

Accountability of Fund Village Management in Infrastructure Development at Tegalrejo Village Gedangsari District Gunung Kidul Regency In 2016

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ABSTRACT

The Village Fund is a right owned by the village. Law No. 6 of 2014 on Villages explains that village finances should be managed with due regard to accountable, transparent, participatory, and implemented principles with discipline and budgetary discipline. Based on accountability, the village government has an obligation to manage the Village Fund and to account for it. The Village Fund is one of them devoted to the development of infrastructure whose output can benefit the welfare of rural communities. This study aims to analyze the accountability of village fund management for infrastructure development located in Tegalrejo Village, Gedangsari District, Gunungkidul Regency. This study uses a qualitative method. Data collection techniques used are interviews and documentation sourced from village government, community, and BPD. The finding in this research is that accountability of village fund management for Tegalrejo Village infrastructure development is poor. This is caused by several problems that consist of: no details of time related to the time of implementation of infrastructure development program; less transparent in delivering budget management reports in infrastructure development; not all communities have been actively participating in the implementation of infrastructure development; has not been maximized in the utilization of Village Information System (SID) in the form of website as a means to inform Village Fund management report for infrastructure development; and village apparatus that lack coordination with the community related to the implementation of infrastructure development.

KEYWORDS: Accountability, village fund management, infrastructure development

INTRODUCTION

Village independence is a must owned by the village since the legalization of Law No. 6 of 2014 regarding the village. The law of village gives authority to the villages to own the independence in order having a good competitiveness. One of the village independences is a form of implementation of development carried out by the village government. The purpose is as a way to improve better weifare and quality of life as well as poverty alleviation in village society. To actualize the purpose of village development, all of the villages get Village Funds.

Village Funds is a fund which comes from APBN called by *Rekening Kas Umum Neg-*

ara (RKUN) as a place of state money storage and has been established by the finance minister as the state treasurer. Then it is transferred to the region through *Rekening Kas Umum Daerah* (RKUD) which is a place of region money storage and has been established by the regent/mayor to accommodate all the regional revenues and pay for all regional expenditures. The village then receives transfers from the region through *Rekening Kas Desa* (RK Desa) designated as a place of money storage for receiving funds from the region and paying all village expenditures recorded in the Village APB. Then each of village government should be responsible for the use of village fund (accountable) and be transparent in managing the village fund.

Katarina (in Fajar, 2016) explains that the managing of public finance should be based on the accountability, government as the manager of finance public should do the First, government must have the legislation which guarantees the government to publish budget transparency to the society in order it can be accessed by the society. Secondly, the government should: (a) publish the budget usage plan to the society, (b) do the meeting routinely with the society at least once every three months, like *Musyawarah Rencana Pembangunan* (Musrenbang), (c) publish the financial report, (d) have a proactive closeness to the society regarding budget transparency through the website, (e) allocate the Human Resources (SDM) for transforming the information to the society, (f) be professional in serving the society, (g) from all these points, should be stated in law.

Departing from the major theme discussed, therefore Tegalrejo Village is an exact object for digging the information of village government accountability in managing the special Village Funds which is allocated for infrastructure development. Tegalrejo Village is the largest Village Fund recipient located in Gedangsari District, Gunungkidul Regency and has the mandate to manage the Village Fund by prioritizing development. The total funds received by Tegalrejo Village for development is Rp. 818,533,600 and one of its uses is for infrastructure development. The amount of funds is in accordance with what has been planned in the Tegalrejo Village Work Plan (RKP Desa) in development priorities in 2016. The development carried out by the Tegalrejo Village Government should also fulfill the Accountable principle, as mandated in Permendagri No. 113 of 2014 Article 2 paragraph 1. The accountability of Tegalrejo Village Government in implementation of infrastructure development in 2016 should be followed by the budget transparency which later the Tegalrejo Village community will know what the development priority implemented by the Tegalrejo Village Government in 2016 is. Therefore, this study analyzes the accountability of Village Fund management to develop the infrastructure at Tegalrejo Village 2016.

THEORETICAL FRAMEWORK

The theory contained in the Village Fund Management Accountability research in Infrastructure Development in Tegalrejo Village, Gedangsari District, Gunungkidul Regency 2016 is divided into two theories, they are the theory of accountability and village development. Darise in Riyanto (2015:4) states that the accountability is an obligation form of someone or work unit in being responsible of management and control of resources as implementing policies in order to achieve the stated purpose. Then, (Astuty and Fanida, 2013: 5) define accountability is one form of government ideals, that is in realizing *good governance*. To actualize the accountability carried out by government agencies can be done by implementing those principles, the purpose of implementing *good governance* is that, in order the government can improve the performance effectively and transparently.

1. Ellwood in Fajar (2016:21) states that the accountability has elements as follows:
2. Honesty Accountability and Law Accountability. Honesty Accountability is a form of responsibility (*abuse of power*), meanwhile Law Accountability is guarantees obtained because of the law which guarantees it in the use of public fund.
3. Process Accountability. Process Accountability is a form of action taken to carry out various procedures which has been established, in order to be able to give a good public service.
4. Program Accountability. Program Accountability is a form of purpose consideration established can be achieved or not, and consider the alternative programs which provides the optimal result with minimal costs.
 - a. Policy Accountability. Policy Accountability related with responsibility of the coach, management and supervisor for the policy which has been taken. The public sector recognizes some forms of accountability, they are:
Upward Accountability
 - b. It is the obligation to report from the central leader to the executive leader, such as the director general to the minister.
Outward Accountability
 - c. It is a duty of the leader to report, consult and respond the client group and stakeholder in society.
Downward Accountability

A leader should give direction or communicate and socialize his every policy to the downward, in order to be understood by all of the staffs.

Meanwhile Waluyo, (in Sina, 2017:53) explains that the advantages of accountability as an effort to actualize the accountability system in organization are: To restore and maintain the trust of society toward organization; To encourage the creation of transparency and responsiveness of organization; To encourage the participation of society; To make the organization more able to operate efficiently, effectively, economically, and responsively toward the society aspiration and its environment; To encourage the development system of terhadap aspirasi masyarakat dan lingkungannya; To encourage the development of a reasonable assessment system through the development of performance measures; To encourage the creation of a healthy and conducive work climate and increase the discipline; and To encourage improvement in the quality of service to the society.

After knowing the accountability theory above, it is necessary to add theories about village development to the relevance of the theory in this study. Siagian (in Safi'i, 2009:8) states that development defined as an effort sequence to actualize the conscious growth and change planned which is taken by a Nation State towards modernity in the terms of nation-building. Then Henry (2013:614) states that the development meant as a process, the process of describing the development, including the process of growth or change in social life together.

Village development according to Nyoman (1991:48) states that the village development is a movement, where the improvement effort of existing living standards and welfare of the people was finally determined by the initiative and self-help of the society itself, this means an increase in the standard of living of the society which is determined by itself. Therefore village development always be linked to the improvement effort of initiative and self-help of society, so that the participation of society in development is an obligation

There are three main principles which underlay the implementation of village development, they are:

1. Village Development is carried out in an integrated manner by developing self-help mutual cooperation..
2. Development is seen as a process, a method, a program, and a movement. (The ability of society to develop themselves with their abilities and resources).
3. The main targets in village developments are, to accelerate the growth of villages into self-sufficiency villages, village economic development and equitable development to strengthen the National security.

RESEARCH METHODOLOGY

The research uses a qualitative descriptive method model. Data collection used is by conducting the interview with related party or data owner and processing document which is rewritten into paragraphs. Moleong (2016:6) explains that the **qualitative research is a research which aims to understand the phenomena about what is experienced by the subject of the research, for example behavior, perception, motivation, and action by using the description in a form of words and language, in a special natural context by utilizing various natural methods.** Qualitative Research is considered very appropriate to be used in research which will be conducted, because this research provides a large opportunity for researchers to focus on the problem which will be examined in depth. Technique used in this study is Interview approach technique and data collection regarding the accountability of Fund Village Management in infrastructure development in Tegalrejo Village 2016.

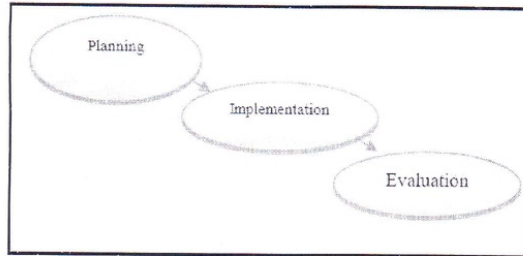
DISCUSSION AND ANALYSIS

The accountability of Village Fund Management in Tegalrejo Village has some classifications in planning until evaluation. To measure the accountability of Village Fund Management by the Tegalrejo Village Government, has four indicators, they are:

Suitability of Village Fund management for Infrastructure Development with Applicable Regulation

Law No. 6 of 2014 regarding Village states that village finance is village right and obligation in the form of money and goods to carry out village interests. One of the uses of Village Fund is that to finance the infrastructure development. Village Fund Management intended for infrastructure development at Tegalrejo Village should have three phases in its management, they are planning phase, implementation, and until the last phase is evaluation. The depiction of three phases is as follows:

Picture 1 Village Fund Management Phase



Source: Processed from Gunungkidul Regent Regulation No. 49 of 2015 regarding Guidelines for Village Financial Management.

Law No. 6 of 2014 regarding Village explains that in Village Fund Management should be appropriate with the applicable regulation. The planning of Village Fund Management for infrastructure development at Tegalrejo Village should have suitability between Village RPJM and Village RKP. As happened in the field (Tegalrejo Village), it was found that the RPJM of Tegalrejo Village was only for 2014-2019, while in Perbup Gunungkidul No.49 of 2015, stated that the Village RPJM should have planning for six years or during a period of village administration. Seeing these regulations can be found the incompatibility between the preparations of Village RPJM and the applicable regulations.

In response to this, the Tegalrejo Village Government gave clarification that they realized if the RPJM of Tegalrejo Village was not in accordance with the existing regulations. Therefore, Tegalrejo Village Government in 2018 will revise the RPJM of village Oleh kerana itu Pemerintah Desa Tegalrejo pada tahun 2018 into a period of development planning for 2014-2020 or six years in a one period of government and to the RPJMD of Gunungkidul Regency. RPJMD Gunungkidul Regency has a focus on development in tourism sector, considering that the Gunungkidul Regency is one of regency located in DIY which has a large tourism sector potential. Preparing for this, the Tegalrejo Village Government will develop its tourism potential. Tegalrejo village has Curug Tegalrejo and batik making village which was inaugurated in August 2017 by Sri Sultan Hamengkubuwono X.

Then Village Fund allocated for infrastructure development amounts to Rp. 403,533,600 or 29.7% of the total Rp. 818,533,600 of the Village Funds which is allocated to the overall development sector in Tegalrejo Village. Table of suitability between the budget which is in Village RPJM document, Village RKP, and Tegalrejo Village APB can be seen on the table below:

Table 1. Budget of Village Basic Infrastructure Development Program which Sources from Village Fund in 2016

Description	RPJM Tegalrejo Village (Rp)	RKP Tegalrejo Village (Rp)	APB Tegalrejo Village (Rp)	Information
Village Street Development	20.000.000	20.000.000	20.000.000	Appropriate
Construction of Settlement Roads at 11 Villages	110.000.000	110.000.000	110.000.000	Appropriate
Development of Turap Talut Bronjongan Village Road	181.000.000	181.000.000	181.000.000	Appropriate
Construction of Water Tunnel Drainage Channel	67.533.600	67.533.600	67.533.600	Appropriate
Rehabilitasi Pemeliharaan Cor Rabat/Turap/Talut/ Brojongan jalan desa	25.000.000	25.000.000	25.000.000	Appropriate
Total	403.533.600	403.533.600	403.533.600	

Source: Processed from the document of Village RPJM, Village RKP, and Tegalrejo Village APB Tegalrejo Village 2016.

According to the explanation above, that there is suitability between the financial recorded in the Village RPJM document, Village RKP, and Tegalrejo Village APB in 2016. Besides the suitability above, that for measuring the accountability in Village Fund management should be suitability in the implementation of Village Fund management for infrastructure development with the applicable regulation and there is suitability in the evaluation of village fund management for the infrastructure development with the applicable regulation. The implementation of infrastructure development in Tegalrejo Village should have a control. Regent regulation of Gunungkidul No. 49 of 2015 regarding the Village Fund management orientation states that BPD is a representative from the society chosen based on the democratic representation of the region in the village. BPD has duty as a village financial supervisor which the financial is in Village APB. In its implementation, BPD has very basic authority in managing village finance, especially the management of Village Fund which is intended for infrastructure development.

BPD and the society of Tegalrejo village have the authority to accompany the village fund management trip carried out by the government of Tegalrejo Village start from the planning process until the evaluation. Like what happened in the field that in every activity especially in infrastructure development, the society and BPD always be involved in the implementation. The capacity owned by BPD very central to participate in the government implementation. Interview result with the Head of Tegalrejo BPD, Jumadi states that the Tegalrejo Village Government in the implementation especially related to Village Fund management always involve BPD as supervisor and the representative of Tegalrejo Village society to know and control the village financial. Village finance which later is intended for infrastructure development should be approved and delivered to the government above and to the society of Tegalrejo Village. (Interview on 23/0/2017 at 10.00 WIB)

Overall the suitability of village fund management for infrastructure development with the applicable regulation is bad. Apart from the suitability between the budget for infrastructure development recorded in the Village RPJM, Village RKP and APB Tegalre-

jo Village in 2016, there is a discrepancy between the Village RPJM regulated in Regent Regulation of Gunungkidul No. 49 of 2015. The regulation explains that the Village RPJM should be for development planning for six years or one period of the village head's administration, while the Village RPJM in Tegalrejo Village is only for five years (2014-2019).

Suitability of Village Fund Management Planning and Realization and Time of Infrastructure Development Implementation

Village Fund management should have suitability between the planning and fund realization and the time of program planning. That aims to ensure the village fund management can be benefit for the society. Besides, to guarantee the achievement of village development purpose in accordance with the target set. The first Village fund management at Tegalrejo Village 2016 for infrastructure development has been the suitability between the planning and fund realization for infrastructure development. Meanwhile from the perspective of the implementation infrastructure development planning, in the time of settlement realization has been in accordance with the planning time of infrastructure development implementation which has been set. However in the implementation document However, in the implementation document, it is only limited to the time needed to complete the infrastructure development program, there is no detail on when to implement it as described in the following table 1.2:

Table 2. Suitability between Time Planning and Time Realization of Tegalrejo Village Infrastructure Development in 2016

No	Description	Plan of Time	Realization of Time	Information
1	Village Street Development	Finish in 30 days	Finish in 30 days	Appropriate
2	Construction of Settlement Roads at 11 Villages	Finish in 60 days	Finish in 60 days	Appropriate
3	Development of Turap Talut Bronjongan Village Road	Finish in 90 days	Finish in 90 days	Appropriate
4	Construction of Water Tunnel Drainage Channel	Finish in 30 days	Finish in 30 days	Appropriate
5	Rehabilitasi Pemeliharaan Cor Rabat Turap talut	Finish in 30 days	Finish in 30 days	Appropriate

Source: Processed from the document of Accountability Report in the Tegalrejo Village development implementation 2016.

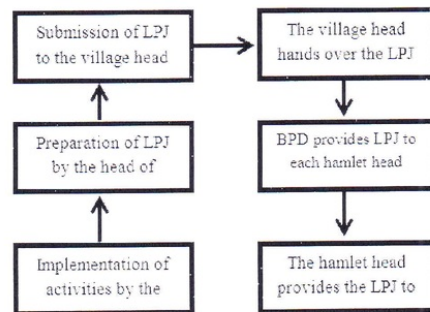
The suitability between time planning and time realization of Tegalrejo Village Infrastructure Development in 2016 is still not good. That is because in the planning and implementation of infrastructure development at Tegalrejo Village is not attached when the time for the implementation of the activity, there is only a plan and the activity implementation.

Transparency of Village Fund Management in Infrastructure Development Program by the Village Government

Transparency in Fund Village management will make the society more trust with the village government because the society can find out what has been planned and implemented by the Tegal rejo Village government especially for infrastructure develop-

ment. Besides, the Village Fund management can be accounted for its use to the society. As stated by Sugiman the Head of Tegalrejo Village explains that the accountability of the Village Fund use in infrastructure development has been adjusted by Regent Regulation of Gunungkidul No. 49 of 2015. The following is the sequence of accountability for Fund management transparency in Tegalrejo Village for infrastructure development in 2016:

Figure 2. The Sequence of Accountability for Village Fund Management in Infrastructure Development in Tegalrejo Village in 2016



Source: Processed from the primer data, 2017.

Accountability of Village Fund management carried out by the Tegalrejo Village Government in infrastructure development in 2016 there are six sequences, they are: *First*, the society is directly involved in the implementation of infrastructure development. This step carried out in order the society feels more satisfied and the form of infrastructure development which is expected by the society will be as expected; *Second*, the head of the development affairs of the Tegalrejo Village makes the Accountability Report in the form of documents and verbally to the Tegalrejo Village Head; *Third*, the head of the development affairs gives the Accountability Report to the village head in every development-related activity delivered to the village head in depth details, then to review and evaluate the implementation of infrastructure development activity in the form of village government internal meetings before being communicated by the society.

Fourth, the village head received a report from the head of development affairs, then the village head gives the Accountability Report to the BPD Tegalrejo, then hold a meeting with the head of the hamlet and five representatives of the Tegalrejo Village society leaders to present the report of the activities carried out by the Tegalrejo Village Government. *Fifth*, BPD gives the report to the head of hamlet to be delivered to society. The head of hamlet has the capacity as the coordinator which can give the report to the society regarding the form of submission of the accountability report of Tegalrejo Village Government work program. Then the BD has an important role with the society as stated in Regent Regulation No. 49 of 2015 which says, BPD conducts general control through village fund management in the context of implementing village regulation on village APB. BPD of Tegalrejo has a function to control the transparency of Tegalrejo Village Fund management in the context of implementing the village regulation on Village APB.

Sixth, the society received the Tegalrejo Village Government Implementation Report for infrastructure development in 2016 at a meeting held by each hamlet. Then, after the meeting, each hamlet head will hold a meeting with each Chairperson of the RT with the society in each hamlet area to deliver the result of the report delivered by the village head to the Tegalrejo Village society (village coordination).

Transparency of Tegalrejo Village Finance management in 2016 is still not good. As stated by Purwanto as a resident of the Tegalrejo Village society that the Village Government is less active in using the website to inform village activity report that it has not been uploaded on the website as shown in the picture below:



Source: Processed from the website of Tegalrejo Village, 2017

Then, the next example is Submission of information in the form of village reports related to the construction of hamlet roads, the new society is given information long after the implementation of the hamlet road construction was carried out, and the result was not in accordance with what had been planned especially in the form of budget. For the example is the purchase of cement, which the price of per bag of cement at the store is Rp 40.000, while in the report the price becomes Rp 45.000. After all, choosing the material for the building is from the society, and the society also knows the price. Then, in this period Tegalrejo Village government is not so fast in development especially in its infrastructure development (interview on October, 22 2017 at 11.45 WIB).

According to that finding it can be analyzed that the accountability of village fund management for infrastructure development is not good caused by some factors, they are:

First, from the perspective of planning which involves the society, the Tegalrejo Village Government tend to only involve the society which always agree with the policy specified by the village government. Meanwhile, the people who really think about the sustainability of the Village Fund management to be right on target (critical) are not even involved in the Tegalrejo Village Musrenbang. *Second*, the implementation of infrastructure development at Tegalrejo Village in 2016 always involves the society both in form of physical or financial involvement. Then, every activity implementation in each infrastructure development project, is informed through the information board provided by each hamlet and each object of the implementation of infrastructure development activity.

Third, form of evaluation which involves the society in Village Fund management transparency for infrastructure development at Tegalrejo Village, include: Complaint from the society who convey the difference in the amount of budget between the amounts of budget which is appropriate in the market with the realization. Then, the delivery of the Village website in the form of Village Information System (SID) is still not good. That is caused by the inadequate human resources to carry this duty and there should be assis-

tance to village website management in order to be able to convey village report form not only for the infrastructure development program but also for overall work program activities of the Tegalrejo Village Government, so that a transparent government can be achieved and accountable.

Society Participation in the Village Infrastructure Development Program.

Society participation is very important in the implementation of programs carried out by the village government, one of which is society participation in infrastructure development. That is because after all the society is the main purpose in implementing the policy direction by the village government which has the purpose of improving the welfare of rural society. Society participation in infrastructure development is divided into three, they are: the participation of society in planning, implementing, and evaluating of village infrastructure development program.

Society participation in planning the program of Tegalrejo Village infrastructure development begins with a discussion meeting for each RT with one time implementation in each development program, at the meeting discusses about the implementation of development activity and discusses about self-help of society involved in implementing infrastructure development program. Furthermore, there is hamlet discussion which is also held in one activity program, the agenda inside it also discusses about what is the priority in the infrastructure development and discuss about the location of its implementation. Following is the formation of Tegalrejo Village society participation in infrastructure development planning:

Table 3. Form of Community Participation in Village Development

No	Activity	Time of Implementation	Information
1	Meeting of RT	One time of activity program	Discussing on the implementation of activity program and society self-help.
2	Hamlet Discussion	One time each activity program	Discussing on the implementation of development at each priority point
3	Coordination Meeting of Stakeholders Representatives of Tegalrejo Village	Every Monday	Monitoring and Evaluation of infrastructure development activities
4	Musrenbang	One time at the end of the year	The society is present and evaluates the implementation of infrastructure development program for one year

Source: Processed from primer data, 2017.

The participation of the Tegalrejo Village society in village fund management for infrastructure development can be concluded that participation is in accordance with the theory of Soetrisno (1995), that there are two models of society participation they are pure and apparent participation. *First*, pure participation is the involvement of the society in analyzing the form of the report on the activity implementation, and the participation of the Tegalrejo Village society in implementing the activity until the society self-supporting for the implementation of infrastructure development such as the analysis findings above.

Second, apparent participation associated with the coordination meeting conducted by Tegalrejo Village government does not involve the active people in criticizing the government's performance, but who are involved only the people who are in village government side to carry out the infrastructure development program.

CONCLUSION

According to the result and analysis of the study above, it can be concluded that the accountability of village fund management for infrastructure development at Tegalrejo Village is not good. This is because of some factors, they are: There is no detailed time related to the implementation time of the infrastructure development program; Lack of transparency in delivering budget management report of infrastructure development; Not all people have actively participated in the implementation of infrastructure development; Not maximal in utilizing the Village Internet System (SID) as a means to inform Village Fund management report for infrastructure development; and The village apparatus which lacks coordination with the society regarding the implementation of infrastructure development. Therefore, the recommendation of this research is that the Tegalrejo Village Government should provide complete and detail report regarding the implementation time of infrastructure development activity; Tegalrejo Village Government should be more transparent to the delivery of the budget use report in infrastructure development; the active participation and synergy between the society and village government in village fund management and village development; it is necessary to conduct training and assistance to village officials regarding to the management of Village Funds and the management of SID as a source of information; and further research is needed to be conducted regarding the evaluation of Village Fund management and research on village government innovation in the IT-based Village Funds management.

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