

Village Management Accountability; Study in Bincau Muara Village, Martapura District, Banjar District

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DOI: [10.36348/sjef.2020.v04i06.006](https://doi.org/10.36348/sjef.2020.v04i06.006)

| Received: 30.05.2020 | Accepted: 08.06.2020 | Published: 12.06.2020

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Abstract

This study focuses attention on the application of the principle of accountability in the management of the Village Fund. The purpose of this study was to determine the accountability of the management of the Village Fund in Bincau Muara Village in the Martapura District, Banjar Regency. The approach used in this study refers to a descriptive approach using a value for money data analysis tool that is by measuring the economic level, efficiency, and effectiveness. Data collection methods used in this study are documentation and verification of documents to related parties. The results showed that the accountability of Village Fund management from 2015 to 2018 in Bincau Muara Village, Martapura District, Banjar District was based on evaluating value for money in economic valuation aspects, namely, in 2016, it was recorded to be very economical while in 2015, 2017 and 2018 it was recorded to be quite economical. Then based on the aspect of efficient assessment the results obtained are that 2016 recorded quite efficient while in 2015-2017 and 2018 recorded very efficient. Furthermore, in the aspect of effectiveness assessment, the results obtained are that in 2015 recorded ineffective which then decreased in 2016 to become ineffective and in 2017 increased to be quite effective which then declined again in 2018 to become less effective. 2017 and 2018 are quite economical.

Keywords: accountability, economical, efficiency, and effectiveness.

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PRELIMINARY

Village and regional development is the government's top priority. The portion of the development budget which initially only struggled in the capital city, will be tried to be more leveled throughout Indonesia, where [1, 2] the village was given autonomy in implementing the village development budget. The granting of Village Funds directly from the APBN to be managed by the village community is a third implementation of Nawacita namely to build Indonesia from the periphery and villages. The allocation of Village Funds is mandated by Law (Law) Number 6 of 2014 concerning Villages and Government Regulation (PP) Number 66 of 2014 concerning Village Funds sourced from the State Budget [3, 4].

Following the mandate of Law No. 6 of 2014, all Villages in Indonesia since 2015 received Village Funds sourced from the State Budget, including Villages in the Banjar Regency. Banjar District as the third largest district in South Kalimantan Province with an area of 4,668.50 square km and a population of 554,443 people in 2015 [5], consisting of 277 villages spread across 20 Districts. Banjar District received village funds in the amount of Rp. 79,899,488,029.91 in 2015 while in 2016 the Banjar District received a disbursement of village funds totaling Rp 164,329,907,000.00. From the disbursement of the Village Fund, Martapura Subdistrict consisting of 19 Villages received Village funds amounting to Rp.5,027,210,995.27 in 2015 and Rp. 11,274,066,691.23 in 2016.

Table-1: Details of TA Village Funds. 2015 in Martapura District, Banjar Regency

No	Village	Ceiling (Rp)	Realization (Rp)	Balance (Rp)	Percentage
1	Bincau	279,109,428.13	223,280,000.00	55,829,428.13	80.00
2	Talking Estuary	266,712,962.26	258,837,000.00	7,875,962.26	97.05
3	Scan Alus	263,162,021.66	201,534,000.00	61,628,021.66	76.58
4	Indra Sari	272,040,337.04	228,229,000.00	43,811,337.04	83.90
5	Java Sea	277,725,837.92	101,210,000.00	176,515,837.92	36.44
6	Labuan Tabu	259,957,803.40	258,840,122.76	1,117,680.64	99.57
7	Murung Kenanga	272,984,068.47	272,984,068.47	-	100.00
8	Western Paskah	257,697,844.55	206,572,107.44	51,125,737.11	80.16
9	Southern airing	257,006,173.60	162,800,000.00	94,206,173.60	63.34
10	Northern Airing	250,478,547.50	204,382,838.00	46,095,709.50	81.60
11	Sipai River	298,238,696.93	242,725,250.00	55,513,446.93	81.39
12	New Pond	253,592,247.54	202,700,000.00	50,892,247.54	79.93
13	Tambir Baru Ilir	247,784,002.77	244,790,181.00	2,993,821.77	98.79
14	Tambak Baru Ulu	256,064,321.46	174,977,089.99	81,087,231.47	68.33
15	Tanjung Rema	287,185,428.00	224,581,853.00	62,603,575.00	78.20
16	Tunggul Irang	249,495,678.06	248,799,135.62	696,542.44	99.72
17	Tunggul Irang Ilir	264,558,552.04	264,558,552.04	-	100.00
18	Tunggul Irang Ulu	256,515,014.41	202,000,000.00	54,515,014.41	78.75
19	Armrest	256,902,029.53	204,000,000.00	52,902,029.53	79.41
Sub Amount		5,027,210,995.27	4,127,801,198.32	899,409,796.95	

Source: processed data from the Community Empowerment and Village Government Agency Banjar Regency

Based on table 1, the villages with the highest percentage of realization/absorption of the Village Fund in 2015 in Martapura District were Tunggul Irang Ilir Village and Murung Kenanga Village, with a realization of 100%. Meanwhile, the village with the lowest realization was Desa Jawa Laut, with the realization of only 36.44%. The 2015 Village Fund Annual Report issued by the Community Empowerment and Village Administration Agency of Banjar District revealed that the Village Fund management problems in 2015 included incomplete and late regulations. stipulations such as Regents Regulations on procurement of goods and services in the Village, management of Village funds that have not been transparent, activities that are not following the APBDes and RKPDes, late physical work, low participation and involvement of village communities in village development, the lack of assistant staff and the low competence of the Village Fund apparatus. However, the report did not cite detailed data as detailed supporting evidence of the 2015 Village Fund management problem statements in Banjar District.

The Village Fund itself is sourced from the State Budget as part of the State Finance, following Law no. 17 of 2003 concerning State Finance adheres to the principle of Accountability which is meant as a principle that determines that each activity and the final results of the activities of state administrators must be accountable to the public or the people as holders of the highest sovereignty of the state following the provisions of the applicable laws and regulations [4, 6]. This article aims to describe the analysis of the accountability of Village Fund management in

Martapura District, Banjar District by taking a case study in Bincau Muara Village, Martapura District, and Banjar Regency.

RESEARCH METHODS

The approach used in this study refers to a descriptive approach. Descriptive research method. An effort-oriented research model illustrates the relationship between variables or factors that influence the emergence of a social phenomenon which is the object of study [7, 8]. This descriptive study was to explore the meanings, variations, and perceptual understanding that led to the emergence of the phenomenon under study. This study uses a case study design to determine the accountability of village fund management programs by taking a case in Bincau Muara Village, Martapura District, and Banjar District [7].

Data collection methods used in this study is documentation and verification of documents to related parties, especially if the required documents are not available [9]. Data collection is obtained from documents related to Village Fund management such as Strategic Plans (Renstra), Village Budget and Revenues (APBDes), Accountability Reports, and other documents. Village Fund Management will be carried out properly if the management refers to the principle of accountability based on value for money. The analysis technique used in this study adapts to the research objectives and characteristics of the research data, in addition to that the data analysis technique can explain the research problem and answer the research objectives of an appropriate technique is to use a descriptive

analysis horizontally between types of activities to assess the economic level, the level of operational efficiency and the effectiveness of achieving program activity targets [10, 11]. The data analysis technique used is to find the average value of each component of the calculation of the value of money, namely economic value, efficiency, and effectiveness with the following formula:

1. Economic level

$$\text{Economic level} = \frac{\text{Realized Input}}{\text{Input Plans}}$$

Information:

Realization Input = Financial Performance Budget Expenditures

Input Plans = Entering Financial Performance Budget

Value criteria are:

- 1) <90%) = very economical
- 2) 90% - 94.99% = economical
- 3) 95% - 100% = quite economical
- 4) 100.01 - 105% = less economical
- 5) > 105% = uneconomical

2. Efficiency Level

$$\text{Efficiency} = \frac{\text{Realization Efficiency}}{\text{Plan Efficiency}}$$

The Efficient Criteria are:

- 1) > 80% = very efficient
- 2) 70% to 79% = efficient

- 3) 60% to 69% = efficient enough
- 4) 50% to 59% = less efficient
- 5) <50% = inefficient

3. Effectiveness level

Effectiveness Level =

Information

Outcome = results obtained to measure an output quality (realization)

Output = results obtained for an output quality (plan)

Effective criteria are:

- 1) <90%) = Not effective
- 2) 90% - 94, 99% = Not effective
- 3) 95% - 100% = Quite effective
- 4) > 100% = Effective

RESULTS AND DISCUSSION

Development of Muara Bincau Village Fund

2015 was the first year that village funds were rolled out by the central government and transferred through the District / City Regional Revenue and Expenditure Budget as a concrete implementation of Law Number 6 of 2014 concerning Villages so that villages could finance governance, development, community and community empowerment. Following is the budget and realization of the management of the Bincau Muara Village Fund from 2015 to 2018.

Table-2: Budget Acquisition and Realization of Bincau Muara Village Fund Management Year 2015 - 2018

No	Year	Ceiling (Rp)	Realization (Rp)	Balance (Rp)
1	2015	266,712,962.26	258,837,000.00	7,875,962.26
2	2016	595,588,078.71	437,467,678.71	158,120,400.00

Outcome
The output

3	2017	758,003,692.00	741,230,777.00	16,772,915.00
4	2018	657,094,000.00	636,867,856.00	20,226,344.00

Source: data processed from the Profile of the Village of Bincau Muara, Banjar Regency 2015-2018

In addition to obtaining a budget and realizing the management of the Bincau Muara

Village Fund, the following is the development of Village Original Revenues from 2015 to 2018.

Table-3: Village Original Income (PAD) in Bincau Muara Village in 2015 - 2018

No	Description	Village Original Income (PAD)
2015		2,400,000.00
1	SKT Making Fee	2,400,000.00
In 2016		24,000,000.00
1	Proceeds from leasing land owned by the village	2,000,000.00
2	Proceeds from tent rentals, village social chairs	10,000,000.00
3	Results of mutual assistance and participation village development	12,000,000.00
2017		62,967,500.00
1	Ground the village treasury	1,000,000.00
2	Results asset the other	10,000,000.00
3	Results of mutual assistance and participation village development	51,967,500.00

2018		35,917,773.00
1	Village cash yields	1,000,000.00
2	Rental yield asset to another village	6,938,378.00
3	Results of mutual assistance and participation village development	27,979,395.00

Source: data processed from the Profile of the Village of Bincau Muara, Banjar Regency 2015-2018

Use of the 2015 Bincau Muara Village Fund

The village government of Bincau Muara received village funding in 2015 amounting to Rp. 266,712,962.26, where the funds were budgeted to finance in 2 (two) expenditure groups, namely Village Development Expenditures, Rp. 248,839,765.00 and

Village Community Development Guidance Expenditures in the form of Social Assistance in the amount of Rp. 14,000,000.00 and 1 (one) Funding Group as a Reserve Fund for Rp 3,873,197.26. The following is a detailed table of the budget and the realization of its use.

Table-4: Budget Expenditures and Realization of Funds Management Muara Bincau Village in 2015

No	Description	Budget (Rp)	Realization (Rp)
Shopping group			
I	Village Development	248,839,765.00	244,837,000.00
1	Irrigation Duct Repair		
-	Making the Tabat	18,875,000.00	18,875,000.00
2	Asphalting Village Roads		
-	Road Procurement	178,150,000.00	175,000,000.00
3	Maintenance of Buildings, Roads, and Bridges		
-	Road Maintenance	16,000,000.00	16,000,000.00
-	Repair of Village Hall Ceiling	9,964,765.00	9,112,000.00
4	Procurement of Equipment and Machines		
-	Trash Can Procurement	6,150,000.00	6,150,000.00
-	Procurement of Post Harvest Equipment	12,500,000.00	12,500,000.00
-	Manufacture of garbage bins	7,200,000.00	7,200,000.00
II	Village Community Development Guidance Group Expenditures	14,000,000.00	14,000,000.00
1	Social Assistance		
-	Posyandu Operational Assistance	11,000,000.00	11,000,000.00
-	PAUD Operational Assistance	3,000,000.00	3,000,000.00
III	Reserved fund	3,873,197.26	-
1	Reserve Fund for Pilkades	3,873,197.26	-
amount		266,712,962.26	258,837,000.00

Source: data processed in 2015 Bincau Muara Village Banjar Village Financial Report

Use of the 2016 Bincau Muara Village Fund

The village government of Bincau Muara received village funding in 2016, amounting to Rp. 595,588,078.71 which consists of 2 (two) expenditure groups namely Village Development Expenditures of

Rp. 591,955,078.81 and Village Community Development Guidance Group Expenditures in the amount of Rp. 3,545,000.00. The following is a detailed table of the budget and the realization of its use.

Table-5: Budget and Budget Realization of Fund Management Muara Bincau Village in 2016

No	Description	Budget (Rp)	Realization (Rp)
Shopping group			
I	Village Development	591,955,078.81	433,922,678.71
1	Irrigation Duct Repair	10,500,000.00	10,500,000.00
2	Building and Building Construction		
-	Development Poskesdes	129,075,000.00	129,075,000.00
3	Road Procurement		
-	Road construction	35,000,000.00	35,000,000.00
4	Clean Water Installation Procurement	5,000,000.00	5,000,000.00
5	Making Village Roads	158,000,000.00	-
6	BOP TPK Supporting development activities		
-	Operational Supporting Costs Other development activities	10,850,000.00	10,850,000.00
7	Other Facilities and Infrastructure		
-	Procurement of Medical Devices	6,500,000.00	6,500,000.00
-	Posyandu Operational Assistance	12,815,000.00	12,815,000.00
-	PAUD Operational Assistance	3,000,000.00	3,000,000.00
8	Bridge Renovations	224,760,078.81	224,760,078.81
II	Village Community Development Guidance Group Expenditures	3,545,000.00	3,545,000.00
1	TPK, PTPKD and Pambakal training	3,545,000.00	3,545,000.00
amount		595,588,078.71	595,588,078.71

Source: data processed in the 2016 Bincau Muara Village Banjar District Financial Report

Use of Bincau Muara Village Fund for 2017

The village government of Bincau Muara received village funding in 2017 in the amount of Rp. 758,003,650.00 which funds are budgeted to finance in 3 (three) expenditure groups namely Village

Development Expenditures of Rp. 701,803,692.00, Village Community Empowerment Expenditures of Rp. 48,200,000.00 and Unexpected Expenditure of Rp. 8,000,000.00. The following is a detailed table of the budget and the realization of its use.

Table-6: Budget and Budget Realization of Bincau Muara Village Fund Management 2017

No	Description	Budget (Rp)	Realization (Rp)
Shopping group			
I	Village Development	701,803,692.00	685,030,735.00
1	Irrigation Duct Repair	10,500,000.00	10,225,000.00
2	Concrete lift / rebate /Bata Pres/ asphaltting Jalan Desa RT 1,2,3 and 5	159,329,850.00	154,829,850.00
3	Development Public health center	53,408,900.00	52,566,910.00
4	Construction of Asset Warehouse and Rice Barns	55,057,500.00	53,132,875.00
5	Building, Road and Network Maintenance Activities for RT Dike Repair 2	22,000,000.00	20,000,000.00
6	TGT Capital Expenditures Procurement of machineries / machinery modern agriculture	126,613,300.00	122,807,500.00
7	Procurement / Maintenance Public sanitation facilities Clean water	18,000,000.00	18,000,000.00
8	Making village roads RT 4 and 6	130,994,350.00	128,494,350.00
9	Procurement of public sanitation / family toilets (Communal & Personal)	45,000,000.00	45,000,000.00
10	BOP TPK Supporting development activities	21,000,000.00	21,000,000.00
11	Capital expenditure for procurement of medical devices	6,942,500.00	6,942,000
12	Development / Bridge renovation and connecting road	11,406,250.00	10,481,250.00
13	Bridge Procurement Capital Expenditures	41,551,000.00	41,551,000.00
II	Village Community Empowerment Expenditures	48,200,000.00	48,200,000.00
1	Training for Increasing Village Community Economic Efforts	18,000,000.00	18,000,000.00
2	TPK, PTPKD and Pambakal training	3,500,000.00	3,500,000.00
3	Posyandu Operational Assistance	15,900,000.00	15,900,000.00
4	PAUD Operational Assistance	6,000,000.00	6,000,000.00
5	Perpusdes Operational Assistance	4,800,000.00	4,800,000.00
III	Unexpected Shopping	8,000,000.00	8,000,000.00
1	Social Assistance to Community Members	8,000,000.00	8,000,000.00
amount		758,003,650.00	741,230,735.00

Source: data processed in 2017 Bincau Muara Village Banjar District Financial Report

Use of Muara Village Bincau Funds in 2018

The village government of Bincau Muara received village funding in 2018 of Rp. 657,094,000.00 which funds are budgeted to finance in 2 (two) expenditure groups namely Village Development

Expenditures of Rp. 555,794,737.00 and Village Community Empowerment Expenditures Rp. 101,299,263.00. Here is a detailed table of the budget and the realization of its use.

Table-7: Budget Expenditures and Realization of Bincau Muara Village Fund Management 2018

No	Description	Budget (Rp)	Realization (Rp)
Shopping group			
I	Village Development	555,794,737.00	546,999,106.00
1	Poskesdes Yard Development	60,500,000.00	60,500,000.00
2	Procurement of equipment / medical equipment Poskesdes	11,350,000.00	11,350,000.00
3	Cast Jalan Rabat RT 1	34,260,790.00	34,120,516.00
4	Improvement of the road opposite RT 2 to 3 siring batu	122,499,070.00	117,465,550.00
5	Improvement of Cast Road Rebates on the Opposite River RT 4	66,086,462.00	21,163,140.00
6	Improvement of RT Concrete Road Rebates	21,322,278.00	21,163,140.00
7	Pavement Siring batu + urugan pavement road in RT 6	119,341,137.00	968,937.00
8	Ulin Jembatan Rehab RT 1	22,000,000.00	22,000,000.00
9	Installation of lights Street / PJU RT 2 to RT 1	19,450,000.00	19,450,000.00
10	Additional rice thresher machines, tents, chairs and tables	30,000,000.00	30,000,000.00
11	Addition of Trash Can from RT 1 to RT 5	13,500,000.00	11,150,000.00
12	Poor toilet / toilet assistance for poor families	35,485,000.00	35,485,000.00

II	Village Community Empowerment Expenditures	101,299,263.00	89,868,750.00
1	Operational Services + Posyandu and Posbindu Cadre Incentives	21,760,000.00	21,760,000.00
2	Operational Assistance Incentives for RA Kindergarten Teachers	10,140,000.00	10,140,000.00
3	Services / Incentives from the Perpudes Management Officer	4,800,000.00	2,880,000.00
4	Incentives for midwives' assistants in the village health service	6,000,000.00	6,000,000.00
5	Rural Community Group Training	31,000,000.00	25,895,000
6	Training on TPK, PTPKD, village institutions and instruments Village financial managers	15,000,000.00	10,595,000.00
7	Rice Seed Assistance Goods & Poverty Prevention	12,599,263.00	12,598,750.00
	amount	657,094,000.00	636,867,856.00

Source: data processed Bincau Muara Village Financial Report Banjar District 2018

Economic Analysis

Economic analysis is a comparison of inputs with input values expressed in monetary units. Economics is related to the extent to which public

sector organizations can minimize the input resources used, namely by avoiding wasteful and unproductive expenditures. The formulation can be calculated as follows:

Economic level =

The criteria for value are:

- 1) <90%) = very economical
- 2) 90% - 94.99% = economical
- 3) 95% - 100% = quite economical
- 4) 100.01 - 105% = less economical
- 5) > 105% = uneconomical

$$\frac{\text{Realized Input}}{\text{Input Plans}}$$

Comparison of the economic level of Bincau Muara Village Fund management from 2015 to 2018 as the following table:

Table-8: Economical Level of Bincau Muara Village Fund Management Year 2015 - 2018

No	Year	Ceiling (Rp)	Realization (Rp)	Economic Rate (%)	Criteria
1	2015	266,712,962.26	258,837,000.00	97.05	Economical enough
2	2016	595,588,078.71	437,467,678.71	73.45	Very economical
3	2017	758,003,692.00	741,230,777.00	97.79	Economical enough
4	2018	657,094,000.00	636,867,856.00	96.92	Economical enough

Based on table 8 it can be analyzed that based on the economic level of the management of the Bincau Muara Village Fund from 2015-2018 the results show that the management of the Bincau Muara Village Fund in 2016 was recorded to be very economical with a

value of 73.45% while in 2015, 2017 and 2018 it was recorded to be quite economical. Comparison of the economic level of Bincau Muara Village Fund management from 2015 to 2018 per consecutive expenditure group as in the following table:

Table-9: Economic Levels per Fund Management Expenditure Group Muara Bincau Village in 2015

No	Description	Budget (Rp)	Realization (Rp)	Economic Rate (%)	Criteria
Shopping group					
I	Village Development	248,839,765.00	244,837,000.00	98.39	Economical enough
1	Irrigation Duct Repair				
-	Making the Tabat	18,875,000.00	18,875,000.00	100.00	Economical enough
2	Asphalting Village Roads				
-	Road Procurement	178,150,000.00	175,000,000.00	98.23	Economical enough
3	Maintenance of Buildings, Roads, and Bridges				
-	Road Maintenance	16,000,000.00	16,000,000.00	100.00	Economical enough
-	Repair of Village Hall Ceiling	9,964,765.00	9,112,000.00	91.44	economical

4	Procurement of Equipment and Machines				
-	Trash Can Procurement	6,150,000.00	6,150,000.00	100.00	Economical enough
-	Procurement of Post Harvest Equipment	12,500,000.00	12,500,000.00	100.00	Economical enough
-	Manufacture of garbage bins	7,200,000.00	7,200,000.00	100.00	Economical enough
II	Village Community Development Guidance Group Expenditures	14,000,000.00	14,000,000.00	100.00	Economical enough
1	Social Assistance				
-	Posyandu Operational Assistance	11,000,000.00	11,000,000.00	100.00	Economical enough
-	PAUD Operational Assistance	3,000,000.00	3,000,000.00	100.00	Economical enough
III	Reserved fund	3,873,197.26	-	0	
1	Reserve Fund for Pilkades	3,873,197.26	-	0	
	amount	266,712,962.26	258,837,000.00	97.05	Economical enough

Based on table 9, the results show that the economic level of Bincau Muara Village Fund management per expenditure group in 2015 is that all activities obtained are quite economic criteria except

activities Repair of Village Hall Ceiling recorded economically with a value of 91.44%, then the group financing for reserve funds there is no realization of use.

Table-10: Economic Levels per Bincau Muara Village Fund Management Expenditure Group in 2016

No	Description	Budget (Rp)	Realization (Rp)	Economic Rate (%)	Criteria
Shopping group					
I	Village Development	591,955,078.81	433,922,678.71	73.47	Very economical
1	Irrigation Duct Repair	10,500,000.00	10,500,000.00	100.00	Economical enough
2	Building and Building Construction				
-	Development Poskesdes	129,075,000.00	129,075,000.00	100.00	Economical enough
3	Road Procurement				
-	Road construction	35,000,000.00	35,000,000.00	100.00	Economical enough
4	Clean Water Installation Procurement	5,000,000.00	5,000,000.00	100.00	Economical enough
5	Making Village Roads	158,000,000.00	-	0	
6	BOP TPK Supporting Keg. Development				
-	Operational Supporting Costs Other development activities	10,850,000.00	10,850,000.00	100.00	Economical enough
7	Other Facilities and Infrastructure				
-	Procurement of Medical Devices	6,500,000.00	6,500,000.00	100.00	Economical enough
-	Posyandu Operational Assistance	12,815,000.00	12,815,000.00	100.00	Economical enough
-	PAUD Operational Assistance	3,000,000.00	3,000,000.00	100.00	Economical enough
8	Bridge Renovations	224,760,078.81	224,760,078.81	100.00	Economical enough
II	Village Community Development Guidance Group Expenditures	3,545,000.00	3,545,000.00	100.00	Economical enough
1	TPK, PTPKD and Pambakal training	3,545,000.00	3,545,000.00	100.00	Economical enough
	amount	595,588,078.71	437,588,078.71	73.47	Very economical

Based on table 10, the results show that the economic level of Bincau Muara Village Fund management per expenditure group in 2017 is that all activities obtained are quite economic criteria (100%)

except for activities Making Village Roads there was no realization of use so that the Village Development expenditure group was noted to be very economical with a presentation of 73.47%.

Table-11: Economic Levels per Fund Management Expenditure Group Bincau Muara Village in 2017

No	Description	Budget (Rp)	Realization (Rp)	Economic Rate (%)	Criteria
Shopping group					
I	Village Development	701,803,692.00	685,030,735.00	97.61	Economical enough
1	Irrigation Duct Repair	10,500,000.00	10,225,000.00	97.38	Economical enough
2	Concrete lift / rebate /Bata Pres/ asphaltting Jalan Desa RT 1,2,3 and 5	159,329,850.00	154,829,850.00	97.18	Economical enough
3	Development Puskesmas	53,408,900.00	52,566,910.00	98.42	Economical enough
4	Construction of Asset Warehouse and Rice Barns	55,057,500.00	53,132,875.00	96.50	Economical enough
5	Building, Road and Network Maintenance Activities for RT Dike Repair 2	22,000,000.00	20,000,000.00	90.91	Economical enough
6	TGT Capital Expenditures Procurement of machineries / machinery modern agriculture	126,613,300.00	122,807,500.00	96.99	Economical enough
7	Procurement / Maintenance Public sanitation facilities Clean water	18,000,000.00	18,000,000.00	100.00	Economical enough
8	Making village roads RT 4 and 6	130,994,350.00	128,494,350.00	98.09	Economical enough
9	Procurement of public sanitation / family toilet (Communal & Personal)	45,000,000.00	45,000,000.00	100.00	Economical enough
10	BOP TPK Supporting development activities	21,000,000.00	21,000,000.00	100.00	Economical enough
11	Capital expenditure for procurement of medical devices	6,942,500.00	6,942,000	99.99	Economical enough
12	Development / Bridge renovation and connecting road	11,406,250.00	10,481,250.00	91.89	Economical
13	Bridge Procurement Capital Expenditures	41,551,000.00	41,551,000.00	100.00	Economical enough
II	Village Community Empowerment Expenditures	48,200,000.00	48,200,000.00	100.00	Economical enough
1	Training for Increasing Village Community Economic Efforts	18,000,000.00	18,000,000.00	100.00	Economical enough
2	TPK, PTPKD and Pambakal training	3,500,000.00	3,500,000.00	100.00	Economical enough
3	Posyandu Operational Assistance	15,900,000.00	15,900,000.00	100.00	Economical enough
4	PAUD Operational Assistance	6,000,000.00	6,000,000.00	100.00	Economical enough
5	Perpusdes Operational Assistance	4,800,000.00	4,800,000.00	100.00	Economical enough
III	Unexpected Shopping	8,000,000.00	8,000,000.00	100.00	Economical enough
1	Social Assistance to Community Members	8,000,000.00	8,000,000.00	100.00	Economical enough
amount		758,003,650.00	741,230,735.00	97.79	Economical enough

Based on table 11, the results show that the economic level of the management of the Bincau Muara Village Fund per expenditure group in 2017 is that all activities obtained are quite economic criteria except for

the construction and renovation of bridges and connecting roads. Recorded economical with a value of 91.89%.

Table-12: Economic Levels per Fund Management Expenditure Group Muara Bincau Village in 2018

No	Description	Budget (Rp)	Realization (Rp)	Economic Rate (%)	Criteria
Shopping group					
I	Village Development	555,794,737.00	546,999,106.00	98.42	Economical enough
1	Poskesdes Yard Development	60,500,000.00	60,500,000.00	100.00	Economical enough
2	Procurement of equipment / medical equipment Poskesdes	11,350,000.00	11,350,000.00	100.00	Economical enough
3	Cast Jalan Rabat RT 1	34,260,790.00	34,120,516.00	99.59	Economical enough
4	Improvement of the road opposite RT 2 to 3 siring Batu	122,499,070.00	117,465,550.00	95.89	Economical enough
5	Improvement of Cast Road Rebates on the Opposite River RT 4	66,086,462.00	21,163,140.00	99.78	Economical enough
6	Improvement of RT Concrete Road Rebates	21,322,278.00	65,942,700.00	99.25	Economical enough
7	Pavement Siring Batu + Pavement road in RT 6	119,341,137.00	118,372,200.00	99.19	Economical enough
8	Ulin Jembatan Rehab RT 1	22,000,000.00	22,000,000.00	100.00	Economical enough
9	Installation of lights Street / PJU RT 2 to RT 1	19,450,000.00	19,450,000.00	100.00	Economical enough
10	Additional rice thresher machines, tents, chairs, and tables	30,000,000.00	30,000,000.00	100.00	Economical enough
11	Addition of Trash Can from RT 1 to RT 5	13,500,000.00	11,150,000.00	82.59	very economical
12	Poor toilet/toilet assistance for poor families	35,485,000.00	35,485,000.00	100.00	Economical
II	Village Community Empowerment Expenditures	101,299,263.00	89,868,750.00	88.72	very economical
1	Operational Services + Posyandu and Posbindu Cadre Incentives	21,760,000.00	21,760,000.00	100.00	Economical enough
2	Operational Assistance Incentives for RA Kindergarten Teachers	10,140,000.00	10,140,000.00	100.00	Economical enough
3	Services / Incentives from the Perpusdes Management Officer	4,800,000.00	2,880,000.00	60.00	very economical
4	Incentives for midwives' assistants in the village health service	6,000,000.00	6,000,000.00	100.00	Economical enough
5	Rural Community Group Training	31,000,000.00	25,895,000	83.53	very economical
6	Training on TPK, PTPKD, village institutions, and instruments Village financial managers	15,000,000.00	10,595,000.00	70.63	very economical
7	Rice Seed Assistance Goods & Poverty Prevention	12,599,263.00	12,598,750.00	100.00	Economical enough
amount		657,094,000.00	636,867,856.00	96.92	Economical enough

Based on table 12, the results show that the economic level of Bincau Muara Village Fund management per expenditure group in 2018, with details, namely on Village Development expenditure 11 (eleven) activities recorded with sufficient economic criteria and 1 (one) activity, namely activities addition of Trash Can from RT 1 to RT 5 recorded very economical with a value of 82.59%. Furthermore, for Village Community Empowerment spending 4 (four) activities were recorded to be quite economical and 3 (three) activities were recorded to be very economical

namely activities/incentives of the Perpusdes Management officer (60%), Training of Rural Community Groups (83.53%) and TPK Training, PTPKD, village institutions, and instruments Village financial managers (70.63%).

Analysis Efficiency

Efficiency analysis is a comparison of outputs or inputs that are associated with performance standards or targets that have been set. The formulation can be calculated as follows:

Level of Efficiency = $\frac{\text{Realization Efficiency}}{\text{Plan Efficiency}}$
 The Efficient Criteria are:

- 1) > 80% = very efficient
- 2) 70% to 79% = efficient
- 3) 60% to 69% = efficient enough
- 4) 50% to 59% = less efficient
- 5) <50% = inefficient

Comparison of the efficiency levels of the management of the Bincau Muara Village Fund from 2015 to 2018 as the following table:

Table-13: Level Efficiency Bincau Muara Village Fund Management The year 2015 - 2018

No	Year	Budget Realization (Rp)	Number of Activities		Level Efficiency (%)	Criteria
			Plan	Realization		
1	2015	258,837,000.00	13	12	89.58	Very efficient
2	2016	437,467,678.71	11	10	66.77	Enough efficient
3	2017	741,230,777.00	19	19	97.78	Very efficient
4	2018	636,867,856.00	19	19	96.92	Very efficient

Based on table 13 it can be analyzed that based on the efficiency level of the management of the Bincau Muara Village Fund from 2015-2018 the results show that the management of the Bincau Muara Village Fund in 2016 was recorded to be quite efficient with a value of 66.77% while in 2015, 2017 and 2018 it was recorded to be very efficient.

Effectiveness Analysis

Analysis of effectiveness is the level of achievement of program results with targets set. Simply put, effectiveness is the comparison of outcomes with the output level of achievement of program results with the targets set. In simple effectiveness is a comparison of outcomes with outputs and the formulation can be calculated as follows:

Effectiveness Level = $\frac{\text{Outcome}}{\text{The output}}$

Information:

Outcome = results obtained to measure an output quality (realization of the village budget)

Output = results obtained for a quality of output (village budget plans / targets)

Effective criteria are:

- 1) <90%) = Not effective
- 2) 90% - 94, 99% = Not effective
- 3) 95% - 100% = Quite effective
- 4) > 100% = Effective

Table-14: Effectiveness of Bincau Muara Village Fund Management Year 2015 - 2018

No	Year	Ceiling (Rp)	Budget Realization (Rp)	Number of Activities		Effectiveness (%)	Criteria
				Plan	Realization		
1	2015	266,712,962.26	258,837,000.00	13	12 (100%) 1 (0%)	90.00	Less effective
2	2016	595,588,078.71	437,467,678.71	11	10 (100%) 1 (0%)	89.09	Ineffective
3	2017	758,003,692.00	741,230,777.00	19	19 (100%)	97.36	Effective enough
4	2018	657,094,000.00	636,867,856.00	19	17 (100%) 1 (60%) 1 (71%)	94.74	Less effective

Based on table 14, it can be analyzed that based on the effectiveness of the management of the Bincau Muara Village Fund from 2015-2018 the results

show that the management of the Bincau Muara Village Fund that in 2015 was recorded to be less effective which then declined in 2016 to become ineffective

because 1 (one) activity was not implemented, then in 2017 has increased to be quite effective which then decreased again in 2018 to be less effective. After being analyzed, the activities which cause a decrease in the effectiveness value are in the Shopping group other than Village Development Expenditures, due to the low participation of the village community and the expected results are still not satisfactory.

CONCLUSION

Accountability of Village Fund management in Bincau Muara Village Martapura Subdistrict Martapura is based on the evaluation of value for money in the aspect of economic valuation based on a comparison between the Village Fund budget data and the realization of its use from 2015 to 2018 namely in 2016 recorded very economically with a value of 73.45% while in 2015 amounting to 97.05%, in 2017 amounting to 97.79% and in 2018 amounting to 96.92% recorded quite economical. Accountability of Village Fund management in Bincau Muara Village Martapura Subdistrict Martapura based on the evaluation of value for money in the aspect of efficient assessment from 2015 to 2018 results show that the management of the Bincau Muara Village Fund in 2016 was recorded to be quite efficient with a value of 66.77% while in 2015 amounted to 89.58%, 2017 of 97.98% and in 2018 amounting to 96.92% was recorded as very efficient. Accountability of Village Fund management in Bincau Muara Village, Martapura Subdistrict Martapura based on evaluation of value for money in the aspect of effectiveness assessment, from 2015 to 2018, it was found that the management of the Bincau Muara Village Fund that in 2015 was 90% recorded less effective which then decreased in 2016 89.09% became

ineffective because 1 (one) activity was not carried out, then in 2017 97.36% experienced an increase to be quite effective which then declined again in 2018 by 94.74% to become less effective.

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