

## Accountability of Village Development Based on Huyula Local Culture in Lemito District, Pohuwato Regency

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**Abstract.** This study aims to determine the accountability of Village Fund management in village development carried out by the village government and also the village community based on huyula local cultural values in Lemito District, Pohuwato Regency. The method used in this research is to use a qualitative approach where there are several stages carried out both from the observation stage, interviews and also came to the documentation stage in order to obtain information to support research on the accountability of village funds itself. The results of the study indicate that the form of village government accountability in Lemito District, Pohuwato Regency has implemented the local cultural values of Huyula (Ambu) and has been implemented well by the village government, where in village fund management activities always involve the community and community leaders. There is also the involvement of the BPD (Village Consultative Body), village assistants at the sub-district level and the sub-district government itself. The local cultural values of Huyula (Ambu) have several values, namely the value of unity, the value of deliberation, the value of cooperation, the value of responsibility, and the value of unity.. Huyula or Ambu is carried out with the aim of preserving the values of local wisdom of Gorontalo culture in village development.

**Keywords:** Accountability; Village; Huyula, Culture

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### INTRODUCTION

Development is currently the focus of the government both at the village level to the regional and even central levels in order to advance the local wisdom of the village community. Village includes community structure, geographical location, socio-cultural characteristics, as well as physical. Development is also a pattern carried out to improve community agricultural businesses, community economic activities, the institutional sector, and residential areas for villagers. In general, we see that there are still many phenomena that occur among rural communities related to village development problems because it can be explained that there is still infrastructure development that has not been maximally carried out related to health, education, access to agricultural roads and religion. places in direct contact with the public. Public. Not only that, there are still weaknesses where there is a lack of job opportunities for people who are still classified as unemployed.

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Based on the previous problems, it is certainly a special concern for the village government to improve the shortcomings experienced by the village in terms of village development. The need for government accountability to repair and renovate anything that is part of the village government itself, is also able to involve the community and take advantage of cultural values owned by rural communities. The local culture of the community as we know it is able to encourage the creation of cooperation in order to facilitate the government in carrying out village development, with village funds (DDs) and a fairly large allocation of village funds (ADD) provided by the central government and local governments in the hope of being able to encourage and eradicate problems that arise that are always experienced by the government and village communities.

The existence of village financial management has been regulated in Permendagri Number 113 of 2014 concerning village financial management, with the aim of carrying out village activities and being accountable to the village government. Not only that, with this policy, management can be carried out effectively and efficiently and managed in a transparent, accountable and participatory manner, it is also supported where the village fund budget is under the authority of the Minister of Finance (Minister of Finance) RI No. 193/PMK.07/2018 concerning Village Fund Management.

One of the regions in Gorontalo Province, namely Pohuwato Regency, has made policies related to village financial management, in this case Pohuwato Regent Regulation Number 46 of 2015 concerning village financial management. Existing policies have emphasized that village finances are managed based on transparent, accountable, participatory principles and are carried out in an orderly and disciplined manner. The huyula local cultural values in Pohuwato Regency as stated by Yunus, (2013). The Huyula culture of the Gorontalo community, its application can be seen in several types, namely: 1) Ambu is an activity to help out for the common good or better known as community service, for example making village roads, village embankments, bridges and so on. In addition, ambu is one of the methods used by the community to solve problems in the community such as fights between residents; 2) Hileiya is an activity to help spontaneously which is considered an obligation as a member of the community, for example assistance given to families experiencing grief and other calamities; 3) Ti'ayo is an activity of mutual help between a group of people to do one's work, for example agricultural activities, house building activities,

The focus of the research is to see the form of village government accountability in terms of village development by referring to the local culture of the community known as the Huyula

culture. Through the responsibility of the village government, it is able to collaborate with the expectations of policies that have been set by the government regarding the management of village funds in terms of village development.

Based on data obtained from village assistants in Lemito District regarding the use of village funds as presented in 2017 data, the village received a total budget of Rp. 6,184,693,240 with a total realization of Rp. 5,742,830,814, and in 2018 with a total budget of Rp. of Rp. 6,666,337,546 and realized only Rp. 6,082,005,140, then in 2019 the total village fund budget was Rp. 6,398,954,165 with a total realization of Rp. 6,398,954,165. Furthermore, the budget used in village development, that the budget used for village development as can be presented, that in 2017 the total village fund budget was Rp. in 2018 the total budget of Rp. 4,080,171,782 with a realization of Rp. 3,762,509,162, and the total budget obtained in 2019 was Rp. 4,664,198,850 with a realized value of Rp. 4,664,198,850.

Previous research was conducted by Nisa & Wibowo, (2022) where the results of the study indicate that the village government is not good at managing the financial statements of village funds, when viewed from the perspective of the community it is enough to know and support the village government's efforts in carrying out village fund management obligations. and in managing village funds. develop human resources in order to obtain transparency and accountability of village funds. Furthermore, a similar study was conducted by Audia et al., (2020), where the results of the research conducted indicate that in Sajang Village, Sembalun District, a system of implementation, planning, administration, reporting, and accountability has been implemented. Existing research is more directed at the form of village fund financial reports, in this case paying attention to financial management administration to achieve village fund management accountability, while the advantage of this research is the achievement of village fund accountability by utilizing local cultural values of the people in the village.

What is interesting in this research is that there is a relationship between cultural values such as the value of cooperation that can be attached to the government system in carrying out the management of village funds, the value of responsibility held by the village government and the community, the responsibility of the village government, namely reporting activities. to the community and to the local government through the sub-district government, as for the community's responsibility, namely being able to take advantage of village facilities or assistance sourced from the village fund itself. So this research will be the basis for the village government to manage village funds by elevating existing local cultural values.

## METHOD

This study uses a descriptive qualitative approach. The data used in this study is primary data where by obtaining a network through several data collection techniques by conducting participatory observations, interview observations and documentation. To key informants, additional informants and supporting informants. Secondary data is data obtained through documents and journals that are relevant to the research being studied. This is done to be able to uncover empirical facts to answer the research objectives. The data validity technique was carried out using a data triangulation approach, including document triangulation, theory triangulation, and method triangulation. The data analysis methods used, 1) data reduction, 2) data presentation, and 3) drawing conclusions (Miles & Huberman (1994) in Sugiyono (2013)

## RESULTS AND DISCUSSION

The results of research in the field are related to village government accountability in Lemito District as stated by the Lemito sub-district head that the form of village government accountability is where all village governments report to the local government through the sub-district. government as a representative of society. Furthermore, the statement submitted by the Lomuli Village Head is related to the form of village government accountability where the Village Head will be accountable to the BPD in the previous fiscal year. The Village Consultative Body (BPD) will discuss where the village head's performance report, as well as the village head will submit an accountability report to the Regent through the sub-district head.

In accordance with the results of existing research, the discussion in writing this article is based on the accountability of the village government where the reality on the ground is that the accountability of the village government is only to the BPD (Village Consultative Body) and the Village Consultative Body. The Regent through the Camat, but to the community only in the form of submissions during the Deliberation or Village Deliberation. Initiatives from the village government to provide accountability transparently to the general public are still lacking, for example in the form of village fund management reports published through the media or village websites so that people can see directly reports on village government activities.

Wisayatama et al., (2017) argue that the village government needs to carry out a form of accountability because this is an obligation that is able to maintain public or community trust in the government itself in carrying out all activities or activities that have been carried out,(Shanti & Indarti, 2021). Furthermore, the same opinion was also expressed by (Mahmudi, 2010) who explained that public accountability is the obligation of agents (government) to manage

resources, report, and disclose all activities and activities related to the use of public resources to the mandate give, (Nafidah & Anisa, 2017).

It is understood that accountability will be the basis for the community to place high hopes and trust in the government in carrying out government duties in village development by managing village finances, so that village development needs to be carried out on the basis of the needs and needs of the community. not the wishes of the village head or the village apparatus itself.

Furthermore, a statement submitted by one of the village heads in the Lemito District area that the form of village head accountability is to make a village activity report, one of which is in terms of village development which will be given to the BPD to be submitted to the Village Community Empowerment Service through the Camat. The village head also stated that the preparation of the year-end accountability report (LKPJ) would be submitted to the BPD and then submitted to the community. Huyula's local cultural values included in village development activities where the community is involved together with the village government in terms of planning up to the implementation stage of development and evaluation of village activities. Community gotong royong or gotong royong activities are part of Ambu's cultural values which are often carried out in community activities, namely the construction of village roads, village deliberations and village social activities.

Based on the results of the previous description, where is the form of village government accountability by applying local cultural values Huyula or Ambu has been done with the aim of preserving values local wisdom of Gorontalo culture in collaborating or assisting village development. and realizing the form of community and village government responsibility in managing village finances.

Regarding the form of village government accountability, it has been emphasized in the Pohuwato Regency Regent Regulation Number 46 of 2015 which is stated in article 3 paragraph 3 that the village government's responsibilities include the obligation to inform or report all actions or activities carried out in the administration of village finances. Ariyadi et al., (2019), explains that accountability is reporting fairly and accurately on the results of performance carried out in accordance with the plans and mandates that have been given and also the appointment of all work carried out in accordance with applicable procedures and standards, (Fitri & Khotimah, 2022).

The meaning of the existing opinion is that accountability is part of administrative accountability for the results of village government performance and also the results of village

financial management that need to be known by the community and also need to take advantage of local cultural values. in order to prioritize the mandate of the village government and the community itself.

Forms of accountability based on huyula cultural values What has been done by the village government and village communities is a). Unity Value, where the unity of the village apparatus in Lemito District in managing the village budget for village development. Furthermore, the village apparatus always cooperates or coordinates with the village head and with the village community, b). the value of responsibility, because the researcher sees that the village government has carried out administrative responsibilities well. c). The value of deliberation in village development planning activities where the village government always involves the village community to jointly conduct deliberation related to every activity needed by the community. d). Value of Cooperation, where the results of the study show that the involvement of related parties to improve reports on village development activities in this case is always supervised by the BPD, village assistants at the sub-district level and also the sub-district government itself before the report is submitted to the Pohuwato Regency Village Empowerment Service. Utilizing local cultural values, our society needs to understand what is meant by culture, which is a habit that is carried out by a person or organization repeatedly that has positive value for itself and also for the development of the organization.

When viewed from the form of organizational culture, the existence of these values can make organizations develop as we know organizational culture because of the habits of organizational members or implementers of village activities in carrying out village development activities. Organizational culture as referred to by Gibson (1997) defines organizational culture as a system that penetrates the values, beliefs, and norms that exist in every organization, (Sunarso & Halim, 2022). Furthermore, the opinion of Mangkunegara (2014) which concludes that organizational culture is a set of assumptions or belief systems, values, and norms developed in organizations that are used as behavioral guidelines for members to overcome external and internal adaptation problems, (Rizky, 2022).

Some of the opinions that exist can be described that with local cultural values owned by rural communities and also applied in village government, it will be attached to the results of organizational cultural values that have been born by the implementers of the village government. Based on the accountability (Accountable) village government is based on the reality on the ground, the accountability of the village government is only to the BPD and the Regent through the Camat, but to the community only in the form of submissions at village deliberations or

deliberations. Initiatives from the village government to provide accountability to the general public are still lacking, for example in the form of village fund management reports published through the media or village websites so that people can see directly the accountability of the village government.

The following is the submission of the Lemito Camat regarding the form of accountability of the Village Head that in the village there is a BPD partner, so that every year the village head reports the work of the village head to the agency because the BPD is a representation of the community. So, the village head reports accountability to the BPD. Furthermore, the statement submitted by the Lomuli Village Head is related to the form of village government accountability where the Village Head will be accountable to the BPD in the previous fiscal year. The Village Consultative Body (BPD) will discuss where the village head's performance report, as well as the village head will submit an accountability report to the Regent through the sub-district head.

Based on this statement, the researcher concludes that the form of village government accountability has indeed been carried out, but only applies to superiors in this case the BPD and the Regent through the Camat, so accountability to the community has not been maximized because the community is still difficult to obtain information related to village development activities using village funds.

The results of existing research are discussed in this study where the principle of accountability is clear in existing regulations that the village government must fulfill the obligation to inform regarding the implementation of village activities from the planning stage to implementation to the local government, sub-district government and also to the community in this case the BPD. . As for the opinion expressed by Manossoh & Warongan, (2019) that accountability is a form of accountability for what has been done. APBDes accountability means reporting or accountability for APBDes financial management and is used for any activities (Hilman & Rahayu, 2020).

Forms of accountability based on local huyula cultural values in Lemito District are as follows:

- a) The value of cooperation based on field findings is the value of cooperation carried out by the village government, where the village government always coordinates with the sub-district task force team regarding village activity reports to be verified before entering the village budget disbursement stage by the PMD Office. The following is a collaboration between village government officials, especially the treasurer, village secretary and the village activity implementation team in managing village accountability administration.



- b) The value of responsibility, because the researcher sees that the value of responsibility has been applied by the village government in managing the village budget, especially in the form of village financial administration.
- c) The value of deliberation, after making village financial reports, the existing reports are not only forwarded to the local government, but are discussed with the village community accompanied by the PBD and if an error occurs it will be clarified by the village government in this case the village head.
- d) The value of Unity, it is clear that the unit of village apparatus in Lemito District in managing the village budget, as the responsible apparatus in its field always coordinates with the village head and will be directed by the village head related to the tasks carried out. issued by the village apparatus so that the integrity of the village government is maintained.

Based on the existing explanation related to the principle of accountability of the village government in managing the village budget based on local cultural values from Huyula, it is true that some of Huyula's local cultural values is still being applied so as to assist in the village development planning process.

## CONCLUSION

In accordance with the results of the previous research and discussion, it can be concluded that the form of village government accountability in managing village funds is good enough by utilizing local cultural values. Huyula (Ambu) makes it easier for the government to realize the welfare of the community, while the form of accountability carried out is a form of accountability. responsibility for physical development as well as a form of government responsibility related to the implementation of reporting on the use of the village budget.

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