

The Meaning Of Village Fund Financial Accountability In Lembang Buntu La'bo' (A Phenomenology Study)

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Abstract

Keywords: Dana Lembang, Accountability, Phenomenology.

This research aims to detect and understand the meaning of financial accountability of village funds in Lembang Buntu La'bo' Tana Toraja from a phenomenological perspective. This research was conducted in Lembang Buntu La'bo' with Lembang financial management actors as the informants. This research uses an interpretive paradigm with a phenomenological approach. The results of this study indicate that the meaning of financial accountability starts from the planning, implementation, reporting and accountability processes. This research is expected to contribute knowledge in the form of theory development, becoming additional literature on the behavior of Lembang financial management actors towards financial accountability practices. Transparency and accountability are the spirit of accountability accounting.

INTRODUCTION

This research is based on the perspective of financial management actors in interpreting financial accountability. Research conducted (Rini, 2019) found that the meaning of accountability is often influenced by local cultural factors and family relationships, (Anwar Rosyadi, 2022) found that most village officials view accountability as something that is done to fulfill formal demands, without understanding its true essence. Furthermore, Ramadhan & Ningsih (2019) found that stakeholders such as village heads or village officials often have perspectives that are influenced by their position of power. Values such as political loyalty, social control, and dominance over the community often influence how accountability is practiced, where village funds are perceived as a resource to strengthen power.

These studies show that the values attached to people, especially actors involved in the management of village funds, are strongly influenced by how they view finance and accountability. Some actors view accountability as a moral and ethical obligation linked to transparency and social responsibility, while others see it as an administrative formality or even a tool to strengthen their power and social networks. Factors such as local culture, power relations, kinship values, as well as personal experiences also play an important role in shaping how village fund financial management is perceived.

The management of the Village Fund is one of the most crucial issues in Indonesia's development since the enactment of Village Law No. 6/2014. The Village Fund disbursed by the central government is an important instrument to encourage development at the village level, especially to improve infrastructure, community welfare, and village economic empowerment. However, with the size of the Village Fund allocation reaching trillions of rupiah each year, concerns have arisen regarding accountability in the management of these funds.

Village financial accountability is a very important aspect in ensuring that the budget is used in accordance with the objectives, transparently, and on target. Many villages do not have strong governance, especially in terms of accountable and transparent financial reporting. This problem is often triggered by limited human resources (HR), low supervision, and a lack of understanding of accountability among village officials.

METHODS

Type of Research

This type of research is phenomenological qualitative research, which is a research method that aims to gain a clearer understanding through an inductive thinking process, an inductive thinking model is a model that uses data as a rare starting point for conducting research, even theory is not known at all because data is everything in conducting research.

Unit of Analysis and Unit of Observation

Unit of Analysis (In-depth Interview)

In-depth interviews with informants to obtain information on Lembang Buntu La'bo' District, North Toraja Regency.

Unit of Observation

The unit of observation of this research is the income and expenditure report at Lembang Buntu La'bo' District, North Toraja Regency.

Data Collection Techniques and Procedures

To obtain data and information in accordance with the research and materials and materials used in this research, using the following techniques:

Data collection techniques

1. **Field Study**

Field studies in this study collect data and facts through observation / observation and interviews.

2. **Literature Study**

Literature study in research by reading references to find a theory will be used as a tool to solve research problems.

Data Collection Procedure

1. Observation, namely data collection that is carried out directly on the object of research
2. Interview is the process of asking questions directly with the lurah and staff to obtain the necessary data and information.
3. Documentation is a collection of existing documents in accordance with the research.

Types of Data

Primary Data

Data obtained directly through observations and interviews with the parties concerned in this study.

Secondary data

Data obtained from several documents related to the research.

Data Analysis Technique.

The data analysis technique in this study is a process of finding meaning from existing data and then outlining it in the discussion of research findings. The data used is obtained from various Interpretative Phenomenology which is carried out as follows:

Reading and re-reading

By reading and re-reading the researcher can develop themselves in the original data. In this stage, the activities carried out are writing interview transcripts from audio recordings in written form. The audio recordings used help the researcher's hearing more than transcripts in written form. The imagination gained when reading and re-reading will help a more complete analysis. This stage is carried out to provide confidence that the research participants are really the focus of the analysis.

In this process, the researcher considers every word to be very important to enter the analysis stage and the data words are treated actively. Re-reading the data as a whole to develop, and also provides an opportunity for the researcher to gain an understanding of how the participant narratives together can be divided into several parts. Reading and rereading also facilitates an assessment of how relationships and trust are built between interviewees and then brings out the locations of sections that are rich and more detailed or actually contradictions and paradoxes.

3.5.2 Initial Noting

This stage goes into great detail to understand and analyze each word to get an open mind and note interesting things in the transcript. This process fosters and creates a more familiar attitude towards the transcribed data. It also begins to identify the specific ways in which participants talk about, understand and think about issues. Stages 1 and 2 merged, in practice

starting with making notes on the transcripts. The researcher begins the activity by reading, then making exploratory or general notes that can be added to by subsequent reading.

Developing Emergent Themes

Although the interview transcripts are the center of the data, the data will become clearer with comprehensive exploratory commenting. With the exploratory commenting, a set of data emerges or grows substantially. To bring out themes, researchers meet data changes by analyzing simultaneously, trying to reduce the detailed volume of data in the form of transcripts and initial notes that are still complex (complexity) to map interrelationships, connections and patterns between exploratory notes.

Searching for connections a cross emergent themes

Research participants play an important role while collecting data and making exploratory comments. In other words, data collection and exploratory commentary are participant-oriented. Finding relationships between emerging themes was done after the researcher had established a set of themes in the transcripts and the themes had been ordered chronologically. The relationships between these themes are developed in the form of graphs or mapping and thinking about the themes that correspond to each other. This level of analysis has no formal requirements. Researchers are encouraged to explore and introduce something new from their research in terms of organizing the analysis. Not all emerging themes have to be incorporated in this stage of analysis, some themes may be discarded. This analysis depends on the overall research question and the scope of the study.

Moving the next cases

Analysis stages 1- 4 are conducted on each case/participant. When one case is completed and the results of the analysis are written, the next stage moves to the next case.

RESULTS AND DISCUSSION

In an effort to equalize development and improve community welfare, the government has allocated village funds sourced from the State Budget (APBN) since 2015. Village funds are given to every village throughout Indonesia to support development programs, community empowerment, and strengthening village institutions. As the amount of funds disbursed each year increases, the need for good and accountable governance becomes increasingly important.

One of the key aspects in managing village funds is financial accountability, i.e. how the funds are managed, reported, and accounted for to the community and authorities. The government has regulated the reporting and accountability mechanisms of village funds through various regulations, such as Permendesa PDTT and Minister of Finance Regulations. However, in practice, the implementation of financial accountability does not always go as expected. In the context of financial management of village funds in Lembang La'bo', it is interpreted as starting from:

1. Planning

At the beginning of each year, the Village/Lembang government prepares a development plan in accordance with its authority to be submitted to the Regency/Municipal government. The development planning of a Village/Lembang starts from the Lembang RPJM (Lembang Medium Term Development Plan) which is then made into an RKP in accordance with existing regulations in the Village/Lembang RPJM Lembang (Lembang Medium Term Development Plan) which is valid for 5 (five) years while the RKP (Development Work Plan) is every 1 (one) year where the RKP must be in the Village/Lembang RPJM.

Where the RKP is an elaboration of what is in the Village / Flower medium-term development plan because the medium-term development plan is the result of decisions in deliberations starting from the hamlet level to the Village / Flower level so that without the RPJM Lembang RKP cannot be made. As said by the Secretary of Lembang Buntu La'bo'.

“In the preparation of the budget, it starts from MUDUS (Musyawara Dusun) then to MUSLEM (Musyawara Lembang) which is attended by BPL and new agency officials in the preparation of the budget, starting from the RPJM and RKP” (Alvin, April 2, 2025).

Alvin further explained that when viewed from the needs of the community, there are so many proposals for plans or activities, but not all of these proposals can be included in the RPJM or RKP Village / Flower, so it is necessary to review which of these proposals are the most important and urgent to prioritize from each hamlet. In the village/lembang government, in determining the scale of priorities, an agreement is needed in the Musyawarah Lembang.

“RPJM is the Lembang Medium-Term Development Plan that takes effect every 5 years, which is drawn from all hamlets, namely the results of deliberations from each hamlet, for example, this hamlet asks me to build this, want to make this, want to fix this, then look again which ones should be prioritized so that they are included in the RPJM, so every year a report is made called the RKP (development work plan), which is made every year, which must be in the RPJM because the RPJM is absolute.” (Alvin, 2 April 2025). The results of the community meeting are the highest, if it is not in the RPJM we cannot build in the RKP” (Alvin, April 2, 2025).

Furthermore, the results of the MUSLEM are presented in the guidelines for the preparation of the Lembang Budget (APBL) which is the result of an agreement between BPL, the community, religious leaders and the lembang government which contains the Village / Lembang Revenue and Expenditure Budget compiled by the lembang secretary. If the RPJM is completed, the village / lembang head will submit a list of proposals to the regent or related agencies through the sub-district head in accordance with the procedures in PERMENDAGRI and Village Law No.6 of 2014 which is in line with what the Head of Lembang Buntu La'bo' said.

“The procedure is the same because we are based on Permendagri and Village Law No.6 of 2014 so starting from each hamlet, a meeting is held, then it goes up to MUSREMBANG and up again to RPJM which was every 6 years but now every 5 years, RKP all of this is discussed by the community and BPL, as well as the lembang government, community leaders, religious leaders, youth traditional leaders. After that we give it to the relevant agencies such as the regent.”

Supported by Isak bunga'allo as chairman of BPL as well as a community leader of Lembang Buntu La'bo' in an interview said: “yes, the current budget preparation is based on applicable regulations such as government regulations, laws, Pepres, Permendagri” (Isak Bunga'allo, November 25, 2021). This research is in line with research conducted by

(Walukow, kalangi & pinatik. 2017) “village development planning is prepared on a term basis starting from the village RPJM which is within a period of 6 years then making the village RKP which is carried out once a year which is described in the village APBD.” So that the results of the APBL planning can be a guideline in government administration to carry out every government program, thus the agreed planning must be transparent to the community which can later be accounted.

2. Implementation

In implementing the Village/Lembang budget for development, which is assisted by the Regency government to coordinate village/lembang development. In Lembang, a development implementation team called the TPK (Financial Management Team) was formed to carry out the activities in the ABPL, especially in the Lembang RKP. This was conveyed by the Head of Lembang in the interview:

“The management procedure has been stipulated in the village law so that it is listed in the APBL. It is only carried out by the teams formed, called TPK (Activity Management Team), then each activity is known to the head of Lembang and accountability is made by the secretary and treasurer who pays” (Djulisa Tarru, April 3, 2025).

Furthermore, the activity plan must involve the participation of all components in Lembang, both community institutions and the general public through the Lembang / Village level deliberation forum. The use of APBL is used in financing the government sector and non-physical Village / Flower development activities. This was explained by Isak Bunga' Allo in an interview. “ohh very much, such as road construction, economic assistance for the community” (Isak Bunga Allo, April 3, 2025).

Another statement was also made by the treasurer of Lembang Buntu La'bo' under the budget used for the benefit of the community. “For the benefit of empowering the community in developing the economy in the community, if the development is completed, it can be enjoyed by the community” (Andriana T.P, April 2, 2025).

However, in the current year, the implementation of the nature of village / embang financial management will have good changes and budget changes so that activities change where these changes are stipulated in village / embang regulations if the budget is cut in the budget. In line with what Alvin said in the interview.

“Changes in the budget overhaul budget preparation” (Alvin, April 2, 2025). Which goes with what the Head of Lembang Buntu La'bo' said in an interview:

“Yes, we make changes to the budget but usually at the end of November we make changes to the budget, we see the condition of the revenue and expenditure budget of Lembang which must be reduced and which ones really do not touch the community” (Djulisa Tarru, April 3, 2025).

These findings are in line with those made by Ana Fatmawati 2018 under reporting is in accordance with the regulations but in management and reporting there are often changes in regulations. Furthermore, in carrying out payment activities, it is carried out by the treasurer who has been verified by the secretary and authorized by the Village / Flower head whose payment uses cash or budget that has been disbursed by the treasurer to finance each program. “In terms of management, when the budget is disbursed, we give it to the fields that already exist in the Lembang APBL to be implemented” (Andriana T.P, April 2, 2025).

In a Village/Level revenue and expenditure budget (APBL) must have a good implementation of the preparation mechanism. The implementation mechanism is a flow in making APBL which includes the implementation of Village / Flower finances to the

financial accountability of the Village / Flower funds that have been determined in deliberations so that it can run well and on target.

However, the implementation of the budget often experiences obstacles such as changing regulations from Permendagri so that the implementation is in accordance with the procedure but must be deleted in accordance with the implementation regulations in the next quarter. As said by the secretary in the interview:

“Em, if the process applies because the procedure also changes, so sometimes next month it changes again, for example, this program is a national program called SDGs (sustainable development goals), this is an international program, the budget was approved in the first quarter but in the second quarter it was asked to be deleted even though it had already been spent so it changed again” (Alvin April 2, 2025).

This research is supported by research conducted by Slamet Hariyanto 2014 that with the lower results in the implementation of ADD is in accordance with the objectives and expectations. This is due to the implementation of the program in accordance with applicable regulations.

3. Reporting

Reporting is a tool to determine the progress of implementing activities and evaluate several aspects (obstacles, problems, influential factors, and successes) related to the implementation of activities.

Where the activity has been divided into an implementation team because if the treasurer will be confused, besides that the team that has been formed is people who have been trusted by the government in its implementation, but there are shortcomings and advantages, it will be returned to the Village / Flower treasurer. In addition to issuing finances, the treasurer must record and evidence other transactions. “For the financial report itself in every activity in the field, every activity must be recorded and other transaction evidence so that it is young in reporting” (Adriana T.P, April 2, 2025).

In line with what the Head of Lembang Buntu La'bo' said in an interview that: “All the budgets that we receive must be reported, community activities and activities carried out by the lembang every day must be reported” (Djulisa Tarru, April 3, 2025).

In addition, reporting must pay attention to many things such as presenting valid and accurate data, conveying concise, clear and consistent time that must be in accordance with the provisions that have been set. In carrying out the duties, authorities, rights and obligations in managing village / flower finances, the Village / Flower Head has an obligation to submit reports which are periodic and annual reports such as reports to the Regent / Mayor and also to the Inspectorate, BAPENDA and reports to BPL. The report to the Regent is a report on the realization of the implementation of APBL per semester or per quarter. So that reporting on the Village / Flower is submitted quarterly every year in accordance with applicable regulations. In line with what was said by the lembang secretary Alvin.

4. Accountability

Accountability is basically an accountability report on the realization of the implementation of the APBL reported by the Village / Flower head to the BPL regent / inspectorate, BAPENDA and to the Minister of Villages online, one year or three months in accordance with applicable regulations where the budget / funds from the APBN and APBD must be spent to implement the program in the APBL. In line with what was said by the secretary of lembang buntu la'bo Alvin said:

“Yes, our reporting problem is now online BPKP (development finance examining agency), the name of the application is SISKEUDES, the village financial system, so everything is online, just type in how much revenue, how much budget is spent and how much it is” (Alvin, April 2, 2025).

Supported by a statement similar to the head of Lembang Buntu La'bo' in reporting accountability.

“There are two types of procedures for preparing budget accountability reports if using the APBN which are reported directly to the minister of villages online, there are also those reported to the inspectorate, DPMD, BAPENDA” (Djulisa Tarruk, April 3, 2025).

In accordance with the principles of transparency and accountability which is the financial governance of village funds to create good governance so that accountability is not only for the government but also for the community. accountability to the community can be conveyed through Musyawara lembang / village as a forum to discuss strategic matters, which is attended by BPL and other elements of the community.

In addition, accountability reports can also be disseminated through communication and information facilities such as village information boards, official websites/government applications to send accountability reports. In line with what was said as the secretary of lembang buntu la'bo'

“Yes ... I think it has fulfilled all, if it is transparent it must be because in front we have a big billboard for this budget for this it is complete, for APBL people just want to ask we give it” (Alvin, April 2, 2025).

Supported by the expression of Mr. Djulisa Tarru during the interview below: “The first thing is for God, the community, we are transparent to the community, to the authorized agencies” (Djulisa Tarruk, April 3, 2025).

Budget accountability is the last part of what has been done during the budget period where all Village / Flower government officials must account for it. The report is prepared by the secretary and treasurer and is known to the head of the lembang to be accounted for at the end of each year and every 5 years. This research is in line with research conducted by Rianty Pratiwi 2016 in “accountability must pay attention and must fulfill the applicable principles”.

CONCLUSION

Based on the results of the discussion described in the previous chapters, some of the findings of this study provide the following conclusions:

1. Financial planning of Lembang funds is a crucial early stage in the management of village funds in Lembang Buntu La'bo'. Based on a review of the financial planning practices of Lembang funds, the planning process is conducted in a participatory and deliberation-based manner. Lembang fund planning begins with community aspiration gathering, which is then followed by the Lembang Development Planning Deliberation. This process allows the community to directly propose priority programs based on local needs. The Lembang Government Work Plan (RKP-Lembang) becomes the basis for the formulation of the APB-Lembang. All proposed activities that have been agreed upon in the deliberation are poured into the RKP-Lembang document, which is then used to formulate and stipulate the Lembang Revenue and Expenditure Budget (APB-Lembang). This document becomes the main instrument in directing the implementation of development and the use of Lembang funds in Buntu La'bo'.

2. The financial implementation of Lembang funds is an important stage in the realization of development and community empowerment programs that have been planned in the RKP-Lembang and APB-Lembang documents.
3. Financial reporting is interpreted as a form of administrative compliance and moral legitimacy. In addition to being an obligation to the local government, reporting is also understood as a form of moral responsibility to the Lembang community. This can be seen in the informal reporting practices carried out through customary deliberations or community meetings, where the results of activities and the use of funds are explained verbally for easy understanding by the community.
4. Financial accountability of Lembang funds is the final stage in the village financial management cycle that aims to demonstrate transparency, accountability and legitimacy for the use of public funds by the Lembang Buntu La'bo' government. Overall, the financial accountability of Lembang funds has followed the administrative provisions set by the government.

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