



ACCOUNTABILITY OF VILLAGE FUND ALLOCATION MANAGEMENT IN THE ADMINISTRATIVE STATE OF WAILOLA VILLAGE, BULA DISTRICT, EAST SERAM REGENCY

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Abstract

Regional autonomy mandates equitable regulation, distribution, and utilization of national resources, as well as central and regional financial balance within the framework of the Unitary State of the Republic of Indonesia. The implementation of decentralization is in line with the democratic agenda and the goal of realizing prosperity. With decentralization, democratic public decisions can be guaranteed, as well as better public services. The ongoing decentralization process has provided awareness about the importance of regional independence which relies on empowering local potential. Village autonomy also aims to generate local potential and initiatives, create equity and justice and empower people's power at the grass root level. This stage is considered very crucial because it is believed to be able to bring development achievements, namely welfare, closer to the bottom people. Rural communities can feel the impact of development directly and can enjoy good public services from the government, including through Village Fund Allocation Management. This study uses descriptive research with data sources in this study are primary data and secondary data with data collection techniques in the form of observation, interviews, data analysis techniques used to decrypt research data in accordance with the variables to be studied and do not test hypotheses but explain and analyze the phenomenon under study.

Keywords: Management, Village, Fund Allocation

INTRODUCTION

Villages have the right of origin and traditional rights in regulating and taking care of the interests of local communities and play a role in realizing the ideals of independence based on the 1945 Constitution of the Republic of Indonesia (Endah, 2020). In the course of the constitution of the Republic of Indonesia, villages have developed in various forms so that they need to be protected and empowered to become strong, advanced, independent, and democratic so as to create a strong foundation in implementing governance and development towards a just, prosperous, and prosperous society (Hertati, 2019).

According to Law Number 6 of 2014 Syukri et al., (2017), village regulation aims to: provide recognition and respect for existing villages with their diversity before and after the establishment of the Unitary State of the Republic of Indonesia; provide clarity on the status and legal certainty of villages in the constitutional system of the Republic of Indonesia in order to realize justice for all Indonesian people; preserving and promoting the customs, traditions, and culture of village communities; encourage initiatives, movements, and participation of rural communities for the development of village potentials and assets for mutual welfare; establish a professional, efficient and effective, open, and responsible village government; improving public services for villagers to accelerate the realization of general welfare; increase the socio-cultural resilience of rural communities in order to realize rural communities that are able to maintain social unity as part of national resilience; advancing the economy of rural communities and overcoming national development gaps; and strengthening rural communities as subjects of development (Sujana et al., 2020).

In accordance with the mandate of Law Number 6 of 2014 concerning villages, the Government will allocate Village Funds, through a transfer mechanism to Districts/Municipalities (Prasetyo & Muis, 2015). Based on Temenggung, (2016) the allocation of these funds, each district/city allocates it to each village based on the number of villages by taking into account the population (30%), area area (20%), and poverty rate (50%). The results of the calculation are also adjusted to the level of geographical difficulty of each village. The budget allocation as referred to above is sourced from central expenditure by streamlining village-based programs in an equitable and equitable manner. The amount of budget allocation allocated directly to villages is determined 10% (ten hundredths) of and outside regional transfer funds (on top) in stages. Based on Government Regulation No. 60 of 2014 concerning Village Funds Sourced from the State Budget, with the wide scope of village authority and in order to optimize the use of Village Funds, the use of Village Funds is prioritized to finance the development and empowerment of rural communities (Indonesia, 2017).

The purpose of providing Village Funds is as stimulant assistance or stimulus funds to encourage financing village government programs supported by community self-help participation in carrying out government activities and community empowerment, in order to

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improve welfare and equitable distribution of village development. However, it turns out that in its implementation there are still many problems.

The notion of good governance (good governance) can be interpreted as a way of managing public affairs. The World Bank defines good governance as Erkkilä & Piironen, (2014)"the way state power is used in managing economic and social resources for development of society". Meanwhile, the United Nations Development Program (UNDP) defines it as "the exercise of political, economic, and administrative authority to manage a nation's affair at all levels". In this case, the World Bank emphasizes more on the way the government manages social and economic resources for the benefit of community development, while UNDP emphasizes more on political, economic, and administrative aspects in state management.

In order to support the realization of good governance in village administration, village financial management is carried out based on the principles of governance, namely transparent, accountable and participatory and carried out in an orderly and disciplined manner (Astuti et al., 2019). Regulation of the Minister of Home Affairs of the Republic of Indonesia number 113 of 2014 concerning village financial management, that to implement the provisions of article 106 of Government Regulation number 43 of 2014 concerning regulations for the implementation of Law number 6 of 2014 concerning villages, stipulates that village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and disciplined budget (Ferina & Lubis, 2016). However, accountability is key to all of these principles. This principle requires two things, namely (1) answerability, and (2) consequences.

This Village Fund management research focuses on the implementation of accountability carried out by the village government (Bawono et al., 2020). The implementation of accountability for Village Fund management starts from the planning stage, implementation of all activities, and post-activity so that Village Fund management is expected to be accounted for and accounted for. Wailola Village is one of the administrative villages in East Seram Regency (SBT), which has a vision of "creating equitable and sustainable development based on agribusiness and superior tourism towards civil society", and to achieve this vision the SBT Regency government has set several missions, one of which is "encouraging and continuing good governance. The vision and mission of the district must be carried out by every level of government under it, including the Wailola administrative village in carrying out government processes, including in managing Village Funds.

Based on the explanation in the background above, the researcher raised the title: Accountability for Village Fund Allocation Management in the Administrative State of Wailola Village, Bula District, East Seram Regency

METHODS

This research is using a descriptive method of presenting facts as they are to the variables of community perception of Village Fund Allocation Management Accountability (Yulihantini & Wardayati, 2017). The approach is carried out without making comparisons or connecting with other variables, but rather explaining and analyzing the phenomenon under study. The location in this study is in the Administrative State of Wailola Village, Bula District, East Seram Regency. In determining this informant, the researcher takes key informants, namely people who are considered to know or be directly involved in the problem under study. The presentation of data collected in this study is a qualitative data analysis technique using data analysis from Miles and Huberman (1984), namely data collection, data reduction, data presentation and conclusions.

RESULTS AND DISCUSSION

This section will describe the results of research in the form of data obtained in the field on Accountability for Village Fund Allocation Management, as for answering. Accountability for Village Fund Allocation Management.

1. Accountability for Village Fund Allocation Management

Accountability of the ADD management system is intended as an effort to realize good governance. As stated by Bawono et al., (2020) that the principles or principles of good governance are participation, transparency and accountability in the implementation of government and development.

The results of interviews with the Village Head and community elements show that Village Fund Budget Accountability (ADD) is carried out in the form of receiving reports on the use of funds in supporting all activity programs that take place in the Village, and accountability is informed to the community through information boards in the Village. In addition, administrative responsibility is also applied by us village government leaders to the District Government through the District Government. This is in line with the answer of community leaders who stated that although information on the use of village funds is on the village information board, in our opinion, the village government has shown good intentions regarding accountability for the transparent use of village funds.

Thus, it is clear that the use of village funds is solely intended for development in the village so that the successful implementation of development in the village is certainly the result of cooperation between the village government and the community. The community by participating in village deliberations shows that the community wants to solve problems in their respective villages. This implementation is the application of participatory principles of village community development supported by transparent, accountable, and responsive principles. The implementation of these principles needs to be clearly known starting from the stage of planning, implementation, accountability and complete supervision of ADD.

2. Village Fund Allocation Planning

Village Fund Allocation (ADD) is one of the village revenues whose use is integrated with the Village Revenue and Expenditure Budget (APBDes), therefore the development program and its activities are prepared through Village Planning Deliberation (Musrenbangdes). Musrenbangdes is a deliberative forum that discusses proposals for village development planning or programs guided by the principles of Village Community Development Planning (P3MD). This principle requires community involvement in decision making and determining the development to be carried out, especially those allocated in the village concerned, so that it can truly respond to growing needs/aspirations.

The principle of Lestari, (2017) is the involvement of every citizen in taking the judiciary either directly or through institutions that represent their interests . The implementation of the ADD program in Wailola Village is also carried out in the context of community empowerment and emphasizes the motivation process to participate in village development. The implementation of the principle of participation has also been proven by the results of interviews:

"Regarding the planning stage, we held deliberations involving all village officials. In addition, with this ADD, the community is very happy and enthusiastic as long as the funds are no more than the ADD funds that have been determined" (Results of an interview with Wailola Secretary, on April 6, 2023)

This is supported by the informant's statement as follows:

"The participation rate of village officials and the community is very good. And during the implementation of the community there are those who have fun to help the development process by becoming handymen or coolies". (Results of an interview with Sekdes Wailola, on 6 April 2023).

The chronological planning mechanism of ADD can be described as follows:

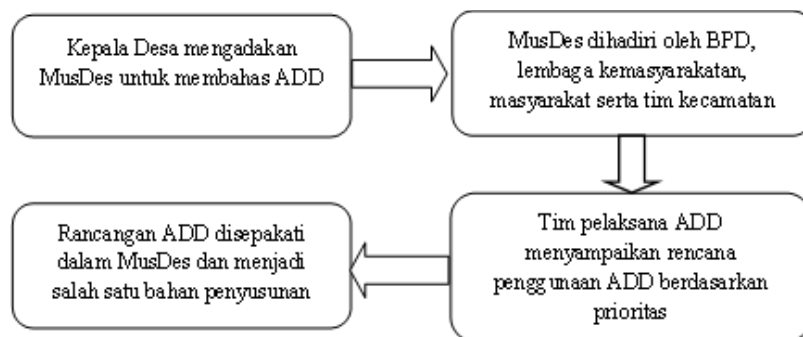


Figure 1. Village Fund Allocation Planning Mechanism
Source: Law No.6 of 2014 on Villages

- ✓ The Village Head as the person in charge of ADD held a village meeting to discuss the plan to use ADD;
- ✓ Village deliberations are attended by elements of the village government, Village Consultative Body (BPD), village community institutions, and community leaders, and must be attended by the District Facilitation Team;
- ✓ The Village Implementation Team presented the draft use of ADD as a whole to the deliberative participants. The design of the use of ADD is based on the priority scale of the results of the previous year's musrenbangdes;
- ✓ The draft use of ADD agreed upon in village deliberations is outlined in the plan for the use of ADD which is one of the materials for preparing the APBDes.

Village deliberations open opportunities for the community to provide their aspirations as well as a learning medium for the community on the principle of accountability for ADD management. The presence of the community can support the government's task in knowing the needs of the community, formulating service agendas and priorities, and developing service programs in accordance with the needs of community aspirations. This is reinforced by the statement of one informant who said:

"Musrenbang covers the entire budget of funds that will be given to the community both internally and the village itself, BPD, and community groups used such as regional development, socio-cultural, economic. We invite in the form of a musrenbang body, where all our proposals are accommodated and vote on the most urgent proposals we put first." (Results of an interview with Wailola Secretary, on April 6, 2023)

Planning activities sourced from ADD must really be able to accommodate the aspirations of the community. All activities funded by ADD are programs that are needed by the community and become a priority to be implemented in order to achieve effective use of funds determined by the District Government.

The results of budget planning and programs that have been ratified by this Village Regulation will be a guideline for the implementation of village government and village development within 1 (one) year, in addition to other activities whose sources of funds are outside ADD. Thus the agreed planning must also be transparent, can be known by all levels of society which can later be accounted for.

The principle of transparency is upheld by the implementers of the ADD program in Wailola Village, Bula District, so that it is expected to get feedback / feedback from the community in improving development performance. In addition, the provision of information is given openly starting from the planning stage to development activities.

This is evidenced by the results of interviews with informants who said:

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"Everything related to the program is delivered transparently starting from its planning, management and will be given an APBDes. This is conveyed because we want things that are not desirable. It's imperative to always be open." (Results of an interview with Wailola Secretary, on April 6, 2023)

This is in line with what was conveyed by the Wailola Head as follows:

"There is openness and in accordance with what has become a RAP and is also carried out by officers who are assigned. In this case, the task in carrying out activities is Timlak in accordance with the existing budget and implementation." (Results of an interview with Kades Wailola, on April 4, 2023)

This information shows the application of the principle of transparency in ADD planning that can be known by all village officials.

3. Implementation of Village Fund Allocation

The implementation of activities whose financing is sourced from ADD is fully carried out by the Village Implementation Team. In implementing this ADD program, openness from the Village Implementation Team to the entire community is needed (Purnama, 2020). One tangible manifestation of the Village Implementation Team in Wailola Village in supporting the disclosure of information on the ADD program is by installing an information board containing the schedule of physical activities that are being carried out.

This information disclosure is an effort by the village government to implement the principle of transparency in the management of ADD. This is in line with what was said by the following informant:

"We use notice boards such as implementation and programs, we say there if we have implemented ADD at the end of the year it is revoked because it will move to the next year." (Results of an interview with Kades Wailola, on April 4, 2023).

In terms of the principle of accountability, the implementation of ADD is taken through a reporting system, namely monthly reporting and reports on each stage of activity. This is evidenced by the results of interviews with informants who said:

"All village funds are disbursed and the program that becomes the entire program of the ADD budget with a note is attached with support, of course there are notes, receipts and if there is a use proposal and there is a final report." (Results of an interview with the Wailola Village Treasurer, on April 5, 2023).

The results of the interview show that in the implementation of ADD always reported the progress of the implementation of activities by ADD managers at the village level, especially about physical activities and absorption of funds contained in the appendix. Thus, it can be seen that the responsibility of ADD managers at the village level has fulfilled the provisions for making phased ADD activity reports and final activity reports.

Accountability for the implementation of the ADD program to the top-level government is carried out through a periodic reporting system. The ADD implementation report consists of a preliminary report, a report on each stage of activity, a monthly report, and a comprehensive final report on activities.

4. Accountability for Village Fund Allocation

The accountability of ADD in Wailola Village is integrated with the accountability of the APBDes. This is in accordance with the Minister of Home Affairs Regulation Number 37 of 2007 concerning Village Finance (Taufiq & Yatminiwati, 2019). The regulation is intended to provide a legal basis for village finance, village financial resources, and village revenue and expenditure budgets.

Village financial strengthening is carried out to strengthen the pillars of transparency and accountability. Village financial management must be carried out efficiently and effectively, transparently and accountably. ADD which is one of the main sources

Village revenues must also be accounted for transparently to the community and to the district government as the authorizing institution.

The management of financial administration carried out in Wailola Village can be said to be in accordance with the principle of accountability as the results of interviews with village cadet informants as follows:

"So, to disburse the budget, we from the village make SPP addressed to the Regional Government, after being known by the Regional Government then the Regional Government provides recommendations to the Finance, later from finance make SP2D based on the request of SPP from the village, then an examiner/introduction letter is issued from Finance to Bank Maluku, then disbursement can begin" (Results of an interview with Kades Wailola, on April 4, 2023).

Understanding of ADD financial administration management can also be seen from the following interviews:

"The Village Head and Village Treasurer take village funds from the bank and then give them to the Treasurer of the ADD Implementation Team. from the Treasurer of the ADD Implementation Team which is for the allocation of the village government will be returned to the Village Treasurer." (Results of an interview with the Wailola Village Treasurer, on April 2023).

These information shows that the accountability system for the implementation of ADD in Wailola Village has implemented the principle of accountability.

From the results of the research mentioned above, it can be summarized that accountability for the management of Village Fund Allocation in the Wailola Village area, Bula District, SBT Regency, is based on the principle of transparency and the principle of

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accountability. Thus, it is necessary to make continuous improvements while still adjusting the situation and conditions as well as the development of applicable laws and regulations.

CONCLUSION

Based on the results of this study, the author can conclude the main problems in this study. The planning phase of the Village Fund Allocation (ADD) in Wailola Village has applied the principles of participation and transparency. This is evidenced by the enthusiasm of village officials in the village deliberative forum. In addition, in village deliberations, the village government is open to receive all proposals from village officials as well as the community who are present for the running of development in the relevant village. The implementation phase of the Village Fund Allocation (ADD) program in Wailola Village has applied the principles of transparency and accountability. The principle of transparency is fulfilled by having clear information about the schedule physical implementation funded by ADD. For the principle of accountability has been fully implemented because of physical accountability and The administration is complete and complete.

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First publication right:

Journal Transnational Universal Studies (JTUS)

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