

IMPLEMENTATION OF ACCOUNTABILITY AND PARTICIPATION COMMUNITY IN VILLAGE FUND MANAGEMENT IN GIRIKERTO VILLAGE

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Abstract

In order to realize an advanced, independent and democratic village, it requires a budget for development and community empowerment in a village. The budget is regulated in PP (Government Regulation) No. 60 of 2014 concerning Village Funds which states that village funds are funds sourced from the APBN (State Revenue and Expenditure Budget) intended for villages which are transferred through the Regency/City APBD (Regional Revenue and Expenditure Budget) and are used to finance government administration, implementation development, community development and community empowerment. This study focuses on accountability and community participation in the management of Village Funds in Girikerto Village where there is a managed village fund budget of Rp 1,434,231,000 in 2021. This research was a qualitative descriptive study in which the presence of the researcher does not affect the dynamics of the object. Researcher conducted in- depth interviews as a strategy to obtain detailed information from competent resource persons in the field of Village Fund management such as the village secretary, finance head, planning head, village treasurer, and the general public to obtain objective information about the Village Fund managed in Girikerto Village in this year 2021. The results of this study indicate that community accountability and participation in managing village funds in Girikerto Village – Turi, Sleman, D.I Yogyakarta has applied the principles of accountability and community participation. In planning, reporting and accountability in Girikerto Village, it has been carried out in accordance with the accountability indicators according to Permendagri No. 113 of 2014 concerning Village Financial Management.

Keywords:

Village Funds, Accountability, Community Participation.

INTRODUCTION

The current government system, especially villages, has a strategic role in assisting local governments in the process of governance, including development. All of this is done as a concrete step for the regional government to support the implementation of regional autonomy in its territory. The existence of Law Number 6 of 2014 concerning Villages which was then followed up by Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget, aims to increase village independence through programs and activities related to village development and village community empowerment. Realizing an advanced, independent and democratic village, requires a budget for development and community empowerment in a village. The budget is regulated in PP (Government Regulation) No. 60 of 2014 concerning Village Funds which states that village funds are funds sourced from the APBN (State Revenue and Expenditure Budget) intended for villages which are transferred through the Regency/City APBD (Regional Revenue and Expenditure Budget) and are used to finance government administration, implementation development, community development and community empowerment. Regarding the management of village funds, it is explained in the Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management[1]. The village fund management process in question starts from planning, implementation, administration, reporting and accountability. All village fund management processes must be based on the principles of transparency, accountability and participation. The level of effectiveness of the village government in managing funds is very important to know so that future village development efforts will be carried out in accordance with community expectations [2].

Girikerto Village is a village that manages funds of Rp. 1,434,231,000 which are used for 5 (Five) Priority Sectors, namely (1) Village Administration; (2) Field of Village Development Implementation; (3) Community Development Sector; (4) Community Empowerment Sector; (5) Disaster, Emergency and Urgent Management Sector. The amount of village fund receipts in Girikerto Village must be managed properly so that the purpose of providing village funds to each village can be achieved according to the mandate of the law. The fact that exists from the observations of researchers related to village funds obtained has been managed according to the indicators in Permendagri No. 113 of 2014 although there are still those who have not met

the development needs of Girikerto village (interview with the secretary of Girikerto Village, Mr. Krisna). This is also a challenge for village officials in preparing the Village Fund Budget (ADD) so that development considerations are carried out rationally and can be accepted by all village communities by involving the community in the preparation of the budget.

Management of village funds without accountability and community participation can lead to potential fraud committed by village officials as fund managers or other actors. Indonesia Corruption Watch (ICW) released 110 cases of misappropriation of village funds and allocation of village funds during 2016-10 August 2017. Of those 110 cases, the perpetrators were usually carried out by village heads, alias Kades. Of the 139 actors, 107 of them are village heads. In addition, other corruption perpetrators were 30 village officials and 2 wives of the village head. There are several forms of corruption carried out by the village government, namely embezzlement, budget abuse, abuse of authority, illegal levies, budget mark-ups, fictitious reports, budget cuts, and bribes (detik.com, 11 August 2017) [3]. Based on this explanation, the researchers formulated a problem formulation, namely How to Apply Community Accountability and Participation in Village Fund Management in Girikerto Village, Turi District, Sleman Regency. Based on the formulation of this problem, the objectives to be achieved in this study are to describe the implementation of Community Accountability and Participation in Village Fund Management in Girikerto Village, Turi District, Sleman Regency.

This research is expected to provide benefits related to the implementation of accountability and community participation in managing village funds in Girikerto Village, Turi District, Sleman Regency. In addition, the researcher hopes to provide knowledge about the management of village funds so that the community can actively participate in managing village funds, especially for village development itself.

1. Village government

According to the Law of the Republic of Indonesia Number 43 Article 7 of 2014 concerning the implementation regulations of Law no. 6 of 2014 concerning villages, namely the formation of villages by the district/city local government can be in the form of division of one village into two or more villages or vice versa merging of parts of the village or merging several villages into one new village. The village government cannot be separated from the participation of the village community, therefore the leadership of the village government needs to be carried out fairly. To realize the regional capacity, the Regional Government is expected to be able or independent in financing local government activities with a high degree of dependency the percentage is smaller to the Central Government so that Regional Original Revenue must become the largest share in mobilizing regional government administration funds.[4]

2. Village Fund Management

According to Minister of Home Affairs Regulation (Permendagri) Number 113 of 2014 concerning Village Financial Management explained that "Village financial management is a whole series of activities which include planning, implementation, administration reporting, and accountability of village finances in terms of preparing the Village Revenue and Expenditure Budget (APBdesa). Village financial management is carried out on a cash basis (Permendagri Number 20 of 2018) [5] Cash Basis is the recording of transactions when cash is received or issued from the Village cash account .

Village financial management can be carried out using an information system managed by the Ministry of Home Affairs. Village financial management is managed within 1 (one) fiscal year, starting from January 1 to December 31. Village finances are managed based on transparent, accountable, participatory principles and are carried out in an orderly and disciplined manner.

3. Accountability

Accountability is the principle of public accountability which means that the budgeting process starting from planning, preparation, and implementation must be reported and accounted for to the DPRD and the community. The community not only has the right to know the budget but also has the right to demand accountability for the plan or implementation of the budget [6].

Accountability according to (Nasirah, 2016) is an instrument for controlling activities, especially in achieving results in public service[7]. In this connection, it is necessary to conduct a performance evaluation to find out the extent to which the results of these public services have been achieved, as well as what methods are used to achieve all of this. Control is an important part of good management as well as one of the supports in accountability. In other words, control cannot run efficiently and effectively if it is not supported by a good accountability mechanism and vice versa.

Accountability needs to be carried out through the media which can then be communicated to internal parties and external parties (public), periodically or unexpectedly as a legal obligation and not voluntary. Accountability has 2 (two) types, namely: 1) Internal Accountability, which applies to every level in the internal organization of state administration, including the government where every position or public officer, either individually or in groups, is obliged to account to his direct superior regarding the development of performance or the results of the implementation of its activities regularly, periodically or whenever necessary. 2) External Accountability, exists in every state institution as an organization to account for all mandates that have been received and have also been implemented to be further communicated to external parties and the environment.

4. Society Partisipation

According to (Sugiyah, 2010) participation based on the way of involvement is divided into two, first direct participation and second indirect participation [8]. First, is direct participation, namely the involvement of a person, group, or community who plays an active role, in providing energy to development processes as well as contributions from thought. and participate in the

design of development activities. Second, indirect participation, namely participation that can be represented by someone or where someone delegates his participation rights to others in participation activities.

Participation in the development, in general, can also be interpreted as the participation of the community to take part in development processes, both physical and non-physical. To unite their interests or linkages to the organization or society, they join forces to achieve the goals of the community. Active community participation in the form of contributing time thought and energy believes that community participation in development is one of the first requirements for the success of any development effort.

METHODS

1. Research Approach

The research used is a qualitative descriptive research approach, which is a study that uses a display in the form of spoken or written words that are observed by the researcher, and the objects observed. This type of research seeks to describe the actual picture of the phenomena that occur in the management of Village Funds, especially regarding the implementation of accountability and community participation in Girikerto Village, Turi District, Sleman Regency, D.I Yogyakarta.

2. Research location and Time

The research location for the accountability of Village Fund management is Girikerto Village, Turi District, Sleman Regency. This location was chosen with consideration because the level of accountability in the management of the Village Fund carried out by the Village Fund manager in the area needs to be increased to support the realization of Good Governance. The time of this research was also carried out at the same time as the Merdeka Learning Campus Merdeka (MBKM) activity to build a village.

3. Data Collection Technique

Supporting the results of this study, the researchers collected data in the form of primary data and secondary data. Thus, the technique used for data collection in this research is in the form of interviews conducted with informants who become resource persons, namely Carik/Village Secretary, Head of Finance, Head of Planning, and Treasurer. In addition, interviews were also conducted with several community leaders to confirm to obtain accurate data that may not be obtained in the documents. Interviews were conducted by asking open-ended questions and using a recorder to make it easier for researchers when describing the results of the interviews so that they could present data that was not only valid but also clear. Then, in some of these data collection techniques, researchers also use documentation. Number equations consecutively.

CONCLUSION

1. Overview of Research Objects

Girikerto Village is an area located on the slopes of Mount Merapi which is directly adjacent to Mount Merapi National Park, with this it can be said that Girikerto Village is the northernmost Village of Sleman Regency seen from the central region. The majority of the population are farmers and ranchers because this area is very good for farming and raising livestock. To be able to see the population demographics in Girikerto, it is necessary to analyze the population of the community as a whole or a particular group based on criteria such as education, citizenship, religion, or ethnicity. Demography is the scientific study of the population, especially concerning fertility, mortality, and mobility.

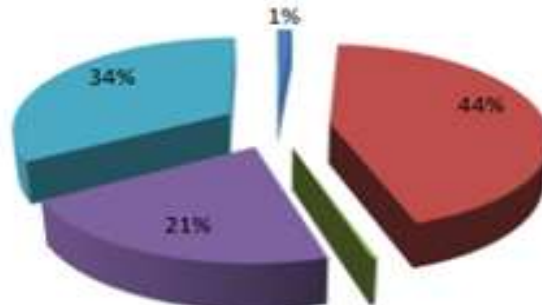
Village development planning is a process of compiling the stages of activity involving elements of stakeholders, to allocate and utilize existing resources. Vision is the direction of development or future conditions of the village to be achieved in the next 6 (six) years. The vision must also address development problems and strategic issues in achieving the village's medium-term plans. Of course, this takes into account several resources and regional conditions. Its vision for the period 2021-2026 is "Prosperous, Independent, Religious, Cultured in a Sustainable Environment". To realize this vision, Girikerto has a mission which is an elaboration of the vision and is structured in implementing the steps that will be taken to realize the vision. The mission formulation is made in a process of stages wanting to achieve a complex vision that will be achieved if all stages and formulation of the mission policy formulation have been carried out properly and smoothly.

2. Village Fund Management in Girikerto Village

According to the Minister of Home Affairs Regulation (Permendagri), Number 113 of 2014 concerning Village Financial Management explains that "Village financial management is a whole series of activities which include planning, implementation, administration, reporting, and village financial accountability in terms of preparing the Village Revenue and Expenditure Budget (APBDesa)". All activities funded by the Village Fund (DD) are planned, implemented, and evaluated openly by involving all elements of the community in the village, where all activities must be accountable. According to Fathah (2017) Village Fund as needed is one form decentralization to encourage good governance, because it brings the country closer to society and at the same time increase community participation which ultimately promotes accountability, transparency and responsiveness local government[9].

In Girikerto Village, the use of village funds received is used for 5 (five) Priority Sectors, namely: (1) Village Administration for Rp19,210,000.00 (2) Village Development Implementation Sector for Rp627,374,000.00 (3) Community

Development Sector Rp.4.210.000,00 (4) Community Empowerment Sector Rp.304,337,000.00 (5) Division of Disaster, Emergency and Urgent Management Rp.479,1000,000.00.



Field of Administration	1%
Field of Implementation of Village Development	44%
Field of Community Development	0%
Field of Community Empowerment	21%
Field of Disaster, Emergency and Urgent Management	34%

Diagram 1. Use of Village Funds

From the results of an interview with Mr. Dwi Rahmad (Kaur Danarta, Girikerto Village). The researcher concludes that the administration carried out in Girikerto Village is in accordance with the Administrative Accountability Indicators according to Permendagri No. 113 of 2014 namely (1) Administration in Girikerto Village is carried out by the Village Treasurer, (2) Every Cash Income and Expenditure, the Treasurer always records and closes the books every month in an orderly manner, (3) Monthly Accountability Reports are submitted through monthly accountability reports by Village Treasurer, (4) The Treasurer submits an Accountability Report every month to the Village Head.

Tabel 1. Planning Stage

No.	Stage	According to Permendagri No. 113 of 2014	Planning in the Field	Remarks
1.	Planning	Is carried out by the Village Treasurer.	Based on the results that the researchers found in the field, that in Girikerto Village the administration had been carried out by the village treasurer where the treasurer was a financial affairs staff and had the task of assisting the Village Secretary.	It's been fulfilled.
		The Village Treasurer is obliged to record every receipt and expenditure and close the books at the end of each month in an orderly manner.	The Village Treasurer keeps records of both cash receipts and disbursements. The treasurer also closes the books at the end of every month because it is related to tax payments.	It's been fulfilled.
		The Village Treasurer is obliged to account for money through an accountability report.	From the results of interviews conducted, the treasurer not only recorded cash receipts and disbursements but also accounted for money by making LPJ.	It's been fulfilled.

		The Accountability Report is submitted every month to the Village Head and no later than the 10th of the following month.	The LPJ made by the Treasurer is always submitted to the Village Head no later than the 10th of the following month through the Head of Financial Affairs.	It's been fulfilled.
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Tabel II. Reporting Stage

No.	Stage	According to Permendagri No. 113 of 2014	Reporting in the Field	Remarks
2.	Reporting	The first semester report and the year-end semester report are reported by the Village Head to the Regent through the Camat.	According to the results of an interview with the Head of Financial Affairs of the Girikerto Village Office, the report for the first semester until the end of the year is reported by the Village Head to the Regent through the Camat.	It's been fulfilled.
		The first semester realization report is in the form of APBDesa.	The report submitted is the Village Budget Realization Report in the first semester.	It's been fulfilled.
		The first semester report is reported by the village head to the district head through the sub-district head in July.	The Village Head submits the first semester report to the Regent through the Camat in July.	It's been fulfilled.
		The year-end semester report is reported by the Village Head to the Regent through the Camat in December.	Then, the final semester report has also been reported by the Village Head to the Regent through the Camat.	It's been fulfilled.

Table III. Accountability Stage

No.	Stage	According to Permendagri No. 113 of 2014	Accountability in the Field	Remarks
3.	Accountability	The Girikerto Village Head has submitted an accountability report on the realization of the APBDesa implementation to the Regent at the end of each fiscal year.	In Girikerto Village itself, the Village Head has submitted an Accountability Report on the Realization of APBDesa Implementation to the Regent at the end of 2021 or more precisely at the end of the Fiscal year.	It's been fulfilled.
		Accountability report The realization of APBDesa implementation consists of income, expenditure, and financing.	Based on the statement submitted by the Head of Financial Affairs that the Accountability Report for the Realization of APBDes Implementation consists of income, expenditure and also financing.	It's been fulfilled.
		The accountability report on the realization of the APBDesa implementation is stipulated by a Village Regulation.	There are village regulations which the Accountability Report in Girikerto Village has followed in accordance with the regulations that have been set.	It's been fulfilled.

3. Accountability of Village Fund Financial Management

Accountability is a form of accountability by parties who have been trusted by the community/individual where there will be success or failure in carrying out their duties in achieving the goals that have been set. This accountability is directly related to bureaucratic activities in providing services as a counter-achievement for rights that have been levied directly or indirectly from the community. Accountability needs to be carried out through the media which can then be communicated to internal parties and external parties (public) periodically or unexpectedly as a legal obligation and not voluntary.

Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management states that village heads are required to submit a written APBDes realization report including village funds to the community through information media that is easily accessible to the public, such as bulletin boards. Based on the presentation of the secretary and treasurer of the village of Girikerto in interviews conducted that information on the management of village funds has been attached to a banner posted in front of the village office which is easily accessible and also puts up a banner in every hamlet managed using village funds where the small banner contains details the amount of village funds used for development. This was expressed through the statement of the Secretary of the village of Girikerto, namely Mr. Krisna Cahyana.

"For information on managing village funds, we have put up Mba banners in front of the village office and in every hamlet. We do this so that the community can also see the funds managed by the Girikerto village government like that, Mba..." (Krisna Cahyana at 12:15 WIB Thursday, March 24, 2022 at the Girikerto Village Office)

The same thing was conveyed by the Girikerto Village Treasurer Mrs. Emy Rahayu, as follows:

"Oh, for information on the village funds that are managed, the community can see directly Mba. Madam, to make it even easier..." (Emy Rahayu at 13:05 WIB Monday, March 28, 2022 at the Girikerto Village Office)

The existence of openness related to management and financial reports of the village, government, and village officials will obtain the legality of community members and public trust. This is a basic aspect to realize good governance. To realize

good governance for the community, it is necessary to have openness and ease of access as well as community involvement in the process of implementing government administration to give effect to the realization of various other indicators.

4. Community Participation

In managing village funds, the performance of the village government will be considered good if the community also participates in it[10]. This community involvement can be through a decision-making process in community group meetings and public discussions on the management of village funds. Girikerto Village also involves community participation in managing village funds. The form of the participation of the village community itself can be seen from the involvement through self-help by becoming a workforce in carrying out development, proposing the use of village funds according to the needs of the community in each hamlet, preparing the RAPB (Revenue and Expenditure Budget Plan) and as a small committee in development. The form of community participation itself is also involved through self-help by becoming a workforce in carrying out development, proposing the use of village funds according to the needs of the community in each hamlet through community meetings, preparing RAPDes (Village Revenue Budget Plan) and as a small committee in development. Village Head named Dwi Rahmad (Kaur Danarta) on Wednesday at 10:21 WIB on February 9, 2022, revealing that:

"Girikerto also with community leaders, with village institutions the goal is to discuss the name of the village council to prioritize village funds for the following year. the district government invited the IPD, invited other village institutions for a deliberation meeting for the priority of village funds in 2021...". (Dwi Rahmad at 10:21 WIB Wednesday, February 9, 2022 at the Girikerto Village Office)

In managing village funds, the community is also actively involved as a development committee and is involved as self-help in managing development using village funds. The role of the development committee is to be involved in purchasing materials, managing non-governmental organizations and so on. The role of non-governmental organizations is to assist in the implementation of development as workers. The benefits of the existence of self-help in village development are increasing community participation and minimizing the costs incurred for workers due to employing the village community itself.

Priority for the use of Village Funds (DD) for village development and village community empowerment. The field of village community empowerment is directed at increasing community participation in planning, implementing and supervising village development. The embodiment of community participation includes expressing opinions in decision making, access and supervision of resources in the implementation and supervision of development. Seeing the reality in accordance with the interviews conducted by the researchers, the management of village funds in Girikerto Village has implemented community participation. This can be seen from the role of the community in making decisions to manage village funds through the presence of the community in every deliberation held at the RT, RW, Dusun levels. With the presence of the community in the deliberation so that the aspirations of the community can really be realized. This was also confirmed by Mr. Budi Santoso as the general public as follows:

"I was invited by Ms. You know..Then what will the community do, what do they want to do, they will be asked to do, for example, irrigation or road construction in the hamlet. Involving, if the hamlet has a BPD, representatives from the BPD sometimes meet in the hamlet conveyed.. Sometimes it's Mr. RW, Mr. Hamlet, the BPD who represents...". (Budi Santoso at 12:17 WIB Wednesday, February 9, 2022 at Mr. Budi Santoso's house, Girikerto Village).

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