
VILLAGE FUND ACCOUNTING: ACCOUNTABILITY BASED SIRI' NA PACCE IN REALIZING SUSTAINABLE VILLAGE DEVELOPMENT**Andi Yustika Manrimawagau Bayan^{1*}, Haliah², Andi Kusumawati³**^{1,2,3}Universitas Hasanuddin, Indonesiaandiyustika28@gmail.com, haliah_feuh@yahoo.com, andiuma88@gmail.com

Abstract, *Demands for accountability not only on central and local governments, but village governments also have same obligation in realizing accountable government. This study aims to see the accountability of village fund financial management in terms of siri'na pacce culture for sustainable village development. This research is a literature review, descriptive analysis. The result of this study is the implementation of village finances must be carried out effectively and efficiently, transparently and responsibly. To carry out this responsibility, agent directs all his abilities and expertise while sticking to cultural values of his region to produce quality financial information reports that can be trusted by the community. The contribution of cultural values in sustainable village development is the value of lempu' and ada' tongeng. The value of lempu' becomes a dimension of empowerment in the perception of responsibility which has a very meaning in relation to honesty. Ada' tongeng is seen as necessary as a code of conduct for the government to serve to maintain truth, validity and reliability in carrying out things.*

Keywords: *Accountability, Transparency, Village Fund, Siri' na Pacce*

Abstrak, Tuntutan akuntabilitas tidak hanya pada pemerintah pusat dan daerah, tetapi pemerintah desa juga memiliki kewajiban yang sama dalam mewujudkan pemerintahan yang akuntabel. Penelitian ini bertujuan untuk melihat akuntabilitas pengelolaan keuangan desa ditinjau dari budaya siri'na pacce untuk pembangunan desa yang berkelanjutan. Penelitian ini merupakan studi pustaka, analisis deskriptif. Hasil dari penelitian ini adalah pelaksanaan keuangan desa harus dilaksanakan secara efektif dan efisien, transparan dan bertanggung jawab. Untuk melaksanakan tanggung jawab tersebut, Agen mengarahkan seluruh kemampuan dan keahliannya dengan tetap berpegang teguh pada nilai-nilai budaya daerahnya untuk menghasilkan laporan informasi keuangan yang berkualitas yang dapat dipercaya oleh masyarakat. Kontribusi nilai budaya dalam pembangunan desa berkelanjutan adalah nilai lempu' dan ada' tongeng. Nilai lempu' menjadi dimensi keberdayaan dalam persepsi tanggung jawab yang sangat berarti dalam hubungannya dengan kejujuran. Ada' tongeng dipandang perlu sebagai kode etik bagi pemerintah untuk bertugas menjaga kebenaran, keabsahan dan keterandalan dalam menjalankan sesuatu.

Kata Kunci: *Akuntabilitas, Transparansi, Dana Desa, Siri' na Pacce*

INTRODUCTION

Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management defines villages as villages and customary villages or what is referred to by other names, next referred to as villages are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic Indonesian. The village is the pioneer of an autonomous and fully sovereign democratic system. For a long time, villages have had their own systems and mechanisms of governance and social norms (Rahmawati, 2015). Meanwhile,

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according to Wahjudin (2011: 3) states that a village is a group of people living together or an area, which has a governmental organization with a series of regulations set by itself, and is under the leadership of a village that is elected and set by itself. This is in line with Kartika (2012) which states that the village is also the smallest government that demands renewal in supporting village development and the level of life of the community that is far from poverty. A leader is required to be able to bring and maximize the organization he leads to provide quality services and achieve optimal community satisfaction.

Today the demands for accountability are not only on the central and local governments, but village governments also have the same obligation in realizing accountable government. Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person who is the leader of an organizational unit to a party who has the right or who is authorized to hold accountable (Nafidah and Nur, 2017). Surya et al (2013), Mahfudz (2009) that in the process of managing village fund allocation must be with the principles of transparency, accountability, and participation with the public over community funds managed by the government. Transparency and accountability are very important for financial management in every organization, both government and non-governmental organizations (Handayani et al, 2017). Since the enactment of Law Number 6 of 2014 concerning villages or what is often referred to as the village law, state development has focused on developing village welfare.

In addition to the demands for accountability, the village head must also be able to implement all village financial management activities based on applicable regulations. The availability of financial reports on activities organized by government organizations is a form of accountability (Setyoko, 2011). As a form of government at the bottom level, the village apparatus is the spearhead in the management of everything that is administrative by the community, for example for administrative purposes of population and for other administrative purposes, for example, for the management of Certificate of Incapacity, SKCK, SIUP, defense affairs or other administrative letters (Setiawan et al, 2017). To carry out and support these activities, one form of direct assistance from the central government is the Village Fund Allocation, the Village Fund Allocation is a direct assistance fund allocated to the Village Government used to improve community service facilities, institutions and village infrastructure that are needed and prioritized by the community, whose utilization and management administration are carried out and accounted for by the Village Ministry. In order to manage and account for the use of these funds, the village government must understand how to manage village finances.

Culture is a study that concerns humans. Like Ruth Benedict, an anthropologist defines culture as a pattern of thinking and acting that is visible through the activities of people or society (Joseph, 2011). The word culture comes from the word buddhaya as the plural of buddhi (sanskrit) meaning "reason". Culture is the whole knowledge of man as a social being, which is used to interpret and understand the environment at hand, and to create and encourage the realization of behavior. Research related to the practice of accountability that is inherent and carried out on the value of local wisdom has been carried out by Zulfikar (2008) who reveals the accountability behind the veil of Javanese cultural wisdom values to find the concept of obah-mamah-sanak. These concepts are then used as the preparation of the basic concept of value-added cash flow-balance sheet. The same thing has also been done by Randa and Daremos (2014) who transformed the value of Tana Toraja cultural wisdom.

As previously stated, Indonesia has a variety of ethnic groups and each region has different characteristics and cultural values, one of which is the cultural value of siri' na pacce. Darwis and Asna (2012) Siri' na pacce culture is one of the principles or handles of life for the people of Makassar, especially those who live in Gowa regency. Siri' na pacce is a culture that has been institutionalized and trusted by the Makassar tribe. The Makassar tribe's view of siri' can be seen from several related terms, namely: sirik (siri') as self-esteem or honor; mappakasiri' means to be tainted with honor; ritaroang sirik (siri') means to uphold his honor; Passampo Sirik (Siri') means shy cover; tomasiri'na means the family of the party who is tainted with his honor; sirik as the embodiment of a firm stance for the sake of that honor; sirik (siri') as a statement of non-greedy attitude (mangowa); Passyrikiia means to defend my honor; tau tena sirikna means that people have no shame, no self-esteem (Darwis and Asna, 2012). This value has five principles (five akkateningeng),

namely ada' tongeng (saying right), lempuk (honest), getteng (firm), sipakatau (humanizing), and mappesona ri dewata seuae (surrendering to God) (Aziz et al, 2015).

Another thing related to how to realize sustainable village development with the concept of sustainable The concept of sustainable development has become a popular concept and the focus of the international world. The concept of sustainable development is not a new thought. The discourse of sustainable development is not a newly heard issue. If we examine the cycles of investment, production, and consumption that take place and are carried out on a large scale, the long term will raise big questions for the sustainability of nature and human life. It is in this context that this idea of sustainable development emerges and becomes the recommended approach. Fauzi (2004) writes that the concept of sustainable development has actually long been a concern for experts. However, the term sustainability itself only appeared a few decades ago, although attention to sustainability has begun since Malthus in 1798 who worried about the availability of land in England due to the rapid population explosion. A century and a half later, this attention to sustainability thickened even more after Meadow and friends in 1972 published a publication entitled *The Limit to Growth*, which in its conclusion said that economic growth would be severely limited by the availability of natural resources.

The concept of sustainability is a simple, but complex concept so that the notion of sustainability is very multidimensional and multi-interpretation (Fauzi 2009). Meanwhile, according to Pezzey (1992) looking at sustainability from a different side, namely looking at static and dynamic understandings. The United Nation World Commission on Environment and Development (UNWCED), states that continued development is a development that can meet the needs of today's society without impairing the ability of future generations to meet their needs. No planning without strong financial support. It is no longer the time to charge the government with all sources of development funds. Huge financial pressure on the government could eventually open up opportunities for projects that provide pseudo-profits and permanent damage. Transparent planning budgets are also very necessary to avoid counter-productive practices such as corruption that have the potential to reduce the quality of development. To make the above happen is not easy. Moreover, in every development program there will always be bottlenecks or things that will hinder or slow down the achievement of goals. Therefore, support from all parties, namely: the government, planners, the private sector, academics and the community is very important so that the application of the principles of sustainable development can be carried out. can be done. Otherwise, all the processes that have been lived before will be raw and abandoned in vain. It is time for all villages in Indonesia to take concrete steps to implement the principles of sustainable development. With this concept, the village government in managing village funds should be at the level of regulations that have been made by the government.

LITERATURE REVIEW

Agency Theory

Jensen and Meckling (1976) stated that agency theory can explain the relationship that occurs between owners and shareholders (principal) and management (agent). Martantya (2013) states that the agent has a contract to demonstrate his obligations to the principal, while the principal has a contract to give bonuses to the agent. The principals want a high profit from the company so that the investment that has been invested quickly returns. The agency theory approach explains that the capital structure is structured in such a way as to reduce conflicts between various interest groups. The implications of agency theory in this study can explain the existence of the village government as an institution that is given the trust to manage village funds in accordance with the public interest by carrying out their duties and functions appropriately, making accountability that has been mandated so that economic goals, public services and community welfare can be achieved optimally.

Siri' na Pacce Concept

In South Sulawesi culture (Bugis, Makassar, Mandar and Tana Toraja) there is a term or a kind of jargon that reflects the identity and disposition of the South Sulawesi people, namely siri' na pacce. Lafdziyah siri' means : shame (self-esteem), while pacce or in Bugis is called pesse which means : poignant/spicy (hard, sturdy stance). So pacce

means a kind of emotional intelligence to help feel the pain or distress of other individuals in the community (solidarity and empathy). The word siri' in Makassar or Bugis means "shame". While pacce (Bugis : pesse) can mean "not hearted" or "pity". The structure of siri' in Bugis or Makassar culture has four categories, namely: (1) Siri' Ripakasir', (2) siri' mappakasiri' siri', (3) siri' tappela' siri' (Bugis: teddeng siri'), and (4) siri' mate siri'. Then, in order to complete the four siri' structures, the pacce or pesse occupies one place, thus forming a culture (character) known as siri' na pacce. In siri' can prevent a person from doing things that are contrary to the law, moral values, religion, customs and other deeds that can harm man and humanity in itself. In the process of managing village fund allocation, the use of village fund allocation funds is 30% for the operational costs of the village government and the Village Consultative Body, 70% for community empowerment and strengthening government capacity. This is where the village government in carrying out its duties realizes that the realization of the budget when it is not in accordance with what has been determined will harm the community.

Accountability

Accountability in the implementation of local government is defined as the obligation of local governments to account for the management and implementation of government in the regions in the context of regional autonomy to achieve the goals that have been set through a measurable medium of accountability both in terms of quality and quantity. Accountability is almost the same as responsibility, but accountability requires that decision makers must behave in accordance with the mandate they receive ethically and responsibly (Ramli, 2017). Mardiasmo (2002) reveals that Accountability is the obligation to convey responsibility or to answer and explain the performance and actions of a person or legal entity or collective leader of an organization to a party who has the right or authority to request information or accountability. Sulumin (2015) stated that the accountability activities for the allocation of village funds are given well to local governments as well as to the community. Previous studies have shown that government organizations have not been able to realize accountability even though they already have clear mechanisms. This is because the apparatus does not comply with its implementation (Basri and siti, 2014).

RESEARCH METHODS

This research is a qualitative research with a literature review method. Literature research or literature review (literature review, literature research) is research that examines or critically reviews the knowledge, ideas, or findings contained in the body of academic-oriented literature, as well as formulates theoretical and methodological contributions to certain topics (Ridwan et al., 2021). The nature of this study is descriptive analysis, which is the regular decomposition of the data that has been obtained, then given understanding and explanation so that it can be understood well by readers. This literature study focuses on village accountability so that it reflects a picture of accounting practices in reporting entities, namely villages.

RESULT AND DISCUSSION

Accountability in Realizing Sustainable Village Development Planning

According to Suroso and Masnon (2020), accountability is a type of commitment to use accountability instruments periodically to account for the success or failure of an organization's mission in achieving specified goals. Then according to Mahmud (2010:23) it is the duty of the agent (government) to manage resources, report and disclose to the client (principal) all activities related to the use of resources public power. From some of the understandings above, it can be concluded that in the implementation of responsibilities, starting from the budgeting process and subsequent planning, the preparation for its implementation must be properly able to be reported and responsible according to reality to the community.

Village Fund Accounting is a source of village income whose use is integrated in the Village Revenue and Expenditure Budget. Therefore, the planning of programs and activities is prepared by the Village Development Planning Deliberation (Musrenbangdes), which is a forum for discussing village-level development action plans based on the

principles of Participatory Village Community Development Planning. This principle requires community participation in decision-making and determining the development to be implemented, so that it can truly respond to changing needs/wants.

Community involvement in Village Fund Accounting planning can provide opinions and ideas or participate in village development. Because public opinion is indispensable to support the program that is being implemented and what needs to be improved. The design of the village fund accounting source function really needs to reflect the wishes of the community. All activities financed by Village Fund Accounting are programs that are needed by the community and prioritized to achieve the level of resource efficiency set by the district government.

The implementation of village finances must be carried out effectively and efficiently, transparently and responsibly. Village Fund Accounting, which is one of the main sources of income for the village, must also be transparent and accountable to the community and higher layers as income givers. Accountability to the community is given regularly every three months through a forum led by the village head to analyze the implementation of Village Fund Accounting.

In this study, the concept of honesty explains the existence of the village government as an institution that is given the trust to manage village funds in accordance with the public interest by carrying out their duties and functions appropriately, making accountability that has been mandated so that economic goals, public services and community welfare can be achieved optimally. And also the involvement of the community in the process of planning and implementing development. To carry out this responsibility, the agent directs all his abilities and expertise while sticking to the cultural values of his region to produce quality financial information reports that can be trusted by the community.

Siri' na Pacce Concept in Sustainable Village Development Planning

According to the State Administration Institution and the Indonesian Financial and Development Supervisory Agency (2000: 12), accountability is the obligation to account for and explain the performance and activities of a person / administrator of an organizational unit to the entitled and authorized. The accountability of the village fund allocation management system is intended as an effort to implement good management. The level of responsibility in the implementation of the allocation of village funds begins at the planning, implementation and responsibility stages to the public stage. The public responsibilities that public sector organizations must fulfill have several dimensions. Ellwood in Mardiasmo (2002) explained that there are four dimensions of accountability that must be met by the government, namely:

- a. Accountability for probity and legality
- b. Process accountability
- c. Program accountability
- d. Policy accountability

According to Ibrahim, the cultural values of Siri' na Pacce have basic characteristics that are the main principles of life of the Makassar Bugis community which is often called Lima Akkateningeng (Marzuki, 1995: 40), namely Lempu' (Honesty) and Ada' Tongeng. Lempu' means straight in Indonesian, as well as straight versus curved. This word means sincere, true, good or just in different contexts. So the opposite is deception, deception, lies, betrayal, perversion, crime, treason, persecution and the like. Honesty (lempu') is the most important key to leadership. Whereas Ada' Tongeng in Indonesian means to tell the truth. In the KBBI, truth comes from the word true, meaning according to what (should) be said to be true, not false. Truth is a state (thing, etc.) that corresponds to a real state (thing). Ada' Tongeng (words which is true) meaning people hold on to ada' Tongeng to do what is said. The cultural value of Siri' na pacce can increase responsibility in the financial management of village funds, seeing the side of accountability related to honesty and responsibility, these cultural values also include lempu' (honesty) and ada' tongeng. The value exists' tongeng (true), to be responsible for the action. Siri' na Pacce has a huge influence on the fulfillment of trust in society.

Accountability in government corresponds to the meaning of lempu' in Siri' na Pacce culture, meaning honest. The integrity of the village government is needed as a protector

of the community in carrying out their duties. Lempu' in the dimension of honesty and responsibility, namely honesty and wisdom which are the keys to leadership. Honesty (lempu') in this intention is the initial stage of responsibility, where the government as a trusted agent of the community can act honestly in decision making and not misuse funds intended for the people. In other words, the value of lempu' becomes a dimension of empowerment in the perception of responsibility that has a very meaning in relation to honesty.

Ada' Tongeng is a value that serves to support truth, validity and reliability in the implementation of something (Prawono, 2017). Therefore, its implementation is seen as a necessary code of ethics for the government. With the help of Ada' tongeng as a distinctive culture, the government carries out according to the right intentions and actions in the local government. Truth (ada' tongeng) is an agreement between science and matter, which can also be interpreted as a person's opinion or action that is consistent (or not rejected) and does not harm himself. When carrying out responsibilities, it is necessary to cooperate with the local culture. Meanwhile, siri' na pacce is an inseparable philosophy because one another has interrelated meanings and relationships, while in the division of siri' na pacce the two are closely related.

CONCLUSION

Community involvement in Village Fund Accounting planning can provide opinions and ideas or participate in village development. Because public opinion is indispensable to support the program that is being implemented and what needs to be improved. The design of the village fund accounting source function really needs to reflect the wishes of the community. All activities financed by Village Fund Accounting are programs that are needed by the community and prioritized to achieve the level of resource efficiency set by the district government. The cultural value of Siri' na pacce can increase responsibility in the financial management of village funds, seeing the side of accountability related to honesty and responsibility, these cultural values also include lempu' (honesty) and ada' tongeng. The value exists' tongeng (true), to be responsible for the action. Siri' na Pacce has a huge influence on the fulfillment of trust in society.

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