



PUBLIC TRUST IN VILLAGE FUND MANAGEMENT IN BONTOCANI, BONE REGENCY

ANDI AKHDAR DARWIN^{1*}, MUH NUR SADIK², SYAHRIBULAN³, MUH TANG ABDULLAH⁴

^{1*}Doctoral Student of Public Administration, Universitas Hasanuddin, Makassar, Indonesia. Email: akhdardarwinandi@gmail.com

²Administrative Science, Faculty of Social and Political Science, Hasanuddin University, Makassar, Indonesia

³Administrative Science, Faculty of Social and Political Science, Hasanuddin University, Makassar, Indonesia

⁴Administrative Science, Faculty of Social and Political Science, Hasanuddin University, Makassar, Indonesia

Abstract

Public trust is influenced by the successful management of village funds that are targeted by community groups. The purpose of this study was to explore public trust and the management of village funds in Bontocani District, Bone Regency.

This study uses an approach approach, the research strategy used is a case study. The use of case studies aims to obtain a comprehensive explanation of the phenomenon of village fund management that focuses on public trust and the implementation of Good Governance, transparency, accountability and responsiveness of the village government. The research location was conducted in the Bontocani sub-district, Bone Regency. Determination of informants is applied purposively. Data sources include primary and secondary data. Data collection techniques were carried out through observation, in-depth interviews and documentation. Data analysis consists of data reduction, data presentation, data condensation and drawing conclusions/verification.

The results showed that the level of public trust in the good management of village funds, however, was still found between village activities or programs and community expectations. The transparency of the village government in managing village funds is quite good, but it is still found that the village government is less informative in providing the information needed by the community. Village government accountability in terms of village financial reporting has been carried out regularly every quarter and in accordance with applicable regulations. The responsiveness of the village apparatus in conveying the aspirations or complaints of the community needs to be increased. The management of village funds has an impact on public trust in the village government which is very good, but there are still people who lack trust in the government in managing village funds.

Keywords: Public Trust, Transparency, Accountability, Responsivity, Village Fund Management

BACKGROUNDS

The government's ability to meet public needs is certainly a public obligation and guidance. Therefore, the government's inability to meet public expectations can result in negative public perceptions (Cheema, 2010). When public expectations are not in accordance with reality, then the opportunity for the emergence of distrust of the government is very easy to form. Public trust is an important factor in realizing good governance, especially at the local government level. Trust produces public legitimacy that can create social capital for the government which is used as an instrument to gain political and social support in government activities. In the context of village government as the smallest government system, it demands reforms to support improved village development and the level of life of rural communities that are far from poverty. Various problems that exist in the village and are very complex, make a stumbling block for the village to develop. Starting from the existence of matters that should absolutely be village affairs, but are still the authority of the district government as stipulated in Law Number 23 of 2014 concerning Regional



Government and Village Law Number 6 of 2014 until the birth of a Minister of Home Affairs Regulation Number 44 of 2016 Village Authority.

The process of handing over the authority should indeed be the starting point for the revival of the village. Where the village is given absolute fullness to regulate and manage its own governance without intervention from any party, of course by relying on human resources in the village as the subject of development implementers. Village financial management provided by the government through the Village Fund in principle still refers to the principal of regional financial management, which is intended to finance village government programs in carrying out government activities and community empowerment. Although the amount of Village Fund funds is still relatively limited, it has been able to become a stimulant for the implementation of village development. In fact, most of the village community expressed their opinion that the Village Fund policy was felt to be more useful. The mechanism is felt to be more transparent and participatory and its utilization more democratic, based on village consultations, as reported in the 2017 Ministry of Village Performance Report.

The provision of Village Funds to villages can also be used as a reflection of the realization of good governance, where the government and the community have a close relationship and at the same time increase community participation, thereby encouraging accountability, transparency and responsiveness of local government. In addition, the principles of good governance include community participation, upholding the rule of law, growing transparency which is built on the basis of free flow of information and information needs to be accessible to interested and adequate parties, care for stakeholders, consensus-oriented, equality, effectiveness and efficiency, accountability, and the existence of a strategic vision. Various studies on the management of village funds show the complexity of the problems experienced by the village government.

Research conducted by Khalida Shuha (2018) shows that Implementation, Administration, Reporting and Accountability are not in accordance with Permendagri Number 113 of 2014 concerning Village Financial Management. The inhibiting factors in managing village funds in Lubuk Alung District are human resources, delays in reporting, changes to the Village Budget, the internet and public understanding. Subroto Agus' research (2009) shows that the implementation of financial administration is not in accordance with applicable regulations. Furthermore, the planning and implementation of Village Fund activities has shown an accountable and transparent management. Meanwhile, in terms of accountability, physical results have shown an accountable and transparent implementation. but from the administrative side, further guidance is still needed, because it is not fully in accordance with the provisions. The main obstacle is the ineffectiveness of fostering village government officials and human resource competencies, so that they still require assistance from local government officials on an ongoing basis.

Another study conducted by Teguh Riyanto (2015) shows that financial accountability in the management of village fund starting from implementation to achieving the results can be accounted for in front of all Village Government parties. Deti Kumalasari and Ikhsan Budi Riharjo's research (2016) regarding transparency and accountability of village government in managing village funds shows that the government of Bomo Village, Rogojampi District, Banyuwangi Regency has implemented the principles of transparency and accountability in the management of village fund. The planning and implementation of the Village Fund Allocation has implemented the principles of transparency and accountability. Meanwhile, village fund accountability physically has shown a transparent and accountable implementation, but from the administrative side, improvements are still needed so that further guidance is needed, because it is not fully in accordance with the provisions of the legislation. Based on the results of previous studies on the management of village funds, it shows that various problems in the management of village funds are still often found. The problems that arise are often related to transparency, accountability, and responsiveness. This has an impact on the level of public trust in the village government is relatively low. Problems in managing village funds also occur in South Sulawesi, especially in Bone district. Based on data from the Bone Regency Community Empowerment Service in 2020, from 24 regencies/cities in South Sulawesi, Bone Regency is the largest recipient of the Village Fund which in 2018 received 337 billion. From the overall budget, the distribution of village funds in Bone Regency is relatively balanced as

can be stated in the Regent of Bone Regulation Number 61 of 2019 concerning Procedures for Distribution and Determination of Details of Village Funds, Profit Sharing of Taxes and Regional Levies for Each Village for Fiscal Year 2020 (attached). In the management of Village Funds in Bone Regency, the facts show problems in managing village funds. On the transparency side, it shows the fact that in Bone Regency there are still villages that are not transparent in the process of preparing village development priority programs, where community participation is still very limited in the formulation of programs that will be financed using village funds. majority community participation is only through representatives such as village community leaders and "Village BPM". whereas broad community participation should certainly be important because it is hoped that there will be many suggestions and ideas regarding the need for priority scales in village development. The dimension of accountability as an important factor in the implementation of good governance in the case of village fund management in Bone Regency shows that its application is less accountable, this is related to reporting the use of village funds that has not been informed in detail to the village community. In addition, various cases of misuse of village funds by village heads also show that the accountability process has not been going well.

In 2018, many corruption cases came from villages. Especially in South Sulawesi, there were 21 village heads who were accused of criminal acts of corruption and are now rolling in the Makassar District Court. This number has tripled from 2017 which only involved seven village heads. where Bone district contributed the highest cases with 7 cases of village fund corruption in 2018. Then on the responsiveness side of the village apparatus in managing village funds in Bone Regency, it shows the implementation of activities that do not use a labor-intensive pattern, the quality of human resources is still lacking, the use of Village Funds is out of priority, and evaluations at the sub-district and related agencies are still weak and the role of APIP is still weak. Furthermore, the ability of the village apparatus to respond and carry out village development programs whose budget is sourced from village funds is also often delayed. The emergence of these problems has an impact on the level of public confidence in the management of the Village Fund. These problems resulted in the level of public trust which tends to decrease, therefore it is necessary to increase the transparency, accountability and responsiveness of the village apparatus in order to increase public trust in the management of village funds in Bone Regency.

LITERATURE REVIEW

Good Governance in Public Management

According to the FCGI (Forum for Corporate Governance in Indonesia) good governance is defined as a set of regulations that establish the relationship between shareholders, management, creditors, government, employees and other internal and external stakeholders in relation to their rights and obligations, or with In other words, the system that directs and controls the company. UNDP explains the definition of good governance as a synergistic and constructive relationship between the State, the private sector and the community, in principles; participation, rule of law, transparency, responsiveness, consensus building, equality, effectiveness and efficiency, responsibility and strategic vision. Good governance is defined as the practice of applying the authority to manage various affairs of state administration politically, economically and administratively at all levels. There are three important pillars of good governance, namely: a) Economic governance or people's welfare; b) Political governance or decision-making processes; c) Administrative governance or the implementation of policies. If it is associated with governance, good governance is an idea and value to regulate the pattern of relations between the government, the private business world, and the community so that there is a clean, democratic, and effective government administration in accordance with the ideals of forming a prosperous society, prosperous and independent.

Public Trust In Public Administration Perspective

The discourse of public trust has become an issue in public administration since the founding of the American system (Herring, 1936; Thompson, 1993) in Kim (2005). Public trust is a form of trust given by groups or individuals in social institutions or a system (Straten). , et al., 2002). The literature



explains that public trust can be divided into two variants, first, political trust and social trust. (Blind, 2007). If government institutions, public officials, and the policies they make are considered good by citizens, citizens will have high trust in the government. They believe that the government will not do bad and harm themselves, but will always do good and protect the interests of the citizens even though no one is watching.

Thahir Haning et al (2020) explained that the emergence of the public trust approach as a study in the study of public administration began to develop since trust theory was discovered by public administration experts. The position of trust theory in public administration which is the forerunner to the birth of a public trust perspective as a study in the discipline of public administration and other sciences, namely the rationale for the position of public trust in the perspective of public administration. In the theoretical framework of Trust, Bouckaert and Van De Walle (2004) divide 3 perspectives in trust research, namely public management and public administration, sociology and economics. In the perspective of New Public Services, public trust is an integral dimension in public management and public administration (Denhardt and Denhardt, 2003) building trust capacity in public services by restoring the integrity and responsiveness of bureaucrats in public organizations.

Public management and public administration study to diagnose various reasons and the significance of public trust in the administration of public administration, various factors that cause negative excesses of low public trust in the government. The term Good Governance is often referred to on various occasions and interpreted differently, even becoming a popular concept in many contemporary academic and political debates. On the one hand, there are those who interpret Good Governance as the performance of a government institution, company or community organization. This term refers to the original meaning of Governing which means directing or controlling or influencing public affairs in a country. Therefore, good governance can be interpreted as an action or behavior that is based on values that are directing, controlling or influencing public problems to realize these values in their actions and daily life. Thus the realm of Good Governance is not limited to the state through the government bureaucracy, but also to the realm of civil society represented by non-governmental organizations such as non-governmental organizations (NGOs) and also the private sector. to state or government administrators, but also to people outside the government who are eagerly demanding good governance. Good Governance as a paradigm can be realized if the three supporting pillars put trust in each other, namely the state and its government bureaucracy are required to change the service pattern from an elitist bureaucracy to a populist bureaucracy so that the public and the private sector can give trust. The private sector as a resource manager outside the state and government bureaucracy has the support of trust from the state and society, and in the end the involvement of community organizations as a balancing force won the trust of the state and the private sector.

Trust plays a role whenever a new policy is announced (Ocampo, 2006). Trust, whether in the form of social or political, is a *sine qua non* (absolute requirement) of good governance. Good governance and trust need each other, trust fosters good governance. There are three main causal mechanisms that operate between trust and good governance, namely: (1) Social causal mechanism, (2) efficiency economic causal mechanism, and (3) Political causal mechanism legitimacy of democratic governance breeds trust, trust is a prerequisite for good governance. democratic governance, and the importance of the social relations between trust and good governance involve primarily building and maintaining the spirit of civil society. In a society where people don't trust each other and choose not to engage in meaningful activities in networks of social associations. There is a high possibility that society has low political legitimacy given to the government and its representatives. A strong civil society becomes Trust is very important for good governance. Trust is a complex interpersonal relationship and organizational concept (Bok, 1997), (Kramer and Tylor, 1995). Trust occurs when parties have certain favorable perceptions of each other that allow the relationship to achieve the expected results. A person believes, a group or institution will be free from worries and the need to monitor the behavior of others, partially or completely. Trust is an

efficient way to lower transaction costs in social, economic and political relationships (Fukuyama, 1995).

The government in implementing policies that increase competitiveness, must consider the problem of social inequality. Furthermore, the political relationship of legitimacy is to build political trust towards good governance. The political relationship of legitimacy between trust and good governance. Legitimacy embodies the appropriate agreement of citizens for the government in power. If citizens assume that the government has the right to hold and use power, then the government enjoys Political legitimacy. Among the main factors of legitimacy is social trust. This legitimacy is easily achieved (Gilley, 2006) if there is citizen trust in government and their representatives, thus, political trust leading to good governance contributes to the building of political legitimacy. Legitimacy politics, in turn, further stimulates and expands political trust thereby contributing to the democratization of government. One way to promote trust through strengthening political legitimacy is to bring people closer to their government and their government to them. Various literatures show that the phenomenon of public trust can be analyzed with various approaches, one of which is by using the perspective of Good Governance. Where in this perspective the relationship between trust and good governance is circular. While trust in government encourages good governance practices, good governance in turn is able to stimulate and strengthen trust in all its variants (Blind, 2010).

Based on the description of the concept of public trust and above, the main purpose of this study is to describe and explore the impact of village fund management on public trust in the Bontocani sub-district, Bone Regency by using a good governance approach including transparency, accountability, responsiveness and the dimensions of public trust proposed by Beshi and Kaur (2020). First, transparency is now proposed as a solution to one of the most crucial problems of democratic governance that causes citizens' growing distrust of government (Grimmelikhuijsen et al. 2013: 575). Because of these issues, governments and citizens globally are placing the issue of transparency at the forefront as a medium to end secrecy in government, increase public trust, and lead to good governance (Veal et al. 2011). Simply put, if the government provides citizens with more information about its actions and inactions, the level of trust will increase (Bannister 2011). The dimensions used in analyzing accountability include the institutional dimension (institutional dimension), political dimension (political dimension), budget dimension (financial dimension) and service delivery dimension as stated by Maria and Greta (2014). Second, government accountability can also play a key role in creating public trust in government (Yousaf et al, 2016; Cheema, 2010; Gordon, 2000). Lack of accountability has resulted in many governments being eliminated or citizens losing trust in their government (Minja, 2013).

Public information can thus be used to make governance and administrative processes transparent, which in turn increases public confidence in government (Gordon 2000). The accountability dimensions used in analyzing the phenomenon of village fund management include the dimensions of legal accountability and honesty, process accountability, program accountability and policy accountability (Hopwood and Tomkins, 1984; Elwood, 1993). Third, public administration scholars argue that government response is directly related to public trust in government (Yousaf et al. 2016). Responsive governance is the key to restoring trust in government (Brillantes and Fernandez 2011: 56). In addition, the level of strength of stakeholder consensus and responsive bureaucratic processes can increase public confidence in government (Wang 2002). Therefore, public distrust can occur if the government and its apparatus do not respond to the needs of citizens (Cheema, 2010). Responsiveness is the ability of the government (organization) to recognize needs, set agendas and priorities, develop programs according to the needs and aspirations of the community (Hormon, 1995) in Dwiyanto (2002). Responsiveness is closely related to the alignment between programs and activities with the needs of the community. The more the needs and desires of the community are programmed and carried out by public organizations, the responsiveness of the organization is considered to be better. Responsiveness is very necessary in public services because it is evidence of the organization's ability to recognize community needs, develop service agendas and priorities and develop service programs. public in accordance with the needs and aspirations of the community.



Organizations that have low responsiveness by themselves have poor performance (Osborne and Plastrik, 2000).

RESEARCH METHOD

This study uses a qualitative approach, which aims to explain the phenomenon of transparency in managing village funds holistically. The research strategy used is a case study to obtain a comprehensive explanation related to various aspects of organizations, programs, groups or community conditions related to transparency in the management of village funds. This research was conducted in Bontocani District, the consideration of choosing the location of this research was based on the amount of village funds in the sub-district which was relatively high compared to other sub-districts in Bone Regency. The determination of informants in the study was applied purposively, namely those who were considered competent and had information related to the management of village funds. The informants consisted of the village community, the village head and his apparatus, village officials, the Village Consultative Body (BPD), the Bontocani District Government and the Bone Regency Village Community Empowerment Service. The research data sources consist of primary and secondary data. Data collection techniques consist of observation, in-depth interviews and documentation.

This study focuses on the phenomenon of transparency in the management of village funds, where transparency is a principle that guarantees access or freedom for every villager to obtain information about governance, namely information about policies, the process of making and implementing them as well as the results achieved in managing village funds. . Three streams of data analysis activities are used simultaneously, namely: data reduction, data presentation, and conclusion drawing/verification (Miles et al, 2014).

RESULT AND DISCUSSION

This study is about public trust in the management of village funds in Bontocani District. The results of the study are explained based on the dimensions used in analyzing the phenomenon of village fund management in terms of good governance perspective which includes transparency, accountability and responsiveness as well as public trust in the capacity of the village government of Bontocani District as proposed by Beshi and Kaur (2020). The following are the results of data collection obtained:

Transparency

Transparency in this study relates to the disclosure of information regarding village fund plans and programs of the village government, information disclosure about the village fund management process, the community clearly sees the situation of village fund management and how information about the performance of village fund management is provided to the community. Transparency is currently proposed as a solution to the problem of democratic governance, namely the increasing distrust of citizens towards the government (Grimmelikhuijsen et al. 2013:575). Transparency is one of the important factors that can affect public trust in the government through various information disclosures and accessibility to the public. Simply put, if the government provides more information about its actions and inactions to its citizens, the level of trust will increase (Bannister, 2011).

Based on the data, it shows that of the 10 villages in the Bontocani sub-district, all of them apply the principle of transparency in the management of village funds. Transparency applied by these villages in terms of planning, process and performance of village fund management. Transparency implemented by the 10 villages in several programs in 2020. First, village development programs, such as construction/rehabilitation of village roads, irrigation canals, drainage, bridges, sports facilities. The two community empowerment programs include assistance with agricultural equipment for farmers, assistance for seeds/feed for the community, which in general, all villages carry out these activities. However, community empowerment activities such as capacity building training were only carried out by the Bana village government. The third is the disaster management program, in this case the handling and handling of covid 19 and social assistance has been programmed and implemented by all villages in the Bontocani sub-district, totaling 10 villages.

Transparency of Village Fund Allocation Management According to Permendagri 113 of 2014 namely (1) Recording of incoming and outgoing cash can be accessed by the public, and there is a bulletin board regarding information on funds used to carry out an activity, (2) Realization reports and accountability reports on the realization of “APBDes” implementation are informed to the community in writing and easily accessible by the community, (3) In previous years, according to information from the Secretary of the Village, the Realization Report and the Accountability Report for the Realization of ADD Implementation were submitted to the Regent through the sub-district head by the Village Head. The following is information on the amount of the Village Fund budget in the Bontocani sub-district:

Table 1. Bontocani District Village Fund Budget in 2020

Village	Village Budget (IDR)
Bana	1.601.691.000
Bontojai	1.508.811.000
Bulusirua	1.433.199.000
Ereccinnong	1.263.787.000
Lamoncong	959.312.000
Langi	1.244.428.000
Mattirowalie	1.188.486.000
Pammusureng	1.141.518.000
pattukku	1.257.420.000
Watangcani	1.247.300.000
Jumlah	12.845.952.000

Source: Bone Regent Regulation Number 61 of 2019 concerning Procedures for Distribution and Determination of Details of Village Funds, Revenue Sharing Taxes and Regional Levies for Each Village for Fiscal Year 2020

Based on the table above, it shows that the village fund budget allocation in Bontocani District which received the highest budget was Bana village with a total budget of Rp. 1,601,691,000 (one billion six hundred one million six hundred ninety one thousand rupiah). While the village that received the lowest budget was Lamoncong village with a total of Rp. 959,312,000 (Nine hundred fifty-nine million three hundred and twelve thousand rupiah). Based on the type of allocation of the village budget as a whole, it includes ADD and Revenue Sharing Funds, used for expenditures in the field of village administration, implementation of village development, community development, community empowerment, disaster management, emergency and village urging (one of which is handling covid 19). as government regulations.

Accountability

Accountability is an accountability by parties who are trusted by the community/individual where there will be success or failure in the implementation of these duties in achieving the goals that have been set. This responsibility is directly related to bureaucratic activities in providing services as a counter-achievement for rights that have been levied directly or indirectly from the community. Accountability needs to be carried out through the media which can then be communicated to internal parties and external parties (public) periodically or unexpectedly as a legal obligation.

Field findings indicate that village financial reporting is a report containing the implementation of the “APBDes” which is made monthly in the form of an SPJ so there is no use of the budget, the treasurer is obliged to compile financial reports to the Village Head, while the Village head has the obligation to submit a Realization Report on the Implementation of the First Semester APBD to the Regent through the Camat The report consists of the Village Budget Implementation Report and the



Activity Realization Report compiled by the village head and submitted to the regent no later than the second week of July of the current year, then the Regent submits a consolidated report on the implementation of the Village APB to the Minister through the Director General of Village Government Development no later than the second week August of the current year. The Village Fund report is submitted by the Village Head in the form of an Early Semester Report and Year End Semester Report, a Phase II Fund Realization Report submitted in July and a Third Phase Realization report in December, in addition specifically for the use of Village Funds in the form of BLT reports are made divided based on the stage of distribution carried out. The competence of village officials still needs to be improved, especially in terms of fund budgeting and Preparation of Village Fund Financial Reports. Most of the villages have been able to interpret and implement regulations/regulations related to village funds, however, assistance and supervision are still needed, especially from village assistants and technical assistants who play a role in assisting the village government in preparing the budget draft. The level of understanding of the Village Apparatus in the management of Village Funds still needs to be improved, The village government still has a lot of delays in reporting the use of the Village Fund budget. Regulations that change so quickly sometimes force the village government to move more quickly and dynamically in adjusting budget use policies in accordance with applicable regulations.

Responsivity

The community not only demands more efficient and satisfying public services, but also wants public administration behavior that is more responsive and reflects fairness, ethical balance and wisdom / good judgment. The demands that are intensively made by the community to the government are reasonable demands that the government should respond to by making targeted changes with the realization of good governance. Ideally, village government officials provide services to the community according to community needs. In fact, the village government apparatus has not been able to carry out government functions properly. Apart from the quality of the apparatus, not all members of the community know their needs, so people simply trust the village apparatus.

The results showed that 10 villages in Bontocani Subdistrict had their village apparatuses with good sensitivity in providing public services and serving public complaints/complaints. Then in terms of the efficiency of the quality of the solution, it shows that 8 villages tend to be slow in responding or providing (effective) solutions to complaints/complaints from residents, only Langi Village is efficient and Bana Village is efficient and innovative in providing services or responding to community complaints. Another fact shows that although the village apparatus has been quite responsive, the village apparatus tends to be considered slow by the residents in resolving residents' complaints.

Public Trust in Village Fund Management in Bontocani Sub-district, Bone Regency

Based on observations and research results, the majority of the community have great trust in the village government, but they hope that the village government is more responsive in following up on their complaints so that public trust can increase. The following are the results of research and observations made by the author in assessing the level of transparency, accountability and responsiveness of village fund management and public trust.

based on the results of the study, it was shown that out of 10 villages, there were 9 villages that had implemented the transparency principle quite well and 1 village that was classified as transparent or better, namely Bana village. Then on the accountability dimension, all 10 villages have implemented the principle of accountability as applicable regulations from the central government to the village government. In the responsiveness dimension, there are 2 villages, namely Bana and Langi villages which are classified as very good in responding to public services or complaints. Finally, the author concludes that Bana and Langi villages have very good or high levels of public trust compared to 8 other villages in Bontocani District.

CONCLUSION

Based on the results of research and observations, the transparency of the village government in managing village funds is quite good, but the majority of village governments are less informative

in providing information and involving certain communities in this case those who are considered to have different views with the village head. Disclosure of information regarding social assistance needs to be improved and more transparent so that beneficiaries are right on target. Regarding development information, all villages have been transparent considering that village infrastructure development uses a cash-intensive scheme as per the applicable regulations. The most open village budget transparency is the village of Bana which not only conveys information on “APBDes” infographics through balighos, but routinely displays information on the village website. The village that is considered the most transparent based on the results of research and observation is Bana village.

Based on the results of research and observations, the accountability of the village government in terms of village financial reporting has been carried out regularly every quarter and in accordance with applicable regulations. In addition, the village government always follows the technical guidelines for the priority use of the village budget. Accountability of village financial reporting in Bontocani District, all villages have been accountable in their implementation.

Based on the results of research and observations, the responsiveness of the village government and village apparatus needs to be increased. Of the 10 villages in the Bontocani sub-district, only the most innovative Bana village in providing responsive services to the community where there are online services that make it easier for the community to manage various services in the village. In addition, a fairly good village is Langi Village compared to 8 other villages.


Based on the results of research and observations, the impact of public trust on the village government in managing village funds shows that there are still rural communities who lack trust or trust in the village government in managing village funds in order to increase development, improve village economy and social life. The public trust of the people in Bana and Langi villages is better or higher than 8 other villages.

Declaration of Conflicting Interests

The author(s) declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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