



## Accountability of Village Fund Allocation Management in Landungsari Village, DAU District, Malang Regency

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This research aims to determine the accountability of Village Fund Allocation Management which includes: planning, implementation, supervision, and accountability. In this study the method used is a qualitative descriptive. The techniques used are observations of objects that are being traced and through interviews. The results in this study indicated that in the accountability of the management of village funds allocation in Landungsari village, it can be said to be transparent and accountable. The community plays an active role by participating in following development planning deliberations, as well as monitoring the use of village funds allocation in Landungsari directly supervised by a team of the Regional Government Agency.

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

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## INTRODUCTION

In the introduction, the writer should state the purpose of the research at the end of the introduction. Prior to the objective, the author must provide adequate background, and a very brief literature survey to note the existing solutions/methods, to show which one is the best from previous research, to point out the main limitations of the research. Implementation of regional autonomy is expected to realize village development so that better life for local people. According to Permana, Sasmito and Gunawan (2018), the importance of regional autonomy is empowerment so that the community can participate in the planning, implementation, mobilization, and supervision processes in the management of local government, in the use of resources and in providing excellent service, so that the village development efforts can run well as expected.

Development is an activity to improve the quality of society in achieving a better future. With the development, it is specifically channeled in the form of the Regional Revenue and Expenditure Budget (APBD) in the form of Village Fund Allocations (ADD). Community empowerment is something to facilitate access for individuals, families, groups, communities in facilitating business opportunities by holding a production process (Gunawan, 2015: 25).

The Village Fund Allocation received is fully used for development facilities and village empowerment as. Based on research from Maryanto, Sasmito and Rifa'i (2019), accountability in the implementation of development planning deliberations ("Musrembang") is of course transparency and supervision and supervision from the government at the village, sub-district, and district levels. The implementation of activities financed from the Village Fund Allocation is guided by the technical guidelines that have been set by the Regent and by the Mayor regarding activities financed from the Village Fund. Based on research from Maryanto, Sasmito and Gunawan (2018), the implementation of activities financed from the Village Fund Allocation will involve the local community comprehensively.

In the use of Village Fund Allocations, it is necessary to plan, implement, supervise, and be accountable for its use. The realization of the use of Village Fund Allocations within 1 (one) year will be compiled in a usage report in the form of a budget realization report (LRA). Activities carried out can be realized properly and transparent and accountable so that village finances experience a stable level (Gunawan, 2016:17).

Landungsari Village is located on Tirta Utomo Street No. 92 Landungsari, Dau District, Malang Regency. Landungsari Village is one of the villages that receives Village Fund Allocation (ADD) every year. The allocation of Village Funds received by Landungsari village in 2019 amounted to Rp. 465,752,000.00. The implementation of the Village Fund Allocation (ADD) in the Landungsari village is carried out based on the reality that the pillars of Regional Autonomy are optimizing the potential of the village, the

implementation of a clean, free and growing government. The Landungsari Government hopes that the Village Fund Allocation can make a change for the progress of the village.

Every development that is financed from the Village Fund Allocation, requires a large amount of funds. Therefore, the Village Fund Allocation that is channeled aims to develop the village.

## METHOD (FOR RESEARCH ARTICLE)

### *Theoretical basis*

#### *Definition of Accountability*

Accountability is a form of obligation to account for the success or failure in carrying out the organization's mission to achieve the goals and objectives that have been planned, in accountability through a media periodically. According to Mahmudi (2010: 23) Accountability is the obligation of agents (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandate giver (principal).

In the implementation of accountability, the principle of transparency is applied. Transparency is openness regarding financial management that allows the public to know and get the widest possible access to information (Riyanto, 2015). For the sake of implementing the principle of transparency, the village government requires to provide information about the programs to be implemented to the entire community. So that the community can also be actively involved in the development efforts carried out by the village government.

#### *Village Fund Allocation (ADD)*

Village finances are basically a sub-system of state finances, as regulated in Law Number 17 of 2003 concerning State finances. Village finances are defined as all village rights and obligations that can be valued in money, as well as everything in the form of money or goods that can be used as village property and related to the implementation of these rights and obligations.

Village fund allocations are financial budgets provided by the government to villages, the source of which comes from regional tax revenue sharing and from the Central and Regional Financial Balance funds received by the district. In accordance with the Regulation of the Minister of Home Affairs No. 37 of 2007 concerning village financial management guidelines in article 18 states that, the allocation of village funds comes from the Regency/Municipal APBD sourced from central and regional financial balance funds received by the district/city government for villages of at least 10% (ten percent).

For increasing income distribution and employment opportunities to encourage community self-help. With the budget provided by the government to villages in the form of Village Fund Allocations, one of the ways to facilitate village development or empowerment. Improvements in village development and empowerment are expected to make the village a village. Independent and innovative.

### ***Purpose, Objectives and Principles of Village Fund Allocation***

The Allocation Village Funds is intended to finance village government programs in carrying out government activities and empowering the people's economy. The objectives of holding village fund allocations are:

1. Improve the implementation of village government in carrying out government, development and community services according to their authority.
2. Improve the capacity of community institutions in the village in planning, implementing and monitoring development in a participatory manner in accordance with the village's potential.
3. Increase income distribution, job opportunities, and business opportunities in rural communities.
4. Encouraging the improvement of community self-help cooperation.

The principle of Village Fund Allocation is to prioritize basic values which are always the basis or reference in every decision-making and action in the implementation of activities.

### ***Village Government Autonomy***

Based on the regulatory basis in the Indonesian constitution, the concept of "authentic autonomy" is attached to the village or other designations, such as nagari, gampong, clan, institution, village, country and others. Village autonomy is genuine, unanimous, and complete autonomy and is not a gift from the government. As a legal community unit that has an original structure based on privileges. Where, the village has the right to carry out legal actions, both in public law and civil law.

### ***Approach and Type of Research***

The approach used in this study is qualitative research. Descriptive research is intended that "the data collected is data in the form of facts in the form of words, pictures not numbers through interview scripts, memos, photos, field notes, other official documents", ( Moleong, 2009:11). Qualitative research is conducted to understand the phenomena experienced by research subjects such as observable behavior, motivation, and others which will then be studied from a certain point of view to reveal the situation in the field through the data that has been collected so that the results studied can useful for researchers and other parties.

This research was conducted with descriptive analysis method, which aims to provide a description of a social problem to be studied. This research deals with a problem that is done intentionally or unintentionally. This study aims to obtain a complete and detailed picture of the phenomena that occur (Sanjaya, 2013:59-60). This method aims to describe the data collected in a systematic and accurate manner.

### ***Research Sites***

This research on the Accountability of Village Fund Allocation (ADD) management is located at the Landungsari Village Office. The Landungsari village office is located at Jalan Tirto Utomo No. 92, Dusun Bendungan, Landungsari, Dau District, Malang Regency. The reason the researcher chose this location was because it was one of the villages that received Village Fund Allocation (ADD) assistance and to continue research that had been done previously.

### ***Data Collection Procedure***

Observations or observations are observations that optimize the ability of researchers in terms of motives, beliefs, attention, unconscious behavior, habits and so on, observations or observations allow observations or researchers to see and feel phenomena that occur in the field, (Moleong, 2009: 175).

In this observation activity, the researcher uses field notes and writing instruments to record phenomena or events found at the time of observation. The purpose of the observation is to find out the data related to the Village Fund Allocation (ADD) at the Landungsari village office.

An interview is a conversation between two or more people than takes place between the source and the interviewer. An interview is a conversation carried out by two parties, namely the interviewer (interviewer) who asks questions and the interviewee (interviewee) who provides answers to questions (Moleong, 2009: 186). The purpose of the interview is to obtain answers to each question that will be asked by the researcher to the Village, Village Treasurer, RT/RW, and local community representatives regarding Village Fund Budget Management in Landungsari Village.

Research resource persons are people who are used to provide information about the situation and condition of the research background (Moleong, 2000:97). Research resource persons are a collection of people who know the problems to be studied. In this study there are 2 types of resource persons including:

- a) Core resource persons are people who really understand the problems to be studied. In research on the Accountability of Village Fund Allocation Management, in the village of Landungsari. The researcher will conduct interviews with the core informants, while what is meant by the core resource persons in this study are:
  1. Head Office of Landungsari Village
  2. Treasure of Landung Village
  3. Head of General Affairs Section in Landungsari Village
- b) Supporting resource person is someone who is considered to know the problem under study. In research on the Accountability of Village Fund Allocation Management in Landungsari village, researchers will conduct interviews with supporting sources, as for the supporting sources referred to in this study, namely:
  1. Head of local RT/Rw
  2. Representatives of Landungsari villagers

Documentation is the process of collecting data by researchers to obtain data needed in a study. Moleong, (2009:82) argues that "Documentation is a record of events that have passed where documents can be in the form of writing, pictures, or monumental works such as cameras, field notes, and stationery to document related data documents related to Village Fund Allocations. The purpose of the documentation process is to obtain additional data regarding data related to the Village Fund Allocation management process.

### **Research Validity Check**

The validity of the data with the aim of testing is the trust worthiness of the data resulting from a study. According to Moleong (2010: 330) triangulation is a technique for checking the validity of data that utilizes something other than the data for checking purposes or as a comparison against the data. In this study used the type of triangulation with data sources. The data collection techniques used will complement the primary and secondary data.

### **Data Analysis**

Data analysis (Sugiono, 2015: 244), is a process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking down into units, conducting, synthesizing, compiling into patterns, choosing which ones are important and which will be studied, and making conclusions so that they are easily understood by themselves and others. So that it can be easily understood and the findings can be informed to others

Data analysis according to the Miles and Huberman model includes:

#### 1. Data Reduction

According to Miles and Huberman in Sugiono (2015: 92) reducing data is "assembling, choosing the main things, focusing on the things that are important". In reducing data, researchers try to find valid data and think critically about the data obtained. So that in re-checking the data obtained by the researcher, the truth is tested.

#### 2. Data Display

Miles and Huberman in Sugiono, (2015: 95) explain that "in qualitative research the presentation of data can be done in several forms such as brief descriptions, charts, relationships between categories, flowcharts and the like". Miles also adds that "in qualitative research most often used is a narrative text. In presenting the data, it must be arranged properly, making it easier for researchers to understand the data presented.

#### 3. Drawing Conclusion

Drawing conclusions is intended to describe or describe an object of research that was previously unclear so that the research becomes clear (Miles and Huberman in Sugiono 2015:99).

### **Research Stages**

According to John Creswell in Dr. R. Raco, M.E., M.Sc (2010:19) presents the stages of qualitative research including:

1. Identification of the problem, that is, the existence of a problem will be the target of the research. The problem to be identified concerns the specification of the issue or phenomenon to be studied. It also contains an affirmation that the issue is worthy of research.
2. Literature search, namely researchers looking for reading materials such as journals, books or sources that contain discussions and theories about the topic to be studied.
3. Research Purpose and Objectives, namely in this section the researcher identifies the main purpose of this research.
4. Data collection, namely the researcher determines and selects potential participants. In this case, determine the number of participants who will be involved, and consider the ability of the participants to be actively involved in this study.
5. Data Analysis and Interpretation, namely the available data, usually in the form of text, analyzed. In this analysis section, we will classify and code the data. Massive data will be summarized, classified and categorized or coding. Where, ideas that have the same meaning will be put together. And later some ideas will emerge and develop into themes. Then the theme will be interpreted or interpreted by the researcher so that it will produce new ideas or theories.
6. Reporting is the last stage in the research stages. The situation in an environment or participant's experience is described in a broad and deep manner so that it will make it easier for readers to understand and place themselves and feel the actual events through reports on the results of research conducted by researchers.

## **RESULTS AND DISCUSSION**

### **Village Fund Allocation Management Accountability**

Village Fund Allocation Management Accountability is intended as an effort to realize a good government governance system in the principles of participation, transparency and responsibility. The accountability level of Village Fund Allocation management starts from the planning, implementation, supervision and accountability stages. It has been stated in Government Regulation of the Republic of Indonesia Number 43/ 2014 About Village. The results of the research findings is show that the use of village funds is appropriate and on target but needs to be studied so that welfare is created for the community evenly. In this Landungsari village the Village Fund Allocation is used in 2 fields which can be explained in the table as below, namely:

[Table 1 about here.]

All activities funded from the Village Fund Allocation are planned, implemented and held open deliberation involving the village government and all communities around Landungsari village, so that the community also knows the use of these funds. Activities carried out by the village government must be technically and legally accountable.

In its implementation, the principles of transparency, accountability are directed, starting from the planning, implementation, and up to accountability in the use of the Village Fund Allocation as a whole. So that in its implementation it can run as expected and can make Landungsari village an independent village.

### ***The accountability of Village Fund Allocation Planning***

In the first planning, village planning meetings (Musrembangdes) are held where this deliberative forum is held to discuss village program planning proposals. The community also has the right to provide proposals related to village planning activities sourced from the Village Fund Allocation.

The village government must also be open to information related to ADD managed by the village. In planning a development in Landungsari village, which is funded by village funds, we collaborate with the surrounding community so that the planning can run well. This ADD management process is very prioritized for the village. The following is the result of an interview with the head office of Landungsari village :

“After there is information about ADD that will be disbursed, I as the village head always invite village officials and community leaders to hold village development meetings to discuss village development proposals. They also have the right to make suggestions for the progress of the village”.

The head office of RT 05 Landungsari said the same thing :

"Usually if there is information about planning activities for village meetings related to ADD, we as RT/RW are also given information about the village development meetings"

In the village development planning forum, the community is also actively involved in deliberation conducted by the village government as evidenced by the results of interviews with the Head of General Affairs:

“With the deliberations conducted by us as the village government, many people are also involved by attending the musyarwarah that we hold. They are very enthusiastic”

The ADD planning mechanism in Landungsari village is as follows: (1) The Village Head as the person in charge of ADD holds a village meeting to discuss plans for the use of ADD. (2) The village meeting is attended by elements of the village government, the Village Consultative Body (BPD). Village community institutions, and community leaders. (3) The village implementation team submits the overall ADD usage plan to the deliberation participants. (4) The design for

the use of ADD which is one of the materials for the preparation of the APBDes.

The initial draft of the village RKP was prepared in preparation for the village development planning deliberation with reference to the Village Medium-Term Program (RPJM desa). problems and activities.

### ***Accountability of Implementation Village Fund Allocation***

In the implementation of activities financed from ADD in the APBDes, it is fully carried out by the village implementation team. In its implementation, it is necessary to have openness between the village government and the community around the Landungsari village. In supporting the implementation, the village government also coordinates with the local RT/RW to convey information on the implementation of activities. This openness of information can make it easier for the community to know the schedule for the implementation of the village fund allocation program (ADD). This is in accordance with what was disclosed by the resource person/informant (Mr. Mufarrih, as Head of General Affairs)

"Usually, for every village activity related to the allocation of village funds (ADD), we also invite the community to join in participating in activities such as PKK development, as well as youth training that we have established."

The process of realizing the funds in Landungsari village in 2019 was divided into several components, namely: the field of village government administration, and the field of community development. The following is an excerpt from an interview with the village head of Landungsari.

"For now, we are still conducting youth development and PKK development. After that, goes well, then our plan is to make the agricultural potential in Landungsari village more developed, becoming an independent village."

The same thing was conveyed by the residents of the Landungsari village :

"In activities such as PKK coaching, I am also involved, usually we attend training once a month held by the village, but for PKK meetings in each RT it is usually once a week"

In the ADD implementation stage, the village head acts as the person in charge of managing activities sourced from village funds. This is known through an interview with the village head Landungsari:

"I am only in charge, for the activity implementation team has been formed, which is tasked with managing activities sourced from ADD"

Community development in Landungsari village currently focuses on strengthening and improving security/order personnel, village-level youth training, and PKK development. This is in accordance with the results of an interview with the Head of Landungsari Village, namely Mr. Asyharul Khakim:

"The allocation of Landungsari village funds for now is still focused on increasing security personnel, youth training, and fostering PKK. After that, our plan is to make this village into an independent village with the agricultural potentials that it has which can later be used as a tourist place."

From the results of interviews conducted by researchers with these resource persons/informants, it is shown that in realizing the activities planned by the village government, participation from the surrounding community is needed. solve the problems that exist around the village of Landungsari.

At the Landungsari village office for now, youth training, PKK coaching are being carried out so that the community around this village can become an independent village that is able to give birth to a generation that innovates highly for the progress of the village. In the management of ADD, it can be said that it is in accordance with the plans that have been made by the village. All of the activities that have been programmed can be realized. The PKK coaching program was very enthusiastically welcomed by the women from Landungsari and they participated in these activities. The PKK in Landungsari village is divided into several categories where there are PKK at the RT/RW level, then PKK at the hamlet level, and then PKK at the village level.

The field of community development currently only focuses on youth training and PKK development so that in the future the people of Landungsari village can be even better and can become independent villages. With the potentials of Landungsari village, this village can compete with other villages.

#### ***Accountability of Supervision Allocation Village Fund***

Supervision is an effort to monitor a performance in order to achieve the desired results. In this supervision, the local government forms a Village Supervisory Agency Team (BPD) to oversee the implementation of a program for the effectiveness of the village apparatus performance. So that any ADD received by the village can be channeled properly. At the Landungsari village office there is also a BPD Team that always monitors the performance of the village apparatus. Where, the BPD team is tasked with overseeing the effectiveness and performance of the village apparatus. This is in accordance with excerpts from an interview with the village head of Landungsari:

"In the supervision process, of course, the village head and other village officials will be invited to cooperate. In addition, the BPD is also entitled to the supervision process of ADD funds. However, participation from the community is also needed to be actively involved in order to avoid misunderstandings so that the funds are not covered by the village apparatus".

This is also in line with what was conveyed by the head of the general affairs department:

"For the process of supervising the use of ADD funds, it is clear that a team from the local government is involved, they have formed a Village Supervisory Agency team. The team also has the right to monitor the use of this ADD."

The Village Supervisory Board will report if a problem is found that occurs in the misuse of village funds. For this reason, good communication and cooperation is needed between the BPD, and the village apparatus. So that in the implementation of activities financed from ADD it can be channeled properly and transparently to the community. However, the community must also be involved and participate in the process of monitoring the activities carried out by the village apparatus.

#### ***Accountability of Village Fund Allocation***

Allocation of village funds (ADD) is village income obtained from the central government. The ADD accountability in Landungsari village is carried out in an efficient, effective, transparent, and accountable way to the community and to the central government. Accountability to the community is carried out periodically every three months through an evaluation forum for the implementation of ADD led by the village head. In the forum carried out there were many parties involved and participating. This is in accordance with what was expressed by the village head of Landungsari through interview excerpts.

"Every three months we hold an evaluation of the implementation of ADD which invites the BPD, as well as community leaders in this evaluation activity. It is hoped that there will be suggestions and input for mutual progress to realize transparency in the use of ADD".

In the village fund allocation distribution system (ADD) implemented at the Landungsari village office, it can be said that it is in accordance with the principle of accountability. As in interviews conducted with key informants/informants, namely the treasurer of village office:

"After knowing the amount of ADD that the village gets every year, then the village head and village treasurer take village funds from the bank, then the funds are distributed to the General section, but I as treasurer also assist in the distribution of these funds."

In every village fund management, of course there is someone who is responsible, especially the management of ADD in this Landungsari village who is fully responsible for the management of this ADD, namely the village head. The following is an excerpt of an interview with the General Affairs Section Head:

"In every village, it is the village head who is fully responsible for this ADD. Then the village head submits this ADD to the financial management division, and the financial management department will cooperate with parties related to the management of the ADD fund".

The village head office Landungsari also said that the accountability (LPJ) for village fund allocation (ADD) had been carried out in accordance with existing regulations, as he conveyed, namely:

"As for the accountability report, it has been carried out every year, in making the report I as the village head together with the village treasurer, the village ADD implementation team, and the sub-district level team"

. From the interview above, it can be concluded that the person who is fully responsible for ADD is the village head. The ADD budget has been allocated for the village, especially for village development. In the management of ADD, the village head is assisted by the financial management department and parties related to ADD. So that it is immediately managed according to the village work program. The village head also establishes good cooperation with the BPD so that what is planned is as desired.

## CONCLUSIONS

Based on the results of research and discussion that have been stated previously, the authors make the following conclusions:

1. Planning, Implementation, Supervision, and Accountability for the use of Village Fund Allocations in Landungsari village are technically good, and transparent. The community also participates in the implementation of activities carried

out by the village.

2. ADD accountability both administratively and technically has been running well. Apartur Landungsari village in managing village finances sourced from village fund allocations has involved all relevant parties, such as BPD, village communities.

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**TABLE 1** | Department of Village Fund Allocation Used

<b>No</b>	<b>Department</b>	<b>Budget Allocation</b>
1.	Department of Village Government Administration (BPPD)	Rp. 425.752.000,00
2.	Department of Community Development	Rp. 40.000.000,00