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Accountability of planning on village fund allocation in *osing* community in Banyuwangi

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Abstract

This study aimed to identify the model of accountability in the planning of the village fund allocation based on local wisdom that many applied in Indonesia. This study used a qualitative research method with phenomenological approach. Location survey respondents consisted of Banyuwangi with village officials, community leaders, representatives of the village. As an egalitarian and open community to change *osing* community also has its own pattern in the process of accountability. The culture of "*tilik dusun*" (hamlet visit) in the planning process can increase the community participation in planning and aspiration.

Keywords: Accountability, Village Government, *osing*, Village fund allocation (ADD), Planning

1. INTRODUCTION

The era of regional autonomy in Indonesia conveys a significant change in governance of all levels, ranging from national to village levels. One form of decentralization is village empowerment in financial management through the distribution of Village fund allocations (ADD). Currently, beside ADD, the village government is becoming a concern of both central and local government. This is evidenced by the many village-based programs. Some programs that use village/administrative village bases, among others, urban poverty alleviation program, PNPM (National Program for Community Empowerment), and several other programs. In the implementation, the program is normatively based on the proposal of the village according to its needs. In this context, the proposal of village/administrative village is assumed to have been through a participatory process of community members, so that all needs will be accommodated. In terms of financial management, village officials who have faster access to information than the citizens will try to control the information, and this will lead to intransparency in its management. This condition will certainly be very vulnerable to misappropriate actions which are very likely to be made by the village officials.

The unpreparedness condition of the village officials in financial accountability is caused by many things, one of which is because the personnel do not understand the pattern of accountability applied by the central or local government. On the other hand, cultural values of various ethnic groups in Indonesia actually have a pattern of accountability based on cultural norms that exist in the ethnic groups. However, it has not been widely realized. One of the ethnic groups that have a pattern of accountability based on the local culture is *osing* ethnic group. How do *osing* ethnic community members in Banyuwangi Regency address the phenomenon associated with ADD planning in the region? How do *osing* ethnic community members participate in ADD planning?

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2. LITERATURE REVIEW

2.1 Accountability

Accountability is the obligation to provide responsibility or to answer and explain the performance and actions of a person/ a leader of an organizational unit to the parties that have the right or authority to ask for the accountability (LAN, 2000). Transparency and accountability are two key words in good government administration and company management. It is also stated that accountability contains an obligation to present and report all activities, especially in the area of financial administration to the parties with higher position (Sulistiyani, 2004). Accountability can be implemented by providing access to all interest parties, asking or suing the accountability of decision makers and implementers at levels of program, region and community. In this case, all activities related to the management of Village Fund Allocation should be accessible to all stakeholders, especially the residents in the region.

2.2 Theory of Actions

In Weberian perspective, theory of action states that an individual performs an action based on experience, perception, understanding, and interpretation of a stimulus object or particular situation. Thus, it can be interpreted that action is an individual's ability to act, in the sense of determining an option or way or tool of a number of alternatives available in order to achieve the desired goals. Conditions, norms and other important situations all restrict the actor's freedom. Meanwhile, the subjective decision-making process is limited by cultural system in the form of norms and social values (Ritzer, 1992). Based on the above theory, it can be interpreted that accountability is indispensable to the success of all activities, while the success of planning, management, accountability of village work program is determined by many parties in order to realize the good governance at village level.

2.3 Previous Studies

A number of previous studies underlying this research are:

No.	Researcher	Variables Studied	Results
1	Hartono (2008)	Development of village community participation and the implementation in village fund allocation program	Unoptimal community participation in the activities funded from ADD
2	Subroto, Agus (2009)	Accountability of village fund management in Temanggung	Planning and implementation of ADD program has already been accountable and transparent, but the administrative accountability is still not optimal
3	Febrianto & Kurrohman (2014)	Accountability of village administration in Jember	Planning and implementation of ADD program has already been accountable and transparent including the administrative accountability.

3. RESEARCH METHODS

This research applied qualitative approach with phenomenological method. According to Moleong (2005: 5), qualitative research is the research which uses naturalistic approach to search and find meaning or understanding of a phenomenon in a special contextual background. In this research, phenomenological method was used to describe and explain how actors understand the meaning and pattern of village government program accountability by including *osing* cultural values.

The research used valid and accurate data and information which were obtained by in-depth interviews with informants who were involved as sources of information. Meanwhile, the informants chosen were those who understood that *osing* ethnic group, that is, community figures who worked as farmers/fishermen, traders, civil servants. Other informants were those who were directly involved and understood and could provide information about the management of village funds i.e. the village officials as Village Implementing Team and the Institute of Rural Community Empowerment (LPMD) as the program Implementing Team. The informants from the village government elements were represented by the Village Chief, Village Secretary and Treasurer, while the LPMD was represented by the chairman and members who were competent in the management of ADD. In addition, to obtain data relating to accountability, the informants selected were regional inspectorate of Banyuwangi Regency, Head of District, Secretary of District (Sekcam), Head of Rural Community Empowerment Section and the elements of Village Consultative Body (BPD).

3.1 Research Location and Time

The research on village government accountability on the basis of local wisdom (A study in *osing* community) took place in villages in Banyuwangi Regency, among others: in Districts of Kabat (sukojadi Village), Rogojampi (Rogojampi Village), and Singojuruh (Padang Village, Gumirih Village). The selection of the location considered the majority of *osing* community in those areas with diverse backgrounds and many government programs for rural areas need accountability in the village management in order to support the establishment of good governance. The number of programs was seen from the large amount of funds received in the villages in the three districts to be managed in the last 2 years.

3.2 Data Collection Method

Collection of data and information in this research used in-depth interviews, which aided with the recording equipment which was useful to cross-check if in data analysis, there was information that was not recorded by the interviewer. In a study of village government accountability model on the basis of local wisdom (Study in *osing* community), the research team members would play fully as the observers, as well as the interviewers, by conducting direct, in-depth and open interviews to the community leaders, village officials and recording all events and data and information from informants which were subsequently used for writing the research report.

3.3 Analysis Technique

Analysis technique in qualitative research depends on the approach used (Bungin, 2007: 73). The steps in the analysis in qualitative research used a phenomenological approach can be described as follows:

1. Organizing all data or a comprehensive picture of the phenomenon in planning process in *osing* community obtained from the collected secondary data.
2. Formulating data on overall planning and providing information/interpretation on the data considered important and then encoding the data.
3. Finding and categorizing the meaning of statements about planning perceived by the respondents by doing horizontal verification, that is, each statement was initially treated to have the same value.
4. Grouping statements into units of meaning and writing descriptions about the process of planning and proper management according to *osing* community.
5. Developing overall description of the phenomenon to find the essence of the phenomenon. Then, developing a textural description (about the phenomenon that happened to the respondents) and structural description (which describes how the phenomenon occurred).
6. Providing narrative explanation about the essence of the phenomenon studies and gaining the meaning of respondents' experience about the phenomenon.
7. Summarizing the report on the experience of each participant.
8. Formulating a model of accountability for planning and management component

3.4 Data Validity

The validity testing of data obtained used data triangulation technique. The type of data triangulation used was a triangulation of sources that compares and re-checks the degree of confidence of the information obtained through the different time and tools in qualitative research. This could be achieved by: (1) comparing the data obtained by observation with those by interview; (2) comparing what a person said in front of public with what he/she said in person; (3) comparing what particular persons said in a situation of research with what they said all the time; (4) comparing a situation by someone's perspective with various opinions and views of people like such as ordinary people, government; (5) comparing the results of interviews with the content of a related document.

4. RESULTS AND DISCUSSION

4.1 Banyuwangi Regency

Banyuwangi is the largest regency in East Java. The unique topography of Banyuwangi is supported by the strength of the multicultural character of the community in total of around 1.5 million people and spread in the region covering an area of 5782.50 km². There are three elements of society that predominantly form the stereotyped character of Banyuwangi: Java Mataraman, Madura - Pandalungan ("Horse Hooves" area) and *osing*.

The egalitarian character becomes the very dominant feature in *osing* community. It appears in *osing* language that knows no levels of language like Javanese or Madurese language. The structure of *osing* community is not oriented on *priyayi* (noble class of community) like Javanese or *Kyai* (clerics) like Madurese and not also to Ksatria (Knight) as a Balinese caste (Heru SP Saputra, Shrintil, 2007). Banyuwangi community members are Muslim, but the character of religious and cultural syncretism is strong.

4.2 ADD Planning

Village Fund Allocation (ADD) is one of the village incomes used integratively with Village Budget (APBDes). Therefore, the planning program and activities are arranged through Village Development Planning Consultation Forum (Musrenbangdes). Musrenbangdes is a discussion forum that discusses proposals for rural development action plan based on the principles of Rural Community Participation Development Planning (P3MD). The principles require the community involvement in decision making and determining the development to be implemented in the relevant village, so it is expected that the needs and aspirations of the community can be responded. Community participation process is carried out in order to implement the responsive principle to the needs of the community, so that the community will have a sense of belongingness to the development.

The principle of participation is the involvement of every citizen in decision making either directly or through institution that represents their interests (Tjokroamidjojo, 2000). Therefore, the improvement of the level of community participation has to start from the concept of empowerment in which the empowerment process, according to Pranarka (1996), contains two (2) tendencies: (1) the empowerment process which emphasizes the process of giving and diverting some power, strength or ability of the community to become more empowered. (2) the empowerment process which emphasizes the process of stimulating, encouraging or motivating individuals to have the ability to determine what becomes the option through a process of dialogue. Village Fund Allocation (ADD) program implementation (ADD) in Districts of Singojuruh and Rogojampi, Banyuwangi Regency is also implemented in order to empower the community and emphasize the process of motivation to participate in rural development. The implementation of the participation principles has also been proved by the results of interview with one of members of Village Consultative Body as follows:

"Planning on ADD has been implemented in accordance with the principles of participation. Before carrying out the activities, we first conducted village meetings to discuss development planning and the ones implementing the development are local people where development activities are carried out."

If terms of participation in decision-making planning, planning on the use of ADD can be said good enough. This is evidenced by the level of community attendance in village meeting in 4 villages in which most of the population is *osing* ethnic group as follows:

Table 2. Participation levels of village officials in Village Consultative Forum

No	Invited elements	Participation level			
		Sukojati Village	Rogojampi Village	Padang Village	Gumirih Village
1	Chief of Village	100 %	100 %	100 %	100 %
2	Village Advisory Board	100%	100%	97%	96%
3	Chief of Hamlet	100 %	100%	100%	100%
4	Village Officials	100 %	100 %	100 %	100 %
5	LPMD (Partnership Institute for Village Empowerment)	95 %	100%	100 %	100 %
6	Village Institution Elements	100%	100 %	100 %	100 %
Total		65	58	89	74

Source: Report of Musrenbangdes of District (processed)

From the data, the level of the community participation/presence in decision making is relatively high at above 90%. This proves that the rural community concern in rural development is already quite high although a few public figures could not attend/did not meet the invitation in the village consultative forum. However, the community presence can support the government's job to identify the community needs, set the agenda and priorities of service, and develop service programs according to the community needs and aspirations.

Osing community views that communal work or community self-fulfilment is mostly done by donating their energy in the village development. This is because ADD is one of the government ways to foster participation/public awareness in accelerating village development as stated by the informant of village head as follows:

"ADD is Village Fund Allocation with funds sourced from regency government that aims as a stimulant or inducement to villagers in order to grow and develop community participation in rural development."

The planning on the activities funded from ADD, indeed, should really consider the community needs since ADD is the main source of income of villages in Banyuwangi, including villages in Districts of Singojuruh and Rogojampi. Therefore, the planning on the use of ADD is also the main component in APBDes (village budget) arrangement which is discussed at the village level agreed by the village government and BPD as a representative of the community that will be the guideline for development, social and community services activities to the village community for a year, as stated by one of the village secretaries as follows:

"The village government in osing community, in this case the village head and officials and BPD, before implementing the ADD program, holds tilik dusun (hamlet visit) that is essentially for getting community aspiration on the need in the hamlet. Tilik dusun is usually held in conjunction with the Implementation of traditional ceremonies. After tilik dusun, the village government holds a meeting about APBDes (Village Budget) between the village head and BPD to define the results of tilik dusun. Then, the APBDes that has been defined, in which ADD fund is used, is reported to the regent through Camat (Head of District) to be authorized by the Regent through the village government and Chief of Legal Section. After that, APBDes is handed back to the village through the district head. "

The informant's opinion reflects the joint commitment between local governments and the community to make the process of learning to improve community participation by consistently for *osing* on community empowerment. However, in the practice must be adapted to the conditions of each country to foster the potential of the village. In addition, the mechanism for determining the direction of the fund use which has been planned is based on the priority scale set in Musrenbangdes in order that the use of ADD can achieve the desired goals and targets. Therefore, the fund should not be divided evenly to every hamlet or RT/RW (neighbourhood group) but is truly allocated to activities which are urgent or prioritized needs of the village concerned.

Principally, the use of ADD is divided into 2 (two): for the operation of village government and for community empowerment. ADD allocated for village government operations is used for the operations of Village Consultative Body and other village operational matters. Meanwhile, ADD allocated for community empowerment is used for the operations of PKK (Family Empowerment and Welfare), LKD (Village Council), village profile and also for the construction of village infrastructure. From the results of the consultation carried out by the village community, then the funding allocation of ADD that has been proposed by each village for operational matters of the village government and community development activities in details can be seen in Table 3 below.

Table 3. Village Fund Allocation in 2012 in each village

Description	Sukojati Village	Rogojampi Village	Padang Village	Gumirih Village
1. Village Government Operations:				
a. BPD	20%	21%	18%	20%
b. Other Village Operational Matters	10%	10%	9%	10%
2. Community Empowerment:				
a. PKK	9%	10%	10%	9%
b. Operational LKD	5%	5%	6%	5%
c. Village Profile	10%	9%	10%	10%
d. Others	46%	45%	47%	46%
Total (1+2)	100 %	100 %	100 %	100 %

Source: Summary of Planning Report on ADD in 2012, processed

The planning results will be the guideline for the village government administration and village development in the period of one year. Thus, the agreed planning should also be transparent and recognized by the whole community which later can be accounted for. In terms of the planning transparency, all the village governments in District of Singojuruh are obliged to inform the public about the activities that will be conducted with funds sourced from ADD. This shows that the planning of ADD in the villages in Districts of Singojuruh and Rogojampi has also implemented the principles of transparency and accountability.

The principle of transparency is upheld by ADD program executives in *osing* community, Banyuwangi Regency, so it is expect that it gains returns/ feedbacks from the community in improving the development performance. In addition, the provision of information is openly held from the planning to post-development activities. This is evidenced from the interview with informants of one of Village Executive Team as follows:

"ADD manager provides information to the public on the development projects through information board which is set at the point where the projects are carried out, and, the second, through accountability to the Village Consultative Board (BPD) as the representative of the community".

The information indicates the application of the transparency principle in the planning of ADD that can be identified by all the villagers.

5. CONCLUSIONS

The planning on the use of ADD funds should be composed based on the community needs. Community needs can be recognized through the aspirations which, in this regard, are implemented through the community forum. In *osing* community, the pattern of the planning on the use of ADD funds is by taking *tilik dusun* (hamlet visit) first and then followed by community forum. Through this mechanism, the level of community participation is very high. The high level of participation is because the implementation of *tilik dusun* and village forum which is always held in conjunction with the village events which are involve many people in *osing* village, given the characteristics of *osing* community members who are in favour of traditional ceremonies and the similar way. In addition, the results of the decision of each *tilik dusun* and village meetings are always tacked on information board provided by the village for easy access by the villagers. For further research, it is necessary to examine the phenomenon of budget implementation and accountability of the use of ADD funds.

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