Optimising the Supervision of the Use of Village Funds through the Digital-Based Village Guard Program at the Bantaeng District Attorney's Office

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ABSTRACT

Along with the development of village governance management and in an effort to realise excellent and quality services, as well as the great authority given to the village to plan development and manage its own budget, it is intended to empower and improve the welfare of the village community. This authority also provides opportunities for all village communities to participate in village planning and development. Integrated supervision between the prosecutor's office and the village government will bring various benefits. In addition, integrated supervision will also encourage transparency and community participation in the use of village funds. With a more effective supervision system in place, the community will feel more confident and involved in overseeing the use of village funds, thereby preventing and uncovering potential abuses. It is therefore important that we encourage and support the idea of a change in the supervision of the use of village funds that is integrated between the prosecutor's office and the village government. This can ensure transparent, accountable use of village funds, providing real benefits for the development and welfare of village communities. Then the Village Guard Information System (SI-JAGAD) was developed at the Bantaeng District Attorney's Office to optimise supervision of the use of the Village Fund. The data collection technique was carried out using a questionnaire instrument with closed and open question models. Respondents were asked to provide answers according to the conditions experienced. To determine the reliability coefficient of the questionnaire, Cronbach's Alpha was used.

Keywords: SI-JAGAD; Village Fund; Bantaeng State Attorney's Office.

INTRODUCTION

The management of village funds represents a multifaceted challenge within Indonesia, a topic that has garnered significant academic and policy interest due to its implications for regional development and governance. Researchers (Riyatna & Gayatri, 2021) have underscored the importance of competence, morality, and organizational culture as pivotal elements influencing the accountability of village fund management. These factors collectively contribute to the efficacy with which funds are allocated and utilized, ensuring that resources are directed towards initiatives that foster community development and sustainability. The emphasis on competence speaks to the need for skilled management teams capable of navigating the complexities of fund allocation, while morality and organizational culture are fundamental in promoting transparency and integrity within the process.
In parallel, the work of (Ghassani et al., 2022) examines village fund allocation through the lens of institutional theory, suggesting that the structures and norms within which village administrations operate significantly affect the distribution and utilization of funds. This perspective is critical for understanding how formal and informal rules, alongside organizational practices, shape decisions related to fund allocation. By focusing on the institutional context, this research highlights the importance of aligning fund management practices with broader objectives of regional development, thereby ensuring that village funds contribute effectively to community welfare and infrastructure improvement.

Ardianti & Suartana (2020) delve into the prevention of fraud in village fund management, identifying a range of factors including internal control, good public governance, organizational culture, target pressure, compensation, and arrogance. This comprehensive approach to understanding fraud prevention underscores the need for robust governance structures and ethical leadership to safeguard the integrity of fund management. The study suggests that a combination of strong internal controls and a culture of accountability are essential in mitigating the risk of fraud, thereby protecting community resources and ensuring that funds are used as intended for the benefit of all stakeholders.

Lastly, the research by Siahaan and Atlantika (2022) explores the effectiveness of village fund allocation in the context of community empowerment and economic development. This study underscores the potential of village funds to act as a catalyst for economic growth and social progress, provided that allocations are made with an eye towards empowering communities and enhancing local capacities. The findings suggest that when managed effectively, village funds can contribute to a virtuous cycle of development, where enhanced economic opportunities lead to improved social outcomes, thereby fostering a more prosperous and cohesive community. Collectively, these studies illuminate the complex interplay of factors affecting the management and allocation of village funds in Indonesia, highlighting the critical role of governance, culture, and strategic planning in achieving sustainable development outcomes.

METHOD

The data collection technique was carried out using a questionnaire instrument with closed and open question models. The feasibility of a research data is largely determined by the instrument or measuring instrument used. Therefore, to ensure that the data we obtain can describe the true state of the population, the instrument needs to be tested for validity and reliability (Sudijono: 2013). Validity is the accuracy or accuracy of an instrument in measurement. Validity test is used to test whether the instrument used is valid. This means that the instrument can be used to measure what is actually measured.

A questionnaire is said to have high validity if the questionnaire carries out its measuring function in accordance with the purpose of making these measurements. To determine the level of validity of the instrument, it is determined through the coefficient of each questionnaire item in the form of a score that has a level. Reliability test Is the extent to which the measurement results using the same object and produce the same data. To determine the reliability coefficient of the questionnaire, Cronbach's Alpha is used.

These two things are not always directly proportional but complement each other. A reliable research is not necessarily valid, but valid research is often also reliable. Therefore,
validity and reliability tests need to be carried out as a whole, not just one of them. Before the questionnaire data collected and used to test the results must first be valid. The data obtained from the distributed questionnaires were processed using Microsoft Excel and then presented in the form of tables and diagrams to get an overview of the results.

RESULT AND DISCUSSION

Result

The research conducted at the Bantaeng District Attorney's Office was driven by the objective to enhance the oversight of village fund utilization through the implementation of the Digital-Based Village Guard Program. This program represented a significant step towards achieving greater transparency, accountability, and community engagement in the allocation and management of village funds.

One of the prominent findings of the research was the substantial enhancement in transparency resulting from the Digital-Based Village Guard Program. The program effectively facilitated better access to critical information regarding the allocation and utilization of village funds. Residents of the village were empowered with real-time updates on project progress and expenditures. This newfound transparency played a pivotal role in fostering a greater sense of trust in the fund management process.

The research also revealed a noteworthy increase in accountability among village officials due to the implementation of the digital program. With digital records and continuous updates, it became notably easier to track the utilization of village funds. This heightened level of accountability served as a deterrent to fund mismanagement and reduced the likelihood of irregularities occurring.

The Digital-Based Village Guard Program succeeded in encouraging active participation from the local community in decision-making processes related to fund allocation and project prioritization. Residents felt more engaged and empowered to contribute their insights, thereby strengthening their sense of ownership over development initiatives. This level of community participation is essential for the effective utilization of village funds and ensures that the projects align with the genuine needs and aspirations of the villagers.

Furthermore, the program streamlined the monitoring process, making it more efficient in identifying discrepancies or potential issues in fund usage. Timely intervention became possible, leading to more effective fund supervision. Finally, the research instrument used for data collection exhibited high reliability and validity, ensuring that the gathered data accurately represented the research's objectives. In conclusion, the Digital-Based Village Guard Program has proven to be an invaluable tool for optimizing the supervision of village fund utilization. These findings demonstrate the program's capacity to enhance transparency, accountability, and community involvement, ultimately contributing to the development and welfare of village communities.

Discussion

The research conducted at the Bantaeng District Attorney's Office aimed to optimize the supervision of village fund usage through the implementation of the Digital-Based Village Guard
Program. The study yielded several significant outcomes that have implications for the effective management of village funds. Firstly, the implementation of the Digital-Based Village Guard Program led to a remarkable improvement in transparency (Tassabehji et al., 2016; Wirtz et al., 2022; Yan et al., 2021). The program enabled residents to access critical information related to the allocation and utilization of village funds in real-time. This enhanced transparency is crucial in building trust among the community and ensuring that fund allocation aligns with the intended objectives.

Secondly, the research findings demonstrated that the program contributed to enhanced accountability among village officials (Chandra et al., 2022; Eltrudis & Monfardini, 2020; Pariyasiri, 2022; Senshaw & Twinomurinzi, 2022). With digital records and a systematic tracking system in place, it became easier to monitor and evaluate the use of village funds. This heightened level of accountability reduces the likelihood of fund mismanagement and promotes responsible financial stewardship. Furthermore, the Digital-Based Village Guard Program facilitated active community participation in decision-making processes related to fund allocation and project prioritization (Ahmed et al., 2020; Park et al., 2022). Residents felt more engaged and empowered to provide input and feedback on development initiatives. This community involvement ensures that projects are aligned with the genuine needs and aspirations of the villagers, increasing the likelihood of successful outcomes.

Additionally, the program streamlined the monitoring process, making it more efficient in identifying discrepancies or potential issues in fund usage (Syväjärvi et al., 2019; Zamora et al., 2016). Timely intervention became possible, leading to more effective fund supervision. This efficiency in monitoring ensures that village funds are used for their intended purposes, minimizing the risk of misuse.

CONCLUSION

The research underscores the vital importance of optimizing the supervision of village fund usage as an integral part of enhancing governance and community welfare. The decentralization of authority to villages for development planning and budget management presents a unique opportunity to empower and uplift rural communities. Integrated supervision between the prosecutor’s office and the village government is a promising approach that offers numerous benefits, including heightened transparency and increased community participation in the utilization of village funds. The implementation of a more effective supervision system, exemplified by the Village Guard Information System (SI-JAGAD) at the Bantaeng District Attorney's Office, is a significant step forward. This system not only enhances transparency but also fosters accountability, community involvement, and efficient monitoring. As a result, it instills confidence within the community and acts as a deterrent against potential abuses of village funds. In advocating for such integrated supervision, the research highlights the potential for transparent and accountable utilization of village funds, ultimately contributing to the genuine development and welfare of village communities.
REFERENCES


