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ACCOUNTABILITY FOR VILLAGE FUND MANAGEMENT IN KADING VILLAGE, TANETE RIAJA DISTRICT, BARRU REGENCY.

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ABSTRACT

This research aims to determine the accountability of Village Fund management in Kading Village, Tanete Riaja District, Barru Regency. This research uses a qualitative descriptive research type with data sources obtained by observation, interviews and documentation. The results of this research show that from data analysis tests using SPSS, the accountability of Village Fund management in supporting development success is very supportive. To find out whether the quality of management influences development in Kading Village, data analysis is carried out. Where X = accountability, and Y = development, and the magnitude of the influence of accountability on development can be calculated at the value of R square = 0.629 or 62.9%.

Keywords: *Management, village, funds, accountability*



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A. INTRODUCTION

A village is a legal community unit that has territorial boundaries and is authorized to regulate and manage the interests of the local community, based on local origins and customs which are recognized and respected in the NKRI government system (Law Number 32 of 2004 concerning Regional Government Article 1 verse 12). In a more specific law regarding villages, it is emphasized that a village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs and interests.

Local communities are based on community initiatives, origin rights and traditional rights which are recognized and respected in the NKRI government system (Law Number 6 of 2014 Article 1 paragraph 1). It can be concluded that a village is a legal community unit that has territorial boundaries with the authority to regulate and manage the interests of the local community as well as government affairs based on initiative, origins and customs of the local community as well as traditional rights that are recognized and respected in the government system of the Republic of Indonesia.

The implementation of autonomy for villages will give the village government the power to manage, regulate and administer its own households, while also increasing the burden of village responsibilities and obligations, however, the administration of this government must still be accountable. The accountability referred to includes accountability in managing the village budget. The village fund management system managed by the village government includes collection and accountability mechanisms referring to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments.

In this regulation, it is explained that development funding carried out by regional governments, including village governments, adheres to the principle of money follows function, which means that funding follows government functions which are the obligations and responsibilities of each level of government. In the current government system, villages have a strategic role in assisting local governments in the process of administering government, including development.

All of this was done as a concrete step for the regional government to support the implementation of regional autonomy in its region. Villages have the authority to regulate and manage local communities according to social and cultural conditions, including financial arrangements. The implementation of village government is

expected to encourage increased capacity and independence through community participation in utilizing resources to achieve community welfare. Its implementation is realized in the form of a government system that regulates long-term development plans,

village policies and regulations as well as sources of development financing. There needs to be strict and consistent regulation of village development budgets at both the national and regional levels. Regional authority to regulate the proportion of the village development budget is very important as a form of support for village communities. Village finances are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations (Law Number 6 of 2014 Article 71 paragraph 1). Village income as intended in Article 71 paragraph (2) comes from:

- a. Village original income consists of business results, asset results, self-help and participation, mutual cooperation, etc. Village original income;
- b. State Revenue and Expenditure Budget Allocation;
- c. Part of the proceeds from regional taxes and regency/city levies;
- d. Village fund allocation which is part of the balancing funds received by the Regency/City;
- e. Financial assistance from the Provincial Regional Revenue and Expenditure Budget and Regency/City Regional Revenue and Expenditure Budget;
- f. Non-binding grants and donations from third parties; And
- g. Other Village income y

legal (Law Number 6 of 2014) 3 Village fund income is then allocated in accordance with the provisions of the relevant law.

Village fund allocation or hereinafter abbreviated as ADD are funds originating from the Regency APBD which are sourced from part of the central and regional financial balance funds received by the Regency for empowering village communities.

The implementation of Village Fund Allocation (ADD) and the Regional Tax and Regional Retribution Proceeds Section explains the direction of using ADD so that it is based on the village level priority scale which is the result of the village musrenbangdes, therefore it must not be distributed evenly among hamlets/RW/RT. The implementation of ADD must be reported by the Village Implementation Team in

stages to the Subdistrict Level Facilitation Team and the District Level Facilitation Team. Accountability systems, both responsible and accountable, require clear systems and procedures so that the principle of accountability can truly be implemented. For the Village Level, the Village Implementation Team is required to submit a monthly report on the use of ADD including the progress of implementation and absorption of funds using a predetermined form. In addition, at each stage of ADD disbursement the Village Implementation Team is required to submit a physical progress report which is a visualization of the progress of physical activities to the Team. District Facilitation. Meanwhile, ADD accountability is integrated with accountability for APBDes implementation. Based on Regent Regulation Number 3 of 2015, the policy taken by the Regency Government in distributing ADD is based on the principle of equality and fairness. The principle of equality is implemented by allocating an equal share of ADD for each village, hereinafter referred to as Minimum Village Fund Allocation (ADDM). Meanwhile, the principle of fairness is implemented by allocating the ADD share proportionally based on the variables: Total Fixed Income of Village Heads and Village Apparatus, Number of Population, Area Area.

The research results show that the mechanism/process for distributing Village Fund Allocations (ADD) in the Village APBD is carried out in stages. However, there is a delay in achieving the program planned by the village because the disbursement of Village Fund Allocations (ADD) is carried out in stages and the inhibiting factors are weak implementation of Village Fund Allocations (ADD).) because the quality of human resources and the role of the community as well as supervision of the management of Village Fund Allocation (ADD) is carried out by the Village Consultative Body (BPD) as the controlling supervisor.

The results of the research show that the planning and implementation of Village Fund Allocation activities has shown that there is accountable and transparent management. Meanwhile, in terms of accountability, physical results show that implementation is accountable and transparent, but from an administrative perspective, further guidance is still needed, because it is not yet fully in accordance with the provisions. And effective development of village government officials and human resource competence.

The results of the research show that there are 3 sources of Village Funds, namely APBN ADD BHP. Meanwhile, the management of Village Funds in supporting

the success of development in Kading Village, Tanete Riaja District, Barru Regency is by carrying out deliberations, activities need to be held annually for Village development. As for the factors that influence the accountability of Village Fund management in To support the success of development in Kading Village, Tanene Riaja District, Barru Regency, an activity report must be held for each activity that has been carried out in writing, then the activity report is stored at the DPMD Office of the Community and Village Empowerment Service. And what the Village Fund has produced for the prosperity of its people is that it makes it easier for farmers to use vehicles such as Village cars, and the way Village officials convince the public that the use of Village Funds is channeled well is by having banners attached to the information board located in front of the Kading Village Office. , and development in Kading Village has been right on target and on time, development in Kading Village has been effective and Village Fund management has been used as it should.

According to Mardiasmo (2009), accountability is accountability to the public for every activity carried out

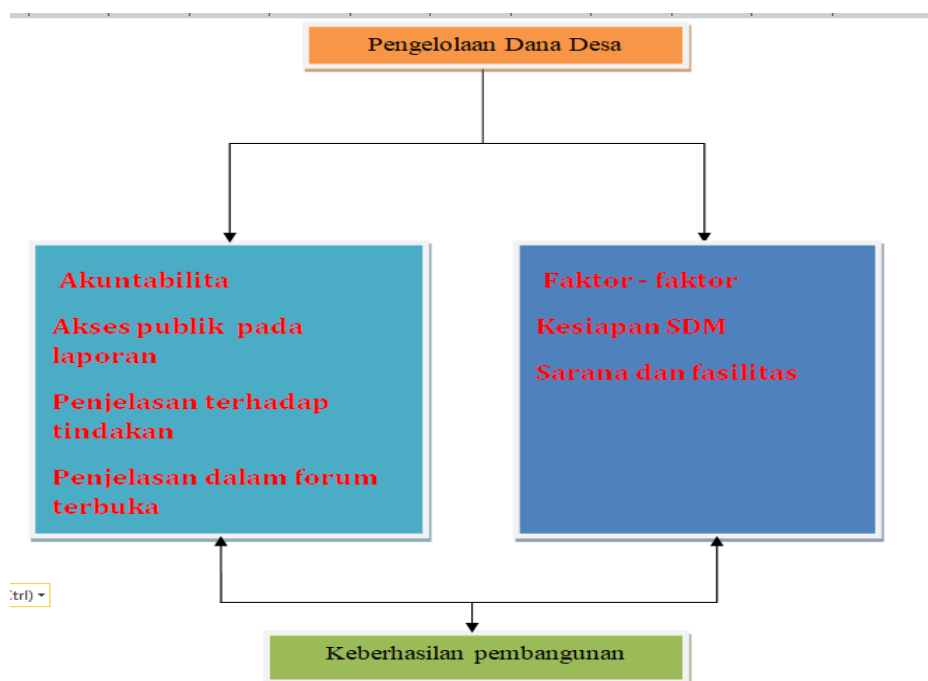
- b. Mahsun et al. (2011) in public sector accounting explains that the public accountability aspect is one of three aspects included in the public sector budget. Accountability is responsibility to the public for every activity carried out.
- c. According to Halim in Herawaty (2012), public accountability is the provision of information and disclosure of government financial activities and performance to interested parties. With this information and disclosure, both the central government and regional governments must be willing and able to be the subject of providing information on the required financial activities and performance in an accurate, relevant, timely, and accurate manner.

consistent and trustworthy. Providing information and disclosing financial performance is in the context of fulfilling people's rights, namely the right to obtain information, the right to have their aspirations and opinions taken into account, the right to be given an explanation, and the right to demand accountability.

Management of village financial research, especially accountability in managing village funds in Kading Village, Tanete Riaja District, Barru Regency, is focused on accountability in managing Village Funds in development and the application of accountability principles carried out by the Implementation Team formed in each

village. The application of the principle of accountability in managing village funds starts from the planning stage, implementing all activities, so that the management of village funds is expected to be accountable.

Framework of Thought



consists of several elements, including:

1. There is public access to the reports that have been made
2. Explanation and justification for government actions
3. Explanations must be carried out in an open forum
4. Actors must have an obligation to attend.

c. Development success

1. Provision of a soccer field in Umpungge Hamlet

Providing a soccer field in Umpungge Hamlet, a sports field in Umpungge Hamlet can also be multifunctional. If the available field is a football field, it can also be used for other sports activities such as gymnastics, running and so on. So that sports activities in villages can be more lively and village fields become a means to promote

sports and exercise in the community, as well as support efforts to improve national sports achievements.

2. Rehabilitation of the Bunne Hamlet irrigation canal

Rehabilitation of irrigation canals are canals and buildings which are one unit and are needed to regulate irrigation water starting from supplying, taking, distributing and using it. An irrigation area is a unit of territory that receives water from an irrigation network.

Irrigation is a system of providing water to agricultural land to meet the needs of plants so that the plants grow well.

3. Construction of a parking lot in front of the Bunne Hamlet Office

The parking lot is an important place to accommodate

There are so many office employees that a suitable parking area is needed to accommodate the number of vehicles for the Bunne Hamlet office employees. The parking system is still less organized according to the facilities. One of the facilities is the availability of adequate and comfortable parking areas for residents who have vehicles. In fact, the current system The parking used is comfortable and vehicles are more organized and not too crowded, usually this parking area is divided into several places. In this way, parked vehicles will be exited more regularly and vehicle entry will be easier.

4. Kamplang posts / patrols all hamlets and every RT.

- a. to maintain environmental safety
- b. as a place to meet residents
- c. to implement Siskamplang

5. Pioneering of farming roads in all hamlets

Road Paving is a necessity for farmers to transport their crops from the fields. For farmers whose rice fields do not yet have roads, which are commonly called farming roads, this difficulty is felt very much, as stated by several farmers.

6. Pioneering of tourist roads

Pioneering a tourist road is one way to make it easier for all people to visit these tourist attractions.

Table: 6. Respondents' perceptions regarding the influence of accountability in Village Fund management in supporting successful development in the Village

No. Classification Weight F Score value %

1 Very supportive 5 8 40 40

2 Supporting 4 2 8 10

3 Sufficiently supportive 3 9 27 45

4 Lack of support 2 1 2 5

5 Very unsupportive 1 0 0 0

N = 20 Total 20 77 100

Average 3.85 77%

Source: Questionnaire Results (2020)

Average score = 3.85

Average percent = 77 %

Conclusion = respondents' opinions regarding the accountability of Village Fund management in supporting successful development in the village.

Based on the table above, it shows that respondents regarding the accountability of Village Fund management in supports the success of development in the Village. Mostly Respondents at educational level and society considered that accountability for Village Fund management in supporting success development in the Village, supports the average percent reached 77%.

Table: 7. Respondents' perceptions of the factors that influence the accountability of Village Fund management in supporting successful development in Kading Village.

No. Classification Weight F Score value %

1 Very influential 5 10 50 50

2 Influential 4 2 8 10

3 Quite influential 3 5 15 25

4 Less influential 2 3 6 15

5 Very no effect 1 0 0 0

N = 20 Total 20 79 100

Average 3.95 79%

Source: Questionnaire Results (2020)

Average score = 3.95

Average percent = 79 %

Conclusion = respondents' opinions regarding the factors that influence the accountability of Village Fund management in supporting successful development in Kading Village.

Based on the table above, it shows that respondents regarding factors that influence accountability Village Fund management in supporting successful development in Kading Village..Most of the respondents' educational level or society considers that there are influencing factors accountability for Village Fund management in supporting success development in Kading Village, influences the average percent reached 79%.

1. Influential factors

a. HR Readiness

Human Resources as Business Personnel

Entrepreneurs are every person who is able to carry out work both inside and outside the work relationship independently. The aim is to produce services or goods to meet m's needs society. As entrepreneurs, human resources must involve themselves in the production process.

Human Resources as Consumers

Consumption in a general sense means the use of goods produced. According to economic terms, consumption is the activity of using, consuming or consuming goods with the aim of meeting needs. Consumers are every person who uses goods and services that are available in society for the benefit of themselves, their families, other people or other living creatures, and are not traded.

The Village Community is explained about the Village Deliberation for Discussion and Determination of the Village Government Work Plan as follows:

1. The BPD is facilitated by the Village Government to hold Village Deliberations guided by the Ministerial Regulation which regulates Village Deliberations.
2. The Village Deliberation as referred to in paragraph (1) is carried out with the agenda: reporting the results of the Village RKP draft; and discussion and determination of the Village RKP and outlined in the annual program and activity planning matrix.

b. Facilities and Facilities / Work equipment

Another factor that influences the development process in Kading Village is the quality of work equipment or work facilities. The better and more complete the work equipment, the more capable the apparatus will be of carrying out construction well, that is, the work will be running effectively.

The equipment used in construction in Kading Village is adapted to needs, so there is main equipment and auxiliary equipment. The main equipment is used for the needs of the village community. Meanwhile, auxiliary equipment is related to community needs, such as village cars. As for the accountability of Village Fund management in supporting the success of development in Kading Village, it is very supportive and quite supportive.

Apart from the number of equipment used, the quality (quality) of the main equipment used determines the level of development quality. Good and quality equipment will make it easier to complete the job quickly and well. For example Village cars and others.

Based on the research results, it shows that accountability in Village Fund management is very supportive and quite supportive and Village Fund management factors are very influential in the Kading Village Office.

Hypothesis testing

To find out whether Village Fund management has an effect on development in Kading Village.

The accountability variables and development variables are:

X = Accountability Variable

Y = Development variable

t test

If the calculated t value is $>$ than t table then h_0 is rejected and h_1 is accepted, meaning that there is an influence of development accountability on Village Fund management.

If the calculated t value is $<$ than the t table then h_0 is accepted and h_1 is rejected. The calculated t value = 5.528 and the t table value = 2.0859. Because the calculated t value = 5.528 $>$ than the t table value = 2.085 So h_0 is rejected and h_1 is accepted which means accountability in Fund management Villages influence development.

Sig Test

If the sig test is calculated > 0.05 then h_0 is accepted and h_1 is rejected, meaning there is no influence of accountability on development and if sig is calculated < 0.05 then h_0 is rejected and h_1 is accepted and if there is an influence of accountability in Village Fund management on development, because the sig value calculated = $0.00 < 0.05$, then h_0 is rejected and h_1 is accepted, meaning there is an influence on Village Fund management on development.

Magnitude of influence

The magnitude of the influence of accountability on development can be calculated at the value of R square = 0.629 or 62.9%. To find out whether Village Fund management has a big influence on development in Kading Village. then test the data analysis using SPSS as follows.

Regression

Variables Entered/Removed b

Model Variables Entered Variables Removed Method

1 x . Enter

a. All requested variables entered.

b. Dependent Variable: y

Model Summary

Model R R Square Adjusted R Square Std. Error of the Estimate

1 .793a .629 .609 1.88498

a. Predictors: (Constant), x

ANOVA

Model Sum of Squares df Mean Square F Sig.

1 Regression 108.594 1 108.594 30.563 .000a

Residual 63,956 18 3,553

Total 172,550 19

a. Predictors: (Constant), x

b. Dependent Variable: y

Coefficients^a

Model Unstandardized Coefficients Standardized Coefficients t Sig.

B Std. Beta Errors

1 (Constant) -.438 2.851 -.154 .880

x 1,050 ,190 ,793 5,528 ,000

a. Dependent Variable: y

D. CONCLUSION

Based on the results of the research and discussion, the researcher drew the following conclusions: Based on the research results, it can be seen that from data analysis tests using SPSS, accountability in Village Fund management in supporting successful development is very supportive. To find out whether the quality of management influences development in Kading Village, data analysis is carried out. Where X = accountability, and Y = development, and the magnitude of the influence of accountability on development d can be calculated at a value of R square = 0.629 or 62.9%.

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Sumber lain

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