

**THE ROLE OF VILLAGE EQUIPMENT IN THE ACCOUNTABILITY OF
CINTA MULYA VILLAGE GOVERNMENT SUMEDANG DISTRICT
WEST JAVA PROVINCE**

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ABSTRACT

This study aims to determine how the role of village officials in Cinta Mulya Village, Jatinangor District in the accountability of village fund management. Data collection techniques used in this study were interviews and documentation. The subjects of this study amounted to 7 people who are village officials in Cinta Mulya Village, namely the Village Head, Village Secretary, Village Treasurer, Head of Development, Head of General Affairs, Head of Government and Head of Dusun. This study uses a descriptive method with a qualitative approach. This research is a research that uses a descriptive method with a qualitative approach. This data is used to support the completion of the thesis and to compare the results of interviews with reports made by the village government. The results of the research conducted indicate that village officials in Cinta Mulya Village have played a role in the accountability of village fund management by carrying out their duties starting from the planning, implementation, administration, reporting, and accountability.

Keywords: Role of Village Apparatus, Village Fund Management Accountability

A. Introduction

Cinta Mulya Village has several large and medium scale garment/textile industries. With the construction of industries in the area of Cinta Mulya Village and its surroundings, there was a land conversion from agricultural land to factory building land. So that residents who previously had a livelihood as farmers experienced the loss of arable land, which then changed their livelihoods to factory employees or laborers. Thus, most of the residents

of Cinta Mulya Village have a livelihood in the industrial sector as factory employees. Only a small proportion still have a livelihood in the agricultural sector, both as farmers and farm laborers. The rest work as craftsmen and traders.

The polemic of village management authority finally ended with the presence of Law Number 6 of 2014 concerning Villages which has become a new scheme in the Guidelines and the basis for developing

Indonesia from the village. The passing of the Village Law brought a new spirit to village life. The life relations between the state and the village that are outlined make the village a fairly strong entity. Villages have the authority to regulate themselves independently, have a local nuance and are carried out by themselves. In the aspect of authority, there are pillars called the recognition principle and the subsidiarity principle. The recognition principle is a principle related to the right of origin for the presence of the village. (Sudrajat & Tine, 2019)

The recognition principle gives recognition and respect to the village for village identity, prevailing customs, village management habits, a system of social institutions and local wisdom that develops and grows in the village. A guarantee for the diversity of the village, the position and authority of the village in regulating the running of the village government. Therefore, the principle of recognition is closely related to justice, citizenship and nationality, and is in line with the issue of decentralization that has developed. Villages are no longer as constructed as the New Order era, which lived in

uniformity and lived in the shadow of the state's political patronage. (Hans Anthlov, 2002). Villages or what are called by other names are entitled to their respective sovereignty and history. Of course, the recognition principle that develops and is developed is contextual and constitutional.

The recognition principle cannot be separated from the subsidiarity principle. The principle of subsidiarity means giving the village authority to regulate, manage and manage village problems locally. With this principle, the village can determine the direction and policy of development with its own planning. One village, one plan, one budget. Departing from these two principles, village-based development found the most crucial momentum. The village is now no longer just an authoritarian arm of the state in regulating development, no longer a catalyst for government projects either from Ministries/Agencies, local government or even foreign aid. This village becomes a self-governing entity. A pillar for the nation to rise up and be self-reliant. One form of government concern for the

development of rural areas is that the government allocates village funds in the state revenue and expenditure budget. Such a big role accepted by the village, of course, accompanied by a great responsibility as well.

Accountability includes providing financial information to the public and users so that it is possible for them to assess the government's accountability for all activities carried out. In addition, accountability is the government's effort to create a better government administration based on good governance. Since regional autonomy, ADD has been allocated through APBDesa. So, the higher the ADD management responsibility, the better ADD management accountability will be. On the other hand, if ADD management is low, ADD management accountability will not be good. Meanwhile, according to the Decree of the Minister of State Apparatus Empowerment (Kepmenpan) Number 63 of 2003 concerning General Guidelines for Public Services, Public Service is all service activities carried out by public service providers (government agencies) as an effort to fulfill the needs of service recipients as

well as the implementation of the provisions of laws and regulations. . Components of organizational transformation are divided into aspects of goals, incentive systems, accountability systems, power systems, cultural systems adopted by institutions (Lancourt & Savage, 1995: 7). In the context of this organizational transformation, the district government has a central and strategic role, as the key holder in the policy making function of the village.

B. Method of Implementation

This research is a research that uses a descriptive method with a qualitative approach. Qualitative research is research based on the philosophy of postpositivism, used to examine the condition of natural objects, (as opposed to experimentation) where the researcher is the key instrument and the research results emphasize meaning rather than generalization.⁵⁰ Qualitative research is a type of research whose findings are the findings are not obtained through statistical procedures or other forms of calculation. (Sugiono, 2010)

This study intends to understand the phenomenon of what is experienced

by the research subject such as behavior, perception, motivation, action, and others. Holistically and descriptively in the form of words and language.⁵¹

B. Location and Research Subjects

1. Research Location To obtain the data needed in this study, the authors conducted research at the Cintamulya Village Office, Jatinangor District, Sumedang Regency, which is located at Jl. Jatinangor Dusun II Gang Pinang, Jatinangor District. The research subjects are people who are asked to provide information about a fact or opinion. In this study, the research subjects consisted of 7 people related to the research discussion, namely the Village Head, Village Secretary, Village Treasurer, Head of Government, Head of Development, Head of General Affairs.

Research Data Sources In this study, the data sources used consist of: Primary Data Primary data is data obtained directly from the source or the first party. At the time of primary data collection, of course, there was direct contact between the researcher and the respondent to obtain data and information relevant to the thesis topic. In this case, the primary data are the

results of interviews conducted with research subjects.

2. Secondary Data Secondary data is data that is already available or data obtained from previous studies. Secondary data can be obtained from various sources such as journals, reports, books and so on. In this study, secondary data was obtained from the documents of the Cintamulya village administration such as the APBDes plan report, the realization report on the implementation of the village income and expenditure budget. This data is used to support the completion of the thesis and to compare the results of interviews with reports made by the village government.

Data Collection Techniques Data collection techniques carried out in this study are:

1. Interview (interview) is a technique of collecting data through a meeting of two people to exchange information and ideas through question and answer, so that meaning can be constructed in a particular topic.

2. Documentation is a data collection technique with a record of events that have passed. Documentation in the form of institutional documents in accordance with the issues discussed, such as photos of activities. The third step is

D. Conclusion

Based on the results of the research and discussion described in the previous chapter, the role of village officials in the accountability of village fund management in Cintamulya Village, Pantai Labu District, Deli Serdang Regency in 2017 as a whole can be said to play a role. This is evidenced by the village apparatus who have carried out each of their duties in managing village funds in Cintamulya village well, although in some of their duties carried out by other village officials due to a lack of understanding of the village apparatus. As in the manufacture and preparation of building designs and RAB (budget plans) which should be made by technical implementers or development officers but are made by assistance experts from the sub-district and village secretaries, as well as in the preparation and preparation of the APBDes realization and accountability report which the treasurer should have participated in but due to limited knowledge so the village secretary made it. Thus, it is necessary to improve the quality of knowledge and expertise of village officials in order to

improve the performance of village officials in the village government.

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