

The Management Accountability of Village Fund Allocation (ADD)

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ABSTRACT

This research aims to find out about the management accountability of Village Fund Allocation (ADD) under the administration of Taniwel Village. Village Fund Allocation (ADD) is a fund projected for physical and non-physical programs related to village development indicators. With the allocation of funds received, it is expected that each village will be able to not only conduct physical development but also empower its community. Data collection techniques applied are interviews, observations, and documentations. The management of Village Fund Allocation (ADD) in an effort to attain development and community empowerment, in order to achieve the welfare goals of the village community as described above, is considered not to have significant success because it is influenced by various problems that hinder it. The results of the study show that the management of ADD from the planning to accountability aspects has been implemented quite well, but there are still weaknesses that are obstacles in realizing optimal governance

INTRODUCTION

The allocation of Village Funds (ADD) is one of the important components in supporting the financing of the development of disadvantaged areas. These funds are allocated to support various programs, both physical and non-physical, related to village development indicators, such as community education levels, income, and health degrees. The use of ADD basically functions as a stimulant fund that encourages the implementation of village government programs, the implementation of development, community development, and community empowerment. In addition, the ADD management mechanism is also regulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management. However, in practice, the use of ADD often faces the risk of abuse by parties who should be trusted to build villages to be more advanced and developed (Ningsih et al., 2020; Hadi et al., 2022). (Ningsih et al., 2020 Hadi dkk. (2022).

The policy priorities of the Taniwel Village's development program, which are compiled in the 2020 Village Government Work Plan (RKPDesa), are entirely based on the various problems as mentioned in the above formulation. Therefore, it is presumed that the priority development programs, that will be implemented, will actually administered effectively to overcome obstacles within the community, especially in increasing development alignments with the basic rights required by the villagers, such as education, health, income, access to information, etc. In 2020, Taniwel Village received a Village Fund Allocation (ADD) of Rp.613,431,018. With the allocation of funds received, it is expected that each village will be able to not only conduct physical development but also empower its community, by motivating villagers to innovate for the sake of sustainability and improvement of the village's economy. Although Taniwel Village already has a Village Development Work Plan (RKPDesa) contains various programs in a number of fields that utilize the Village Fund Allocation (ADD), there has been no indication of any significant changes in terms of development

The effort to attain development and community empowerment, in order to achieve the welfare goals of the village community as described above, is considered not to have significant success because it is influenced by various problems that hinder it. The various problems that trigger the less successful application of programs that use the Village Fund Allocation (ADD) are:

- a. Planning Phase: The existing communication channels linking the local governing body and the community inhabitants are underdeveloped, which leads to minimal involvement from the villagers in overseeing the distribution of Village Fund Allocation (ADD).
- b. Implementation Phase: The implementation of the program is not in accordance with the budget and aiming at wrong objectives
- c. Administration Phase: The existence of obstacles and errors in recording due to lack of available proofs or notes of spending.
- d. Reporting Phase: Difficulties in making reports, which have to be adjusted continually because the recording guidelines continue to change every year.

- e. Accountability Phase: The human resources of the Government of Taniwel Village do not fully understand about Accountability Report.

LITERATURE REVIEW

The Concept of Accountability

One of the important prerequisites in the implementation of good governance is the application of good governance principles. The Presidential Instruction of the Republic of Indonesia Number 7 of 1999 concerning the Performance Accountability System of Government Agencies is a tangible manifestation of the central government's commitment to realizing good governance practices at all levels of government. Through the Presidential Instruction, each government agency as an element of state administration is required to be responsible for the implementation of its main duties and functions, as well as the authority to manage resources, based on the strategic plan that has been determined by each agency. This form of accountability is realized through the submission of reports, both to direct superiors, supervisory institutions and accountability assessors, and especially to the President as the head of government.

According to the State Administration Institution and the Financial and Development Supervisory Agency of the Republic of Indonesia, accountability is understood as a form of obligation of a person or leader in an organizational unit to submit reports and account for performance and actions taken to the authorities.

The way the Village Fund Allocation (ADD) is managed responsibly hinges significantly on both the details of the governing policy and the circumstances surrounding how it's put into practice. However, the success of its implementation ultimately depends on the government's ability to supervise and provide assistance to the management of ADD, so that the use of these funds really supports the programs financed. (Arifiyanto and Kurrohman, 2014).

The phases in village financial management start from Planning, Implementation, Administration, Reporting, to Accountability of Village Fund Allocation (ADD) and guided by the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 articles 20, 24, 35, 37, and 38 regarding Village Financial Management.

Planning of Village Fund Allocation (ADD):

- 1) The Village Secretary prepares a Village Regulation Draft on Village Revenue and Expense Budget (APBDesa) based on the Village Government Work Plan (RKPDesa) of the year concerned.
- 2) The Village Secretary submits the Village Regulation Draft on Village Revenue and Expense Budget (APBDesa) to the Village Chief.
- 3) The Village Head presents the proposed Village Rule concerning the Village Income and Expenditure Plan (APBDesa) to the Village Consultative Body for deliberation and collaborative agreement.
- 4) The term Village Income and Expenditure Plan (APBDesa) is the designation used for the proposed Village Rule about it.

Execution of Village Financial Disbursement (ADD):

- 1) Every monetary inflow and outflow within a village, utilized for carrying out village-level governance, must go through the village's central monetary holding.
- 2) Specifically, areas without nearby banking facilities will have their procedures dictated by the local governing body at the District or City level.
- 3) As mentioned in the first point, all financial records, both incoming and outgoing, must have comprehensive and verifiable documentation.

Village Fund Allocation Administration (ADD):

- 1) The Village Treasurer is responsible for carrying out the administration.
- 2) The Village Treasurer is responsible for meticulously documenting all income and outgoings and properly completing the accounting records at the end of each month.
- 3) The Village Treasurer is required to provide a report detailing the financial spending as a form of responsibility.
- 4) The responsibility report as mentioned in clause (3) must be given to the Village Chief monthly, specifically before the tenth day of the subsequent month.

Reporting of Village Fund Allocation (ADD); (1) The primary official of the village provides the head of the district or mayor with a document detailing how the village's financial plan (APBDesa) was carried out, which includes: (a) A report covering the initial six months, and (b) A report covering the concluding six months. (2) The report for the first half of the year, as mentioned in section (1) point a, is a document that shows how the village's financial plan (APBDesa) was actually put into practice. (3) The submission of the document that explains the execution of the village's financial plan (APBDesa), as stated in section (1) point a, must occur by the end of July of the present year at the latest. (4) The Final semester report as referred to in article (1) letter b shall be submitted no later than the end of January of the following year.

Accountability Regarding the Use of Village Funds (ADD):

- 1) At the conclusion of each financial year, the Village Chief is responsible for presenting an accountability report detailing how the Village Revenue and Expenditure Budget (APBDesa) was executed to the District Head or Mayor.
- 2) As stated in article (1), the accountability report concerning the actual execution of the Village Revenue and Expenditure Budget (APBDesa) comprises details about revenue, expenses, and financial arrangements.
- 3) A Village Regulation must legally define the structure of the accountability report pertaining to the execution of the Village Revenue and Expenditure Budget (APBDesa), as mentioned in article (2).
- 4) The Village Regulation concerning the accountability report on the execution of the Village Revenue and Expenditure Budget (APBDesa), as referenced in paragraph (3), must include the following attachments:
 - a. The structure used for the accountability report, showing how the Village Revenue and Expenditure Budget (APBDesa) was executed during the specific financial year;

- b. The structure used for reporting the village's assets as they stood on December 31st of that same financial year; and
- c. The structures for reporting programs from both the central and local governments that the village has benefited from.

Village Fund Allocation (ADD)

According to Syachbrani (2012), Village Fund Allocation (ADD) is a portion of village finances obtained from Regional Tax Revenue sharing and a portion of the Central and Regional Financial Balancing Fund received by the District/City. Village Fund Allocation (ADD) within the District/City Revenue and Expense Budget (APBD Kabupaten/Kota) is planned on the portion of the village government, where the disbursement mechanism is conducted in phases or adjusted to the capabilities and conditions of the regional government. The objectives of this fund allocation are as follows: (a) Poverty alleviation and reduction of economic inequality, (b) Improvement of development planning and budgeting as well as community empowerment at the village level, (c) Improvement of rural infrastructure, (4) Increasing the deepening of religious values, socio-cultural in order to realize social improvement, (5) Increase village income through Village-Owned Enterprise (BUMDesa).

In the process of disbursing the Village Fund Allocation (ADD), the village government is required to open a special account at a bank that has been appointed based on the Village Head Decree. The Village Head then submits an application for the distribution of ADD to the Regent or Mayor after first verification by the sub-district assistance team. Furthermore, the village government administration section at the Regency/City Regional Secretariat forwards the application file and its attachments to the finance department of the Regional Secretariat or to the Head of the Regional Financial Management Agency (BPKD) or the Head of the Regional Financial and Asset Management Agency (BPKAD). Financial regulators then move Available Designated Funds straight from the local government's money pool to the village's bank account. The way ADD is given out in the Village Income and Expenses Plan happens bit by bit or is changed to fit what the local government can do and how much money they have (Tikollah & A. Ngampo, 2018).

METHODOLOGY

This study uses a qualitative descriptive approach with a location in Taniwel Village, West Seram Regency. This approach was chosen to gain a deep understanding of the management practices of Village Fund Allocation (ADD) through the direct experience of the actors involved. Primary data was collected through in-depth interviews and direct observation of village officials, BPD members, and community leaders, while secondary data was obtained from village official documents, regulations, and financial statements. Informants are determined by purposive sampling and equipped with snowball sampling until the data reaches the saturation point.

Data analysis is conducted with the following steps:

1. All information that has been collected from the results of the research is classified and neatly arranged.
2. The researcher reads the data thoroughly, notes the important parts, and then performs the coding process.
3. Find and group statements submitted by respondents, by removing irrelevant, repetitive, or overlapping statements.
4. Conducting screening, focusing on the main points, and simplifying the raw data obtained from research field records.
5. Compile and assemble information in a complete, selective, and easy-to-understand form so that it can provide a clear picture of research findings.
6. Conduct a review in the field to test the actuality and validity of the meaning that appears, then interpret the results obtained and present them in the form of a narrative.

RESULTS AND DISCUSSION

The Village Fund Allocation (ADD) received by the village government is used to finance the costs of administering village government and community empowerment costs. The cost of administering the government includes the cost of maintaining the office of the Village Chief and its surroundings, operational costs of government, allowances and operations of the Village Representative Organization (BPD), Village Chief allowances, RT/RW fees, financial managers fees, etc. Meanwhile, the cost of community empowerment includes the cost of developing village facilities and infrastructure, spending on institutional strengthening, and others. (Harum et al., 2021)

The implementation of the management of Village Fund Allocation (ADD) starts from the planning, implementation, administration, reporting and accountability phases. (Harum et al., 2021)

Planning of Village Fund Allocation (ADD)

An essential step when outlining the Village Fund Allocation is orchestrating the Village Development Planning Conference. This conference serves as a collaborative space to deliberate on potential initiatives or blueprints for village advancement, all while adhering to the tenets of Participatory Development Planning for Village Communities (P3MD). Through this principle, the village community is encouraged to be actively involved in decision-making and determining the development program to be carried out, so that the planning results can be more targeted in answering the needs and aspirations of villagers.

The Taniwel Village's method for handling Village Fund Allocation (ADD) commences by organizing a pre-Musrembangdes gathering. This gathering is attended by individuals such as the Village Chief, members of the Village Consultative Body (BPD), various Department Heads, representatives from the neighborhood units (RT/RW), as well as community leaders. During this meeting, discussions are held regarding the modification of planned activities within the Village Government's Work Plan (RKPDesa) for the present year. Within this discussion, the village administration deliberates on crucial elements that require prioritization for subsequent action during the Musrembangdes forum. This process aligns with the findings obtained through conversations with the Village Chief.

Planning will be conducted in the Village Meeting for Development Planning (Musrembangdes), which will be attended by myself as the Village Chief, all Village Apparatuses, as well as BPD, LPMD, community leaders and RT/RW. They all will be involved in village development planning that will discuss Village Government Work Plan (RKPDesa), in order to remain transparent. (Mr. S. NIWELE, Thursday, 12th May 2022, 12:01 of Eastern Indonesian Time, at the Taniwel Village Office).

Based on the information above, the deliberations have involved the public to support the establishment of accountability for the Government of Taniwel Village, where the function of the public is to become observers and controllers of the planned program. However, based on the results of observations conducted, it can be seen that the planning stage of the Village Fund Allocation (ADD) has not been performed properly. It is because not many villagers understand what Village Fund Allocation (ADD) is, how it is managed,

and for whom it is to be used. In addition, village administrators are not able to communicate well with the public in the issue of managing village financial, resulting in lack of public interest in terms of attendance and participation in the management of Village Fund Allocations (ADD), both in the Musrembangdes and involvement in the application of programs in the village.

Implementation of Village Fund Allocation (ADD)

All activities, which sources of funds come from the Village Fund Allocation (ADD), are conducted by the Chief of Taniwel Village and assisted by village apparatuses, with the following phases:

- 1) Following the official establishment of the Village Revenue and Expenditure Budget (APBDesa) through the Village Regulation, the team responsible for implementation will start getting ready for initiatives that are financially supported by the Village Fund Allocation (ADD).
- 2) Village Fund Allocation (ADD) for the administration of government will be managed by the implementation team in the Department of Administration.

The phases above are the result of the approval in the Musrembangdes conducted by the Village Chief, BPD, LPMD, RT/RW along with village apparatuses in the preparation of the Village Government Work Plan (RKPDesa) to determine the Village Revenue and Expense Budget (APBDesa). Meanwhile, the implementation team prepares a Cost Budgeting Plan (RAB) and a Fund Utilization Plan (RPD) for the administration. This is in accordance with the results of interviews with the Village Secretary:

"For the implementation of Village Fund Allocation (ADD), a village development meeting was held to discuss the results of the previous deliberation on the Village Government Work Plan (RKPDesa) which became the determination of the Village Revenue and Expense Budget (APBDesa). It involved the Village Chief, BPD, RT/RW and myself representing the village government as the coordinator and the BPD who compiled the Village Revenue and Expense Budget (APBDesa) and for the implementing team, the Head of Financial Department is tasked with preparation of (RAB) and (RPD)" (Mr. M. LATUE, Thursday 12th May 2022, 12:12 Eastern Indonesia Time, at the Taniwel Village Office).

The management of Village Fund Allocation (ADD) must be conducted in a participatory, transparent, and accountable manner. The form of accountability in the management of Village Fund Allocation (ADD) is intended to achieve the application of an accountable government. Based on the results of observations made, it can be seen that the management of the Village Fund Allocation (ADD) has not been implemented properly and transparently. It is proven by the existence of several programs that are not implemented as planned in the budget and are not on target. One example is Direct Cash Assistance (BLT). Given this reality, the real needs of villagers are not yet fulfilled.

Administration of Village Fund Allocation (ADD)

The administration of Village Fund Allocation (ADD) in Taniwel Village has been guided by Minister of Home Affairs Regulation Number 113 of 2014. This is reflected in the existence of a village regulation on the Village Revenue and Expense Budget (APBDesa) which was discussed and agreed with the

Village Representative Organization (BPD). The Village Treasurer is responsible for managing village finances, which includes documenting all financial activities, such as village expenses and income. When recording financial transactions outlined in the Village Revenue and Expense Budget (APBDesa), the Village Treasurer needs to be careful and precise in completing their responsibilities, irrespective of whether it involves revenue or expenses. Revenue and Expenses for the village must go through the village treasury account and for each disbursement of funds made must be accompanied by written evidence signed by the Village Chief and Village Treasurer.

In the administrative process, every village revenue and Expense will be recorded. Every operational expense in cash issued by the Village Treasurer must be provided with proof of the transaction in the form of an Expense receipt and recorded by the Village Treasurer in the General Ledger. The Village Treasurer, in the interim, must document any expenditures made through direct transfers to another entity within the Bank Ledger. When documenting invoices, whether they involve cash or transfers, it's essential to include thorough and legitimate supporting documentation, all while ensuring precise and organized record-keeping. Aside from noting financial activities in the primary accounting record or banking journal, the town's fiscal officer also keeps track of tax amounts held back or gathered from shopping activities that have occurred. Regarding the withholding or gathering of taxes, the town's fiscal officer will make entries in the tax register under the income section. As the month wraps up, the town's fiscal officer takes on the job of finishing the accounting records and reporting duty to the local council. This aligns with the insights gathered from discussions with the town's fiscal officer:

Recording is carried out for every revenue and Expense as well as closing the book at the end of the month. An accountability report for village revenue and Expense every month is submitted to the Village Chief, which will then be submitted to the district. There have been several errors in recording, though" (Mr. E RUMAURU, Monday 16th May 2022, 20:45 Eastern Indonesia Time, at the Treasurer's House)

The statements given in the interview indicated that there were errors in recording. This happens because there are Expenses made by the village government that are not accompanied by receipts, which lead to difficulties and delays in the process of making the report.

Reporting of Village Fund Allocation (ADD)

The regulations outlined in Minister of Home Affairs Regulation Number 113 of 2014 govern the documentation and submission of Village Fund Allocation (ADD) expenditures. As mandated by these regulations, the Village Chief is obligated to provide the District Head/Mayor with a report detailing the actual use of the Village Revenue and Expense Budget (APBDesa). These reports are divided into two submissions: one for the first half of the year and another as a final report. The report for the first half of the year specifically details the actual expenditure of the Village Fund Allocation (ADD) and must be submitted by the end of July of that year. Conversely, the final report should reflect the advancements made through the Village Fund Allocation (ADD) and specify how funds were utilized to address challenges, as well as recommendations for

the final settlement of the use of Village Fund Allocation (ADD), which will be reported no later than the end of January of the following fiscal year. Reporting contains administration through comprehensive recording of all activities in each field. It is described in the following interview:

"In terms of reporting procedures, we still follow the existing regulatory procedures in both the Minister of Home Affairs Regulation and District Head Regulation. Thus, the reporting of Village Fund Allocation (ADD) will continue to be conducted in accordance with existing procedures" (Mr. S NIWELE, Thursday 12th May 2022, 12:01 Indonesian Eastern Time, at the Taniwel Village Office).

The reporting of Village Fund Allocation (ADD) per program by the government of Taniwel Village shows that the report on the realization of the implementation of Village Revenue and Expense Budget (APBDesa) per source of funds is in accordance with accountable principles, both in the first semester of Village Fund Allocation (ADD) reporting which is submitted on 30th June 2020 and the final semester which is submitted on 31st December 2020. Based on the results of observations in Taniwel Village, it can be seen that every use of the budget is conducted consistently by recording its use in accordance with financial accounting principles in the village, and the Expense Budget Draft issued by the District as a guide for reporting the results of activities. The results of observations also show that village governments often experience problems in making, implementing, and reporting the results of their activities, because the guidelines for recording the results of activities continue to change each year in accordance with the District Head Regulations. It is noted that the District Head of Seram Bagian Barat Regulation in 2020 underwent two changes, namely the District Head of Seram Bagian Barat Regulation Number 11 of 2020 and the amendment to the District Head of Seram Bagian Barat Regulation Number 5 of 2020. This causes the village government to do more reviews and synchronizations every time it conducts the process of reporting, in order to accommodate those changes.

Accountability of Village Fund Allocation (ADD)

In the execution of their responsibilities, powers, and commitments related to overseeing village monetary resources, the Village Head is required to provide a report detailing accountability, serving as a reflection of how public funds allocated to the village administration were utilized. Regarding the accountability of Village Fund Allocation (ADD), the Village Head takes on the role of leading the team responsible for implementation and is accountable for the entire process of Village Fund Allocation (ADD) management, encompassing the stages of planning, execution, and monitoring. The approach to illustrate responsibility in overseeing and employing the Village Fund Allocation (ADD) in Taniwel Village is recorded in the Village Revenue and Expenditure Budget (APBDesa) document, which is put together yearly at the end of each year.

The Taniwel Village Administration's accountability procedure adheres to Ministry of Home Affairs Regulation Number 113, stipulating that the Village Head presents a responsibility report on the actualization of the Village Fund Allocation (ADD) implementation to the Regency Chief at the close of each financial year.

The accountability process of the Government of Taniwel Village is in accordance with Ministry of Home Affairs Regulation Number 113 which states that the Village Chief submits an accountability report on the realization of the implementation of Village Fund Allocation (ADD) to District Head at the end of each fiscal year. In the process of implementing accountability, the government of Taniwel Village is quite good, because the obstacles or problems experienced are insignificant and only in the form of small errors that can be corrected. The aids of the Sub-district assistance team is also one of the supporting factors. Any administrative problems that are considered quite difficult to overcome from the village government can be consulted with this team. This can be seen through the following interview:

"There are indeed some insignificant difficulties, because I also don't fully understand the administration. So, the administration of Village Fund Allocation (ADD) is not yet perfect. But, for the most part, I don't think there is any fatal error because all the tasks or responsibilities have been regulated in the procedure for the village financial management. (Mr. E RUMAURU, Monday, 16th May 2022, 20:45 Eastern Indonesia Time, at the Treasurer's House).

In the statement above, it can be concluded that there are always small obstacles in the reporting process. However, everything can be fixed quickly. If there is something that cannot be solved on its own, then the village government will ask for the aid from the Sub-district assistance team to provide a solution.

CONCLUSION AND RECOMMENDATION

Following a conversation focusing on how the Village Fund Allocation (ADD) is managed and accounted for in Taniwel Village, we can summarize the key findings as follows:

1. The phase of the Planning of Village Fund Allocation (ADD) in Taniwel Village has applied the principles of participation and transparency. This is evidenced by the participation of the villagers in village deliberations, even though the attendance level is still quite low. All Village Fund Allocation (ADD) programs can be known by the villagers through a bulletin board installed in front of the Village Office, despite most of the villagers still lacks in knowledge about Village Fund Allocation (ADD), which resulted in a low level of villagers participation.
2. The phase of the Implementation of Village Fund Allocation (ADD) in Taniwel Village can be considered to have been transparent and accountable in accordance with Ministry of Home Affairs Number 113 of 2014, although accompanied by a number of obstacles in program application due to delays in Village Fund Allocation (ADD) disbursement and inaccurate program targets.
3. The phase of the Administration of Village Fund Allocation (ADD) in Taniwel Village is accountable and transparent because all records of revenues and Expenses are recorded and the book closing process can be conducted properly. Although there are a number of obstacles experienced as a result of incomplete expense notes, the village treasurer has prepared data for accountability for the Village Chief to be submitted to the District Head

4. The phase of the Reporting of Village Fund Allocation (ADD) in Taniwel Village can already be considered accountable because its application follows the Minister of Home Affairs Regulation Number 113 of 2014 concerning village financial management and the District Head of Seram Bagian Barat Regulation Number 11 of 2020, despite still experiencing various obstacles in making reports due to the existence of changes in the District Head of Seram Bagian Barat Regulation which is the guidelines for reporting.
5. Although there are still some technical and administrative imperfections, the accountability stage of Village Fund Allocation (ADD) in Taniwel Village can generally be viewed as satisfactory. The primary difficulty encountered is the inadequate skill level of the individuals responsible for managing Village Fund Allocation (ADD), which frequently necessitates help from relevant external sources.

This research has limitations because it is only performed using samples from one village. The results of this research cannot necessarily describe the situation and problems that exist in thousands of other villages, so generalizations cannot be made. Therefore, it is recommended for future studies to use a larger size of sample.

FUTHER STUDY

This research still has delays, so it is necessary to conduct further research related to the topic The Management Accountability of Village Fund Allocation (ADD) in order to improve this research and add insight for readers.

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