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## Accountability for Village Fund Allocation Management in the Administration of Sambong Village, Ngasem District, Bojonegoro Regency

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### ABSTRACT

*This study aims to determine the accountability of village fund allocation, known as ADD management, in Sambong Village, Ngasem District, Bojonegoro Regency, to realize good governance. Then, it was intended to know and explain the planning system and the joint implementation of the responsible management system for managing the Allocation of Regional Funds (ADD) in Sambong Village, Ngasem District, Kabupatein Bojonegoro. Furthermore, it is essential to know how far the accountability of ADD management will affect the accountability of ADD management in improving social welfare. This research technique uses qualitative descriptive research methods in the form of written or spoken words from people and informants who can provide direct information that the research requires. The results of this study were under applicable regulations. The planning stage begins with holding hamlet meetings and involving the local community. However, the activeness of Village Institutions could have been more enthusiastic in the process of ADD activities when conducting Musrenbangdes. The stages of implementing ADD management were carried out by an implementing team that was trusted to manage the activities to be carried out, and the budget used was announced by installing information boards; however, to realize good governance, village staff had difficulty finding workers and were afraid of protests from some village communities. The accountability stage of ADD management uses various types of reports, and the difficulty level is accountability for the ADD management process, namely, rules that are easy to change. However, this is relatively easy because it creates new challenges that can be used as a basis for learning to improve productivity and performance in ADD management to realize good governance.*

**Keywords:** Accountability, Financial Management, Village Fund Allocation

### 1. INTRODUCTION

Alokasi Dana Desa (ADD) is an allocation of funds the central government provides to villages in Indonesia to balance and empower communities at the village level. The purpose of ADD is to improve the welfare of rural communities and strengthen community participation in development. At the village level, ADD management aims to support excellent and accountable village governance. Accountability in managing ADD is a fundamental principle to ensure that the funds are used effectively, efficiently, and transparently under applicable regulations.

In this context, it is essential to identify whether ADD management in Sambong Village has been carried out with sound accountability principles. Factors such as transparency in the use of funds, community participation in decision-making related to the use of ADD, village government accountability in managing funds, and the involvement of supervisory institutions such as the Supreme Audit Agency (BPK) or the Financial and Balance Supervisory Agency (BPKP) can be considered in analyzing ADD management accountability in Sambong Village.

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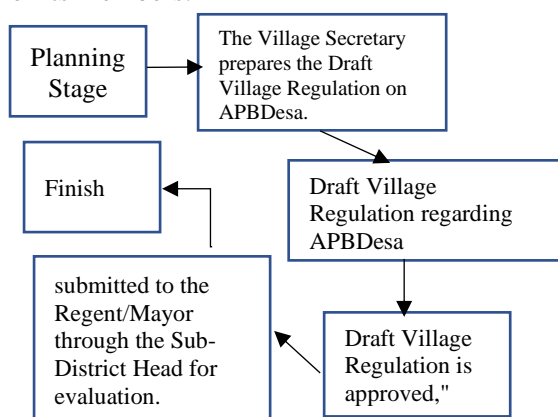
This qualitative descriptive research will assist in evaluating the success of ADD management in Sambong Village and provide input for the village government and related agencies to increase accountability and effectiveness of the use of ADD in village administration. In Lestari's research (2017), Waluyo (2009: 195) emphasized that accountability requires the dissemination of financial data to the general public and users so that they can evaluate the government's responsibility for all operations. According to Soepomo (2011: 223), accountability in the

village governance system is holding the village accountable for actions taken regarding government affairs and village development.

Sambong Village, Ngasem District, Bojonegoro Regency is a case study in this regard—Bojonegoro, located in East Java Province, Indonesia. Sambong Village is one of the villages in the region that has received an ADD allocation. This case study aims to observe and analyze how ADD management accountability is carried out in Sambong Village.

## 2. LITERATURE REVIEW

According to the Regulation of the Minister of Home Affairs, Number 113 of 2014, concerning Village Financial Management, village funds are managed through several stages. Planning is the village government preparing development plans under its authority concerning district or city development planning, which, in principle, planning is a process that knows no end, and to achieve satisfactory results, it must consider conditions in the future. Planning is a necessary process that determines the success of action; thus, the key to success in management or management depends on the planning process for the welfare of its members.



Implementation of the Village budget has been previously determined results in transactions of Village receipts and expenditures. All Village receipts and expenditures in exercising Village authority are carried out through the Village treasury account. If a village still needs banking services

in its territory, the district/city government will determine the arrangements. All Village receipts and expenditures must be supported by complete and valid evidence. The things that need to be considered in the implementation stage are: (1) All village receipts and expenditures are carried out through the village account supported by complete and valid evidence. (2) Implementation of activities submits a Budget Plan verified by the Village Secretary. (3) Based on the Budget Plan, the executor of the activity submits a Request for Payment (SPP).

The administration is Receipt and Expenditures that the Village Treasurer must carry out. The Village Head, who carries out Village Financial Administration, must determine the Village Treasurer. The determination of the Village Treasurer must be carried out before the start of the relevant fiscal year and based on the decision of the Village Head. The treasurer is a Village Apparatus appointed by the Village Head to receive, store, deposit, administer, pay, and be accountable for Village finances in implementing the APBDes. The things that need to be considered in the administration stage are: (1) The Village Treasurer records every expenditure and receipt and closes the books at the end of each month in an orderly manner. (2) The Village Treasurer shall be responsible for money through a monthly accountability report to the Village Head by the 10th of the following month.

The form Reporting on Activities in APBDesa has two stages of Reporting. First,



periodic reports on the implementation of the use of Village Funds, arranged every six months under the disbursement and accountability stages, which contain the realization of Village Fund receipts and Village Fund spending. Second, the final report on using Village Funds includes implementation and absorption of funds, problems encountered, and recommendations for finalizing the results of using Village Funds. The Village Head, Village Secretary, and Village Treasurer prepare these two reports.

Accountability consists of the village head submitting an accountability report on the realization of the APBDesa implementation to the Regent/Mayor through the District Head at the end of each fiscal year. The accountability report on the realization of APBDesa implementation, as referred to in paragraph (2), is submitted no later than 1 (one) month after the end of the relevant fiscal year, and the form of the report is integrated with the Village Government Implementation Report (LPPD).

Village funds are a source of village income, the management of which is carried out within the framework of village financial management. Village finances are managed based on transparent, accountable, participatory principles and are carried out in an orderly and budgetary manner. The principles of village fund management are: (1) Transparent, namely the principle of openness that allows the community to know and access the broadest possible information about village finances. (2)

Accountable, namely the embodiment of the obligation to be accountable for managing and controlling resources and implementing entrusted policies to achieve the goals that have been set. (3) Participatory, namely the implementation of village government that includes village institutions and elements of village society. (4) Order and budget discipline, namely village financial management, must refer to the rules or guidelines that underlie it.

Village Fund Allocation (ADD) financial management is an integral part of village financial management in APBDes; therefore, in managing Village Fund Allocation (ADD) finances, several principles must be met, namely (1) Activities funded by Village Fund Allocation (ADD) must be planned, implemented and evaluated openly with the principle of, by, and for the community. (2) All activities are accounted for administratively, technically, and legally. (3) The principles used in Village Fund Allocation (ADD) are thrifty, directed, and controlled. (4) The types of activities financed by the Village Fund Allocation (ADD) must be open to improving community service facilities, namely fulfilling basic needs, strengthening village institutions, and other activities needed by village communities, which are decided through village meetings. Village Fund Allocation (ADD) must be recorded in the Village Revenue and Expenditure Budget (APBDes), and the budgeting process follows the applicable mechanism.

### 3. RESEARCH METHOD

This type of research uses a qualitative descriptive research method, in written or spoken words from people and informants who can provide direct information researchers need. According to Moleong (2012), qualitative research aims to understand the phenomena assessed by those studied, such as behaviour, perceptions, motivations, actions, and others. Holistically and descriptively in the form of words and language in specific natural contexts and using various natural methods. This research was conducted in Sambong Village, Ngasem District, Bojonegoro Regency, consisting of one village, Sambong

Hamlet. The expected duration of the study is more than two months.

#### 3.1. Data Collection Techniques

The data collection techniques used in this study were Library Studies, observation and interviews. In other words, this study examined various literature sources such as textbooks, written reports, and other media that could be used as a reference for the problem under study, namely Village Fund Management (ADD). Observation can be interpreted as systematic observation and improvement of problems occurring in the research object. Thus, the data collection method in this study is direct

observation of the research object. Interviews are surveys carried out through question and answer or a series of questions directly to informants/agencies to collect information on matters being studied under the direction of Village Fund Allocation (ADD) to obtain accurate and valid data.

### 3.2. Research Informant

The data sources used are primary and secondary data. Primary data was obtained directly through interviews with the Village Head, Village Secretary, Village Treasurer, Village Consultative Body (BPD), and several Village Apparatuses related to the internal control system for managing village funds in East Tawalian Village. Interview techniques were conducted to obtain data in this study. Direct interviews were conducted with five people: the Village Head, Village Secretary, Village Treasurer, Village Consultative Body

(BPD), and several Village Officials.

### 3.3. Data Analysis Techniques

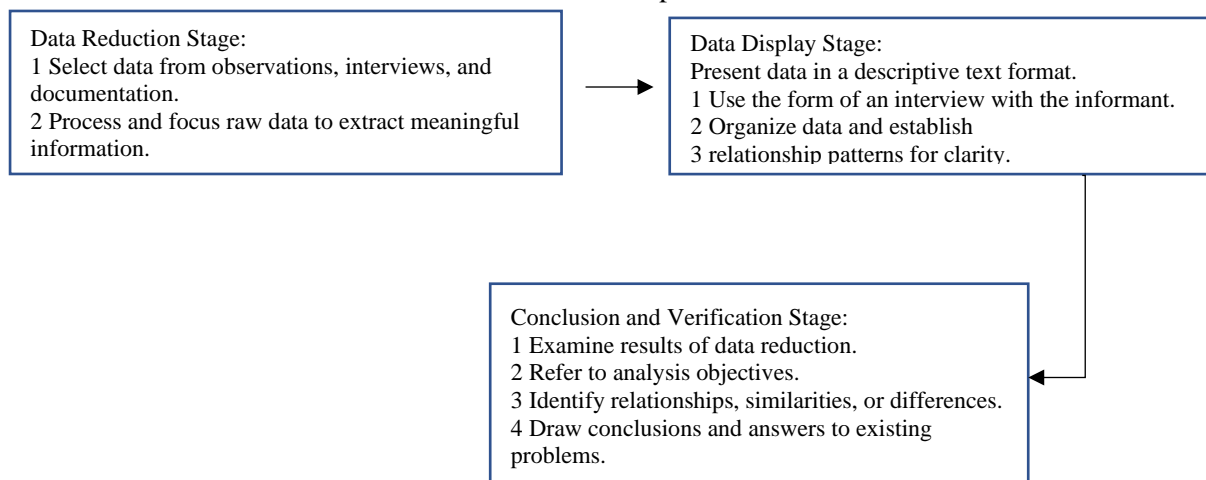
The data analysis used in this study is a qualitative descriptive analysis technique. Qualitative descriptive analysis means analyzing and describing the management of Village Funds (ADD) in Sambong Village, Ngasem District, Bojonegoro Regency, in different situations, and the data collected is in the form of interview results—alternatively, observation of problems in the field that become substantive research for researchers. Data analysis techniques analyze primary data obtained in the field and secondary data from written documents. After the analysis and interpretation of the data, the presentation or reporting of the research results will be carried out. Thus, the data analysis does not use statistical data, so the informants' answers will be described in sentences or research questions.

## 4. RESULTS AND DISCUSSIONS

### 4.1. Result

In reducing the data, the researcher selects every data from observations, interviews, and documentation, then processes and focuses all the raw data to make it more meaningful. Then, in displaying or presenting the data, the researcher also presents a descriptive text as an interview with the informant. Presenting the data will be organized and arranged in a

relationship pattern to make it easier to understand. Then, concluding and verifying the data, the final stage in the qualitative data analysis technique, looking at the data reduction results, still refers to the analysis objectives to be achieved. This stage aims to find the meaning of the data collected by looking for relationships, similarities, or differences to conclude answers to existing problems.



The management of ADD must be carried out transparently and refers to the objectives of decision-making to realize the principles of

good governance in the management of ADD. In line with the strong sense of purpose of the Bojonegoro Regency Government, the level of



community participation is increasingly balanced. In the question, what is the level of community participation in terms of village fund allocation (ADD) management planning in realizing good governance? Addressed to an interview with Wijayanti as Head of Sambong Village on Tuesday, June 13, 2023, stated that:

*"The district government is very responsible in encouraging public participation in foreign exchange. The community is expected to comply with tax payments promptly because the proceeds from the tax money will later be returned to the community in the form of ADD, the amount of which is determined by the district government."*

Several interview results show that increasing the participation of village communities requires a substantial responsibility and purpose from the District Government to regulate the ADD management system in the village. The success of the government officials in solving financial problems and solving the work that will be carried out must be connected to the results of the work between the village government and the community. Therefore, every community member who attends village meetings only wants the community to solve problems in their respective villages. The implementation of participatory principles in Guinea Village development for the welfare of the local community is supported by transparent, accountable, and responsive principles. To determine the implementation of the principles clearly, starting from the planning, implementation, accountability, and monitoring stages of ADD wholly and regularly.

The required principle is regarding the community's involvement in the decision-making process in determining the required development to be carried out, especially those localized in the deism, which will balance the balance of its human resources to create good governance. Governance).

Then, in the community planning stage, it can be seen directly that the village apparatus always involves community participation when conducting village deliberations (Musrembangdes). The results of an interview with Mr Wijayanto as the Village Head on Tuesday, June 13, 2023, stated that:

*"The government of Sambong Village always invites the community, both from hamlets, community heads of RTs, and all village institutions, to carry out activities through village meetings related to Village Fund Allocation (ADD). Regarding the level of community participation, they are very enthusiastic about managing Village Fund Allocation (ADD) activities."*

Based on the interview results above, it is explained that the people of Sambong Village who participated were very enthusiastic because they could directly provide input and propose what was needed for the community's welfare.

If viewed from the perspective of community participation during village meetings in planning decisions for the use of ADD, the level of community participation is quite good. This is under the results of an interview with Mr January, the chairman of the BPD, regarding the level of community attendance during village meetings in Sambong, Ngasem District, which stated that:

*"All present were heads of RT, RW, Hamlet, BPD, community leaders and youth groups. Very enthusiastic in providing input or suggestions for activities budgeted through ADD."*

While the results of the interview spoken by Lamidi as the Village Secretary stated that:

*"The Village Fund Allocation Program (ADD) can cover the education sector. Health and social, under the needs of society. As well as carrying out development work that has been disbursed funds,"*

Based on several interviews with informants, village development programs are according to plan; programs in the education sector start from early childhood education, while in the health sector, namely, the village funds this for public facilities not covered by the regions, such as porous roads. It happens because village development planning seeks the development of an educated community and its living environment.

Disclosure regarding this information is expected to provide transparent information about managing Village Fund Allocation (ADD). The results of the interview by the informant stated that:

*"Both in terms of budget, time and information that will be used in carrying out village development, it has been said to be open because every year after conducting the APBDes, the details of these expenditures have been distributed to RT, RW, BPD and also put-up information boards and banners have been rounded up which can be seen by the implementing team and the local community."*

Then, in the implementation of the Village Fund Allocation (ADD) to find out what the role of the Sambong Village Government, Ngasem sub-district in balancing the allocation of village funds, this can be proven from the results of an interview by the Head of Finance of Sambong Village on Wednesday, June 14, 2023, which stated that:

*"The Village Government is here as the village financial management and village budget user; in this case, it is used as the policy maker in village meetings to decide on programs to be implemented in the fiscal year. The ability to balance the allocation of funds for the government to review them directly."*

On the other hand, the administration of Village Fund Allocation (ADD) management to realize good governance in village development has experienced various difficulties. Under the results of the interview, Mr Lamidi, the village secretary of Sambong, Ngasem subdistrict, on Thursday, June 15, 2023, stated that:

*"The difficulty level is very high because they are dealing directly with the community, which means that protests from the community become a risk and difficulties in finding workers."*

Several interview results showed that the village government implementing its development to realize good governance was still experiencing difficulties because village staff and those entrusted with managing village development feared facing risks from various communities who protested. When carrying out village development, the level of difficulty is also in terms of finding workers.

The strengthening of village finances was carried out to strengthen the function of openness and accountability. Village financial management should be carried out effectively, efficiently, and openly. Village Fund Allocation (ADD) is one of the primary sources

of foreign exchange income, which, in this case, must also be accounted for openly by the community and the government as an institution providing authority.

In terms of accountability for the Allocation of Funds Allocation (ADD), there are several types of reports carried out by the government in the stage of impeachment responsibility for the system of management of Debt Fund Allocation (ADD) in Sambong. In addition to the results of the interview conducted by the Finance Officer, Sambong village, on Friday, June 16, 2023, it was stated that:

*"There are many types of reporting that are carried out, such as administration reports and bookkeeping planning, which consist of realization reports, general cash books, tax auxiliary cash books, down payment assistant cash books, disbursements and receipts cash books, et cetera."*

As for the level of difficulty experienced by the Village Government, according to the results of an interview conducted with Mr.

*"The difficulty level is that every year, the rules will change or be updated so that what has been understood the previous year is different from the year to come, which requires adjustments."*

Based on the interview results above regarding all matters in being accountable for managing the Village Fund Allocation (ADD), it is a system of easily changed rules. However, this is relatively easy because it can be used as a basis for learning to improve performance quality in managing Village Fund Allocation (ADD). Furthermore, a rule system that is easy to change will create new challenges to improve quality in the Village Fund Allocation management process. Meanwhile, the Village Government, being accountable for managing the Village Fund Allocation (ADD) to realize good governance managed in Sambong Village, Ngasem District, is under the principle of accountability.

#### **4.2. Discussion**

The results of the interviews that have been carried out both from the Village Fund Allocation (ADD) management stage and the information system used by the Sambong Village apparatus, Ngasem District, in managing the Village Fund Allocation (ADD)



are under applicable regulations in achieving the goals to be planned to realize a Good Government.

The interviews were conducted with Wijayanto, the Head of Sambong Village, regarding the Village Fund Allocation (ADD) management plan under applicable regulations (Permendagri No. 113 of 2014). The village apparatus initiated it to involve Rukun Tetangga, Rukun Warga, and other communities to hold village meetings in Sambong Village, Ngasem District. By holding village meetings, it can be seen directly how the level of community participation is in making decisions regarding the use of Village Fund Allocations (ADD).

One of the Village Fund Allocation (ADD) planning objectives is to guide village communities to participate actively. Meanwhile, the results of the regional Musrenbang will be managed to accommodate community proposals for the development of Sambong Village and will be posted on the notice board. When conducting Musrenbangdes, the level of attendance of village community institutions was excellent in the planning process for managing Village Fund Allocation (ADD).

In the planning stage of Sambong Village, the level of community participation is very enthusiastic because they can provide input or suggestions and corrections directly so that good cooperation is created, both from the village officials and the local community and reporting Village Fund Allocations (ADD) can be completed quickly and on time.

The budget for managing the Village Fund Allocation (ADD) is announced by placing an information board in each village development activity. To assist and support the disclosure of information regarding the budget used in implementing the Village Fund Allocation program. The regional government must be transparent about the budget used in managing ADD because this determines success in the welfare of the people of Sambong Village.

The implementation of the balance of deliberation from the perspective of the order has wholly complied with the specified planning because it has required the application system to be in line with the wishes of the

decision of the deist order. Meanwhile, managing the Allocation of Funds Allocation (ADD) in managing financial balances will experience difficulties in seeking employment. They fear they will face risks from some of the people who act proficiently. However, to realize the government's order, one can address it promptly and be held accountable.

The type of reporting used in the accountability of Village Fund Allocation (ADD) management in Sambong Village, Ngasem District, can be said to be accountable by the village government because the preparation of accountability reports is under Permendagri No. 113 of 2014 in the form of administration reports, APBdes realization reports, general treasury books, disbursements, and receipts cash books, as well as other types of reporting under what is required by the village government in being accountable for managing Village Fund Allocations (ADD).

The science that becomes the difficulty in managing ADD in Sambong village is the system used to change quickly. However, the system makes it easy for village government officials because it becomes a new challenge at once to provide lessons to increase productivity or performance in managing Village Fund Allocation (ADD). Meanwhile, the government's authority in holding responsibility for the allocation of Village Fund Allocation (ADD) must be under the principle of accountability to be held accountable in the best possible way to implement Good Governance (Good Governance).

With the implementation of the principle of transparency in Sambong village to facilitate the administration of governance, the guarantee of intuitive access to government administration makes it easy for everyone to obtain information regarding government administration of ADD in government regulations, namely, against information on the planning, implementation and accountability phases of the ADD planning process to carry out balance sheet planning intuitively. In the planning system, the implementation and reporting stages have applied the principles of accountability and the principle of transparency in research (Vilmia et al., 2016). Furthermore, the principle of transparency at the planning

stage will be used to manage ADD in Sambong village under the existing regulations, where every community in Sambong village can access information as widely as possible. The staff members can see it in carrying out the Musrenbangdes, and the results that have been agreed upon will be displayed on the information board owned by the regional office of the Islamic Republic of Indonesia. The knowledge of the principle of transparency at the planned implementation stage beforehand in the management of ADD in Sambong village has been evident both for mutual interest so that with the creation of transparent billboards regarding the process of implementing ADD implementation in Sambong village, the community is impeccable and can know in detail about the ADD budget planning in Sambong village, Ngasem, Bojonegoro.

Increased community participation in Sambong Village can support the government to meet the needs of the local community

immediately, and programs that have been planned will be balanced according to the level of aspirations of the Sambong Village community. To realize the principle of participation in the planning and implementation stages of ADD, the Sambong Village government carries out activities for the Musrenbangdes village community to be able to submit their proposals so that good governance can be created, so there is good cooperation between the village government and the community in solving the problem, in other words, that the Sambong Village Government still implements a cooperation system in completing the implementation of ADD activities. It happened because of the level of participation and enthusiasm of the people of Sambong Village in carrying out village development activities to create good governance in Sambong Village.

*Table 1: Village Fund Management*

No	Description	Results/Achievements
1	Interviews conducted from ADD management stage and information system used by Sambong Village apparatus in managing ADD	Raw data collected and processed
2	Village Head interview regarding ADD management plan under applicable regulations	Input from Village Head gathered
3	Village apparatus-initiated involvement of community groups in village meetings	Active community participation observed
4	Village Fund Allocation (ADD) planning objective to guide community participation	Increased community engagement noted
5	Musrenbang results managed to accommodate community proposals	Community proposals integrated into planning
6	Musrenbangdes attended by village community institutions	High attendance in ADD planning
7	Enthusiastic community participation in planning stage	Active input and cooperation
8	Budget for ADD management announced via information board	Transparent disclosure of budget information
9	Transparent disclosure of budget information for ADD implementation	Increased transparency in governance
10	Difficulty in managing ADD due to changing system	New challenge for village officials
11	Government's responsibility for ADD allocation under accountability principle	Accountability emphasized
12	Type of reporting used for ADD accountability	Reports prepared as required by regulations
13	Science as difficulty in ADD management	System adaptability and learning curve
14	Principle of transparency implemented in Sambong village governance	Accessible information for the community
15	Increased community participation to meet local need	Programs aligned with community aspirations





No	Description	Results/Achievements
16	Musrenbangdes activities for community proposals	Good governance through cooperation
17	Cooperation between village government and community	Problem-solving collaboration
18	Active community participation in village development	Foundation for good governance
19	Resulting good governance in Sambong Village	Improved governance based on participation

## 5. CONCLUSIONS

Increased community participation in Sambong Village can support the government to meet the needs of the local community immediately, and the planned programs will be balanced according to the level of aspirations of the Sambong Village community. In order to realize the principle of participation in the planning and implementation stages of ADD, the Sambong Village government carries out Musrenbangdes activities by inviting the village community to submit their proposals so that good governance can be created. Hence, there is good cooperation between the village government and the community in solving problems. In other words, the Government of Sambong Village still applies the cooperation system in completing the implementation of ADD activities. It happened because of the level of participation and enthusiasm of the people of Sambong Village in implementing village development activities to create good governance in Sambong Village.

The results of this study provide an understanding of planning, implementation, and accountability in village development. At the same time, the principles of good governance used by the Sambong Village government are the principles of transparency and participation. By using this principle, the objective of accountability in the financial

management Allocation of village funds in the village can be achieved. There are limitations to this research, including the scope of the research still needs to be bigger and only represents particular objects. The human resource capacity of the informants varied between village one and other villages. The number of informants still needs to be more significant. It is difficult to determine when to interview because working hours at the Sambong village service office have elastic working hours.

Based on the results of the research that has been carried out, the suggestions from this study are that the next researcher is advised to add informants from the Sambong Village community so that the data collection through interviews is carried out not only to the head of Sambong Village but also from the community so that they can assess for themselves how accountability The Government of Sambong Village, Ngasem Subdistrict, towards managing the Village Fund Allocation (ADD) to realize Good Governance. The next researcher should coordinate in advance with the informant regarding the time to be used when conducting interviews because working hours in Sambong Village still need to be more effective, so researchers experience difficulties when conducting interviews with informants.

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