

## **Transparency in the Use of Village Funds in Walenreng Village, Cina District, Bone Regency**

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### **ABSTRACT**

Village Development is one of the national programs of the central government which gave birth to various policy programs to support village development. This research is located in Walenreng Village, Cina District, Bone Regency. The selection of this research location is because researchers better understand issues related to village funds in Walenreng Village and in real terms researchers can see the allocation of village funds. In addition, this location was chosen because it is the area where the researcher lives, making it easier to access information related to the transparency of village funds. Based on the results of research that has been carried out in Walenreng Village, Cina District, Bone Regency. Based on the indicators of transparency in the measurement model of the implementation of good governance. The results of this study indicate that Walenreng Village provides accessibility of documents that have been neatly arranged to be accessed by the public, furthermore there is clarity, completeness, and convenience for the community to access information such as the installation of billboards or information boards at several points.

**Keywords:** Transparency, Usage, Village Fund, Bone District.

### **INTRODUCTION**

One of the most important things from the birth of this village law is the existence of (Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah, 2004). This has become a new hope for the village community because since village autonomy was implemented after the reform Law No. 32 of 2004 concerning Regional Government, the government's attention has been more focused on fulfilling the rights of district/city autonomy. the city, while the village is more as a political commodity for the election of regional heads so that the funds provided for the development of village areas are considered very minimal and only sufficient for government operational expenditures (Huda, 2015).

Based on data sourced from the Village Community Empowerment Service of Bone Regency in 2017, 7 Village Funds allocated to Bone Regency amounted to Rp. 36 billion and experienced a significant increase in 2018 to Rp209 billion. Meanwhile, in 2018 there was an increase of Rp. 255 billion. This provides great potential for all villages in Bone Regency to develop. Based on data from the Village Community Empowerment Service of Bone Regency in 2017, there were 227 villages which previously were 230 villages (Lalolo Krina, 2013). The increasing number of village funds in Bone Regency makes all villages compete to increase development in their respective villages, especially in improving the economy.

Walenreng Village, Cina District, Bone Regency, found information that there is still not much access to ready, easy information, accessible, free to obtain in a timely manner to the community regarding the use of the Village Fund. It affects community participation in regional development. Transparency of the financial use of the Village Fund must be carried out to ensure that the village can meet the transparency principle. Based on Peraturan Menteri dalam Negeri Nomor 113 tentang Pengelolaan Keuangan Desa Pasal 44 Ayat (1), 2014 that the provincial government is obliged to foster and supervise the provision and distribution of Village Funds, Village Fund Allocations, and Revenue Sharing of Regional Taxes and Levies from Regency/City to Villages. Each village must follow all applicable regulations in the use of Village Funds.

The term Good Governance comes from the European parent language, Latin, namely *Gubernare* which is absorbed by English into *govern*, which means *steer, direct, or rule*. The main use of this term in English is to rule with authority (Ayub et al., 2020). Governance was basically first used in the business or corporate world. Professional management which was introduced after World War II with the basic principle of separating ownership from management really made every corporation into a big, healthy and profitable business. This movement began on a large scale in America, especially after the titans of entrepreneurs experienced a major failure to maintain the greatness to maintain their business. One example is Henry Ford II failed to maintain the greatness of his business because he did not know professional management.

Good Governance as a form of development management, which is also referred to as development administration, places the role of the central government as being the agent of change of a developing/developing society in a developing country. Agent of change because the change he wants becomes planned change, it is also called Agent of Development. Agent of Development is defined as a driver of the development process and change in the nation's society. The government pushes through policies and programs, projects, and the role of planning in the budget.

According to the World Bank quoted by Wahab, 2002, Good Governance is "a concept in the implementation of solid and responsible development management in line with democracy and an efficient market, avoiding misallocation of scarce investments and preventing corruption both politically and administratively. Budget discipline and the creation of a legal framework for the growth of entrepreneurial activity".

In addition, the World Bank also synonyms Good Governance as a synergistic and constructive relationship between the State, the private sector and the community. In relation to good governance, Tangkilisan, (2005), suggests that "the orientation of the development of the public sector is to create good governance, where the basic understanding is good governance". This condition seeks to create a solid and responsible implementation of development in line with the principles of democracy, efficiency, prevention of corruption, both politically and administratively. Based on the policy document of the United Nations Development Program in Tangkilisan (2005), it is stated that governance is "the use of economic, political and administrative authority to manage state affairs at all levels. Governance includes all the mechanisms, processes and institutions through which citizens and community groups express their interests, exercise legal rights, fulfill obligations and bridge differences between them.

It is clear that Good Governance is a matter of balance between the state, market and society. From various understandings of Good Governance, it can be concluded that a concept of good governance in the implementation of the use of political authority and power to manage resources for the development of a solid and responsible society effectively through the making of legal regulations and policies that refer to the welfare of the people, decision making, as well as policy implementation management (Jumriani et al., 2020). However, transparency in the use of Village Funds is still considered a threat to some public officials. Some information related to the policy on the use of Village Funds is often only controlled by a handful of elites. The disclosure of information and policies is mainly related to the use of finance. The Village Fund is considered sensitive if it is faced with the village government's obligation to fulfill the transparency aspect.

On the basis of the empirical data and facts stated above, it attracts the attention of researchers to and explore in depth about use Village Funds, so the title of this research is "transparency in the use of village funds in Walenreng Village, Cina District, Bone Regency". Based on the description of the background that has been put forward, the formulation of the research problem is How Transparency in the Use of Village Funds in Walenreng Village, Cina District, Bone Regency. The purpose of this research is to know the transparency of the use of village funds in Walenreng Village, Cina District, Bone Regency.

## **METHOD**

Sugiyono (2017) states that basic or pure research is research that aims to find new knowledge that has never been known before, while applied research is aimed at solving practical life problems. This study uses a descriptive approach with a qualitative research type. Descriptive method is a method in examining the status of a group of people, an object, a set of conditions, a system of thought, or a class of events in the present.

This research is located in Walenreng Village, Cina District, Bone Regency. The selection of this research location is because researchers better understand issues related to village funds in Walenreng Village and in real terms researchers can see the allocation of village funds. In addition, this location was chosen because it is the area where the researcher lives, making it easier to access information related to the transparency of village funds. As stated in the previous description, the focus of this research is 1) Availability of adequate information, 2) Community knowledge about the Implementation of Village Government, 3) Increasing Public Trust in Village Government. 4) Increased Community Participation in Village Development. To clarify the focus, it is described as follows. The data from this study consisted of two types, namely primary data from informants in the form of information from interviews with stakeholders (village government and community leaders). Meanwhile, secondary data comes from documents and reports related to the use of the Village Fund.

The data analysis technique used in this research is to use an interactive model from Miles and Huberman to analyze the research data. Activities in qualitative data analysis are carried out interactively. An interactive model also with analysis that is carried out continuously both in the data collection process and after data collection is completed. The data analysis process used in this interactive model by Miles et al., 2020 consists of three flow activities that occur simultaneously, namely: data condensation, data display, and conclusion drawing/verifications.

## RESULT AND DISCUSSION

The village is the smallest government that has the authority to regulate its own household with the aim of achieving independence as Hardianto et al., 2022 argues that in operating a village to realize the independence given to the village there are financing, which have ties to the village fund, so that The district government distributes village funds to all villages in its territory.

Based on Undang-Undang Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik. In the regulation, it can be explained that transparency or openness is a principle that can ensure convenience for the public to access information, namely information that has the right to be known by the community, such as decision making and actions taken by the village government from planning, implementation, administration as well as reporting and accountability. in village development. The Walenreng village government provides information related to the management of village funds. Good governance will be achieved if the principle of transparency has been implemented properly. Transparency can be measured through several indicators, namely as follows.

Availability of Document Accessibility. The first indicator is that it can be measured by the availability of document accessibility to avoid fraud and abuse in the Village Fund management process. The availability of document accessibility is also expected to make it easier for the village community to access information about the implementation of village development activities carried out by the village government.

Existence of Clarity and Ease of Access to Information. The second indicator can be measured by the clarity of the completeness of information provided by the camp government which is very important for the community to know. Then the village government must be able to provide clear information regarding the process of implementing Village Fund management by supervising the implementation of village development. There is an open process. The third indicator can be measured based on Undang-Undang Tahun 2008 Pasal 7 Ayat 2 Tentang Keterbukaan Informasi, 2008 disclosure stating that public bodies including the Village government are obliged to provide public information that is accurate, true, and misleading. All village communities have the right to know the process of managing the Village Fund as a whole.

There is a Guaranteed Regulatory Framework. The fourth indicator can be measured by the existence of a regulatory framework that ensures transparency, the management of Village Funds has basically been regulated in Peraturan Pemerintah No. 60 Tahun 2014 Tentang Dana Desa. Then in addition to regulations and accountability, the Village government must also make a detailed budget report along with supporting documents in every development process activity carried out. carried out accompanied by regulations that guarantee. Based on Peraturan Menteri dalam Negeri Nomor 113 tentang Pengelolaan Keuangan Desa Pasal 44 Ayat (1), it can be explained that village financial management must be carried out properly starting from planning, implementation, administration to reporting and accountability. Village finances must also be managed properly in accordance with good governance. In good governance, the principle of transparency is the most important thing to be applied in managing village finances.

Village finance is a source of village income which is managed through the Village Revenue and Expenditure Budget. Financial management is carried out by the village head which is set out in the village regulations concerning the Village Revenue and Expenditure

Budget. Village financial management must be carried out transparently, honestly and fairly. Based on Undang-Undang Nomor 6 Tahun 2014 Pasal 1 Tentang Desa that village finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations.

The source of income for Walenreng Village is the State Revenue and Expenditure Budget in the form of village funds. Based on (Undang-Undang Nomor 6 Tahun 2014 Pasal 1 Tentang Desa, 2014) are budgets given from the central government to the village government. The central government gives full authority and trust to the village government to be able to prioritize village funds for the public interest, namely the community, such as building, improving the community's economy and improving community welfare. With a budget that is disbursed by the government every year.

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Existence of Clarity and Ease of Access to Information. The second indicator can be measured by the clarity and completeness of the information provided by the village government which is very important for the community to know. Then the Village government must be able to provide clear information regarding the process of implementing Village Fund management by monitoring the implementation of Village development. There is an open process. The third indicator can be measured based on Undang-Undang Tahun 2008 Pasal 7 Ayat 2 Tentang Keterbukaan Informasi that public bodies including the Village government are obliged to provide public information that is accurate, true, and not misleading. The entire village community has the right to know the process of managing the Village Fund as a whole.

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Based on the above, it can be concluded that the government of Walenreng Village has implemented the four indicators of transparency and has carried out transparency by involving a number of communities starting from the development planning process to receiving and submitting development results. The Village Government carries out transparency by holding deliberations with the community and other figures to discuss what development will be carried

out with the budget that has been disbursed by the government, both funds sourced from the State Revenue and Expenditure Budget and Village Revenue and Expenditure Budget.

In realizing good governance, one of them must apply the principle of transparency in the management of Village Funds by involving the Village Apparatus, the Village Consultative Body, the Community, Village Leaders including Petue, Rgm, as well as representatives from each section. or fields include PKK, Youth Organizations, and others. The purpose of involving the community in every deliberation or decision making is so that the Village community knows that the Village Fund Budget is spent on any program needs. So that the village community itself has the convenience of supervising the implementation of village development activities and can prevent abuse of authority.

Based on the interview description above, it can be concluded that the Walenreng Village Government also carries out transparency by involving the community in conducting deliberation and supervision in village development, namely through sections of 16 Village officials starting from Reje Desa to village operators. However, in the deliberation and supervision, they are only represented by the section head, such as the PKK, the Linmas chairman, the Karang Taruna head, the head of the recitation teacher, the youth leader, the head of the cadre r. Then the representative who conveys the complaints or aspirations of the people under his leadership. Then the village government provides information about the development through information boards and billboards honestly and correctly in accordance with reality.

In the use of the Village Fund, the fund must be able to meet the needs of the Walenreng Village community to increase public trust in the Village government. In carrying out the work program, the Activity Implementation Team. As a reference, the activity implementation team must look at the Village Medium-Term Development Plan. Therefore, decision making must be done through deliberation, so that with the development planning deliberation and participation from the village community, it can create a transparent development process and these activities will be able to run efficiently and effectively (Cahaya et al., 2022). Then after carrying out the process of implementing development, the government must be able to provide reporting and accountability related to the development.

From some of the explanations of the results of the interviews above, it can be concluded that based on Undang-Undang Nomor 14 Tahun 2008 Tentang Keterbukaan Informasi Publik. According to an informant, the Walenreng Village Government has implemented the principle of transparency, although it has not yet worked 100%, however, 75% of transparency has been carried out by involving the community in deliberation activities ranging from village development planning to the handover of community development results.

The efforts of the Walenreng Village government in providing clear information to the village community about governance, both information regarding planning and the results of activities that have been carried out are still done manually (Hasyim et al., 2020). Information is conveyed to the public by means of information boards and billboards that provide detailed explanations so that people can easily understand it. However, in modern times Walenreng Village has not used technology such as, there is no website that can provide comprehensive information to people outside Walenreng Village and people who want to access information about the management and activities carried out by Walenreng Village.

The following is a form of transparency carried out by the village government, namely the availability of billboards regarding the details of the use of the Walenreng Village Fund,

Cina District, Bone Regency. Based on some of the results of the interviews with the informants above, it can be concluded that Walenreng Village has implemented the principle of transparency well by involving the community from the deliberation stage to the implementation and handover stages of development results (Triadi, 2020). Then in the process of managing the Village Fund, the Village government also involves the community so that there is no misunderstanding between the government and the community. then the form of transparency that is carried out is by installing information boards and billboards regarding the Village Revenue and Expenditure Budget.

## CONCLUSION

Based on the results of research that has been carried out in Walenreng Village, Cina District, Bone Regency, using Observation, Interview, and Documentation Data Collection Techniques, it can be concluded that based on indicators of transparency in the measurement model of the implementation of good governance according to Kristianten. The results of this study indicate that Walenreng Village provides the accessibility of documents that have been neatly arranged to be accessed by the public, furthermore there is clarity, completeness, and convenience for the community to access information such as the installation of billboards or information boards at several points.

Then the Walenreng Village government has been transparent by involving several related elements including the community in the development planning process starting from the planning, deliberation, implementation and handover stages of the development results, the community is also included. Then in the financial management of the Village Fund, it is in accordance with the legislation which is carried out with transparency by involving the community, as well as the existence of documents, information boards, and billboards that are made with the details of the overall funds contained in the Village Revenue and Expenditure Budget book.

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