

# ACCOUNTABILITY FOR MANAGEMENT OF VILLAGE FUND ALLOCATION IN IMPROVING COMMUNITY FINANCIAL WELFARE IN TANGRU VILLAGE, REGENCY OF ENREKANG

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## Abstract

This study aims to describe how accountable the management of the Tangru Village Fund Allocation is, and to find out how the impact of the 2020 Village Fund Allocation is in increasing the financial welfare of the community in Tangru Village, Regency of Enrekang. The method used in this research is a qualitative research method. Collecting data using observation techniques, interviews, and documentation. In this study the authors interviewed The Village Head, Village Secretary, Head of Financial Affairs, Head of Service Section, Village Chief and Several Residents of Tangru village. The results of this study show that accountability for the management of the 2020 Village Fund Allocation is accounted for in the form of a report, namely: BKU, LRA, LPJ, PMK225, reports per semester, APBDes transparency billboard, and realization reports. There are 5 dimensions of accountability in the 2020 Village Fund Allocation Management in Tangru Village, namely: legal accountability and honesty, managerial accountability, program accountability, policy accountability and financial accountability. ADD management has not been effective and efficient because there are still work programs that have not been achieved. The obstacles in managing ADD in Tangru Village are the limited human resources and village income sources. The financial welfare of the people in Tangru Village with the allocation in the Village Fund has not increased.

**Keywords:** Village Fund Allocation Management, Accountability, Financial Management, Financial Welfare.

## INTRODUCTION

Aspects of the economy in Indonesia, to be precise, public sector institutions are facing pressure to be more efficient in calculating economic and social costs in their utilization to the public in order to minimize the negative impact of the activities carried out. Thus the science of accounting becomes a guideline needed to manage public affairs. The application of public sector accounting must be based on the principles of transparency and accountability. The application of public sector accounting does not only exist within the scope of the central government and regional government but also extends to rural areas.<sup>1</sup>

Accountability is a requirement for the creation of good democratic and trustworthy governance (good governance). Government that is publicly accountable means that the government is responsible for all forms of activities carried out and openly observed by the public, this aims to make the community feel partly responsible for the sustainability of government programs. In addition to transparency, the purpose of accountability is to realize a clear vision, mission, goals and objectives in the program to be implemented. Ensuring that the goals of the government are realized and participating in carrying out the goals in order to create a dynamic and prosperous society.

The aim of development is essentially to increase the economic growth of the community which is oriented towards creating as many jobs as possible, creating social justice, politics or community economic development. Development cannot be seen in terms of physical development alone, but includes the development of human resources, development in the social, political or economic development of the community.<sup>2</sup> The principle of regional autonomy uses the broadest possible principle of autonomy, meaning that the regions are given the authority to manage and regulate all government affairs other than those which are government affairs stipulated in the law.<sup>3</sup> Therefore, the content and type of autonomy for each region is different. However, the principle remains the same, which is oriented towards improving the welfare of the community by always paying attention to the interests and aspirations that grow within the community, so that the wishes of the community can be achieved in line with the goals of the government.

The development agenda contained in Presidential Decree No. 2 of 2015 concerning the 2015-2019 RPJMN namely "Building Indonesia from the periphery by strengthening regions and villages within the framework of the Republic of Indonesia".<sup>4</sup> Judging from the development agenda that was initiated, it means that the government wants to prosper in the economic field starting from the smallest environment in government, namely the village. If the village has reached the prosperous stage, it will be easier for the government to develop other developments towards an even better stage.

The government issued a policy namely the formation of Village Fund Allocation (ADD) as a manifestation of financial decentralization towards an independent village. Village Fund Allocations are funds allocated by the Regency/City government for Villages sourced from the central and regional financial balance funds received by the Regency or City to support all sectors in society and to facilitate the government in carrying out government activities, development and empowerment of rural communities. , especially in carrying out equity in financial management and to encourage increased community self-help.

Village Funds are APBN funds earmarked for Villages which are transferred through the Regency/City APBD and are prioritized for the implementation of village community development and empowerment. The purpose of the Village Fund, among others; (1). Improving public services in the village. (2). End poverty. (3). Promote the village economy. (4). Addressing development gaps. (5). Strengthening the Fund community as a subject of development.<sup>5</sup>

Seeing the purpose of the Village Fund which is so important for the sustainability of people's lives, it is very concerning that it turns out that the purpose of the Village Fund reduction has not yet reached the correct stages and rules. Based on the results of Indonesia Corruption Watch (IWC) monitoring from 2015 to the first semester of 2018, cases of Village Fund corruption have increased from year to year. There have been at least 181 cases of Village Fund corruption recorded with 184 suspects which have caused losses to the State of Rp. 40,6 billion.<sup>6</sup> In terms of actors, the Village Head is the most important actor in the Village Fund corruption case. It was recorded that in 2015, 15 village heads became suspects, in 2016 the number increased to 32 village heads, and the number more than doubled to 65 in 2017, in total, currently there are

at least 141 Village Heads involved in the Village Fund corruption case. The amount of Village Funds in Tangru Village in 2020 is Rp. 467,345,000.00 This Village Fund is allocated to 3 areas namely; in the field of administering village government, in the field of community development and in the field of community empowerment.<sup>7</sup>

**Table 1: Village Fund per Sector**

No.	Spending	Budget
1	The field of village administration	Rp 420.551.000,00
2	The field of social development	Rp 42.890.000,00
3	The field of community empowerment	Rp 5.010.000,00

## METHOD

This type of field research (field research) is a field research conducted in the real life arena. Field research is research conducted in certain community environments, or in government institutions.<sup>8</sup> Based on the problem, the research is classified as a qualitative descriptive research, meaning that this research attempts to describe, record, analyze and interpret through observation, interviews and studying documentation.

This research uses descriptive research. Descriptive research seeks to obtain a complete and accurate description of a situation<sup>9</sup>. The descriptive research that researchers mean is research that describes the mechanism for discussing and examining how the Village Fund Allocation program exists in Tangru Village, Regency of Enrekang in terms of financial management.

## RESULTS AND DISCUSSION

### A. Accountability for 2020 Village Fund Allocation Management in Financial Management in Tangru Village

#### 1. Dimensions of Accountability for 2020 Village Fund Allocation Management in Tangru Village

Accountability is an accountability by parties entrusted by society/individuals where there will be success or failure in carrying out their duties in achieving the goals set. This accountability is related to bureaucratic activities in providing services as a counter-performance of the rights that have been collected directly or indirectly from the community which is carried out through the media which is then communicated to internal parties and external parties periodically or unexpectedly as a legal obligation and not for volunteering.

##### a) Legal Accountability And Honesty

Legal accountability is compliance with laws and other regulations required within the organization. Honest accountability is the avoidance of abuse of office, corruption and collusion. Legal accountability guarantees the upholding of the rule of law, while honesty accountability guarantees healthy organizational practices. "Accountability for the management of the 2020 Village Fund Allocation in Tangru Village refers to regulations from the central government and the finance minister. Starting from the planning stage to the

accountability stage. The form of accountability for Allocations and Villages in Tangru Village in 2020, namely: BKU, LRA, LPJ, PMK225, reports per semester, APBDES transparency billboard and realization report.”<sup>10</sup> Accountability for the use of Village Fund Allocation integrated into APBDes accountability is the main person in charge. All uses of ADD funds must be formally and materially accounted for, and the accountability letter (SPJ) is kept by the Village as an object of inspection, a copy of which is sent to the District. The costs of administering the Village government include costs for maintaining the office and environment for the Village Head's office, operational costs for the government implementing team, BPD operational and allowances, Village Head allowances, RT/RW honorariums, financial management honorariums, PKK honorariums, and others. Accountability for honesty in Tangru Village can be seen in reports in the form of payment receipts (registry of payment receipts for Tangru Village Government, Malua District, 2020 Fiscal Year).

### b) Managerial

Managerial accountability or performance accountability is the responsibility for managing the organization effectively and efficiently. Implementation of the village revenue and expenditure budget per funding source The Tangru Village Government for the 2020 fiscal year allocates village funds of Rp.467,345,000.00.

**Table 2: Allocation of Village Funds in Tangru Village 2020**

No.	Spending	Budget
1	The field of village administration	Rp 420.551.000,00
2	The field of social development	Rp 42.890.000,00
3	The field of community empowerment	Rp 5.010.000,00

From the table above, we can see that in 2020 the Village Fund Allocation in Tangru Village is divided into three sectors. The field of administering village administration is Rp. 420,551,000.00. The social development sector is Rp. 42,890,000.00. The field of community empowerment is Rp. 5,010,000.00. Funds as much as 30% in ADD are used among others:

- a. Purchase of Office Stationery.
- b. Payment of office electricity, telephone and water bills.
- c. Photocopying, printing and duplicating costs.
- d. Office maintenance costs.
- e. Office supplies costs.
- f. Office maintenance costs.
- g. Meeting consumption costs.
- h. Travel expenses for Village Government officials and BPD.
- i. BPD honor money.
- j. And other activities deemed important.

The costs of administering the Village government include costs for maintaining the office and environment for the Village Head's office, operational costs for the government implementing team, BPD operational and allowances, Village Head allowances, RT/RW honorarium, financial management honorarium, PKK honorarium, and others.

### **c) Program Accountability**

Organizational programs should be quality programs and support strategies in achieving the vision, mission and goals of the organization. Public institutions must be accountable for programs that have been made up to program implementation. Program accountability is related to considering whether the objectives set can be achieved or not and whether alternative programs have been considered which provide optimal results at minimum costs.

Accountability of the ADD program in Tangru Village in 2020

#### 1) Field of Village Administration

This field is divided into several sub-fields, namely:

- a) Provision of fixed income and village head allowances of IDR 66,000,000.00.
- b) Provision of fixed income and equipment allowance of IDR 233,400,000.00.
- c) Provision of social security for the Village Head and Village Officials in the amount of IDR 11,512,800.00.
- d) Provision of village government operations of IDR 77,822,200.00.

#### 2) Field of Community Development

This field is divided into several sub-fields, namely:

- a) The sub-sector of peace, public order and protection of IDR 3,250,000.00.
- b) Culture and religion sub-sector of IDR 27,860,000.00.
- c) Youth and sports sub-sector of IDR 5,300,000.00
- d) Community institutional sub-sector IDR 6,480,000.00.

#### 3) Field of Community Empowerment

This field is divided into several sub-fields, namely:

- a) The Sub-sector of agriculture and animal husbandry IDR 2,610,000.00.
- b) The sub-sector for increasing the capacity of village apparatus is IDR 2,400,000.00.

The agriculture and animal husbandry sub-sector and the support and outreach sub-sector for the implementation of Pilkades, no funds were used for this election because these sub-sectors did not carry out activities. So unused funds enter the cash book as holding funds for the treasurer.

#### **d) Policy Accountability**

Public institutions must be able to account for policies that have been set by considering the impact that will be faced in the future. For 2020, this was not properly accounted for, this was proven when the researcher asked what policies were taken by the Pemdes Tangru, and Mr. Budi as the head of finance in Tangru Village stated that he had lost documents on the basis of the policy (PMK225).

#### **e) Financial Accountability**

Financial accountability is the responsibility of public institutions to use public funds (public money) economically, efficiently and effectively, there is no waste and leakage of funds, and corruption.

Financial accountability in Tangru Village can be seen from the administration side. Administration is carried out by the Village Treasurer. The Village Treasurer is required to record every receipt and disbursement and close the books at the end of each month in an orderly manner. The Village Treasurer is obliged to account for money through accountability reports. Accountability reports are submitted monthly to the Village Head and no later than the 10th of the following month. Administration of receipts and disbursements using:

##### 1) General Ledger

The general cash book is used to record all activities related to the receipt and disbursement of cash, both in cash and on credit.

##### 2) Tax Assistant Cashbook

The tax auxiliary cash book is used to assist the general cash book in the context of tax-related receipts and disbursements.

##### 3) Bank Account Book

The bank book is used to assist the general cash book in the context of receipts and disbursements related to bank money.

##### 4) Cash Book

The cash book is used to record the receipt of money and is also used to record expenditures on receipt of money deposited into the state's general treasury.

Tangru Village Administration is technically guided by Permendagri No. 113 of 2004. This can be seen from the existence of Village regulations regarding the APBDes which have been agreed upon and discussed with the Village Consultative Body (BPD). The description above explains that in terms of financial accountability in Tangru Village regarding ADD in 2020 it can be said to be accountable with the existence of physical forms such as general cash books, tax auxiliary cash books, bank books and cash books.



## 2. Management of the 2020 Village Fund Allocation in Tangru Village in financial management

Financial management is all activities related to efforts to obtain funds and allocate funds based on planning analysis and control in accordance with management principles. In management theory, it has two meanings, namely (a) as science, (b) a series of activities of planning, organizing, coordinating and controlling the resources owned by the ethnic business.

Financial management is an activity including planning, analysis and control of financial activities related to how to obtain Funds, use Funds, and manage assets in accordance with the goals and objectives to achieve goals by taking into account their suitability. In other words, financial management is a method or process of planning, organizing, coordinating and controlling funds to achieve goals.<sup>11</sup>

### B. Increasing the Financial Welfare of the Community in Tangru Village with the 2020 Village Fund Allocation

Financial well-being is something that is subjective, so that the measure of well-being for each individual or family is different from one another. Welfare shows a better state, the condition of people who are in a state of peace.

Stiglitz states that to define well-being, a multidimensional formula must be used. The main dimensions that must be taken into account are:<sup>12</sup>

- a. Material standard of living (income, consumption and wealth).
- b. Health
- c. Education
- d. Individual activities, including work
- e. Political voice and governance
- f. Social relations and kinship
- g. Social life
- h. Discomfort, both economic and physical

**Table 3: Tangru Village Building Data**

No.	Sector	Total	Name	Location
1	Health	2	auxiliary clinic	Dusun Dante
				Dusun Tangru
2	Education	2	Elementary School 166 of Tangru	Dusun Tangru
			Junior High School 7 of Angeraja	
3	Religious	3	AL-Hidayah Mosque of Tangru	Dusun Tangru
			Al-Muhajirin Mosque	Dusun Kalawean
			Alauddin Dante Mararih Mosque	Dusun Dante
			Nurul Haq Kalawean Mosque	Dusun Kalawean
4	Village Government	4	Village Office of Lumbung	Dusun Tangru
			Posyandu Multipurpose Hall	

Primary data source: Interview with Head of Financial Affairs of Tangru Village.

According to Law No. 10 of 1992, it is explained that the family indicator is said to be prosperous, there are five types of groupings, namely:<sup>13</sup>

a. Pre-Prosperous Family

Namely families who have not been able to meet basic needs at a minimum, such as the need for clothing, food, shelter, health and basic education for school-age children. That is a family that cannot fulfill the requirements as a prosperous family I.

b. Prosperous Family I

That is, a new family can meet its basic needs at a minimum, but has not been able to meet all of its socio-psychological needs, such as the need for religion/worship, quality food, clothing, housing, economic (financial) income, education, health.

c. Prosperous Family II

Namely a family that has been able to fulfill all of its basic needs and psychological social needs. However, it has not fulfilled all of its development needs, such as the need to increase religious knowledge, interaction with family members and their environment, and access to information needs.

d. Prosperous Family III

Namely families who have been able to meet basic needs, social needs and development needs, but have not been able to meet self-actualization needs, such as regular donations (contributions) to society.

e. Prosperous Family III Plus

That is a family that has been able to fulfill all its needs, namely basic needs, social-psychological, development, and self-actualization.

ADD is the nominal value of the Village Fund allocated by the village (APBD) of at least 10% of general funds plus profit-sharing funds. ADD has a different amount for each village depending on the calculations made by the Regency/City Government, the procedures for which are outlined in the Regent/Mayor Regulation. The purpose of the Village Fund Allocation is to improve the implementation of village government in carrying out government, development and community services according to their authority, increasing the ability of social institutions in the village.

## CONCLUSION

Based on the results of research and discussion regarding accountability for the management of Village Fund Allocations for 2020 in Improving Financial Welfare in Tangru Village, Regency of Enrekang.

Accountability for managing the 2020 Village Fund Allocation in Tangru Village. There are five dimensions of accountability, namely legal accountability and honesty, managerial accountability, program accountability, policy accountability and financial accountability. The



form of accountability for managing the 2020 Village Fund Allocation in Tangru Village is a report in the form of; BKU, LRA, LPJ, PMK225, reports per semester, APBDes transparency billboard, and realization reports. Tangru Village ADD Management in 2020, balanced, beneficial, varied, and also transparent in the management of funds managed by the village government.

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