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Accountability in Planning, Implementation and Accountability of Village Funds Based on Government Regulations

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ABSTRACT

This study aims to find out whether the principles of accountability related to accountability for the management of Village Funds which are carried out starting from the planning, implementation, accountability and supervision stages are properly implemented in Lembean Village, Kauditan District, North Minahasa Regency in 2015-2018. The method used in this research is a qualitative descriptive method with the object of research, namely Lembean Village. The data in this study are primary data obtained through interviews with related parties such as the Village Head, Village Secretary, Village Consultative Body and the community. The results of this study indicate that starting from the stages of planning, implementation, accountability and supervision are good and in accordance with applicable regulations and management has been carried out in an accountable and transparent manner.

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1. INTRODUCTION

In the government structure in Indonesia, the village is the smallest part. According to (Rahardjo, 2010) to meet the needs of the community and as a place to live, the community needs a village as a small community that is bound to a certain locality. The village has the authority to plan development in order to advance and improve the welfare of the community (Syamsi, 2014). The existence of a village is regulated in Law Number 6 of 2014 which states that the village is a legal community unit that has territorial boundaries that are authorized to regulate the interests of the local community. The village cannot carry out its functions as defined earlier if there are no people assigned to manage the interests of the community, which we call village government. Village administration is the implementation of government affairs to regulate and manage the interests of the community in the system of government of the Unitary State of the Republic of Indonesia, this is regulated in Government Regulation Number 72 of 2005.

In managing and carrying out all activities in the village, the village government is guided by efficiency, effectiveness, transparency and accountability. Because everything that is done must be accounted for both in terms of costs and realization. In organizing there are 2 important things, namely effective and efficient. Effectiveness in question is the extent to which the objectives have been achieved in the implementation of the Village Fund. Then in achieving that goal it is hoped that there will be the concept of efficiency. The point here, if it has been budgeted, its realization must be in accordance with what has been budgeted.

One example that must be accounted for by the government village is village income. The village government's income is regulated in Permendagri Number 13 of 2014, namely village rights are all incoming money through the village account for 1 (one) fiscal year which does not need to be paid back to the local government. According to (Halim 2007) the budget can describe the estimated revenue to meet expenses within a certain period, which is usually one year. Village income in this case is the Village Fund. According to Government Regulation Number 6 of 2014 concerning Village Funds, namely funds originating from the State Revenue and Expenditure Budget earmarked for villages and transferred through the Regency/City Regional Revenue and Expenditure Budget. Village Funds must be managed regularly and in accordance with existing and applicable rules. With regard to the use of Village Funds, according to (Kartasasmita 2001) in general the priority for the use of Village Funds is shown in two areas, namely the first in the field of village development and the second in empowering village communities.

Several previous studies have shown that the management of the Village Fund is good and in accordance with its designation and has a positive impact on physical development and community empowerment. Planning, implementation and accountability of village funds have been carried out in stages in accordance with applicable regulations and have implemented participatory, responsive and transparent principles. This is supported by research conducted by (Arifiyanto and Kurrohman, 2014) in Umbulsari District, Jember Regency, East Java Province, research from (Nafidah and Suryaningtyas 2015) in the village of Dapurkejambon, Jombang District, Jombang Regency, East Java Province, research from (Sofiyanto, Mardani, and Salim 2016) in Banyuates Village, Banyuates District, Sampang Regency, East Java Province, and research from (Wida, Supatmoko, and Kurrohman, 2017) in 9 villages in Rogojampi District, Banyuwangi Regency, East Java Province.

The village government should carry out the management of village funds in accordance with the legislation. But in fact, it was also found that Village Fund Management (ADD) was not in accordance with its designation. This can happen because part of the village funds are used for the operational costs of the village government and village consultative bodies, not for the village community. Then the implementation and achievement of village funds results are only accounted for to the village government, not to the village community as research conducted by (Putra, Pratiwi, and Suwondo, 2013) in Wonorejo Village, Singosari District, Malang Regency, East Java Province and research from (Riyanto 2015) in the village of South Device Marangkayu, Kutai Kartanegara Regency, East Kalimantan Province.

Judging from the results of previous studies, it was found that there were inconsistencies in the results of these studies. The difference in results can be due to the selection of different samples. This research is important to do to provide an overview of the implementation of village fund management in the field of development in the form of facilities and infrastructure as well as community empowerment in Lembean Village, Kauditan District, North Minahasa Regency, so it is hoped that the results of this research can be used as a reference or example for other villages in the District. Minahasa Utara regarding good management of Village Funds and in accordance with government regulations. In addition, the results of this study are expected to provide information to the public regarding the management of Village Funds in Lembean Village in accordance with applicable regulations.

2. RESEARCH METHOD

In this study the method used is descriptive method with quantitative and qualitative approaches. According to (Sugiyono 2014) descriptive method is a method that can provide a clear and detailed description of a situation based on the data and information obtained. The quantitative approach is used to analyze data through numerical data in the form of budget data and budget realization to find out whether the Village Fund that has been realized is in accordance with what was budgeted. According to (Moleong, 2012) the qualitative approach in question is the extent to which the understanding of what is assessed by the research subject, for example motivation, perception, and action. A qualitative approach is used to find out more clearly through interviews with all parties concerned about the actual situation.

Interview is a person's ability to argue. Everyone can freely express opinions regarding certain social facts. In interpretive research and critical research, interviews are a method that is often used. One feature of this interview method is the direct exchange of information between one or more people (Hartono, 2017). According to (Rowley 2012) interviews can be categorized into three parts, namely unstructured, semi-structured and structured. In this study, researchers used a semi-structured interview method. Semi-structured interviews are used when the researcher has sufficient knowledge about the topic under study, such as the limitations of the topic and what is not related to the research question.

2.1 Population and Sample

The population used in this study were the village government, village consultative bodies, village communities in Lembean Village, Kauditan District, North Minahasa Regency and Village Fund data from 2015 to 2018. Determination of the sample in this study was carried out using a purposive sampling method. The requirements in determining the respondent:

a. Parties that are related and have more knowledge about the allocation of Village Funds, namely the village government and village consultative bodies. In this case, namely the village head, village secretary, chairman of the village consultative body, and the community.
b. Indigenous residents of Lembean village, in this case, have KTP (resident's identity card) and are willing to be interviewed.

3. RESULTS AND DISCUSSIONS

In this study, the quantitative data used is Village Fund data sourced from the district government. To see an overview regarding the management of Village Funds every year from 2015 to 2018, it can be seen in the following table and graph.

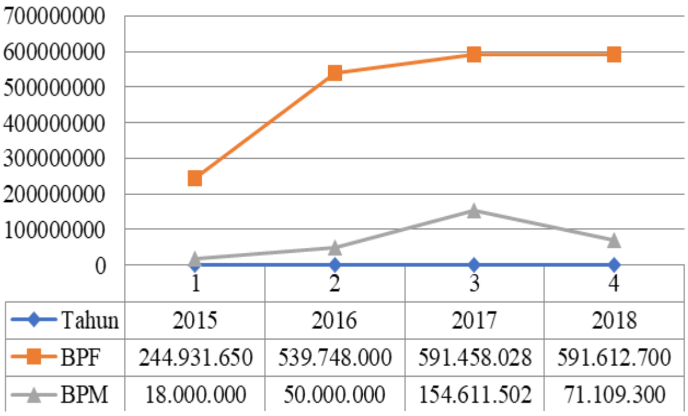
Table 1. 2015-2018 Village Fund Budget and Realization

Year	Budget (Rp)	Realization(Rp)
2015	262,931,650	262,931,650
2016	589,748,000	589,748,000
2017	746,069,530	746,069,530
2018	662,722,000	662,722,000

Table 2. Realization of Village Funds for 2015-2018

	Activity				
Year	Field of Physical Development		Field of Community Empowerment		Total
2015	244,931,650	93%	18,000,000	7%	262,931,650
2016	539,748,000	92%	50,000,000	8%	589,748,000
2017	591,458,028	79%	154,611,502	21%	746,069,530
2018	591,612,700	89%	71,109,300	11%	662,722,000

Based on table 2. it is evident that of all years the largest percentage of Village Fund use was in the field of physical development in the 2015 fiscal year, namely 93%. The portion of Village Funds allocated to the field of community empowerment is seen to be the largest in the 2017 fiscal year, namely 21%.



Graph 1. Realization of Village Funds from 2015-2018

In graph 1. it can be seen that the amount of Village Funds from year to year has increased and the largest percentage of allocation is in the field of physical development. Even though the percentage of Village Fund use in the field of community empowerment is not greater than in the field of physical development, the trend of increasing community empowerment has also increased but only in 2018 has decreased. Furthermore, based on the realization report at the time of reporting, all funds realized were in accordance with what had been budgeted. So every year from 2015 to 2018 the funds are fully realized.

3.1 Observation Results related to Village Fund Planning

The Village Fund is one of the village revenues that is used through the Village Revenue and Expenditure Budget (APBDes). Therefore, the planning program and its activities are prepared based on the Village Development Planning Consultation (Musrenbangdes) forum. Musrenbangdes is a deliberation forum in which the village government, community and other stakeholders agree on a Village Development Work Plan (RKP) which is carried out once a year. Based on Permendagri Number 66 of 2007, RKP is a planning document for a period of one year and is a draft village economic framework taking into account the priority use of Village Funds. To find out what are the principles of transparency and participation in village fund management planning, the researchers conducted interviews with the question: how does the village government realize the principles of transparency and participation in the village fund management planning process? The results of interviews with village heads are as follows:

"An example of... eee... transparency from the government in the management of Village Funds is like involving the whole community in the early stages of planning by exploring suggestions from the community from each of the guard areas in Lembean Village as many as 6 guards. From every proposal from... eee... the community in the guard area was brought to a village meeting which was attended by representatives from various elements of the existing community."

From the results of the interview it can be seen that in planning the Village Fund all parties in the community strata in Lembean Village are involved in accordance with North Minahasa Regent Regulation Number 15 of 2019. This is also supported by the normative budget theory formulated by (Rubin 1990) where the budget format must be made based on a joint decision between the government and the community, and in determining the budget must refer to the existing regulations in the government. When viewed from participation in decision making for planning the use of Village Funds, it can be said that it is quite good. Because the Village Fund is one way for the village government to make the community actively participate in accelerating village development. Based on this, the researcher conducted interviews with the question: what is the level of community participation in the Village Fund management planning process? The results of the interview with the village head are as follows:

"Participation from the community from year to year while I was the village head, one period of six years. The more...come here in the sense that every stage of the year passes, more and more people are...eee...orderly and can take advantage of...eee...the facilities provided by the government for participation which...eee...involve the community directly in the planning process."

From the results of these interviews it can be seen that there was active participation from the Lembean Village community in the Village Fund planning process in order to utilize existing human resources. To plan activities funded by the Village Fund, of course, it is necessary to pay attention to the needs of the community and the mechanisms carried out by the village government. In this regard, the researcher conducted interviews with the question: what is the planning mechanism for managing Village Funds carried out by the village government? The following is the result of the interview submitted by the village head:

"For... eee... the Village Fund planning management mechanism must of course adjust to the existing rules. There is... eee... a regulation of the minister of home affairs, there is a regulation... eee... village ministry which contains... eee... management procedures starting from planning if for the Village Fund to the planning mechanism as mentioned in the previous question, starting with brainstorming ideas, suggestions from the village community . Then it is continued with the village deliberation stage, after there is a village deliberation then the priority scale is taken there, regarding activities or programs that are tailored to the needs of the village to... eee... be managed using the Village Fund".

From the results of the interview it can be seen that the mechanism implemented by the Lembean Village government is in accordance with North Minahasa Regent Regulation Number 15 of 2019 which contains priorities for the use of Village Funds which are determined based on priority scales through village meetings.

One form of village community contribution in order to support the planning of programs or activities funded by the Village Fund is to be present when the village meeting is held. At the time the village meeting was held, there were representatives from the community. In this regard, the researcher conducted interviews with the question: who attended the village meeting in the context of planning the management of the Village Fund? The results of interviews with village heads are as follows:

"Those present at the deliberation are representatives from the delegated community from each guard area at most two people, there are community leaders, religious leaders, representatives from women and from youth organizations and BPD".

From the results of these interviews it can be seen that those present at the village meeting were all representatives of the community groups in Lembean Village. Of course, suggestions and input from the community could not be answered right away, but they were discussed again together with the village consultative body as the body formed to oversee the village government. In this regard, the researcher conducted interviews with the question: how does the village government accommodate all input from village meeting participants in the Village Fund management planning process? The following is the result of an interview delivered by a village head:

"The government in this case has,,, formed a planning team... eee... managing village finances and in the deliberations it is this team that records... eee... inputs submitted by participants at the deliberations, which have been prepared by the team since the beginning of time brainstorming ideas that were discussed were..., eee...suggestions from the community that had been sorted, proposals from the community that had been adjusted to the Village Mid-Term Development Plan or

RPJMDes that were brought up in deliberations. And in that deliberation it will be... err... scrutinized again, studied again, sorted again according to the RPJMDes to be prioritized according to the existing ceiling of funds, in accordance with the needs of the community."

From the results of the interviews it can be seen that the Lembean Village government in determining proposals from the community must refer to North Minahasa Regent Regulation Number 15 of 2019 where the priority for the use of Village Funds is determined through a priority scale according to the needs of the community.

Based on the opinion of the respondents, it was found that there was a joint commitment between the village government and the community to jointly develop within one year. Thus, planning for Village Funds in Lembean Village, Kauditan District meets the transparent and responsible criteria, meaning that the community can find out information about programs that will be implemented and are being implemented through village meetings.

3.2 Observation Results related to Village Fund Implementation

If the Village Fund planning stage has been completed, then the next stage is the stage of implementing activities sourced from the Village Fund. In the implementation of the Village Fund, the village government as the implementing team has an important role to support transparency and convey information clearly to the community, so information boards are posted on each activity regarding what activities will be carried out. In this regard, the researcher conducted interviews with the question: what is the role of the village government in supporting transparency and conveying information clearly to the community in the process of implementing programs funded from the Village Fund? The results of interviews with the village community are as follows:

"The first is socialization for each guard regarding...e...the decline in the Village Fund. After that, through...e...socialization in general, whether within community groups such as the PKK or other related groups later for the socialization of village funds" and also "The village government carries out or conducts village meetings...eee...and puts up billboards regarding the APBDes or Budget Village Expenditure Income funded by ADD and Village Funds in a transparent manner.

From the results of the interviews it can be seen that the village government conveyed clear information regarding the Village Revenue and Expenditure Budget (APBDes) which included Village Funds through going directly to social gatherings or holding village meetings and putting up billboards regarding what activities would be carried out.

This was done to implement the principle of transparency in the field of physical development as well as in the field of community empowerment, so that the public can find out about the Village Fund programs and can also provide criticism or suggestions to the implementing team so that the management of the Village Fund is in accordance with what the community wants. In this regard, the researcher conducted interviews with the question: how does the village government implement the principle of transparency in implementing Village Funds? The following are the results of interviews with the village community:

"Through communication in the form of communion... one form of mass communication such as displaying billboards or banners or posters. Well, the first is through billboards that are written and displayed on the billboards and also placed in public places accessible by the community" and also "The village government is to carry out activities funded by the Village Fund such as construction, for example the road shoulder is guarded 2 and guarded 3 ... ee... by putting up a project board".

From the results of these interviews it can be seen that the principle of transparency in the implementation of programs funded by the Village Fund is through information about what activities will be implemented or are being carried out, one of which is in the form of a project board. The principle of transparency is upheld by the Village Fund program implementers in Lembean Village, Kauditan District and the provision of information is carried out openly from the planning stage to the implementation of development activities, so that it is expected to get feedback or a positive response by the community in improving development performance. From the point of view of the principle of accountability, the implementation of Village Funds is accounted for through socializations. Related to this, the researcher conducted interviews with the question: how does the village government implement the principle of accountability in implementing Village Funds? The results of interviews with the village community are as follows:

"It is carried out through... re-socialization such as the example of socialization in each guard and also socialization in certain community groups such as the PKK or village meetings, this is conveyed and at the same time accountability is also conveyed in... in the form of... e... billboards that were delivered earlier" and also "In being responsible for the implementation of village funds, the government, especially the Old Law...ee...attends guard gatherings held in..the village once a week".

The results of the interview show that the implementation of the Village Fund has been transparently accounted for to the community and is in accordance with the regulations stipulated in North Minahasa Regent Regulation Number 15 of 2019. Evidence of activity can be seen in the following figure.

3.3 Observation Results related to Accountability of Village Funds

As stipulated in North Minahasa Regent Regulation Number 18 of 2019 concerning guidelines for managing Village Funds, namely village finances are managed based on transparent, accountable and participatory principles. So that the village government implements the principle of accountability through being transparent in providing information both to the community and the local government. Referring to this, the researcher conducted interviews with the question: how does the village government carry out the principle of accountability in managing village funds? The results of interviews with the village secretary are as follows:

"The principle of the Lembean village government in carrying out accountability from the finances of managing our Village Fund is to make it transparent through the public of the village income and expenditure board for the village spending income budget, one year's budget and accountability reports that are also reported in every watch through government arisans in every watch and accounted for through an accountability report submitted to the social service and village government of North Minahasa district."

From the results of these interviews it can be seen that the village government is accountable to the community in a transparent manner and in accordance with North Minahasa Regent Regulation Number 15 of 2019 through the activity project board and goes directly to government arisans in every guard in Lembean Village. For accountability carried out by the village government, of course, it does not only discuss it with the community but also provides reports to the local government. Related to this, the researcher conducted interviews with the question: what types of reporting are carried out by the village government in the accountability process for managing Village Funds? The results of interviews with the village secretary are as follows:

"Reports that the village government makes to account for the receipt of Village Funds received by the village, it is my responsibility as the implementing coordinator of village financial management (PPKD) in collaboration with the village treasurer and one staff from the village apparatus, reporting activities through the realization and accountability Report".

From the results of these interviews it can be seen that the type of reporting used is in the form of realization of Village Funds and accountability reports where the format is regulated in Minister of Home Affairs Regulation Number 46 of 2016. Judging from the types of reports said by the informants above, they had no difficulty in making administrative accountability. In this regard, the researcher conducted interviews with the question: are there any difficulties from the village government in making administrative accountability? The results of interviews with the village secretary are as follows:

"So far there have been no difficulties in making accountability reports because we have cooperation from the TPK, the implementing team for procuring goods and services together with the village treasurer who has so far attended training on the village financial system. So in reporting on Village Funds it has been included in SISKUEDES so there are no more difficulties for reporting."

From the results of these interviews it can be seen that in making accountability reports there are no difficulties, because village officials have attended various village financial management training including Village Fund management such as training on the village financial system (SISKUEDES) and this has been carried out in accordance with North Minahasa Regent Regulation Number 15 of 2019 .

In the reporting process, the Lembean Village government was in accordance with the specified structural path, in connection with this the researcher conducted interviews with the question: did the reporting process go through the predetermined structural path? The results of interviews with the village secretary are as follows:

"In the reporting process we have followed the path when in preparing the APBDes, RAPBDes we hold deliberations with the community, our BPD draws up a plan, for example the development that we will carry out. We held deliberations and got a priority which could be funded by the Village Fund. And the Village Fund which is funded by the government is for development and empowerment so we follow the flow or stages to be funded by the Village Fund, we take part in deliberations in the village from the aspirations of the guard then we hold a village deliberation together with the BPD and we will determine the budget for village spending income to be funded by the Village Fund."

From the results of these interviews it can be seen that the village government is in accordance with the existing structural path, namely from exploring community proposals, then discussing them at village meetings, then when the priority scale has been determined according to the needs of the new community together with the BPD determines the village expenditure income budget for submitted to the district government.

With regard to the results of the implementation of the Village Fund program, in Lembean Village it was in accordance with what had been planned previously. Based on this, the researcher conducted interviews with the question: are the results of the implementation of the Village Fund program in accordance? with what was planned beforehand? The following are the results of interviews obtained from the village secretary:

"So far the results are in accordance with what has been discussed. Because all the activities that are discussed must go through deliberations so that they can be prioritized for funding from the Village Fund and we also have to look at the RPJMDes, the village development plan for 6 years. So if there are suggestions from the community that have not been accommodated in the RPJMDes, we accommodate them. If it is an urge, we can disburse the Village Fund, but if it has not been for priority or from the priority of the Village Fund, it cannot be funded by the Village Fund. Because all of the Village Funds are in the rules where we go through deliberations through social gatherings just in case as said earlier, then we look back at the design of the RKP and see again in the RPJMDes whether these activities are included in the RPJMDesa ".

From the results of these interviews it can be seen that the village government has carried out a good performance and in accordance with the applicable rules or regulations. The Village Fund is realized in full according to what has been budgeted. Submission of the accountability report by Lembean Village, Kauditan District, was carried out in 2 (two) ways, namely the first by submitting it directly to the community through village meetings, social gatherings and other meetings held by the village government. Then secondly, by posting details of programs or activities funded by the Village Fund through the project board.

3.4 Observation Results related to Supervision of Village Funds

Supervision in the implementation of activities funded by the Village Fund is carried out by authorized officials, the village government and the community. Supervision in physical development and financial management is carried out so that the implementation does not deviate from what has been planned and is in accordance with existing regulations (Nordiawan, Putra, & Rahmawati, 2014).

Supervision is carried out in the form of monitoring and evaluation by the Village Consultative Body by observing directly from the planning, implementation and accountability stages. In this regard, the researcher conducted interviews with the question: what is the form of supervision carried out by the BPD on the village government in the context of managing Village Funds? The results of the interview with the chairman of the village consultative body are as follows:

"Yes thank you. The first is that for the management of the Village Fund, supervision starts from the planning aspect. The planning is how to make it match the expectations desired by the community. So we are exploring ideas, aspirations from the community that this Village Fund is really... eee... used for the benefit of the community and needed by the community so that it can be effective, now that's one of them and then from a planning perspective. Then from... em... our field implementation from the BPD when the implementation is temporarily in progress, we can monitor the supervisory function, one of which is monitoring in addition to evaluation. Well, this is here, because in practice we monitor the implementation in the field, is it in accordance with... eee... the fairness is in accordance with the reasonableness there is a RAP, there is... eee... the picture is only here too even though there is a RAP there is a picture maybe in the field it is not the same as when we made it... eee... , the picture or the RAP is on the table, so there we supervise, we monitor, we see, it turns out that in the field there are works that need to be changed, adjusted accordingly. Then, when... eee... in the field, what is the mechanism for reporting and accountability, now here... eee... BPD evaluates its supervisory function through evaluation, looks at the Old Law's accountability in its annual accountability submitted to BPD, we see from there that the data is analyzed and we evaluate. Oh.. it turns out that in a report like this, as for the notes that must be... em... become material... e.. consideration of the Old Law, we make notes to consider so that if there is an incident that can be corrected, it is adjusted, adjusted, or in the future, don't let it happen. when things like this happen again, that's the supervisory function in terms of... eee... accountability rather than the use of the Village Fund. And we are monitoring the use of the Village Fund, that's what I said earlier that it has to be in terms of planning so that... eee... This Village Fund is right on target and there is indeed a ministerial... eee... domestic regulation that... eee... makes guidelines... eee... the use of Village Funds in every year issued by the minister of home affairs, so here we have to stick to... eee... this regulation so that... eee... the level of development empowerment is the priority."

From the results of these interviews it can be seen that the village consultative body as the body that oversees the implementation of village governance starts from the planning stage by participating in village meetings, then listening to suggestions from the community and being involved with the village government in determining priority scales according to community needs. At the implementation stage the village consultative body supervises by going directly to the field when the activity is carried out. Furthermore, at the accountability stage, the village consultative body evaluates accountability reports whether the results of these activities are in accordance with what was planned based on North Minahasa Regent Regulation Number 15 of 2019.

4. CONCLUSION

Accountability for Village Fund Management in Lembean Village, Kauditan District, North Minahasa Regency, several conclusions can be drawn as follows: Village Fund Planning in Lembean Village has gradually implemented the concept of participatory development. This is evidenced by the application of participatory, responsive and transparent principles through village meetings to realize the priority use of Village Funds, namely community development and empowerment. Implementation of Village Funds in Lembean Village has implemented participatory, responsive and transparent principles. At this stage the principle of accountability that is applied is still limited to physical accountability, where from an administrative point of view it has been carried out in accordance with the applicable rules and those stipulated by the district government. Accountability for the management of Village Funds to the community in the form of disseminating information through village meetings, project boards, billboards and going directly to guard arisan in 6 areas in Lembean Village, while to the district government in the technical instructions determined by the district government.

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