

Village Fund Governance Based on Accountability Principles, Transparency and Public Participation

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Abstract:

The implementation of Law Number 6 of 2014 concerning Villages has implications for optimism for village empowerment by recognizing the privileges of villages as autonomous regions and having authority in financial management, especially Village Funds sourced from APBN funds. So that this authority needs to be synergized with a management system that emphasizes the principles of accountability, transparency and real public participation.

This study aims to find out why Village Fund Governance based on the principles of accountability, transparency and public participation does not work effectively and, to find the ideal model. This type of research, qualitative descriptive using an observational approach. The results showed; 1) Village Fund governance in Sidenreng Rappang Regency has not been implemented effectively based on the principles of Accountability, Transparency and Public Participation. This is due to differences in the capacity of the apparatus and the village head. Another reason is that access to road and telecommunications infrastructure is different for each village. As is the case with Sipodeceng Village, which has relatively good infrastructure compared to Betao Riase Village, which is still underdeveloped. The understanding of accountability is still limited to the technical aspect; it requires morality and the ability of human resources to account for it. The understanding of transparency is limited to the installation of billboards, without paying attention to the open question and answer room. Public participation has not paid attention to community involvement as a whole and tends to ignore marginalized people due to physical limitations. The symbol of public participation is still interpreted as involving only community leaders. 2) The Village Fund Governance model, which is based on the principles of Accountability, transparency and public participation, is to expand the scope of accountability, not limited to document accountability, but starting with morality and improving human resources from the initial process, on program identification, providing continuous technical assistance to officers, expansion of transparency by including contact persons on program billboards, while participation is indicated by making a questionnaire on proposals and program evaluations as well as mapping the social conditions of the community so that public participation in the use of the Village Fund can be carried out as widely as possible and has an impact on improving community welfare and justice.

Keywords: Accountability, Village Funds, Public Participation, Transparency.

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I. Introduction

The Indonesian government is contextually quite serious in making village improvements, starting with the issuance of Law No. 22 of 1999 then Law No. 32 of 2014 concerning Regional Government to Law No. 19 of 2015 concerning the Second Amendment to Law 32/2014. (Legality, 2017)(Samad & Anas, 2017). After more than 20 years of reform, good governance should no longer only be a passion at the central and local government levels, but should also spread to 71,074 village governments (Bps, 2018).. Various policies have been made by the Jokowi government, especially regarding villages, from the first period to the current period. Attention to villages and sub-districts is quite large, in line with the spirit of *nawacita* promoted by the government.

Since 2015, the Village Fund Policy has continued to increase, namely Rp. 20.67 trillion, in 2016 it rose to Rp. 46.98 trillion, and Rp. 60 trillion in 2017 and 2018 respectively, which was allocated annually to promote development and advance the village. This is proof of the government's seriousness in inviting people from the village to promote development. The government's efforts to advance the village have not gone smoothly because there are many cases of misappropriation of Village Funds. Indonesian Corruption Watch

(ICW) noted that corruption cases in the village budget sector were the most prosecuted by law enforcement officials in 2019 when compared to other sectors. There were 46 corruption cases in the village budget sector out of 271 corruption cases in 2019. Village budget corruption was recorded to have caused state losses of up to IDR 32.3 billion (Kompas, 2020). The amount of corruption in the Village Fund shows that there is no comprehensive system carried out or made by the Government in terms of monitoring village funds. This is used by local officials to enrich themselves and benefit their group. All actions of public officials should still pay attention to legal aspects, because law is a basic need whose presence is natural in life as a regulatory tool, both in individual life, social life and state life. (Manan, Firman, & Rifdan, 2018).

The existence of information technology, such as social media or other applications, can have both positive and negative impacts. The positive impact when used for good things such as sharing knowledge, kindness and experience (Arismunandar & Wijaya, 2018) (Muhammad Rais Rahmat Razak, Ahmad, Mustanir, Madani, & Idhan, 2021).

The results of the 2019 Village Status Determination Report, published in 2020, show that since the issuance of the Village Development Index (IDM), it has been used as an indicator in determining village status. It was determined that until 2019, out of 68 villages in Sidenreng Rappang Regency, there were still 4 villages that were still classified in the category of underdeveloped village status, while more than 50 percent of villages managed to experience status migration from Underdeveloped Villages and developed into Advanced Villages. This makes evaluation material for the Central Government and is a phenomenon that needs to be observed for researchers to be able to observe more deeply about the implementation of Village Fund governance based on the principles of accountability, transparency and public participation, especially in villages that are still lagging behind and villages that have successfully migrated from developing to status. developed village.

For example, Sipodeceng Village, Baranti District, Seidenreng Rappang Regency. The village which currently has the status of an Advanced Village based on the IDM (Development Village Index) assessment, from the results of initial observations and interviews with the Village Head, stated that, Village Fund Governance has actually been carried out well, with principles such as accountability, transparency and public participation. has been applied in every job, especially for physical work, information boards related to the type of work are always posted, and the community is always invited when planning formulation. However, some people still think that the use of the Village Fund is not transparent and only involves a group of people, especially those involved in the elected Village Head Success Team. Some supervisors from the Regency SKPD consider that the application of the principles of transparency and accountability that exist in the village now, is not only interpreted as the installation of job information bulletin boards, there must be a question and answer room, such as the inclusion of a telephone number for complaints, and a room for questions and answers for the community. who did not participate in the preparation of the plan. This raises a fundamental question, why there are differences in perception and understanding between village officials and the community.

Many researches on villages have been carried out in the Indonesian Territory, especially related to the Allocation of Village Funds, but research that focuses and is more specific on Village Fund governance based on the principles of accountability, transparency and public participation has not been widely carried out, especially related to village status and village index values. build (IDM). One of the important obstacles in managing village finances is the availability of capable human resources in government. (Astuti & Yulianto, 2016) This research has not focused on Village Funds, the discussion tends to still widen to village finances. Also research by (Ghozali & Hari, 2017) by title; Management of Village Funds with a Good Governance Approach, where the Village Fund is an independent variable, and in fact good governance which consists of 9 items is the dependent variable. This study found that, the results of the analysis of the accountability, transparency and participatory variables that the village government had followed the established procedures. according to the Regulation of the Minister of Home Affairs. The village government has also taken into account the costs and benefits, as well as prioritizing the public interest in determining the village fund program for the welfare of the people. The village government is also open in providing documents on the use of village funds so that the community knows the clarity of the budget used. Other researchers (Aprilia, 2019) emphasizes the need for transparency, accountability and public participation in village financial management because it is an important aspect needed in order to create good governance in the management of Village Funds. To fill the research gap mentioned above, the researchers raised the title of the dissertation; "Village Fund Management Based on the Principles of Accountability, Transparency and Public Participation".

Village Government

The village as a government organizational unit that deals directly with the community with all backgrounds, interests and needs has a very strategic role. Because basically the progress of a country is largely determined by the progress of its villages, there is no developed country without developed provinces, no developed provinces without developed districts, and no developed districts without developed villages and sub-

districts. This means that the basis of a country's progress is determined by village progress.(Wida, Supatmoko, & Kurrohman, 2017). Villages according to article 1 paragraph 1 of Law no. 6 of 2014 concerning Villages, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. (Irawan, 2017). A village is a government organization that politically has certain authority to manage and regulate its inhabitants or groups. With this position the village has an important role in supporting the success of the national government in general, even the village is the front line in achieving the success of all government affairs and programs. (Jika & Mesa, 2018). The strategic role of village government in assisting local governments in the process of governance, including development. So that the existence of an autonomy policy will be a force for the village government to manage, regulate and organize its own household and be responsible for it.(Gayatri, Latrini, & Widhiyani, 2017).

The village government as an organization that deals directly with the community is required to always provide excellent service to the community, especially related to government administration services such as the service of providing personal documents in the form of a certificate (domicile statement, moving statement, death statement, ownership statement, etc.). The role of the village as a central point in people's lives has a strategic position to improve various forms of service and as a liaison between the community and the government (Muhammad Rais Rahmat Razak & Sofyan, 2020). The assumption is that during the New Order government or before the reform, village governments were in a position of being co-opted by the state and not autonomous. Then in a recent system change, the village government was given a wider space through a structural overhaul in which control was in the hands of the community.(Musa, Subandar, & Tawe, 2018). So that in village financial management such as the Village Fund, not all villages can run according to the expectations of the central government, which must be carried out in an accountable, transparent and participatory manner. In general, the village government is still dominant in playing a major role in program implementation, while the community is not optimally involved.(Khotimah, Kustono, & Martiana, 2018). For this reason, the application of the principles of accountability, transparency and public participation will make an important contribution to improving the governance of the Village Fund.

Village Fund Governance

Village Fund management, especially Village Fund Management in the Village Budget is carried out in accordance with the provisions of laws and regulations in the field of Village financial management. (Article 7 paragraph 2 PP 60/2014) was then implemented in the domestic regulation number 113 of 2014 concerning Village Financial Management, that in carrying out Village Fund governance can be taken in 5 stages, namely: 1). Planning, 2) Implementation, 3) Administration, 4) Reporting, 5) Accountability. Of the five stages above, the village government must be able to account for the use of the Village Fund in every process, where basically in the theory of stewardship the interests of the organization are the main goal. So that the steward carries out his duties and functions properly and in accordance with the public interest, making financial accountability for the implementation of economic goals, public services and community welfare can be achieved maximally to be accountable to the principal.(Alfasadun, Hardiningsih, Ratnasari, & Srimindarti, 2018).

Accountability

Governments have responsibility for both the use of public finances and resources as well as for the results. Therefore, it is necessary to have both internal and external accountability, through feedback from service users, in this case the village community (Arismunandar, 2006). Implementation accountability is not only carried out vertically, namely the village head to the sub-district or district head, but the most important thing is how to make every work accountable to the community. This is as explained by Turner and Hulme (1997), that; accountability is the necessity of public sector institutions to place more emphasis on horizontal (society) accountability, not just vertical accountability (higher authority). Accountability is accountability by institutions that are authorized to manage public resources (Umami & Nurodin, 2017). Accountability is the obligation of the trustee to be responsible for the results of his performance in managing the entrusted resources. (Wafirotin & Septiviasuti, 2019). Accountability in the management of the Village Fund is very important to be applied to ensure values such as efficiency, effectiveness, reliability, and predictability. Accountability is not an abstract concept but a concrete concept and must be determined by law through a series of procedures that are very specific regarding the problem and must be accounted for (Savitri, Andreas, & Diyanto, 2019).

In general, accountability in village government is the obligation to provide accountability or answer and explain the performance and actions of the village government as an institution to parties who have the right or authority to ask for information or accountability. According to LAN and BPKP (Astuti & Yulianto, 2016). Whereas in the implementation of accountability within government agencies, as is the case with Village Fund

governance, it is necessary to pay attention to several principles or indicators in terms of ensuring accountability as follows: 1) Commitment from the leadership and all agency staff to manage the implementation of the mission so that they are accountable. 2) A system that can guarantee the use of resources consistently with the prevailing laws and regulations. 3) Can show the level of achievement of the goals and objectives that have been set. 4) Oriented to the achievement of the vision and mission as well as the results and benefits obtained. 5) Must be honest, objective, transparent and innovative as a catalyst for change in the management of government agencies in the form of updating methods and techniques of performance measurement and preparing accountability reports.

Transparency

Transparency is providing open information, both regarding financial information and regarding policies taken by the government and ensuring access for everyone or the public in obtaining such information. (Umami & Nurodin, 2017). In Government Regulation of the Republic of Indonesia No. 24 of 2005 concerning Government Accounting Standards. Financial Transparency is one of the implementation of tasks and activities that are open to the public starting from the policy process, planning, implementation, supervision and control that are easily accessible by all parties who need the information.

The principles of transparency can be measured through a number of indicators such as the following: 1) Mechanisms that ensure a system of openness and standardization of all public service processes. 2) Mechanisms that facilitate public inquiries about various policies and public services, as well as processes within the public sector. 3) Mechanisms that facilitate reporting and dissemination of information as well as deviations from the actions of public officials in service activities (Bappenas 2003) .(Astuti & Yulianto, 2016). There are mechanisms and guarantees for citizens to question policy deviations without fear or intimidation.

Public Participation

Community participation is the involvement of community participation in government activities, so that it has an impact on the process of evaluating and controlling government performance and minimizing abuse of authority.(Putra & Rasmini, 2019). To determine the level of community participation, it can be seen from 4 main things, namely; 1) Participation in problem identification, 2) Participation in decision making, 3) Participation in implementation, 4) Participation in evaluation. Community involvement in this final assessment is related to the overall implementation of the activity. This participation aims to find out whether the use of the Village Fund is in accordance with the established plan or there are irregularities. (M.R.R. Razak & Ali, 2019).

II. Material And Methods

This study uses a qualitative descriptive type with a phenomenological and observational approach, which is oriented towards deepening and explaining the descriptive data studied. Building a complex and comprehensive understanding, analyzing and coding the words revealed, providing reporting on the views of informants and conducting research while still paying attention to scientific principles. The qualitative approach is based on the paradigm of post-positivism and constructivism, building a framework of thought and making researchers as research instruments with units of analysis of accountability, transparency and public participation in Village Fund governance. The approach process involves important efforts, such as asking questions and procedures, collecting specific data from participants, analyzing data inductively from specific themes to general themes, and interpreting the meaning of the data. The research was conducted to meet the needs in detail and in depth by listening to the explanations of informants about various information and making a picture based on their information on the governance of the Village Fund based on the principles of accountability, transparency and public participation.

III. Result

1. Village Fund Management Based on Accountability

The principle of Accountability in the management of Village Funds is not only limited to the integrity of the Village Head or Village Apparatus but must be accompanied by the factor of human resource capabilities, which can carry out accountability both horizontally and vertically. This is in accordance with the results of Utomo's research (2018) that; Horizontal accountability, namely accountability to the wider community, is carried out in the form of village deliberation forums and accountability statements of Accountability Reports that are submitted to the BPD as a representation of the Community. Meanwhile, vertical accountability is carried out by submitting reports to the Regent. Also reinforced by the opinion of Arismunandar (2006) that; Accountability is directly related to the obligations of government institutions and the officers who work in them to make policies and take actions that are in accordance with prevailing values and community needs.

Making accountability documents in accordance with technical instructions for Sipodeceng Village is not a significant problem, because there is a system that guides the making of reporting, and if something is not clear you can easily consult and ask a consultant and Village Facilitator. Village Fund Management as regulated in Government Regulation number 60 of 2014 concerning villages, in article 2 that; the management of Village Funds to be managed in an orderly manner, complying with the provisions of laws and regulations, efficient, economical, effective, transparent, and responsible by paying attention to a sense of justice and propriety and prioritizing the interests of the local community. During the Covid-19 pandemic, there were many changes, especially in the mechanism for disbursing Village Funds. Disbursement of phase I and phase II, there is no requirement to submit documents later in phase III there are only some administrative requirements that must be prepared. According to Sunandar, the Village Fund disbursement model is related to the pandemic period, according to Sunandar, there are many conveniences in the disbursement process but it is tightened in terms of supervision. proposed plan and submitted to KC KKPN Pare-pare. The implementation of accountability in Village Fund governance will have a positive effect on village financial management in general, this is in line with the results of previous research by Putra, I. M. Y. D., & Rasmini, N. K. (2019) in Badung Regency concluded that, Accountability has a positive effect on the effectiveness of Fund management. Village in Abiansemal District, Badung Regency. This means that the higher the accountability in village government, the higher the effectiveness of village fund management. This was also acknowledged by the Sipodeceng Village Heads and Betao Riase Villages that the Village Fund management based on the principle of Accountability will increase the effectiveness of budget use because every budget user must be able to provide benefits to the village community so that their accountability is not only limited to document accountability but rather on the principle of benefits and effective use of the budget.

1. Village Fund Management Based on Transparency Principles

The concept of transparency is not only limited to the installation of billboards, the contents of which are only about activity items and the amount of the budget ceiling. It is also necessary to design a system that can provide a question and answer room between the community and the village apparatus as implementers. Siwasiskeudes has not yet been implemented in the Village Fund management, so this program cannot be accessed in real time. So it can be said that the current transparency principle is only an announcement to the public by putting up billboards in front of the Village Office. Applying the principle of transparency in Village Fund Management will increase public trust in village government. So what happened to Sipodeceng and Betao Riase villages, the meaning of transparency should be increased to things that can encourage increased public trust. Because announcing activities and budgets without any space or access to open a question and answer room will only be a pseudo-transparency. So that the researcher agrees with the suggestion from the village development office, so that every billboard that is affixed to include the contact number or name of the contact person and not the name of the Village Head listed on the billboard. If this is done, the results will certainly be different and several previous studies, such as the one researched by Andriani (2019), the results of his research show that; the application of transparency has a major influence on the management of the Village Fund.

1. Village Fund Management Based on the Principle of Public Participation

Involving the community, starting at the planning stage which begins with identifying each program from the Dusun Deliberation (Musdus) then continuing to the Village Deliberation (Musdes), there are relatively no difficulties for villages including the villages that are examples of cases in this study, namely Sipodeceng Village and Betao Village Riase. The culture of deliberation and kinship that has been well developed has become an important asset in the village so that the demands to involve the community in stages in making plans do not experience many obstacles in the village. This is also due to the rules that have been set by the government, especially in the Minister of Home Affairs Number 113 of 2014, which are requisite in nature so that community involvement starts from planning activities to accountability. The two villages in this study have the same understanding that they have applied the principle of public participation by involving the community starting from the program identification process, decision making, implementation of activities even to the evaluation process that has involved public participation because the selected program actually comes from the community and there is no program. entrusted by both the Camat and the Regent, all programs come from the community which are then legalized in the Dusun Deliberation forum and the Village Deliberation forum. However, Sunandar from the Village Empowerment Service of Sidenreng Rappang Regency stated that; The public participation model must be able to involve the marginalized and disabled so that the Village Fund must be felt by the whole community without exception. Each proposal must be related to the handling of poverty and people with disabilities, so that later a mapping of the condition of the community in each village will be obtained.

1. The management of the Village Fund will give more results if the principles of accountability, transparency and participation are carried out together because the three have a relationship as described by Dadang Solihin, in the diagram below Tata Kelola Dana Desa Berdasarkan Prinsip Akuntabilitas, Transparansi dan Partisipasi Publik.

Gambar 4.6 Accountability, transparency and participation linkages
Reworked from dadang-solihin.blogspot.com

This is in line with the results of previous research by Putra, I. M. Y. D., & Rasmini, N. K. (2019) in Badung Regency that; The implementation of Accountability, Transparency and Public Participation together will have an influence on the effectiveness of Village Fund management in Badung Regency. The results of Adriani's research (2019) also show that with quantitative research methods it is concluded that; Based on the results of data analysis, it can be seen that the value of $F_{hitung} > F_{tabel}$ (19.451 > 2.69) so that H4 is accepted, thus accountability, transparency, and public participation have a simultaneous effect on the management of village funds. In addition, from the results of the coefficient of determination, it can be seen that transparency, accountability, and public participation have an influence level of 34.9% on the management of village funds and the remaining 65.1% is influenced by other factors outside the variables studied. So that further to improve the effectiveness of Village Fund Governance in Sidenreng Rappang Regency and other Regencies. The researcher recommends applying the principles of Accountability, Transparency and Public Participation together in Village Fund Governance.

The results of the research in Sipodeceng Village and Betao Riase Village show that the principle of managing the Village Fund uses principles such as; accountability (responsibility) which is not only limited to document accountability, but also moral responsibility which is supported by the availability of human resources who can understand technically. The principle of transparency or openness and the ease of access to information that provides a wide space for questions and answers to the Village Fund program, as well as the principle of public participation which is not only ceremonial but can involve the community as a whole, starting with the distribution of a proposal questionnaire to residents. According to the village head, these three principals have been implemented well, but according to the supervisor from the Village Empowerment Service, that what has been done in villages in Sidenreng Rappang Regency is still lacking and is not in accordance with the objectives of the Village Fund itself. The use of Village Funds must be accounted for up to one rupiah and must be enjoyed by all levels of society. If the principles of Accountability, Transparency and public participation are implemented together, the management of the Village Fund will be much more effective and efficient.

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