INTEGRATION OF LOCAL WISDOM VALUE IN ACCOUNTABILITY OF VILLAGE FUND ALLOCATION MANAGEMENT IN INDONESIA

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ABSTRACT

This research explored the meaning of locality ‘value siri’ na pacce for village apparatus’ and the implementation values in the accountability of village fund allocation management in Indonesia. This research is a qualitative research with data collected through in-depth interviews and observation of village apparatus and community parties. A major issue is that accountability to the general public has not been fully implemented, such as accountability of budget realization of the project. The meaning of the value of siri’ na pacce for village apparatus becomes an important thing to be maintained and internalized in carrying out village fund allocation management responsibilities. The implementation of the value of siri’ na pacce in the accountability of village fund allocation has been carried out by village officials but not yet with deep awareness.

Keywords: Siri’ na pacce, Village Fund, Locality Value, Accountability

JEL classification: G000, Q560

1. Introduction

The village as the government that directly comes into contact with the community becomes the main focus of development of the country because
most of Indonesia is in the countryside (Alvianty and Imam, 2013). According to available statistics, the number of villages in Indonesia in 2019 reached 83,813. This number increased by 107 villages from 2018. To support village development, government allocates various village-specific budgets such as village fund allocation. Village Fund Allocation (VFA) is a special allocation to villages by the Government through the village government to accelerate village development. The total allocation of village funds distributed by the Government to various villages in Indonesia continues to increase. In 2019, Rp34,651,449,348 were distributed to all villages in Indonesia. This amount increased by Rp 2,838,422,012 from Rp31,823,027,336 in 2020 as the number of villages increased.

The high allocation of village funds from the central government raises a variety of new issues. Many village officials have not been able to carry out their responsibilities properly. This is triggered by various issues including: the low capability of village apparatus to manage village funds (Meutia and Liliana, 2018; Widagdo, Widodo and Ismail, 2016), the implementation of village financial management and accountability (Triani and Handayani, 2018) and low community involvement (Imawan, Irianto and Prihatiningtias, 2019). Among these constraints, the most common problems are the low quality of village device human resources and the lack of coordination related to village fund allocation. The above issues result in the distribution of Village Fund Allocation (VFA) less than maximum, even though the villages fund continues to increase.

In the management of Village Fund Allocation (VFA), accountability is required to support to the maximum the development of the village government as a public organization (Simanjuntak and Januarsi, 2011). Accountability is not limited to accountability for something handed over between two parties but also concerns the moral aspects that are always fought in an organization. Unfortunately, more accountability is carried out ceremonially so it is less concerning the perpetrators responsible for accountability. The paradigm of accountability that is run ceremonially is a consequence of the paradigm of empiricism and rationalism developed from Western cultural values that are very nuanced anthropocentrism (Purnamawati, 2018). Sargiacomo and Gomes (2011) revealed that there are two elements in accountability, namely virtue and social relations. Both of
these elements implicitly state that what is considered true and acceptable in a relationship will be surrounded by the content of local and contextual values that make up the views and behaviours of actor X. Hence accountability goes far beyond ceremonial accountability.

From the description above, researchers consider it necessary to instill local cultural values into accountability practices so they are well received by the community (Darwis and Asna, 2012). The ever-strong value of siri’ na pacce in Gowa people's lives makes it a worthy subject for researchers interested in improving accountability of VFA management through internalization of siri’ na pacce cultural values. Thus, the research question of this study is how siri’ na pacce values can be applied in the implementation of accountability with regard to village fund allocation.

2. Review of Literature

2.1 Accountability

Organizational accountability cannot be separated from values built on the basis of embraced cultural values. In the results of anthropological studies, cultural values have tremendous power in creating accountability of governance and leadership of local community organizations (Randa, 2013, 2015). This has been shown in several previous studies on accountability practices based on local wisdom values, especially those conducted in the Indonesian context. Zulfikar's research (2016) revealed the accountability behind the veil of Javanese cultural wisdom and found the concept of obah-mamah-sanak. Similar research was conducted by Randa and Daromes (2014), which transformed the value of Tana Toraja’s cultural wisdom in building accountability of public sector organizations. Sopanah (2009, 2012) also conducted research on community involvement in the budgeting process of Tengger community, Bromo. The results of his research found the values of local wisdom (obedient), sayan (mutual help), as well as the value of honesty and openness internalized in the planning, implementation and responsibility of transparent community participation in local government budgeting.
2.2 Village Fund Allocation (VFA)

Village fund allocation (VFA) is a special allocation to villages by the central government through the local government with the main objective of accelerating village-level development through both physical and human resources development (Thomas, 2013). Government Regulation number 72 of 2005 article 1 paragraph (11) mentioned VFA as funds allocated by the district / city government for villages, sourced from the central and regional financial balance funds received by the district / city. VFA management conducted in the village needs to use cultural perspective. Darmada, Atmadja and Sinarwati (2016) found that the accountability practices of financial management of subak organizations are inseparable from local wisdom, especially pade Gelahang. Local cultural relations with accountability in the public sector can be found in Randa and Daromes’ research (2014) which found accountability practices in Toraja communities expressed in Kombangan activities. These various studies show that accountability basically finds its own form depending on the context in which it is practiced.

2.3 Siri’ na pace

Siri’ na pace comprises two elements that are always connected to each other, are complementary, and do not stand alone. Siri’ is unity; unanimity in behaviour to build dignity and self-esteem and firmness in a person’s personality (Mattulada, 2005). While pace serves as a means of raising unity, solidarity, togetherness of humanity and motivation, even in very strange and dangerous circumstances (Limpo, 1995: 91).

3. Methodology

This research seeks to explore and understand the meaning of the locality value, siri’ na pace, for village apparatus and the implementation of such values in the accountability of village fund allocation management. The paradigm used in this study is the interpretive paradigm with the phenomenological approach. Pokropski (2019) argued that phenomenology explores an object based on subjective awareness. Considering the purpose of this research, the phenomenological approach is the most appropriate to achieve its goal (Djamhuri, 2011).
This research was conducted in Tanabangka Village, West Bajeng District, Gowa Regency, South Sulawesi, Indonesia. Data was collected through in-depth interviews and observations. The research informants consisted of the Village Head, the Village Treasurer and the Community as the principle party.

Exploration of understanding and understanding of the village apparatus siri’ na pacce series was done using epoche. Epoche is a process of delaying decisions by investigators related to the personal bias of informants to gain a pure understanding of informs (Mulia, 2012). Stages of data analysis that involved using transcendental phenomenological techniques developed from Husserl (1991, 2012) by combining the stages of data analysis that have been widely developed. Data analysis techniques begin by describing the phenomenon of interviews and observations. The theme of the description of the phenomenon is then identified and continued with the development of noema and noesis. From the relationship of noema and noesis obtained, intentional analysis as a result of advanced phenomenological understanding of how noema informs noesis. The final result of the analysis of noema and noesis in the form of eidetic reduction is a condensation of the entire process of understanding or ideas behind the pure consciousness.

Figure 1. Framework
The analysis tools in this study are five values contained in the culture of siri’ na pacce. These five values are at once the main principles in the life of the Bugis people of Makassar and are commonly called Lima A kkatenningeng (Marzuki, 1995: 40). They are: tonging (saying right), lempu’ (honest), getteng (true to belief), sipakatau (humanizing each other), and mappesona ri dewata seuae (surrender to God). The five analytical tools are values in the culture of siri’ na pacce as mentioned above, used when analysing the finding data in the form of interviews and observations to trace the use of siri’ na pacce village apparatus.

4. Empirical Result and Discussion
4.1 Result
4.1.1 VFA Management in Tanabangka Village
VFA is one of the village revenue sources whose use is integrated with the Village Budget. Programme planning and activities are prepared through the Forum of Village Development Planning Deliberation. The Village Deliberation is attended by community institutions and the community.

The community as principal has the right to acquire accountability regarding village funds used by the Government, based on the budget that has been prepared. Village government financial accountability is the obligation to report and account for village funds vertically to the district/city government and horizontally to the community for planning, implementation and administration on a regular basis (Imawan et al., 2019). Awareness of the responsibility is also emphasized by Mr. Darwis, the Village Head, as conveyed below:

*That accountability we have to do as a government that is trusted by the community. So we have to be accountable about what is related to government, we are chosen by the people because they believe in us. So accountability is important.*

This expression by the Village Head indicates the awareness that the head of the village is responsible to and trusted by the community and therefore must be accountable. Their responsibility is not only to the district/city government but also to the community. The people choose them, not without
reason, but because they believe that those who are elected as leaders can carry out their responsibilities. Accountability becomes a means of accountability of the Government as an agent to the community as a principle. Thus, the accountability of VFA management is intended as an effort to realize good governance (Astuti and Yulianto, 2016; Simangunsong and Wicaksono, 2017; Mohi, Ramlah and Dewi, 2019). Good governance cannot guarantee that the government runs perfectly without defects, but if it is implemented it can reduce the abuse of power and corruption. In village financial management, this principle is also carried out by Tanabangka village officials as stated by Mr. Ahmad:

Yes, in the construction of village facilities and infrastructure, the community participated. For example, mutual help irrigation, making farm roads and asphalt making. The community here is a good community because the people help each other.

Mr. Ahmad's statement describes the good relationship and communication between the government and the people of Tanabangka village. Community participation in the construction of facilities and infrastructure is based on the attitude of the community that still maintains the culture of mutual assistance in building villages for the common good. In addition, the government's openness to include the community is a form of strong commitment from the government to develop the level of community participation. This can be seen from the following information from the Village Head:

The current government provides opportunities for the community to play an active role in development. It is done solely to implement the basic concept of participation through community empowerment. We will not wait for the smart community but this is a media learning community that still needs assistance from the authorities. So, there is also training for the development of community potential to be more independent.
Community participation is one of the efforts to realize good governance based on a common awareness carried out both directly and through representatives (Sopanah, 2009, 2012; Stanton, 2015; Junne, 2018; Imawan et al., 2019). Involving the community in development can foster a sense of belonging, and community energy is thus poured into the construction of facilities and infrastructure. What is done by the community and the Government shows the importance of cooperation between the community and the Village Government in carrying out development. Each element performs its role. The government also did not affirm the role of the community in the management of VFA by involving them in the physical development of facilities and infrastructure.

The search for accountability of VFA management in Tanabangka Village was conducted from the planning stage of VFA, through implementation, to VFA accountability.

4.1.2 Planning VFA

Community participation in VFA planning is important because the community is an interested party and is the target of the VFA. This was conveyed by Mr. Darwis, the village head, in the following interview excerpt:

Alhamdulillah, through (Village Consultative Agency) BPD community channelling its aspirations, because with VFA the community feels happy because they feel that there are clear funds for us to give creativity training, so we can also learn sewing.

The village head's statement is reinforced by the statement of Mr. Ahmad as part of the community stating that:

Yes, the community is good now because it is able to participate directly in the development of the village. So if there is any problem it can be directly conveyed to the village head. And there is also some training for the community, such as sewing training, bosara making as well.

Community participation in VFA planning can provide opinions and ideas for participation in village development. By engaging the community in
VFA planning, the Government can find out what needs are most urgent. In this way, the development and allocation of VFA will have more precise goals and objectives. Sopanah’s research (2009, 2012) has shown the full involvement of the community in the budgeting process. Community involvement in budgeting is carried out in the form of formal participation through representatives in musrenbang as well as informal participation in the form of Tengger village rembug, which is also accompanied by traditional rituals of the local community. Rembug village invites the whole community to attend. The goal is to explore ideas and capture the aspirations of the community which will then be proposed at the time of formal development. It can be said that Rembug village becomes an extension of the community's aspirations fully and completely in accordance with the needs of the community because it involves all levels of society, not just representatives.

The direction of use of VFA is based on the priority scale set at the village level deliberations. Therefore, it should not be evenly divided into each hamlet / get along with the people / get along neighbours, but really allocated to activities that are urgent needs / priorities of the village concerned. In this case, the role of village government officials is indispensable because, after all, they most know the ins and outs of the implementation of government and development in the village as the village device.

4.1.3 Implementation of VFA

The implementation of activities whose financing is sourced from the VFA is fully by the Village Implementation Team. In order to support the openness and clear delivery of information to the public, every physical activity must be equipped with an activity information board installed at the activity site. The information board at least contains the name of the activity, the volume of activities, the amount of the budget from the VFA and non-governmental organizations, and the time of implementation of the activities. The implementation of this information board has not been carried out in Tanabangka Village, but every detail of implementation of development with financing from VFA is presented directly to the community at regular meetings of officials and at deliberations together with the community. So, the public also knows how much the work costs even though there is no
information board on the construction of the facilities and infrastructure in question. This fact was revealed by the village head:

*The government is obliged to provide information to the public, both about the programme and cost information used for development, because we have to be honest; tell it according to the circumstances. So people also feel comfortable if they want to give advice or criticism.*

This opinion was also reinforced by the community, namely Mr. Ahmad who said that:

*Yes, the village head did tell us everything that would be done. He also estimated the cost. So it is good, transparency. So we can also help if there is a job. But the hope by community is the best for Tanabangka.*

The implementation of the VFA programme in Tanabangka village upholds the principle of participation in decision making and transparency. As stated above, although the village government does not put an information board on every physical activity performed, direct delivery is done once a month. This is a form of accountability for the implementation of the VFA programme. Salman, as treasurer, gave the following explanation:

*The implementation of VFA in our village is very open. The evidence is that every month the community, through its figures, discusses with the cadres to simply evaluate the implementation of activities, including the management of funds received from the local government. Moreover, the accountability of the fund is now monthly so it must also be evaluated every month.*

Salman further explained that in terms of implementing, the principle of accountability of the implementation of VFA is carried out through the reporting system, namely monthly reporting and reports of each stage of the implementation of activities. Reporting is done not only to the community but also to a higher level of government (above the Village). Reporting is done online so that every purchase made is immediately known by the top party. With such a system it will be difficult to manipulate.
VFA implementation reporting system is done in stages. VFA accountability is now monthly so you must make a report every month. If you do not make a report then the disbursement for the next stage could be delayed or not executed. Not only that, now it has an online system, so every time we do a purchase it will be immediately known by the higher government so there is nothing we can manipulate. Moreover, there is now a Hand Capture Operation.

In addition to physical development, the VFA is also used to provide training to the community based on their felt needs. It is aimed at improving the villagers’ skills. In terms of physical development, community participation is also shown by the direct involvement of the community in development such as the construction of farm roads and drainage to help facilitate the work of farmers.

4.1.4 Accountability of VFA

VFA accountability in Tanabangka Village, West Bajeng sub-district is integrated with the accountability of the Village Budget. Village financial management must be done efficiently and effectively, transparently and accountably. Village fund allocation, which is one of the main sources of village income, must also be accounted for transparent and accountable to the community as well as to the upper level of government as an authority agency. Accountability to the community is carried out periodically, every three months, through an evaluation forum for the implementation of VFA led by the Village Head. This was revealed by the Village Head:

*Alhamdulillah. To maintain public trust in the government, we always routinely conduct evaluation meetings on the use of VFA funds that have been carried out. We invite the Village Consultative Agency (BPD) and community leaders to these meetings.*

Evaluation of the implementation of VFA trains the community to more actively participate in providing input and correction of the implementation of VFA. The evaluation forum has applied the principle of accountability with
VFA accountability periodically and directly to government officials and community leaders. The VFA accountability information in the evaluation forum provides understanding and an overview to the community about the realization of village fund by the Village Government. As for the management of financial administration, it is carried out as conveyed by the treasurer, Salman:

*But now the administration is getting complicated because everything is online. Because the system is new and the report was made while studying Kalu, I was confused. I used to ask the employees who are in the district because the higher the budget the harder it is to be accountable. Now it's liability through Village Financial System application.*

**VFA accountability using SIMDA (Village Financial System).** As Salman acknowledged as the Village Treasurer, the administration of accountability conducted online is complicated because it uses a new system and still needs to be studied. This is especially so if the report is accounted for by the budget. This may also be related to what is conveyed by BPTPKD that each accountability report must be accompanied by proof of expenditure of money and other supporting evidence. The existence of SIMDA can be used to minimize the possibility of irregularities in the use of VFA. Thus, it is necessary to improve the quality of resources used in running the system. In anticipation of this, village officials were included in several trainings conducted by the local government to improve the quality of resources in Tanabangka Village. In their research, Triani and Handayani (2018) revealed that training for village heads and village secretaries related to financial management and village financial application is a form of government presence.

**4.1.5 Siri’ na Pacce in Village Fund Allocation Management**

Accountability in the village fund allocation management system is intended as an effort to realize good governance. Accountability in village fund allocation management begins at the planning stage and continues through implementation and accountability to the public.
The philosophy of siri’ na pacce gives the message that every leader (agent) should have a conscience in carrying out his responsibilities. Having a conscience will enable such a leader to build an organization (Government) by implementing good governance. This is similar to the idea conveyed by the head of one village that:

*Siri’ na pacce that we should not ignore because it is our identity as a native Makassar people. So in carrying out our duties as a Government it must be honest and fair. If that nature no longer exists then our village will be destroyed.*

The village head’s remarks above show the importance of a caring attitude to culture as identity. As an identity, no one should abandon or forget it. Keeping the culture alive can be done by internalizing it in carrying out tasks. Siri’ na pacce Village Apparatus is done by being honest and fair in carrying out the duties and mandates of the community. Lack of consciousness of siri’ na pacce’ in carrying out responsibilities can cause harm to oneself, others, and the environment.

Siri’ means shame when doing harm. And pacce means pain, pity when seeing its citizens who suffer and feel poverty. The principle of accountability relates to the responsibility and honesty of the Government in carrying out the duties and authorities mandated by the community. Honesty (lempu’) is the main key in leadership. This was also said by another village head:

*To be honest in any case; what is said must be in accordance with the truth because it concerns the people, if honestly we believe people are with us. Be honest with the community.*

From the interview above it can be understood that a person who is given a mandate must be honest in their intentions and not impose the will to accept a mandate that is not actually agreed upon. Honesty (lempu’) in intention is an early stage in accountability. In addition to being loaded with lempu' value, the above informant’s speech shows a form of concern for others (*sipakatau*). *Sipakatau*, especially by the village apparatus is realized in the form of prioritizing the interests of the community above the interests of individuals and groups.

In the management of VFA, lempu' can be seen from what is happening
in the community and the quality of work that has been done by the authorities. This is as revealed by the Treasurer, Mr. Salman as follows:

*About the lempu we can see from the work or physical results that exist. Honest and say the truth if there is indeed a development. It can also be from the quality of his work, that really this will do the job. Really we do work for the sake of quality work.*

This is similar to what Salman said as treasurer that:

*To be honest, it's not just about what's said, but it's also about being honest with your intentions. Regarding this VFA, it must be honest from planning to accountability. Because it’s not only impacts others but also with us, sin if not honesty.*

*Ada’ tongeng* means to say right, truth. There are truthful words. *Ada’ tongeng* in the administration as revealed by the informant is shown as follows:

*The funds are well channelled in accordance with the provisions, it can be proven by some physical work that it really exists. We can also prove with the existing reports, that true what is written is realized.*

In VFA management, the government must run in accordance with the existing truth. Nothing must be hidden from the authorities and the public. From the above statement, it can be concluded that the implementation of VFA management accountability is in accordance with *ada’ tongeng* (truth). With *ada’ tongeng*, the Government runs the government in accordance with its intentions and actions. *Ada’ tongeng* is also based on a sense of responsibility to maintain the attitude of sipakatau.

### 4.2 Discussion

The village as the smallest government system demands reforms to support the development of the village which is increasing, including improving the lives of villagers who are far from *kemisikinan* (poverty) (Kartika, 2012). The allocation of Village Funds becomes simultaneous assistance and stimulant
funds to encourage the financing of village government programmes supported by the participation of self-help gotong royong (mutual aid) community in carrying out government activities and community empowerment.

With the VFA programme, there can be an acceleration of village development and rural economic progress. The progress of rural economies shows an improvement in economic conditions related to the level of community welfare (Bempah, 2013). In the article of explanation of Government Regulation No. 72 of 2005, article 1 paragraph (11) mentioned that VFA is 70% for community empowerment and development and 30% for village government and (Village Consultative Agency) BPD. In Tanabangka Village, VFA physical and nonphysical allocation is done with physical development such as roads and nonphysical development by providing training to the community according to their needs.

Accountability of village fund allocation management system is intended as an effort to realize good governance. Gray, Bebbington and Collison (2006) understand accountability as the right of a society arising from the relationship between the organization and the community. In this sense, accountability belongs not only to the individual or the organization but also the community. The principles of good governance in the management of village fund allocation begin at the stage of planning, through implementation and accountability to the public. Based on this consideration, in tracing the accountability practices of VFA management in Tanabangka Village, researchers began at the planning stage, to implementation and to the accountability stage.

Actualization of tongeng is seen as a necessary code of conduct for the government in carrying out the people's mandate. If it is elaborated more broadly in relation to the budgeting process, then the value of tongeng (truth) indicates that the budget that is drawn up must be based on policies, procedures, and rules (Tenrigau, 2017). With the value of ada' tongeng, the village apparatus in carrying out its responsibilities will become a more trusting village officer.

Lempu, in a broad sense, means to put something in place. In the oral dimension, lempu means not to lie or not to say something that is not in accordance with the truth, while in the dimension of action, it means not
taking something that is not your right (Kahar, 2012). Honesty (lempu”) in intention is an early stage in accountability. The government as an agent given trust by the public can be honest in making a decision and not abusing the budget allocated to the people. In other words, the apparatus with a lempu' attitude is able to carry out its responsibilities in trust.

The value of getteng is taking a firm stance on the beliefs that need to be held by the government in carrying out its responsibilities so as not to easily falter in decision making. Getteng makes a person more assertive in attitude and decision making. This is the meaning of getteng (assertiveness) as in the motto, *todd' puli' temma lara',* which means firmly in place does not shift, describing the existence of getteng (assertiveness) as a strong behaviour or attitude to stick to principles, guidance, statements, or actions that are really understood and inherent in the soul (*sanubari*) (Rahman, 2002). With the attitude of getteng from the village apparatus, they will be more assertive and not easily swayed, especially in making decisions concerning the interests of the general public as trustees.

Sipakatau, which means to humanize people, means denotes respect for others and not to look down on others. In the management of VFA, sipakatau, especially by village officials, is shown by the attitude of putting the interests of the community above the interests of individuals and groups and treating the community equally without cutting down the vote and not oppressing the people. Humanizing is an attitude that needs to be taken seriously because basically human beings are brothers to each other and equal in the eyes of God (Al-Anbiya’ 21:107).

The value of *mappesona ri dewata seuae* is the most core value in carrying out accountability. Based on this belief, accountability carried out in managing VFA is no longer merely complying with the rules set by the top party (highest) or a form of accountability to the community as a trustee. VFA management accountability has peak awareness as the highest form of accountability to God. The connection between the value of *siri’ na pacce* in VFA accountability is also realized by village officials. This is as revealed by one of the informants that when they are not lempu’ (honest) it will be a sin. Confidence and fear of making mistakes or sinning against God will result in ethical behaviour and honesty (Sitorus, 2016). This transcendental value will lead man to realize that his accounting and business practices have one
transcendental purpose, namely a form of worship to God Almighty, which is really actualized in the form of activities to create and spread prosperity for nature (Triyuwono, 2015: 220).

The implementation of accountability needs to be in line with the local culture, especially siri' na pacce. In this case, the Government, in carrying out the task given by the community (principal), will never commit fraud in the financial management of the village government even though there are many opportunities to do so. This is due to the nature of siri’; siri’ as the shame of the government when committing crimes such as bribery. Pacce means pain. The government has a sense of responsibility to its people who have entrusted it with carrying out their aspirations. Marzuki (1995: 133) states that pacce motivates solidarity in the enforcement of the dignity of others. Pacce serves as a means of raising unity, solidarity, togetherness of humanity, and motivation, even in very strange and dangerous circumstances (Limpo, 1995:91).

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Source: Processing data by researchers

Awareness of the meaning of siri’ na pacce arises because siri’ na pacce is a culture that has long existed in society as an ancestral message so it will foster shame if a person is doing actions that are contrary to that culture.
Carrying out responsibilities based on local culture will raise awareness. Therefore, the implementation of VFA management accountability based on local culture becomes important. Carrying out accountability based on siri' na pacce culture in addition to being a form of implementation of the theory that says that accounting is influenced by the social and cultural context will also strengthen the culture in society, especially if implemented in carrying out government responsibilities. Here is the relationship of VFA management in Tanabangka Village with the cultural value of siri' na pacce that researchers found.

5. Conclusion
Accountability of VFA management in Tanabangka village is fairly good, in accordance with the principles of good governance. Accountability is carried out vertically to parties above the village such as the District and Central governments and horizontally by involving the community in the planning, implementation and accountability stage of the use of the VFA. At the planning stage, management applies the principle of participation. This is evidenced by the presence of the community in the Musrenbangdes forum represented by several community leaders and the BPD (Village Consultative Agency). At the implementation stage, there is physical accountability and administrative processes that are in accordance with the principles of good governance, although there are still shortcomings such as not displaying the total budget and budget allocation in baliho (billboard) at the location of the project as required. In fact, it is required as a form of transparency to the public. And at the stage of accountability is the existence of direct accountability to interested parties and the existence of reporting in the form of an information board realization of Village Fund Allocation Management. Reporting is done through SIMDA (Village Financial System) with computer-based new counts for them. The problem of the lack of quality of human resources in managing VFA is also recognized by the Village apparatus to be their own problem because of the lack of understanding of IT. Such difficulties arises especially when it comes to reporting liability in large amounts.

Accountability of inputs and outputs like in Randa and Daromes’ research (2014), if associated with this research, shows the involvement of various
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parties including the community in the preparation of VFA programmes and budgets. The accountability of the output is evident from the availability of facilities and infrastructure to support community activities and various forms of training and education to improve the capabilities of the community in carrying out their work.

Accountability has to do with moral attitudes. Moral attitudes can grow from local cultural values that have are entrenched in society. Thus, siri’ na pacce can be a medium to improve the accountability of VFA management. Siri' na pacce values are tonging (saying right), lempu' (honest), getteng (true to belief), sipakatau (humanizing each other), and mappesona ri dewata seuae (submit to God). These values can be used to raise awareness of the responsibility based on kesadarn to hold fast to local values that have been ingrained in the village apparatus and the community.

'Tonging, lempu' and getteng are values that are internal and related to one's personal attitude. Internalizing these values can help the village officials in carrying out their mandate honestly, telling the truth and sticking to the establishment. Also, sipakatau and mappesona ri Dewata seuae values are both internal and external and show the vertical and horizon relationship of man in human relations, namely human relationship with God and with other human beings.

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