



## Accountability of Village Fund Management: Case Study in Bulusuka Village, Jeneponto Regency

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### **Abstract**

This study aimed to describe and analyze the accountability of Village fund management in terms of the dimensions of transparency, liability, control, responsibility, and responsiveness in Jeneponto Regency, Bontoramba District, Bulusuka Village. This research is a descriptive study using a qualitative approach that is phenomenological. Bontoramba Jeneponto Regency, South Sulawesi Province. Research informants included the internal village government, Bontoramba District Head, Regional Examination Team (TPD), Academics and NGOs. Data is collected through observation, interviews and documentaries, while data analysis is done through data collection, reduction, presentation and verification / conclusion. The results showed that the accountability of Village Fund management in terms of the dimensions of transparency, liability, control, responsibility, and responsiveness were not fully maximally managed accountably. The process of managing village funds in an accountable and transparent manner through the Musdus (hamlet deliberation) and Musdes (village deliberation) of budget designs and development programs and deliberations on budget realization and development program realization by installing information boards and billboards in public places, so that the public knows the process of managing village funds universally.

**Keywords:** *Accountability; Fund Management; Village*

### **Introduction**

Accountability can be understood in a variety of perspectives depending on the scientific approach used. In the context of public administration accountability is one of the main aspects of governance with good governance, in addition to transparency, openness and law enforcement. Accountability can also be used to provide an assessment of the extent to which government performance has implemented. Accountability is a government policy instrument that is able to control the implementation of public services (Heinrich, 2002).

Ranson & Stewart (1994) provides a definition of accountability as a manifestation of the accountability and supervision of public institutions in providing and distributing public

funds and services. The Mahsun (2006) distinguishes accountability in the narrow sense and broad meaning, according to him: Accountability in the narrow sense can be understood as a form of accountability that refers to who the organization or individual workers are responsible for and for what the organization is responsible.

The aspects of implementing accountability and transparency policies relate to the growth of trust and awareness of village heads and members of the Village Consultative Body, so that community satisfaction with the management of Village Funds and services is created, as well as the competency aspects of village heads and village officials who are highly qualified and successfully carry out the mandate of villagers in Bulusukadi District Bontoramba Jeneponto Regency.

Village Fund management accountability, is something that can provide information openly to the public in managing the budget, so that the success and benefits obtained from the administration of the village can be seen.

At present the village government accountability model in Jeneponto Regency Bulusuka Village, seems to be oriented towards inputs and outputs, is very concerned about outcomes in the form of benefits, impacts and satisfaction of the village community. In this regard, this study aims to describe and analyze the accountability of village fund management in terms of the dimensions of transparency, liability, control, responsibility, and responsiveness in the Jeneponto Regency, Bontoramba District, Bulusuka Village.

### ***Methods***

This research is a descriptive study using a qualitative approach (phenomenological). This research was conducted in September to December 2019 in Bulusuka Village, Bontoramba District, Jeneponto Regency, South Sulawesi Province. where the village fund management model is accountable in the implementation so that currently it has not been implemented as it should so the authors are interested in doing further research to find out how accountability in managing village funds from the central APBN. Research informants included: internal village government, Bontoramba Sub-District Head, Regional Supervision Team (TPD), Academics and NGOs. Data is collected through observation, interviews and documentaries, while data analysis is done through data collection, reduction, presentation and verification / conclusion.

### ***Results and Discussion***

The process in managing Village Funds is seen from the dimensions of transparency, obligations, control, responsibility and responsiveness. Main discussion. The two obstacles to accountability in managing village funds are not yet accountable. The third point of discussion is the Model of accountability in the management of an accountable Village Fund. In the process of accountability in the management of Bulusuka Village funds, the village medium-term development planning meetings, village development planning village planning meetings, village-level development planning meetings, village development planning meetings, village development planning meetings, and village development planning meetings.

The informant's statement showed that the village government was very open in managing village funds and in accordance with the recommendation of Law no. 6 of 2014 Village is a village and a customary village or what is referred to by another name, hereinafter referred to as Village, is a legal community unit that has an area boundary that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, rights of origin, and / or traditional rights that are recognized and respected in the government system of the Unitary Republic of Indonesia. The village head or other designation in accordance with Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 84 of 2015 concerning the Organizational Structure and Work Procedures of the Village Government, is a Village Government official who has the authority, duties and obligations to administer his village household and carry out the duties of the Government and Regional Government. The term of office of the village head is 6 (six) years, and can be extended for another 3 (three) consecutive terms of office next time or not. The village head is not responsible to the Camat, but is only coordinated by the Camat. The village head is responsible for the administration of the Village Government, implementation of Village Development, Village community development, and village community empowerment.

Based on the informant's statement that, one of the main principles in realizing good governance is accountability. In a historical perspective, accountability as a system was known since the days of Mesopotamia in 4000 BC, which at that time was known by the law of Hammurabi which required a king to accountable for all its actions to those who authorize (Dunn, 2003) In the context of Government bureaucracy, is a term used to explain and involve the achievement of the specified mission (Benveniste, 1991). According to Widodo (2007), Government organizations are created by the public and for the benefit of the public, because it is necessary to account for actions and activities, which may differ from planned activities, the manner and stages of activities as well as budget allocations during planning are the basis for the implementation of activities. The work unit manager is responsible for the use of funds and the achievement of predetermined performance (outcome).

Money follow function, function followed by structure, is a principle that illustrates that the allocation of a budget to fund an activity is based on the duties and functions of the work unit according to its intended purpose (usually stated in applicable laws and regulations). Furthermore, the principle is associated with the principle of function followed by structure, which is a principle that illustrates that the organizational structure formed is in accordance with the function carried. Duties and functions of an organization are divided completely into work units in the organizational structure referred to, so it can be ensured there is no duplication of functions.

1. Implementation of performance-based budgeting, based on planning guidelines for budget planning and budgeting, there are key elements that must be determined in advance, namely:
2. Vision and mission to be achieved. Vision refers to what is to be achieved in the long term, while mission is a framework that describes how the vision will be achieved.
3. Objectives. Objectives are further elaboration of the vision and mission. The goals are reflected in the national mid-term development plan which shows the stages that must be

passed in order to achieve the vision and mission that has been set. Objectives must describe a clear direction and challenges that match reality. A good objective is characterized by, among others, providing an overview of the main services to be provided, clearly describing the direction of the organization and its programs, challenging but realists, identifying the object to be served and what is to be achieved.

4. Target. Goals describe specific steps to achieve goals by setting specific and measurable targets. Good target criteria are carried out using specific criteria, measurable, achievable, relevant, and there is a time limit (specific, measurable, achievable, relevant, timely / smart and no less important that the target must support the goal.
5. Program. The program is a set of activities that will be carried out as part of an effort to achieve.

From the statement of the informant, it shows that in planning the budget, it must go through the system. As a system, state budget planning has undergone many developments. The current state budget planning system has experienced developments and changes in accordance with the dynamics of public sector management and demands arising in society, namely the budgeting system with a new public management approach. The emergence of the concept of new public management directly influences the concept of the state budget in general. One of the influences is the change in the budget system from the traditional budget model to a budget that is more performance oriented.

The budget can be interpreted as a package of statements of estimated revenues and expenditures that are expected to occur in one or several future periods (Boije, 2004). Public sector budget is a periodic activity and financial plan (usually in an annual period) that contains programs, activities, the amount of funds obtained (revenue / income), and what is needed (expenditure / expenditure) in order to achieve the objectives of public organizations.

Budgeting is the activity of allocating limited financial resources to finance organizational spending that tends to be unlimited. Thus, performance based budgeting is a money budgeting system oriented to the "output" of the organization and is closely related to the vision, mission and strategic plan of the organization that has an impact (Crain & O'Roark, 2004). Furthermore, it is said that the main characteristic of performance based budgeting is the budget prepared by taking into account the relationship between funding (input) and expected outcomes (outcomes), so that it can provide information about the effectiveness and efficiency of activities.

Accountability is a term applied to measure whether public funds have been used appropriately for what purpose the public funds were set. Chandler & Piano (1982) defines accountability as referring to the institution of checks and balances in an administrative system. In the government bureaucracy, accountability is interpreted as an obligation of the government apparatus to act as a guarantor for all actions and policies determined (Ackerman, 2004).

Accountability is the obligation of individuals or government officials who are trusted to manage the public resources concerned with it in order to be able to answer a variety of matters relating to their accountability. Public Accountability in a broader sense involves public

institutions and bureaucrats to control a variety of expectations that come from within and outside the organization (Carino, 2008). Thus, the principle of accountability will emerge effectively in a bureaucratic environment that prioritizes commitment as the basis of accountability.

Accountability can be started by people or institutions outside of themselves. Therefore, this accountability is often referred to as objective responsibility. Objective responsibility comes from external control which encourages the apparatus to work, so that goals can be achieved efficiently and effectively. In addition, the concept of subjective responsibility is known from the subjective nature of the individual apparatus.

Public bureaucracies are said to be accountable when they are assessed objectively by the community and can be held accountable for their actions to the party where the power and authority they have originated (Widodo, 2007). Based on this understanding, it can be said that accountability is the obligation of a person or organizational unit, to account for the management and control of resources and the implementation of policies entrusted.

Professional accountability occurs when continuously reviewing complex problems and technical difficulties in such conditions, so that public officials must mobilize the expertise and skills of subordinates to provide appropriate solutions. Public accountability focuses on the problem of democracy. Public accountability recognizes the power of public authorities to regulate and ensure compliance with an order. It can be said that public officials and public agents can provide political accountability to the community, in addition to the public can also criticize political officials or political actors.

There are at least three prerequisites for building accountability, namely the transparency of the organizers of tertiary institutions by accepting input and involving various components in managing tertiary institutions; the existence of performance standards in each institution that can be measured in carrying out its duties, functions and authorities; the participation to create a conducive atmosphere in creating services with easy procedures, low cost and fast service. The way to find out the clarification of the policy objectives taken and communicated, namely every decision in making government policies and development programs in the area has been disseminated to the community and written information available that can be known by the public about programs and policies in the region.

The way to find out the feasibility and consistency, namely in the implementation of development policies must be in accordance with the decisions agreed upon by the community before, the policies and programs implemented are appropriate and in accordance with the needs of the community and in accordance with the agreed policy agreements. Information dissemination regarding a decision. How to find out the dissemination of information about a decision, namely the results of a regional policy decision distributed in the mass media and the public can find out information on development programs and policies.

Accountability requires that decision makers behave according to the mandate it receives. Therefore, the formulation of policies carried out jointly in a way and the results of these policies must be able to be accessed and communicated vertically or horizontally. As for the definitions of accountability, namely as a manifestation of the obligation to account for the success or failure

of the implementation of the mission of the organization in achieving the goals and objectives that have been set, through a media periodic accountability. Mahmudi (2007) said accountability is as follows, accountability means the obligation to account for what someone has done or not done. Accountability serves to present information about decisions and actions taken during the operation of an entity (business unit), allows outsiders (eg the legislature, auditors, and the wider community) to review the information and take corrective action if needed.

As is the case with companies, government institutions including educational institutions also need accountability, both to assess their performance and to provide accountability to the public for funds that come from the community.

The way to find out the feasibility and consistency, namely in the implementation of development policies must be in accordance with the decisions agreed upon by the community before, the policies and programs implemented are appropriate and in accordance with the needs of the community and in implementation have been in accordance with agreed policy agreements.

Dissemination of information about a decision. The way to find out the dissemination of information about a decision, namely the results of a regional policy decision that is disseminated in the mass media and the public can find out program information and development policies. Accountability requires that decision makers behave according to the mandate received. Therefore, the formulation of policies carried out together in a way and the results of these policies must be accessed and communicated vertically or horizontally properly.

The definitions of accountability, namely as an embodiment of the obligation to account for the success or failure of the implementation of the mission of the organization in achieving the goals and targets that have been set, through a media periodic accountability. Mahmudi (2007) says accountability is as follows, accountability means the obligation to account for what someone has done or not done.

Based on its function, the accountability function serves to present information about decisions and actions taken during the operation of an entity (business unit), allows outside parties (legislative, auditor, and the wider community) to review the information and take corrective actions if needed. As is the case with companies, government institutions including educational institutions also require accountability, both to assess their performance and to provide accountability to the community for funds originating and the community.

The source of internal control rests on the authority inherent in a hierarchical formal relationship or informal social relationship with a public agent. The source of external control reflects a similar division in which their authority can be distinguished in authority originating from a series of regulations or the exercise of power informally by interests outside the public agency. The high degree of control reflects the ability of control to determine action and the depth of action that public agents and members can do. Conversely, it also occurs in the degree of operation of public agencies.

The bureaucratic accountability mechanism is often used as a mechanism in managing public agents. The function of the bureaucratic accountability mechanism involves two things,

namely formal and organized relations between superiors and subordinates by following provisions that cannot be disputed or questioned; and closed supervision or standard system or clarity of regulations that have been determined (Widodo, 2007). Legal accountability involves a level of control over all public administration activities. According to Paul (1994) the mechanism of legal accountability is related to the existence of a legal mechanism or specifically develop policies such as the law. This can be exploited by the public and government agencies as well as the dysfunctional impact of secrecy within the government or issues of efficiency and effectiveness of services.

Professional accountability occurs when the government examines constantly complex problems and technical difficulties. Under such conditions, public officials must aim at the expertise and skills of subordinates to provide appropriate solutions. Jabra & Dwicedi (1989) say that accountability practices differ in various professions because the criteria used to determine professional accountability are strongly influenced by professional norms or ethics that are approved and applied in each profession. The mechanism of political accountability focuses on democratic pressure.

In this accountability, employees and public agents are responsible to political leaders. Political accountability recognizes the power of political authorities to regulate and ensure compliance with orders. Nonetheless, Corbett (1992) says politics, unless the public may be irresponsible politically, except the main goal. First, political objectives namely accountability is a mechanism to minimize the abuse of power. Second, the operational goal, namely accountability, is a mechanism to help guarantee the government acts effectively and efficiently. The principle of transparency is applied, so information regarding public policy determination will be open to stakeholders. Supervision is one of the criteria in accountability. Accountability means accountability by creating conditions of mutual supervision between all stakeholders. Supervision can be created if transparency is realized, so that all stakeholders have sufficient and accurate information about public policies and their implementation processes.

Based on the informant's statement shows that basically planning is a management function is a decision making process that contains a number of choices with strategies and direction of action to be carried out in the future in order to achieve a goal. Based on the results of interview informants indicate that the economic reforms that have occurred have focused on market liberalization as a result of distortions generated by previous government intervention: In the ideology of the new public management public accountability is both an instrument and a target. The instrument functions to improve the effectiveness and efficiency of governance, and is gradually becoming a target in itself. As a concept of accountability, it is rather difficult to understand, it has become a questionable word such as learning, responsibility solidarity where nothing can be an object. and justice.

In today's political science and scholars' discourse, accountability is often a conceptual umbrella that covers a variety of different concepts. Used as a synonym for various needs of political definitions such as transparency, justice, democracy, efficiency, responsiveness, responsibility, and integrity (Mulgan, 2000; Behn, 2001; Dubnick, 2002). This terminology has emerged as a general terminology for a variety of mechanisms that make institutions more responsive to the public. Scholars in America and in political discourse, accountability is often used interchangeably with the word good governance or virtuous behavior. Accountability in this

broad sense is not a contradictory concept, or a concept without certain limits. For O'Connell, accountability for accountability is seen if the services provided by the public are of high quality, costs incurred in this team, and are well implemented (O'Connell, 2005).

Koppel in his book *Pathologies of Accountability* explains the dimensions of accountability. Koppel mentions no more than five dimensions of accountability, namely transparency, liability, controllability, responsibility, and responsiveness, where each of these dimensions provides an overview and concept that underlies itself (Koppel, 2005). Meanwhile, according to Sobe & Boven (2014) the notion of accountability can be divided into broad and narrow terms. Accountability in the broadest sense of accountability is more nuanced evaluative concepts, not analytic concepts. Accountability is also closely related to aspects of responsiveness and sense of responsibility, the desire to behave or act transparently, fairly and in reasonable ways.

### **Conclusion**

The accountability of Village Fund management is seen from the dimensions of transparency, obligations, control, responsibility and responsiveness which have been fully managed accountably. The process of managing village funds in an accountable and transparent manner through the Musdus and Musdes of budget designs and development programs and deliberations on budget realization and development program realization by installing information boards and billboards installed in public places, so that the public knows the process of managing village funds universally. The Village Fund Allocation Program is an ideal concept of the Government in the framework of implementing participatory village community development, but it has received positive responses from the community which is expected to be sustainable in order to increase rural development.

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