

TRANSPARENCY AND ACCOUNTABILITY OF KARANGREJO VILLAGE GARUM DISTRICT BLITAR REGENCY ON MANAGEMENT OF VILLAGE FUNDS IN 2019

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ABSTRACT

Village Funds are funds allocated in the APBN, intended for villages and are used to finance governance, implementation of development, community development, and community empowerment. In the management of village funds by the village government, it is obliged to implement them in a transparent and accountable manner so a clean and responsible village government can be realized, as well as the achievement of the goals and objectives of the disbursement of the village funds. This research aims to determine the transparency and accountability of village fund management conducted by the government of Karangrejo Village, Garum District, Blitar Regency in 2019. The data collection used was observation, interviews, documentation and literature study. The results of the study showed that the management of village funds carried out by the Karangrejo Village government in 2019 was from the planning stage to the accountability in accordance with the applicable laws or regulations. With the application of the siskeudes, Karangrejo Village government is greatly facilitated in the bookkeeping and financial reporting process which can be monitored and evaluated directly by the local government. It shows that the Karangrejo Village government is accountable. While in the context of transparency by the Karangrejo Village government, starting from the deliberation and structured planning to the reporting process carried out using digital information media that can be accessed by all village communities and also placed on the information boards at the Karangrejo Village office.

Kata Kunci : *Accountability, Transparency, Village Fund Management, Village Fund*

1. INTRODUCTION

Government Regulation Number 60 Year 2014 Article 1 Paragraph 2 states that village funds are funds sourced from state budget revenues and expenditures intended for villages that are transferred through the district / city regional income and expenditure budget and are used to finance governance and implementation of development, development community and community empowerment. The procedure for the distribution and determination of village funds in each village is determined by the regent / mayor's regulation. The management of village funds by the village government needs to be carried out transparently and accountably by taking into account the applicable laws or regulations. Thus as stated by Article 2 that village funds must be carried out in an orderly, obedient to the provisions, laws and regulations, efficient, economical, effective, transparent, and responsible by taking into account the sense of justice and propriety and prioritizing the interests of the local community.

The village fund itself is managed by the village government, whereas the village is a legal community unit that has territorial boundaries that are authorized to regulate, manage government affairs, the interests of the local community, based on local community initiatives. Whereas the village government is the organizer of government affairs and the interests of the local community in the unitary government system of Republic of Indonesia. The village government is said to be the village fund manager consisting of the village head, village secretary, administrative coordinator, heads of constituent hamlets and

village council or BPD. The village fund is one of the village income which is quite large, so that good and correct management is required in accordance with the rules with honesty and carrying out obligations in the process of managing the village fund that is expected to be able to realize the welfare of the community and the progress of the village.

The management of village funds passes through a process of several stages, starting from planning, implementation, administration, reporting and accountability. These five stages must be managed with transparency and accountability so that there is no doubt in the minds of the public and supervisors. Like the level of village fund management which is considered lacking in terms of transparency and accountability. Nirwana Ahmad (2016) states the results of research on village financial management based on Law no. 6 of 2014 (case study in villages in the sub-district of Baranti, Sindereng Rappang), it can be concluded that village financial management in 2014 did not apply transparency in village financial reporting. Besides that in 3 villages at the same time the village government officials are not yet fully ready in implementing Law no. 6 of 2014 due to time constraints in preparation and other regulations late to the village government, as well as human resources that are less supportive.

Faridah (2015) conducted a study on transparency and accountability of the village government in managing the village government budget (APBDes). The results of the research aimed at pointing out that the village head in Sidogedungbatu Village, Sangkapura District, Gresik Regency has carried out the principles of transparency and accountability in the management of the 2013 APBDes. In general, transparency and accountability in Sidogwarabatu Village, Sangkapura District, Gresik Regency has run well, although it is still running well. there are some weaknesses that it still need to be fixed.

Siti, Djoko, Taufik (2017) in his research on accountability in managing village fund allocation (ADD) in the villages of Rogojampi Subdistrict, Banyuwangi Regency. Shows that the planning and implementation stages are in accordance with applicable procedures and the management has been carried out in an accountable and transparent manner. For the oversight stage, it still did not run well due to lack of transparency to the community, while for the accountability stage it also did not run well because the human resources of the implementing team in making administrative reports were still lacking, so more supervision from the regional government was needed.

Aris, Retno (2015) conducted a study on the accountability of village government budget (APBDes) in Bendosari Village, Ngantru District, Tulungagung Regency. The results of the study show that based on the stages of DD management, namely at the implementation stage; at the implementation of rural infrastructure development activities, namely the construction of paving roads, has not running well because the implementers of these development activities are not managed directly by the Activity Implementation Team formed by the Village Government, but in reality all procurement of goods and services is still carried out by the village treasurer. In accordance with Tulungagung District Head Regulation No. 47/2014. Hopefully, in the following year, the government of Bendosari Village, Ngantru Subdistrict, Tulungagung Regency can carry out DD management based on existing regulations as a whole.

The management of village fund finances by the village government is obliged to implement it in a transparent and accountable manner so that a clean and responsible

village government can be realized, and the goals and objectives of the disbursement of the village funds can be achieved. It aims to find out the management of village funds that are transparency and accountability carried out by the government of Karangrejo Village, Garum District, Blitar Regency in 2019. This study will analyze the implementation of Village Fund management in terms of transparency and accountability. The research focused on the management of the Village Fund conducted by the village government. This research is a case study by taking the object of research in Karangrejo Village, Garum District, Blitar Regency. The village became one of the widest villages in the Garum District. In addition, Karangrejo Village is also a disaster-prone village in Garum District. Based on the above background, the researcher was motivated to conduct research in order to obtain an overview of the management of the Village Fund conducted by the village government with the research title "Transparency and Accountability of Karangrejo Village Government Garum District of Blitar Regency in the Management of Village Funds in 2019".

2. RESEARCH METHOD

This research uses qualitative research in order to explain the events and facts in accordance with the title of the study, namely the accountability and transparency of the village government to the management of the Village Fund. According to Sugiyono (2013), qualitative research methods are research used to cover natural object conditions, (as opposed to experiments) whereas researchers as the key instruments, data collection techniques are carried out by triangulation (combined), inductive analysis, and qualitative research results emphasize more meaning than generalization.

This research was conducted in Karangrejo Village, Garum District, Blitar Regency. The object of this study is the village government, especially in the village government involved in managing the Village Fund and the Village Council (BPD) as a community representative institution that oversees the performance of the village government. Karangrejo village government was chosen because Karangrejo village is the largest village in the Garum sub-district and besides that Karangrejo village is also a disaster-prone village compared to other villages in Garum sub-district. The data collection methods are observation, interview, documentation, and literature study.

3.RESULT

Village fund management according to regulations through several stages, the first is the planning stage, after the target planning and budgeting is then carried out the implementation of the results of previous planning, then administered by the Karangrejo Village apparatus, finished administering and then reporting the results of the realization of the village funds and the last is accountability. All the following stages must be carried out with transparency and accountability for the realization of good village governance, achieving the objectives and targets of village funds, and ensuring the welfare of the people. The results of this study itself are stated as follows:

1. Planning

The planning process at Karangrejo Village Government was carried out by compiling programs in accordance with the priorities of the village budget, which included

the empowerment of citizens, construction, improvement of health facilities that are usually contained in the 2019 Village RKP (Village Government Work Plan). In this planning stage, the Karangrejo village government held several meetings to realize the realization of relevant village funds in accordance with priorities and minimize SILPA. Starting from Musdus (Hamlet Deliberation) is the initial stage by preparing the village medium term development plan (RPJMDesa), then Musdes (Village Deliberation) is a continuation stage of the musdus and the participants more diverse background of community representatives with a review of the village medium term development plan (RPJMDesa), which will become the RKPDesa in 2019, and most recently the Musrenbang (Village Development Planning Conference) is the highest discussion forum in Karangrejo village with a brisk activity and agreeing on the draft RKPDesa which forms the basis for preparing the 2019 Village Government Budget (APBDesa). Based on the results of research in the field, it can be seen that deliberations are held starting from the hamlet to the village level in order to discuss the realization of the target of village fund targets.

2. Implementation

The implementation of activities which funds sourced from the 2019 APBDes including village funds will be carried out by the Village Financial Management Technical Implementer (PTPKD). The village head as the holder of the village financial management authority has the right to persuade anyone to become a PTKPD. In the context of the implementation of Karangrejo Village, it divides equally according to the proportion of RKPDesa of 3 hamlets (Karangrejo Hamlet, Sumberejo Hamlet, Ringinrejo Hamlet) equally in the Karangrejo village. Each hamlet head has the responsibility in overseeing the implementation of development in their respective hamlet leaders. It hoped that it will achieve even distribution of development in every village of Karangrejo.

3. Administration

The administration is carried out by the Village Treasurer for 2019 fiscal year, which is obliged to record receipts and expenditure transactions and close books in an orderly manner and end with reporting on schedule as well as in accordance with applicable regulatory procedures. The administration in Karangrejo Village, Garum District, Blitar Regency has used the SISKEUDES application which can be directly monitored and evaluated by the Blitar district government.

4. Reporting

The Karangrejo Village Government must report to the government, including the sub-district head, the regent or mayor. In addition, the village government also reports the management of village funds to the people of Karangrejo Village through digital media, through the Karangrejo Village website page, besides the Karangrejo Village government also makes a banner on village fund reports that are placed in the Karangrejo village office as well as in strategic strategic locations which is reached by citizens. In addition, the village government also submitted a report on village funds listed in the 2019 APBDes to the BPD.

5. Responsibility

The accountability process of Karangrejo village government is not only conveyed to the government above but also delivered to the community, through digital media, through notifications from the hamlet head and even notifications from the RT head. The results of the research explain that the form of accountability from the Karangrejo village government regarding the management of village funds is with transparency regarding reports on the realization of village funds. This report was submitted to several parties, both to the district or city government and the village community. The responsibility of the village government can also be seen from the absorption of the Village Fund in 2019 budget

Table.1
Absorption of Village Funds in Karangrejo Village in 2019 Fiscal Year

The Amount of Village Funds	Total Income other than Village Funds	Total Village Expenditure	Achievements
Rp. 1.040.593.000 Rp. 219.907.373 (silpa in 2018 year)	Rp. 1.844.101.503	Rp. 2.061.099.580	100%

4. DISCUSSION

Based on the research of transparency and accountability of Karangrejo Village government, Garum subdistrict, Blitar Regency, in the village funds management in 2019, it can be said that they have been transparent and accountable. The statement above is proven by the results of research in Karangrejo Village including:

1. Evidence in the Category to be Transparency

The management of village funds in Karangrejo Village can be said to be transparency, it can be seen from the first stage of its planning. This planning stage of the village government always involves community leaders who intend to represent the citizens in Karangrejo Village, which is very impossible if all the citizens are invited to village meetings. Starting from the hamlet deliberations that produce RPJMDes, followed by village deliberations that produce RKPDes, and the third is the Village Development Planning deliberations that produce APBDes designs that are used for financing processes.

Followed by the second evidence of transparency is an effort to create a banner containing APBDes reports that have been discussed and agreed upon by the village government and the village council and determined by village regulations that are placed at strategic location in Karangrejo Village area. It also carried out the process of transparency of village funds by uploading on digital media namely websites, facebook and Instagram Karangrejo Village. So it can be said, it is in accordance with the basic regulations of the Minister of Home Affairs of the Republic of Indonesia No. 13 of 2006 concerning regional financial management guidelines, stated to be transparent is the principle of openness that allows the public to know and get access to the widest possible information about regional finances.

2. Evidence in the Category to be Accountability

The application of village fund management by the Karangrejo village government can be said to have been accountable administratively, technically and legally, it bades on the results of the research that is the first administrative administration of routine transaction records regarding funding from village funds with the application of SISKEUDES which is expected to be accounted because the application has been directly monitored by the district or city government. The second proof of accountability is periodic reporting from the Karangrejo Village government to the government in higher level, as Garum District and Blitar Regency. Reporting which is done by the village government not only for the government in higher level but also on the village council (BPD) and community leaders who will be evaluated on the results. The entire process of accountability has been carried out based on and in accordance with applicable regulations and the results must be accountable.

Furthermore, in accordance with the 1945 Constitution in article 23 letter e number 1, it is stated that in order to examine financial management and responsibilities regarding state finances, a free and independent Supreme Audit Board is held. The existence of a government external audit institution has been mandated by the 1945 Constitution since the beginning. The statements above are supported by research from Endah, Nurani (2019) concerning Accountability of Blitar Regency Government Financial Statements which results state that the financial statements of the Blitar Regency Government 2017 Fiscal Year in accordance with financial accountability criteria and in accordance with applicable laws and policies. It getting an unqualified opinion (WTP) from the Supreme Audit Agency (BPK).

5. CONCLUSION

The results of the research on accountability management and transparency in the management of the Village Fund conducted by the Karangrejo village government, Garum District, Blitar Regency can be concluded as follows, the financial management of village funds implemented by Karangrejo village government is in accordance with the laws and regulation and the Village Fund's financial management process involves the community from the planning stage to the supervision.

6. SUGGESTION

Based on the results of research and conclusions about transparency and accountability of the government of Karangrejo Village, Garum District, Blitar Regency in managing village funds in 2019, researchers have suggestions for village governments to maintain the principles of transparency and accountability in managing village funds so that they can carry out their duties and responsibilities well so it can realize the targets of the village fund itself and have an impact on the welfare of the village community of Karangrejo village and be a superior and developed village.

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