of the country was newly elected and served since the year 2017, and with some village devices that are still new in office since 2018. Some of the problems that arise are related to the authority obtained by the village government to organize the management of village funds and village development independently, researchers consider the need for further research to be able to explain the problem and the dynamic that develops in it scientifically.

Based on the description of the problem above, then the problem formulation in this research is how accountability of village funds management by the village government in Indrasari village of Martapura District and realization of use of village funds and the problems faced by Indrasari Village Government? Based on the problems and formulation above, this research aims to describe the accountability of village funds management made by the village government in the village of Indrasari, Martapura District, the use of village funds and the obstacles faced.

2. Literature Review

2.1 Village and Village Government

According to Law no. 6/2014 about the village, the scope of the village referred to the law is a village and Traditional village (desa adat) or called by another name. The village is defined as the unity of the legal community that has the boundaries of the

authority to regulate and manage government affairs, the interests of local communities based on community initiatives, the right of origin, and/or traditional rights that Recognized and respected in the government system of the unitary Republic of Indonesia. Meanwhile, the village government is the head of village or called by another name assisted by the village device as an element of village government organizers.

2.2 Village Fund (DD), Village Fund Allocation (ADD) and the result of regional tax and levy (BHPRD)

Based on government Regulation no. 60/2014 about village, funds are sourced from state budget and expenditure budgets. The village fund is transferred through budget income and expenditure of the district/city and is used to finance government administration, implementation of development, public development, and community empowerment. The village funds are allocated by the central government nationwide in the national income and expenditure budgets (APBN) each year. Allocation of village funds is calculated based on the number of villages and distributed considering the population, poverty rate, area, and geographic difficulty. Village funds are transferred through the APBD district/city to be subsequently transferred to APBDesa. Village funds are prioritized to finance development and community empowerment.

Village funds allocation (ADD) are the funds allocated by the local government for the village, which is sourced from the balance fund that is accepted by the regency/city in the budget income and expenditure district/city after deducting the special allocation fund. District/city governments allocate ADD in regional expenditure budget (APBD) regency/cities every fiscal year. The ADD is at least 10% of the balance funds received by the district/city within the estimated income and expenditure budget after deducting the special allocation funds. Allocating ADD by considering the permanent income needs of village heads and village devices, the number of villagers, village poverty rates, village area, and the village's geographical difficulty level.

The meaning of the revenue share tax and regional levy in this case is the preliminary partial income tax and the levy of the area allocated to the village. Regency/city government allocates part of the tax proceeds and the district/city levy to the village at least 10% of the realization of receipt of tax result and the levy of district/city. The allocation as intended is governed by the provisions of the 60% divided evenly into the entire village and 40% is divided proportionally the realization of the receipt of tax results and the retribution of each village

2.3 Accountability concept

Akuntabilitas (in Bahasa) comes from the English term of accountability, which means accountability or situation to be accounted for or the situation should be accounted for (Salim, 1991). Accountability (accountability) according to Suherman (2007) is the proper functioning of all components of the company's activities, according to their duties and authorities respectively.

Accountability can be seen from various points of view such as accountability can be interpreted as an obligation to present and report all follow-ups and activities of individuals or institutions, especially in the field of financial administration to Parties Higher. Accountability in the context of government has the meaning of accountability which is one characteristic of applied good governance. This thinking, which is derived from the thought of public administration, is an issue to clean government or net government. Accountability seen from a controlling standpoint is an action on achieving goals. Mentioned by Jay M. Shafritz & E. W. Russel (1997:368), the accountability indicators are as follows:

1. the process of making a decision made in writing, available to the citizens and meeting the applicable administrative standards;
2. accuracy and completeness of information relating to how to achieve the objectives of a program;
3. clarity of goals to be achieved;
4. eligibility and consistency of operational targets;
5. information system management and monitoring results.

3. Material and Methods

The research that has been done by the authors is a form of qualitative descriptive research, with the focus of research on accountability of village funds management by the village government in the village Indrasari Martapura, data obtained by interviews with From the subdistrict, village government and members of the BPD are also conducted observations, and documentation of village documents related to the research. Data analysis using qualitative methodology stage with reduction, selection and data conclusions.

4. Results and Discussion

4.1 Overview

Indrasari Village is a village in the area of Martapura subdistrict of Banjar Regency. The village which is mostly the soil contour is flat with the area of village 256.95 ha and population of 5,425 inhabitants. Geographically, the village is located near the center of Martapura, so that many growing housing, the football stadium Pride District Banjar Demang Lehman Stadium are on this village. The average community workforce is represented by private employees, civil servants, merchants and other occupations.

4.2 Discussion

From the research of planning aspects on financial management in Indrasari Village already fulfill the principle of accountability, this is seen from the process indicator of making a decision made in writing, available to the residents and fulfilling Applicable administrative standards. For example, in determining decision making priorities

development has been through the level deliberations to the village level and agreed with the BPD which was made in writing and poured into the village regulations Number 008 of 2017 about the village government's work plan (RKPDesa) Indrasari 2018 and village Regulation number 005/2018 about the village budget income and expenditure (APBDesa) Indrasari fiscal 2018.

From the accuracy and completeness of the indicators, among them are related to the objectives of achieving, planning activities on financial management in Indrasari village is in accordance with the regulation of the Minister of the Home Affairs No 113/2014 and rule of Regent No. 3/2017 about Village Finance Management. It can be proved by APBDesa that was made already based on RKPDesa, the draft APBDesa that was agreed between the village head with BPD was then evaluated by the regent of Banjar through Camat Martapura until he was denied the Indrasari Village with the village regulations.

Development planning activities in Indrasari village, which are in accordance with the regulation of the Minister of Home Affairs no. 114/2014 about village development guidelines, where the development planning activities of Indrasari village has been through the village deliberation, the establishment of *RKPDesa*, the development of village indicative, the alignment of the program/activities entered into the village, drafting the RKPDesa design and the establishment of RKPDesa through MUSRENBANGDES (Village Development Planning Consultation).

Indicators of clarity of objectives to be achieved, the feasibility and consistency of operational targets, can be seen from the planning on the financial management of villages in the village referring to the RKPDesa and APBDesa Indrasari in 2018 for the implementation of village governance, development, civic coaching, and community empowerment are directional and based on priority scale.

From the implementation aspect, financial management in Indrasari village has fulfilled the principle of accountability, can be proved by looking at the indicators of decision making process made in writing, available and meet the prevailing administration standards, Where the head of Indrasari village as the holder of power of the village's financial management in carrying out his duties assisted PTPKD (technical implementers The village's financial management) consisting of village Secretary, head of section, head of affairs and treasurer with Poured in the decision of Pambakal/head of Indrasari Village number 025 year 2018 on the determination of technical executor of village financial Management (PTPKD) Indrasari Village fiscal on 2018. In the implementation of goods procurement activities/services the head of the village assisted TPK (activities management team) consisting of village officials, chairman of RT and community leaders with the establishment of the decision pambakal/head of Indrasari Village Number 024/2018 about establishment of activity management team (TPK) Indrasari Village fiscal year 2018.

Judging from the accuracy and completeness indicators of information relating to the means of achieving the target or program, the implementation of the financial management of Indrasari Village is in accordance with the regulation of the Minister of

Home Affairs no. 113/2014 and Rule of Regent no. 3/2017 on village financial management, where all the reception and expenditure of villages in order to implement village authority in Indrasari Village is carried out through village cash account. In case of funding submission to carry out activities must be accompanied by the budget plan verified by the village secretary and authorized by pambakal/head of village. Based on the budget plan, for the implementation of activities is necessary the submission of a payment request letter (SPP) to the village head, by attaching a statement of responsibility for shopping and attachments of the transaction evidence. If the SPP is appropriate and has been verified by the village secretary, the village chief approves the payment request and the treasurer will made the payment.

For the activities of procurement of goods/services, the village government Indrasari is in accordance with the regulation of the regent of Banjar number 64/2017 about the guidelines and procedures for procurement of goods/services in the village That require each village to form a TPK (activity management team) consisting of village officials, chairman of RT and community leaders to help the implementation of goods procurement activities/services in the village. Indicators of clarity of objectives to be achieved, the feasibility and consistency of operational targets can be seen from the implementation of the financial management of villages in the village of Indrasari referring to the work plan of village government and APBDesa Indrasari on 2018 to Implementation of village governance, development, public development, and community empowerment in village directed and based on priority scale.

Administration activities on the management of village finances in Indrasari village have fulfilled the principle of accountability; this can be seen from the indicator of decision making process made in writing, available and in concordance with the prevailing administrative standards, namely the establishment of the decision pambakal/head of Indrasari Village no. 025/2018 about the determination of technical executor of village financial Management (PTPKD) Indrasari village fiscal year 2018. The treasurer has the task of accepting, storing, depositing/paying, implementing and answering for the village income and expenditure of village income.

Judging from the accuracy and completeness indicators of information relating to the means of achieving the target or program, based on the description and the results of interviews on the ground in the management of Indrasari village's finances are already in accordance with the regulations Minister of Home Affairs no. 113/2014 and rule of Regent no. 3/2017 on village finance management where the village's financial administration is conducted by village treasurer. The village treasurer conducts the recording of every acceptance and expense and closing the book at the end of each month in order. The village treasurer delivers a report on each month's financial liabilities to the village head. The reports are acceptance and expense reports of villages using village general Cash books, Village bank auxiliary books, tax helper cash books, income helper books, cash book helper activities, book recapitulation of activities, SPP register books payments, payment receipts, and legitimate payment proofs.

Judging from the clarity indicators of the objectives to be achieved, the feasibility and consistency of the operational target based on the description and the results of interviews above administration on the financial management of villages in Indrasari village referring to the rule of Regent Banjar No. 3/2017 on village financial management so that the administration in Indrasari was carried out in order. For the indicator of information systems management and monitoring the results, the village government in the administration of the financial management of the village using the application of Village financial system (Siskuedes) in accordance with circular letter of the Directorate General of Village Government Build (Ministry of Home Affairs) number 145/8350/BPD since the beginning of 2018.

Reporting and accountability of village financial management in the village has fulfilled the principle of accountability; this can be seen from the indicator of decision making process made in writing, available and meet the standard the prevailing administration, which is the establishment of the decision of pambakal/head of Indrasari Village number 025/2018 on the determination of technical executor of village financial management (PTPKD) Indrasari Village fiscal year 2018; where in the decision, mentioned the village Secretary has a duty to develop the reporting and accountability implementation of APBDesa and draft the village regulation on the accountability of APBDesa implementation.

Judging from the accuracy and completeness indicators of information related to the means of achieving the target or program, reporting and accountability of the financial management of Indrasari Village already in accordance with the regulation of the Minister of Home Affairs No. 113/2014 and Rule of Regent No. 3/2017 on village finance Management, where Pambakal/head of village Indrasari delivered a report of realization of APBDesa to the regent of Banjar through Camat Martapura which is the report on the realization of funds absorption village phase I delivered in June of 2018, the first semester report delivered in July 2018, the report on the realization of the phase II village fund absorption delivered in December of 2018, the final Semester report submitted in January year 2019. Judging from the clarity indicators of the objectives to be achieved, the feasibility and consistency of the operational target based on the description and the interview results on the reporting and accountability of the village's financial management in Indrasari village refer to Banjar Regent Regulation No. 3/2017 on village financial management in order to report and accountability in Indrasari village is carried out in order and in accordance with the prevailing provisions.

Indrasari government has been able to realize the program and activities implemented in the year 2018 with the realization of Rp. 1,150,737,442.00 from budget of Rp. 1,228,280,496.25 or with achievement of 93.69%. The details of the realization of the activity in year 2018 are in the field of governance of village government with the realization of Rp. 342,931,266.00 from budget of Rp. 351,053,645.25 or with achievement of 97.69%. Implementation of the village development with the realization of expenditure Rp. 519,247,426.00 from a budget of Rp. 554,893,000.00 or with an achievement of 93.58%; community empowerment village with the realization of

spending Rp. 198,143,250.00 from a budget of Rp. 214,267,155.00 or with an achievement of 92.47%; the field of community development with the realization of the expenditure of Rp. 90,415,500.00 from a budget of Rp. 108,066,696.00 or with an achievement of 83.67%

The problems found by researchers at Indrasari Village, in realizing the expenditure of APBDesa 2018 in the event of drainage making is not implemented due to the constraints of land status that will be done that is the location of land that will be do not become public facilities or still belong to the residents' private and there is no news ceremony handover of land grants to become the assets of the village. For the activity of road greenery village plans Indrasari want to implement a green-based food security but is constrained by land assets that will be done apparently belong to Banjar district in this case environment department.

5. Conclusion

1. The results showed that the management of village funds in Indrasari village has fulfilled the principle of accountability. This is based on:
 - a. The indicator process of making a decision made in writing is available to the residents and meets the prevailing administrative standards are fulfilled with the establishment of the village regulation on RKPDesa and APBDdesa through the village deliberation, as well as Establishment of village head decree on the determination of PTPKD and establishment of TPK Desa Indrasari.
 - b. Accuracy and completeness indicators of information relating to how to achieve the target of a program is fulfilled by the financial management of the village referring to Minister of Home Affairs Regulation No. 113/2014 about the financial management of village and Minister of Home Affairs Regulation 114/2014 on village development guidelines.
 - c. The indicator of clarity of the objectives to be achieved, the feasibility and consistency of the operational target has been fulfilled by the management of the village finances that refer to the RKPDesa and APBDesa Indrasari and the procedure refers to the Banjar Regent Regulation Number 3/2017 about THE management of village finances.
 - d. Management information system indicators and results monitoring are fulfilled with the financial management of the village using the village financial system (Siskeudes) application to facilitate the village's financial governance and the reporting of the village head delivered periodically each semester to the Regent through Camat and the submission of a statement report of the year-end government to the BPD and orally to the community at the time of the village deliberation.

2. The realization of the expenditure of APBDesa Indrasari in 2018 has been good with the achievement of 93.69%. Obstacles faced by Indrasari village government in realizing activities are determined by the land assets that will be done.

6. Recommendations

To improve the management of village funds in Indrasari village, here are suggestions that the authors can give:

1. The local government of Banjar Regency needs to improve the quality of village government apparatus in the preparation of the village government's work plan document and the village government implementation report. With the preparation of documents RKPDesa and LPPDesa that is careful and complete will facilitate the village government to answer the problems that exist in the village and to facilitate the determination of development priorities and as an evaluation material in the implementation of governance, village development, community empowerment and community development.
2. Camat as an extension of the regent in the region should be given knowledge and guidance related to the management of village funds sustainably so that the village can provide coaching to the head of villages in their respective territories.
3. There is a need for the addition of a village facilitator/escort that is competent in building construction/architect to help the implementation of village development effectively and efficiently.
4. The village head and the device must often socialize policies and regulations related to the use of village funds as well as the implementation of programs and activities conducted in the village in the year to the community to avoid the presumption of lack of good community

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