

Measurement of Accountability Management of Village Funds

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Abstract

The purpose of this study is to measure the accountability of village funds management in Kabupaten Bangka. In relation to the Village Funds program which is a government program, the measurement of accountability of Village Funds management uses accountability principles consisting of Transparency, Liability, Controlling, Responsibility and Responsiveness which are the principles of accountability developed by the United Nations Development Program in measuring bureaucratic accountability. This research is a qualitative research by taking data from several villages in Bangka Regency. As well as qualitative research, the data taken in this study using snowball sampling method, where researchers take data by conducting in-depth interviews until the data obtained until the condition is saturated, meaning there is a repetition of the same information at the time of data collection. The results of this study indicate that villages in Bangka Regency have met the accountability principles of 5 (five) starting from planning, implementation and reporting when measured from 5 (five) accountability principles consisting of Transparency, Obligation, Controlling, Responsibility and Responsiveness.

Keywords: Village Fund, Accountability, Transparency, Liability, Controlling, Responsibility, Responsiveness

1. Introduction

The government of President Joko Widodo (Jokowi) has one of the visions of building Indonesia from the fringe within the framework of the Unitary State of the Republic of Indonesia, so to realize that vision needs to be allocated larger funds in order to strengthen regional and village development. According to Law no. 6 the Year 2014 on the Village, the meaning is the village or another so-called customary village, hereinafter referred to as the Village, is a legal community unity that has the boundaries of the territory authorized to regulate and administer government affairs. The State Revenue and Expenditure Budget is a source of Village Funds intended for villages transferred through the Regency / City Revenue and Expenditure Budget and is used to finance the implementation of governance, development implementation, community development and community empowerment (Regulation of the Minister of Finance of the Republic of Indonesia No. 49 / PMK.07 / 2016). Village Funds Program is for the purpose of realizing economic growth and equity of income with priority to finance the development and empowerment of the community, for example, Program and activities especially in the field of Sharing Village Owned Enterprise (BUMDesa) activities, water storage facilities for village irrigation, superior products Village or rural area and sport facilities Village . The priority of the Village Fund is for the benefit of the local community based on community initiatives, rights of

origin, and/or traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia.

A new product related to the disbursement and use of funds may potentially cause a loss of state derived from misuse of realization to the liability of funds committed by the person concerned in the mechanism of disbursement, use and liability for the use of funds. The Corruption Eradication Commission (KPK), based on the results of a review conducted by the institution in 2014, finds the potential problems of managing village funds both related to the Village Fund Allocation (ADD) which is an obligation of the Regency / City Government to allocate budgets for the Village taken from the Revenue Sharing Fund (DBH) and General Allocation Fund (DAU) which is part of Balancing Fund and Village Fund divided into 4 (four) aspects, namely regulation and institutional aspect, management aspect, supervision aspect and human resources aspect. Potential issues related to regulatory and institutional aspects are the regulations and technical guidelines for village financial management are not yet complete. In addition, the other problem is the possibility of overlapping authority between the Ministry of Village and the Directorate General of Village Administration of the Ministry of Home Affairs, the formula for the distribution of village funds has not been transparent, the revenue sharing of the village apparatus has not been fair and the responsibility of preparing the accountability report by the village is inefficient because the regulation overlaps.

The government itself, until April 2015, has disbursed the first phase of village funds, planned in three phases, in 63 districts with a total funding of more than Rp 898 billion. The total amount of village funds alone has been set at Rp20.7 trillion, sourced from APBNP 2015 and will be channelled to 74,093 villages in Indonesia. Meanwhile, the Provincial Government of Bangka Belitung Islands in 2015 allocates village funds amounting to Rp 91,927,560,000, -. The funds will be distributed to 309 village government coffers spread over 40 sub-districts, six districts (BPMPD Province of Bangka Belitung Islands, 2015).

2. Literature Reviews

Accountability Theory

According to Ndraha (2003: 85), the concept of accountability begins with the concept of accountability, the concept of accountability itself can be explained from the existence of authority. Authority here means legitimate power. According Mardiasmo (2009: 18), accountability is the responsibility to the public for every activity undertaken. Meanwhile, according to Mardiasmo (2002: 20), public accountability is the obligation of the holder of the trust to give accountability, present and disclose all its activities and activities which is its responsibility to the principal having the right and authority to accept the accountability. According to Rasul (2002), accountability is the ability to give answers to higher authorities over the actions of a person/group of people to the wider community within an organization. Meanwhile, according to the United Nations Development Program (UNDP), accountability is the process of implementation of activities / organizational performance to be accountable and as feedback for the leadership of the organization to be able to further improve the performance of the organization in the future.

Accountability Principles

The principle of public accountability is a measure that shows how much the level of service conformity with the size of the values or external norms owned by stakeholders with an interest in the service (Hasniati, 2016). In this regard, the United Nations Development Program (UNDP) develops a method or method for measuring bureaucratic accountability that can be seen from the five principles of accountability, namely transparency, liability, controllability, responsibility, and responsiveness.

Tabel 1. Principles of Accountability

No.	Principles of Accountability	Key Questions
1	<i>Transparency</i>	Is the organization concerned able to express facts about its performance?
2	<i>Liability</i>	Does the organization deal with the consequences of its performance?
3	<i>Controllability</i>	Does the organization do what the assignee wants?
4	<i>Responsibility</i>	Does the organization have the responsibility of existing performance standards?
5	<i>Responsiveness</i>	Has the organization met the real expectations of the stakeholders?

Source: UNDP, 1997

Accountability Bureaucracy

The urgency of bureaucratic accountability in the implementation of programs for the benefit of the community is something that must be addressed as mandatory. This is because the community as the target group of a program always demands transparency and accountability in the budget process (Carlitz, 2013).

3. Research Methods

This study was conducted in villages receiving Village Funds in Bangka Regency around August 2017. This research used qualitative methods, with in-depth interview data collection techniques. In-depth interviews were used to explore the application of accounting principles. The respondents are the Members of the Activity Management Team, Members of the Village Consultative Board, the Village Head, the Village Secretary, and the Community. Data analysis method is a qualitative analysis with reference to Miles and Huberman (1984) i.e. data reduction, data presentation, and conclusion. Miles and Huberman (1984) argue that the activity in qualitative data analysis is done interactively and continuously until complete so that the data is saturated.

4. Results

Based on UNDP, there are 5 (five) principles in measuring accountability, namely transparency, liability, controllability, responsibilities, and responsiveness. The five principles of accountability each have an indicator of an assessment in measuring accountability.

First, Transparency is an integral part of the principle of accountability. Based on the principle of transparency, indicators of villages receiving village funds have implemented this principle is

whether the organization concerned is able to present facts about its performance. Based on research conducted, villages receiving the Village Fund Program have been able to present facts about their performance. This is indicated by the realization report and accountability report on the realization of the Revenue and Expenditure Budget (APBDesa) has been informed to the public in writing and with the media easily accessible by the public, for example through bulletin boards.

Secondly, based on the principle of liability, indicators of villages receiving village funds have implemented this principle is whether the organization concerned faces the consequences of its performance. Abuse of village financial management is an act prohibited by village apparatus. If done then the concerned can be subject to administrative sanctions in the form of oral / written warning, temporary dismissal can even be continued with termination. In addition, such action if it qualifies the misuse of state finances that result in state losses, it can be categorized as an act of corruption as regulated by Law no. 31 the Year 1999 jo. UU no. 20 The year 2001 on the Eradication of Corruption. The community can make reports or complaints to the local Village Consultative Board (BPD) and the Supra Desa (districts) Government, regarding the object of activities and the estimated value of the misused loss. In the reporting or complaint, need to be accompanied by a concrete explanation of the object of activities that became an alleged act of misuse. In the event that there is no follow-up from the two institutions referred to the reporting that has been done, then the community can convey the alleged misappropriation of village funds to the District Government, in this case, the Regent cq. Regional Device Work Unit (SKPD) in charge of fostering the implementation of village administration, and the Regional Inspectorate of the Regency. If indeed the community has strong and accountable evidence before the law for alleged misuse of the village funds (corruption), then the public is entitled to report the person to the law enforcement authorities on the follow-up process.

Thirdly, based on the principle of controllability, indicators of villages receiving village funds have implemented this principle is whether the organization concerned does what the assigning party desires. Supervision of financial management of the implementation of village funds program has been quite effective because it has been conducted direct supervision of the inspectorate and BPK. But the control function undertaken by the community has not been well managed. This is because complaints reports from the public are still delivered through SMS only. The grievance mechanism of the community should be submitted in writing to the Village Head.

Fourth, based on the principle of responsibility, the indicators of villages receiving village funds have implemented this principle is whether the organization concerned has the responsibility of existing performance standards. The obligations of the village apparatus in accountability of the village fund program realization report include reports on income, expenditure and financing. The reporting format has been adapted to the format set out in Permendagri No. 113 Realization of APBDesa 2014. The format of the accountability report for the realization of APBDesa implementation has attached the Responsibility Report on the Realization of the Implementation of APBDescription of the related fiscal year, the Village Property Wealth Report as of 31 December of the relevant year and the format of the Government and Local Government Program Report that goes to the village. The report was submitted to the Sub district head, the Village Investment Coordinating Board (BKPMMD) and the Regent.

Fifth, based on the principle of responsiveness, indicators of villages receiving village funds have implemented this principle is whether the organization concerned has met the real expectations of the stakeholders. So far there has been no deviation from the management of village funds. For the implementation of the village fund program, village apparatus has coordinated with the community through the Village Consultative Board in planning and budgeting in the implementation of the village fund program.

5. Conclusion

Measurement of village fund management accountability can use 5 (five) principles as developed by UNDP, namely transparency, liability, controllability, responsibility, and responsiveness. Based on the results of the research, the implementation of village fund management in villages in Bangka Regency using measurement of 5 (five) accountability principles developed by UNDP to public sector organizations that are responsible for managing certain program funds from the government, has been uniformly categorized as complying with the principle accountability, as based on the indicators outlined in the five principles, has been well implemented by village officials as managers of village funding programs.

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