



ANALYSIS OF FACTORS AFFECTING THE ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT

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Abstract:-

This study aims to analyze and explain the Factors Affecting Village Fund Management Accountability. This research is a causality study where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using questionnaires. The number of respondents in this study were 84 respondents. The results showed that the Competence of the Village Fund Management Apparatus had a positive and significant effect on the accountability of village financial management, and teamwork had a positive and significant effect on the accountability of village financial management in North Toraja Regency.

Keywords: Apparatus competence, teamwork, village fund management accountability.

Introduction:-

The development of public sector accounting, especially in Indonesia, has accelerated since the regional autonomy and fiscal decentralization policies focused on local governments. Law No. 33 of 2004 concerning the Financial Balance of Central and Regional Governments made reforms of regional financial accounting and regional financial management carried out in order to meet the demands of transparency and public accountability of local governments for public financial management (Sukhemi, 2010).

Accountable village financial management is financial management that can be accounted for starting from planning, implementation, administration, to village financial reporting.

The realization of accountability is the main goal of public sector reform. In general, accountability is defined as a form of obligation to account for a success or failure of the organization's implementation in achieving the targets that have been applied for the previous periods which are carried out periodically (Mustofa, 2012). Effective accountability can be realized if the information conveyed is easy to understand. The public as those who trust the government to manage public finances have the right to obtain government financial information to evaluate the government (Mardiasno, 2002).

Accountability is intended to ensure public trust in the government and bridge the gap between the community and the government (Aucoin & Heintman, 2000). Accountability is also intended as an

accountability mechanism for the performance of public officials which is described through actions that are in accordance with regulations and ethical behavior (Scott, 2000: Mulgan, 2003) in (Mahayani, 2017). Accountability is not just a formal financial responsibility of an organization, but is an accountability that includes compliance with regulations, the organizational environment, the community and the government in (Mahayani, 2017).

There is a phenomenon related to the management of the Village Fund, namely that the accountability reports made by the village do not follow the standards and are prone to manipulation. And the village budget that was compiled did not fully describe the needs needed by the village (Irma, 2015). A village financial management can be said to be accountable if financial management can be accounted for starting from planning, implementation, administration, to village financial reporting.

Another factor that affects accountability is the resources of the apparatus. The implementation of tasks in the village government must have competent apparatus resources and are able to account for the tasks assigned to them. Mitrani (2002) who says that competence is a person's basic nature which is itself related to the implementation of a job effectively and successfully.

Wida (2017), argued that at the accountability stage it was still not going well because the human resources of the implementing team in making administrative reports were still lacking, which then hampered the timeliness in submitting the Letter of Accountability (SPJ). Kholmi (2016) found an obstacle in managing Village Funds in Kedungbetik village is the lack of understanding of village officials in implementing Village Funds. Nafidah's research (2017) also found that the capacity of human resources was limited, village assistance was less than optimal and there was an unequal understanding between villages and local governments towards some budget expenditure allocations for village activities. In contrast to Linggi (2016), he found that village officials (Lembang) in North Toraja had carried out accountability in accordance with a predetermined format but the obstacle was the submission of financial reports to the wider community which had not been implemented.

According to Village Law No. 6 of 2014 Article 82 explains the role of the community in monitoring and supervising development in the context of realizing good village governance. Village communities as village owners have the right to obtain information about development plans and implementation. In addition, the community can also directly monitor the running of the village government.

From this monitoring, if something is not right, it can be directly reported to the village government and the Village Consultative Body. According to the findings of the North Toraja Regency Inspectorate team, the financial management of Village Funds in North Toraja Regency is still faced with several obstacles including transaction bookkeeping that is not maximized or in accordance with the provisions, management resources that are still lacking due to the selection of village officials based on political choices not based on ability and his knowledge.

Previous studies have focused more on the aspects of accountability, transparency, and community participation in relation to the management of village funds. This research refers to the research conducted by Baiq Mira Luthfiani (2020) with the research title Analysis of Factors Affecting Accountability of Village Fund Management in Central Lombok Regency, previous research used the Device Competency variable; Siskeudes Application; Tax Compliance; Community Participation, the difference with this research is in the object of research, namely in North Toraja and the second difference is in the research variables, where the variables that the researchers choose are HR competencies and the ability to work together in TIM because the researchers feel these two variables are very important in North Toraja Regency which is a source of Human power is still weak. Human resource variables can be seen from the suitability of education with the field of work, education and training followed, and the ability to work together in teams.

Based on this description, this study conducted a study to obtain information about Factors Affecting The Accountability Of Village Fund Management.

Literature Review:-

Regional Autonomy and Village Funds

According to Dwipayana (2003) decentralization allows for a fundamental change in the characteristics of the power relationship between the regions and the center, so that the regions are given the freedom to make political decisions without central intervention. Democratization at least changes the power relations among the main political institutions to varying degrees. One form of change in the character of power relations is reflected in the shift in locus politics from government by the bureaucracy to government by parties (party government). Nordiawan (2007) states that decentralization is the transfer of government authority by the Government to autonomous regions to regulate and manage government affairs in the system of the Unitary State of the Republic of Indonesia.

This was then stated in Law No. 32 of 2004 concerning Regional Government and Law No. 33 of 2004 concerning Regional Central Financial Balance since the discourse received a positive response from all parties, with all the hope that through regional autonomy it would be possible to stimulate efforts to eliminate centralized practices which on the one hand are considered less profitable for the region and the local population.

According to Law no. 6 of 2014 concerning Villages Article 18 village authority includes authority in the field of village administration, implementation of village development, village community development, and village community empowerment based on community initiatives, origin rights, and village customs. Based on Law Number 6 of 2014 concerning Villages, it is given the authority to regulate and manage its authority according to the needs and priorities of the village. This means that the Village Fund will be used to mark the overall authority in accordance with the needs and priorities of the Village Fund, however, considering that the Village Fund is sourced from the Central Expenditure, to optimize the use of the Village Fund, the Government is given the authority to determine the priority of using the Village Fund to support village development programs and empowerment of rural communities..

Village Financial Management

The stages of Village Fund management are regulated in outline starting from the planning, implementation, and accountability stages as follows:

A. Planning Stage

The Village Fund planning mechanism starts from the Village Head as the person in charge of holding a village meeting to discuss the plan to use the Village Fund, which is attended by elements of the village government, the Village Consultative Body, village community institutions and community leaders. which is one of the ingredients for the preparation of the APBDes. In the event that the Regent/Mayor declares that the evaluation results of the Draft Village Regulation concerning APBDes are not in accordance with the public interest and higher laws and regulations. The Village Head makes improvements no later than 7 (seven) working days from the receipt of the evaluation results.

B. Implementation Stage

All village revenues and expenditures in the context of implementing village authority are carried out through the village treasury account. The implementation of activities as stipulated in the APBDes whose financing is sourced from the Village Fund is fully implemented by the village implementing team, then in order to support openness and clear information delivery to the community, every implementation of the Village Fund physical activity must be equipped with an Activity Information Board installed at the activity location. .

C. Accountability Stage

All use of the Village Fund must be formally and materially accountable, and a letter of responsibility (SPJ) is kept by the village as an object of inspection, a copy of which is sent to the sub-district. The Village Fund Implementation Team is required to report the implementation of the Village Fund in the form of a Monthly Report, which includes the development of implementation and absorption of funds, as well as a Physical Progress Report at each stage of the Village Fund disbursement which is a description of the progress of the physical activities carried out.

In general, village financial management must be guided by the following principles: (1) Financial

management is planned openly through village development planning deliberation, the results of which are set forth in the Village Regulation on APBDes, and implemented and evaluated openly and involving all elements of the village community; (2) All activities must be accountable administratively, technically, and legally; (3) Information on village finances in a transparent manner..

Accountability Concept

Accountability comes from English accountability which means a state that can be accounted for. That is why, accountability describes a condition or condition that can be accounted for. Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/leader of an organizational unit to those who have the right or are authorized to ask for accountability. Accountability will be better if it is supported by an accounting system that produces accurate, reliable, timely, and accountable information (Komang, 2014). Public accountability is also defined as 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 giver (principal) (Mahmudi, 2010)..

Village Apparatus Competence

In general, competence is defined as the skills, skills, and abilities that characterize a person in his success in doing a job (Widyatama, Novita and Diarespati, 2017). Competence is literally defined as skills, abilities, and authority and etymologically, competence is defined as a dimension of the behavior of someone who has expertise, knowledge, and good behavior in him to carry out a job (Sutrisno, 2009). Competence is the capacity of individuals, institutions, or systems to carry out their functions and responsibilities effectively and efficiently in order to achieve the goals that have been set (Sugiarti and Yudianto, 2017). In the face of organizational demands in the form of rapid changes, complex problems, and an uncertain future, competence is needed by public or private organizations. Competence that contains several key behaviors that are important to carry out the role in realizing work with satisfactory performance (Sutrisno, 2009).

Teamwork

Teamwork is a necessity in realizing work success. Teamwork will be a driving force that has energy and synergy for individuals who are members of a team. Without good cooperation, there will be no bright ideas. As stated by Bachtiar (2004) that "Cooperation is a synergistic power of several people in achieving a desired goal. Cooperation will unite the power of ideas that will lead to success." A team is a unit consisting of two or more people who interact and coordinate their work for a specific purpose. This definition has 3 (three) components. First, it takes two or more people. Second, people on a team have regular interactions. Third, people on a team have a common goal. Each team and individual is closely related to the cooperation that is built with the awareness of achievement and performance. In cooperation there will be various solutions that are individually unresolved. The advantage that can be relied on in teamwork is the emergence of various synergistic solutions from various individuals who are members of the team.

Research Methods:-

This study aims to analyze and explain the Factors Affecting Village Fund Management Accountability. This research is a causality study where there is a causal relationship between two or more variables. The method of data analysis in this study is multiple linear regression analysis (Multiple Regression Analysis). The research data was processed using the Statistical Package for Social Science (SPSS) program, using data collection techniques using questionnaires. The number of respondents in this study were 84 respondents. The variables used in this research are apparatus competence, teamwork, and accountability.

Results:-

Description of Research Results

Multiple Linear Regression Analysis Test

By using the SPSS Version 25 data analysis program tool, the regression coefficient value of each variable which includes competence and teamwork is obtained, which can be explained as follows:

Table 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.734	3.701		3.171	.002
	apparatus competence (X1)	.162	.081	.201	1.993	.049
	teamwork (X2)	.680	.135	.510	5.051	.000

a. Dependent Variable: accountability (Y)

Based on the print out results of SPSS Version 25, the coefficients in the regression calculation above are obtained, then the regression equation is as follows:

$$Y = 11.734 + 0.162X_1 + 0.680X_2$$

The multiple linear regression equation above can be interpreted as follows:

1. The multiple linear regression formulation above obtained a constant value of 11,734. This value means that if the score includes competence, and the value of cooperation is fixed/constant, the increase in the accountability of lembang financial statements in North Toraja Regency has a value of 11,734.

2. Competence regression coefficient value (X1) is 0.162 and is $0.04 > 0.05$ meaning that there is a positive and significant influence of competence on the accountability of lembang fund management in North Toraja Regency of 0.162 so that if the value or competency score increases by 1 point, it will followed by an increase in the accountability score of 0.162 points.

3. The value of the cooperation coefficient (X2) is 0.680 and of $0.00 > 0.05$, meaning that there is a positive and significant effect of cooperation on the accountability of lembang fund management in North Toraja Regency of 0.680 so that if the value or score of cooperation increases by 1 points will be followed by an increase in the accountability score of 0.680 points.

Dominant Testing (Beta Testing)

Beta test is to test the independent/independent variables (X) which have the most dominant influence on the dependent/independent variable (Y) by showing the variable that has the highest standardized beta coefficient. Based on the results of data processing using SPSS 25, based **on table 1** the standardized beta value is known that the variables that include competence and cooperation that have the greatest influence on the accountability of lembang fund management in North Toraja Regency are the cooperation variable (X2) of 0.510 or 51%.

This study also found the magnitude of the influence of the independent variable on the dependent variable which can be seen from the value of the coefficient of determination (Adjusted R square) as follows:

Table 2 Adjusted R square

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.646 ^a	.418	.404	3.29874	1.467
a. Predictors: (Constant), teamwork (X2), apparatus competence (X1)					
b. Dependent Variable: accountability (Y)					

The value of the coefficient of determination (Adjusted R square) is 0.404 which means that the independent variable (X) which includes competence and cooperation on the accountability of lembang fund management in North Toraja Regency is 40.4%, while the remaining 59.6% is influenced by other variables that are not included in this research model.

Hypothesis test

To test the variables partially or individually the independent variable (X) against the dependent variable (Y) can be used t test. This can be seen in the results of the SPSS version 25 data processing analysis as follows:

Table 3

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.734	3.701		3.171	.002
	apparatus competence (X1)	.162	.081	.201	1.993	.049
	teamwork (X2)	.680	.135	.510	5.051	.000
a. Dependent Variable: accountability (Y)						

1. Effect of Competence (X1) on the accountability of lembang fund management in North Toraja Regency (Y). Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the competency variable is 1.993 with a significance level of 0.04. Based on the table above, the tcount of 1.993 is greater than the t-table of 1.663, which means that the competence variable has a positive and significant influence on the accountability of lembang fund management in North Toraja Regency, while is 0.04 which is smaller than 0.05.
2. Effect of Cooperation (X2) on the accountability of lembang fund management in North Toraja Regency (Y). Based on the results of calculations using the SPSS version 25 test tool, it is known that the tcount value of the competency variable is 5.051 with a significance level of 0.00. Based on the table above, the tcount of 5.051 is greater than the t-table of 1.663, which means that the cooperation variable has a positive and significant influence on the accountability of lembang fund management in North Toraja Regency, while is 0.00, which is smaller than 0.05.

Simultaneous Testing (F-Test)

The F test serves to test the variables of transparency, competence, and participation whether the four variables studied simultaneously affect the accountability of village fund management in North Toraja Regency. The analysis was carried out using the SPSS version 25 data processing program which can be described in Table 5.13. following:

Table 4

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	663.138	2	331.569	30.470	.000 ^b
	Residual	924.942	85	10.882		
	Total	1588.080	87			
a. Dependent Variable: accountability (Y)						
b. Predictors: (Constant), teamwork (X2), apparatus competence (X1)						

Based on the table above, the Fcount value of 30,470, means that the independent variable (X) which includes competence and cooperation simultaneously affects the accountability of lembang fund management in North Toraja Regency, it can be said to be significant because the test shows that the results of Fcount = 30,470 are greater than F table = 3.10 or it can be said that Ho is rejected and Ha is accepted.

Discussion:

The influence of competence on accountability

Competence is a behavioral dimension of someone who has the expertise, knowledge and good behavior in him to do a job. Competence is needed to face organizational demands in the form of rapid change, complexity of problems and an uncertain future (Sutrisno, 2009). According to Apriana et. al. (2020) Human resource competence is the ability to carry out the duties and responsibilities given with appropriate standards of education, training and experience. It can be interpreted broadly that apparatus competence is the ability and knowledge gained through education, training and experience in carrying out duties and responsibilities.

The results of this study obtained that the t-count for the competency variable is greater than t-table, namely $1.993 > 1.663$ and the significance value is less than 0.5, namely 0.04. So, the competence variable has a positive and significant influence on accountability, thus the hypothesis is accepted. The Beta coefficient value (standardized coefficient) of the influence of the competence variable on accountability is 0.201, which means that the competency variable contributes 20.1% to the ups and downs of the accountability of the lembang apparatus in North Toraja Regency.

This research is supported by research from Mahayani (2017) which states that competence affects the accountability of village fund management. The more the village apparatus has competence in managing village finances, the more capable the village apparatus will be to manage village finances in an accountable manner. This is supported by research by Razi (2017), Mada, Kalangi and Gamaliel (2017), Sugiarti and Yudianto (2017) and Mariska, Damayanti and Rura (2018).

The effect of cooperation on accountability

Teamwork is one of the most important elements in an organization. Understanding of teamwork depends on several aspects including individual aspects that are able to influence teamwork in achieving the goals that have been set effectively and efficiently for the management of village funds. Team work goals are in the form of goals that must be achieved within a certain time, and are divided into tasks and work that must be done correctly and correctly by everyone. Griffin (2004) states that "Teamwork is an activity carried out by groups of workers who function as a unit, usually without supervision, to carry out tasks, functions and activities related to work". Furthermore, Dewi (2007) argues that teamwork is a special form of working group that must be organized and managed differently from other forms of work groups. Teams consist of people coordinated to work together. There is a strong interdependence of each other to achieve a goal or complete a task. By working in a team, the results are expected to exceed if it is done individually

The results of this study obtained that the t-count for the cooperation variable is greater than t-table, namely $5.051 > 1.663$ and the significance value is less than 0.5, namely 0.00. So, the cooperation variable has a positive and significant influence on accountability, thus the hypothesis is accepted. Beta coefficient value (standardized coefficient) of the influence of the cooperation variable on accountability is 0.510, which means that the cooperation variable contributes 51% to the ups and downs of the accountability of the lembang apparatus in North Toraja Regency.

Accountability is the obligation to provide accountability explaining the performance and actions of a person/organizational leader to those who have the authority to account. Talking about the accountability of lembang fund management in North Toraja Regency means that it is related to the performance of the apparatus in accountability for reporting. The results of the study are supported by Hakim (2018) which states that Teamwork has a significant effect on the Quality of the Financial Reports of the Surabaya City Government. Based on the results of data processing conducted by researchers, it shows that the most dominant variable in this study is teamwork.

Conclusion:-

Based on the results of research and discussion of research regarding the conclusions obtained as follows:

1. The results of the analysis of competency research possessed by the lembang apparatus have a positive and significant effect on the accountability of lembang fund management. That is, the increased competence possessed by the lembang apparatus in carrying out accountable management of lembang funds will also improve the quality of the results of accountable fund management.
2. The results of the analysis show that cooperation has a positive and significant influence on the accountability of lembang fund management in North Toraja Regency. This means that increasing teamwork in the management of lembang funds will also increase the accountability of lembang fund management in North Toraja Regency.

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