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Village Fund Allocation Management Accountability in Kebur Village, West Merapi District, Lahat Regency

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Abstract

This study aims to help solve the problems contained in the management of village fund allocations in Kebur Village. This research was conducted related to the accountability and development of village fund allocations in 2017-2019 in Kebur Village, West Merapi District, Lahat Regency. This research uses descriptive qualitative analysis method with data collection techniques used are observation, literature study, and documentation. The data analysis technique used in this study is to perform the data condensation process, data presentation, and conclusion. The results of this study indicate that the accountability and development of village fund allocations in 2017-2019 are quite good but not for each year because there are still many shortcomings in Kebur Village but technically and administratively are good, but still have to get guidance from the district government and district government.

Keywords: planning, implementation, accountability, development of village fund allocations

1. Introduction

Government accounting is a field of accounting science that is growing rapidly along with the times. Due to the demand for public accountability and transparency on public funds managed by the government, there will be a need for the use of accounting in recording and reporting government performance. Government accounting has three main objectives that must be implemented, namely accountability, managerial, and supervision. Government accountability is the implementation of providing information regarding all actions or activities and financial management carried out by the government for a period. Government accounting must provide information needed in managerial processes, such as planning, budgeting, implementing, monitoring, and evaluating government performance. Government accounting must be carried out by carrying out inspections by functional supervisory officers, effectively and efficiently.

Accountability is an important indicator of a government's ability to gain public trust and is one of the parameters of the strength or weakness of public participation. The important role of accountability is evidenced by several writings, which state that accountability is the main element in realizing good governance. Accountability is about providing information between two parties, where one is responsible for providing an explanation to the other party who has the right to the accountability. defines public accountability as the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to ask for such accountability (Kholmi, 2016). Village financial management is the totality of activities that include planning, implementation, administration, reporting, and village financial accountability. The implementation of village-scale local authority is not only funded by the Village Budget, it can also be funded by the state revenue and expenditure budget as well as the

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regional income and expenditure budget. The implementation of Village authority assigned by the Government is funded by the state revenue and expenditure budget. With the Village Fund Allocation (ADD), the village has the authority to control and manage its household in accordance with the given authority, which concerns the role of the village government as a public service provider in the village and as a goal in the planning and implementation process of regional development that connects residents at the village level. village (Tedi et al., 2020).

The phenomenon that occurs in ADD management in Kedungbetik village can be said to be accountable, ADD planning is based on program proposals from the hamlet and evaluated through deliberation forums at the village level. The procedure for disbursement and distribution of ADD is in accordance with Jombang Regent Regulation No. 17 of 2015, Permendagri No. 113 of 2014 and the allocation of ADD funds is based on a priority scale (benefits). The accountability report on the realization of ADD implementation is integrated with the APBDes accountability. The obstacle to ADD management is the lack of understanding of the village apparatus in implementing ADD (Kholmi, 2016). Meanwhile, the research (Wida et al., 2017), shows that at the planning and implementation stages it has been in accordance with applicable procedures and the management has been carried out in an accountable and transparent manner. The supervision stage is still not going well due to the lack of transparency to the community. As for the accountability stage, it has not gone well because the Human Resources of the implementing team in making administrative reports are still lacking, so there is a need for more guidance and supervision from the local government. (Travelers et al., 2020)

In Kebur Village, there is still a great need for physical facilities and infrastructure to support the welfare of the village community. Thus, in Kebur Village, the focus is more on the application of the principle of accountability carried out by the implementing team in the village, because accountability is used as a medium that can prove and explain strategic plans. and the objectives that have been planned and set by the government organization can be carried out in accordance with the initial plans or objectives effectively and efficiently.

The final result that is expected with the implementation of village fund allocation is the creation of development in various aspects, both physical development and non-physical development. Physical development in the form of construction of facilities for rural communities such as road houses, houses of worship, health centers, posyandu, and so on. Meanwhile, non-physical development can be in the form of providing human resources for rural communities such as sewing skills training, youth organizations, or counseling on various issues that are considered important such as family planning counseling, counseling on the dangers of smoking and narcotics, or alleviating illiteracy.

2. Research Method

The object of research in this study is the Office of the Head of Kebur Village which is located at Jalan Lintas Sumatera Km. 15, Kebur Village, West Merapi District, Lahat Regency 31471 South Sumatra Province.

This type of research is a type of descriptive qualitative research. According to (Lexy J. Moleong, 2016) descriptive qualitative research is a scientific research that aims to understand a phenomenon in a natural social context with a process of deep communication interaction between researchers and the phenomenon being studied. Descriptive research is research that describes a symptom, event, and incident centered on a problem that occurred at the time the research took place.

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Sources of data used in this study is secondary data. According to (Sanusi, 2014), secondary data is data that is already available and collected by other parties. Researchers just use the data according to their needs. The secondary data of this study was obtained from the 2017-2019 Budget Realization Report document, Kebur Village, West Merapi District, Lahat Regency.

3. Findings and Discussions

3.1 Village Fund Allocation Management Accountability

The accountability of the village fund allocation management system is intended as an effort to realize good governance. The allocation of village funds is one of the main sources of village income and must also be accounted for in a transparent and accountable manner to the community and to the government. Accountability for the allocation of village funds in Kebur village has been planned in accordance with the Regent's Regulation and discussed in the BPD meeting with the Village Government.

So that village fund allocation accountability (add) in Kebur Village can account for its activities in the Accountability Report which contains the minutes of ADD disbursement, APBDesa realization reports, and some evidence of receipts which can later be seen by the whole community, and as long as activities in Kebur Village are in accordance with regulations available and the funds used have been used properly and can be accounted for.

The distribution of village fund allocations in 2017 was 336,178,500, in 2018 it was 404,129.000, and in 2019 it was 376.1 million. the use of the allocation of village funds received by each village is used for two components, sixty percent is used for village officials' salaries and forty percent is used to finance village government operations.

The success of solving problems in the village is certainly the result of cooperation between the village government and the community, the community can participate in village meetings by showing that the community wants to solve village problems. The level of accountability in the implementation of village fund allocation management starts from the planning, implementation, and accountability stages.

1. Village Fund Allocation Planning

The allocation of village funds is part of the APBDesa. The Village Revenue and Expenditure Budget or abbreviated as APBDesa is the annual financial plan of the Village government. The activity planning program carried out is prepared through the Musrenbangdes. Musrengbangdes is a deliberation forum that discusses proposals for planning or village development programs guided by the principles of Village Community Development Planning.

Planning for the allocation of village funds in Kebur Village is carried out through village meetings. The results showed a high level of community participation in the implementation of village deliberations as seen from the level of attendance and the number of proposals by the community. In the implementation level of the principle of participation in the planning process.

The list of Proposed Activity Plans as one of the requirements for submitting the disbursement of village fund allocations for the fiscal year has been carried out well and community participation is very good in terms of making decisions on planning the use of village fund allocations. Several village officials who were invited to the village deliberations included: the Village Head, the Village Consultative Body (BPD), the Hamlet Head, and the Village Apparatus.

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In the process of planning activities funded by the allocation of village funds, it must really pay attention to the needs of the community, because the allocation of village funds is the main source of income for Kebur Village. Therefore, development activities in the use of village fund allocations as the main element in the preparation of the APBDesa are discussed at the village level which are agreed upon by the village government and BPD within a period of 1 (one) year.

The agreed planning must be said to be transparent, can be known by all the people of Kebur Village and must also be accountable. If the planning stage of village fund allocation has been completed, then the next stage is the stage of implementing activities whose funds are sourced from village fund allocation funds.

2. Implementation of Village Fund Allocation

In supporting the openness and delivery of information clearly and transparently to the community in the process of implementing physical activities carried out in funding sourced from village fund allocations, every physical activity that has been carried out must be installed an information board containing the implementation schedule. This is important because the people of Kebur Village have the right to know information about village government administration, policies, the process of making and implementing and the results achieved.

The Kebur Village Government has applied the principle of transparency to the community. This is evidenced by the results of direct observations at places where information boards have been installed so that village communities can find out the implementation of activities funded by village fund allocations. The implementation of the program of activities funded by the allocation of village funds in the form of physical development as well as facilities and infrastructure in the village is carried out after the funds are received by the Village Head.

3. Village Fund Allocation Accountability

The allocation of village funds is one of the main sources of village income that must be accountable transparently to the village community and to the Regency / City Government. The management of village fund allocations must be carried out effectively and efficiently, transparently, and accountably. Based on the results of the documentation that has been carried out, it has been proven by the existence of a village fund allocation report in the form of the APBDesa Realization Report where the report is made with the siskuedes application which greatly facilitates the finance department to record financial data.

In the Ministry of Home Affairs Number 113 of 2014 concerning Village Financial Management, the Village Head must submit an accountability report on the realization of the APBDesa to the Regent/Mayor through the Camat at the end of each fiscal year. The Accountability Report shall be submitted no later than three months after the end of the fiscal year in accordance with the Village Regulations.

Reports that are informed to the public through information media in the Ministry of Home Affairs Number 113 of 2014 concerning Village Financial Management contain:

a. APBDesa Realization Report;

b. Activity Realization Report;

c. Unfinished or unfinished activities;

d. The remaining budget; and

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e. Complaint address.

Communities who need information on the allocation of village funds are made a Realization Report which is a form of accountability to funders and the community. The accountability system for implementing village fund allocations in Kebur Village has implemented the principles of transparency and accountability with the installation of information boards. In implementing the village fund allocation program, it can also guide the community to actively participate in providing input and criticism of performance and work together to help each other with village officials, secretaries, implementation teams so that village fund allocation reporting can be completed quickly and accurately.

In managing the allocation of village funds in Kebur Village, it is very good but there are several obstacles in its management including the unpreparedness of village officials in using a financial accountability system that uses an application system that is still new because it is not accompanied by optimal training of village officials.

3.2. Development of Village Fund Allocation in Kebur Village

Based on the results of data analysis on the development of village fund allocations for 3 years from 2017-2019, it is unstable every year, because in Kebur Village there is a different development of village fund allocations every year. The development of village fund allocations from 2017-2019 was the lowest in 2017 which was 336,178,500, because in 2017 Kebur Village did not have much development because village funds did not develop well than in 2018 and 2019. Which has a goal from the allocation of village funds are as follows:

a. Poverty reduction and inequality reduction;

b. Improvement of development planning and budgeting at the village level and community empowerment;

c. Improved rural infrastructure;

d. Increasing the deepening of religious, socio-cultural values in realizing social improvement;

e. Increase village income through BUMDes.

4. Conclusion

Based on the results of the research and discussion, it can be concluded that the final conclusions from the research on Accountability of Village Fund Allocation Management in Kebur Village, West Merapi District, Lahat Regency, are as follows:

1. The Kebur Village Government has complied with the laws and regulations regarding the village and village financial management in an orderly and obedient manner, in which the village government has carried out their respective duties with a mandate and has a sense of responsibility so that it can be concluded that the Kebur Village Government has realized good governance .

2. The accountability of the village fund allocation management system has been planned so that the transfer income received is used properly where the funds are allocated in accordance with the planning, implementation, and accountability system for village fund allocations, as evidenced by the APBDesa Realization Report every year.

3. The development of village fund allocations in Kebur Village for 3 years from 2017-2019 which is decreasing but not stable every year. There was a decrease in 2018 to 2019 which in

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2018 had funds of 404,129.000 and in 2019 it was 376.1 million. Funds allocated are only focused on infrastructure and development.

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