

Accountability And Transparency Of Village Fund Allocation (ADD) Management In Semboro Village, Semboro District, Jember Regency

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Article Info	Abstract
Received June 26 , 2022	<i>This research was conducted to determine the extent of transparency and accountability in the management of Village Fund Allocations at the planning, implementation, and administration, reporting, and accountability stages in accordance with Jember Regent Regulation No. 38 Year 2021. This study uses a qualitative method. The sampling technique was carried out using primary data and secondary data, data collection techniques were carried out using documentation and interviews. The results showed that the management of the Village Fund Allocation in Semboro Village was good and in accordance with the Regent's Regulation No.38 of 2021. The effectiveness and efficiency of the management of the Village Fund Allocation in Semboro Village was appropriate.</i>
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INTRODUCTION

Government Accounting is one of the fields of accounting that has a role in the management of public finances in realizing good governance of government finances. Government accounting is currently growing rapidly along with the times. The emergence of the need for the use of accounting in reporting and recording government performance is due to the demands for transparency and political accountability on public funds managed by the government. Accountability, managerial, and supervision are the main objectives of Government Accounting. Government accountability is the embodiment of providing information on activities and financial management carried out by the government for 1 (one) period. In the managerial process, government accounting must also provide information such as planning, budgeting, implementation,

monitoring, and evaluation of government performance. In government accounting, it must also enable the implementation of inspections by the functional supervisory apparatus in an effective and efficient manner.

Undang-Undang No.6 Tahun 2014 Pasal 1 Regarding the Village, it is stated that the Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and or traditional rights that are recognized and respected in the system of Government of the Unitary State of the Republic of Indonesia. In Law Number 6 of 2014 concerning Villages, it has regulated Village finances and village assets in order to provide services to the community, among others sourced from regional original income, the existence of government obligations for the government from the center to the Regency by providing transfers of funds to the village, donations or Grant. One form of transfer from the government to support development in the village is the Village Fund Allocation, abbreviated as ADD.

The Village Fund Allocation (ADD), as stated in Jember Regent Regulation No. 38 of 2021, is a fund allocated by the Regional Government for a village of at least 10% whose source comes from the portion of the Financial Balance Fund between the Government and the Regional Government received by the Regional Government after deducting the special Allocation Fund. . This Village Fund Allocation is used for physical programs for village development and is accounted for by the Village Head. In the use of the Village Fund Allocation (ADD), it cannot be separated from the planning, implementation, supervision, and accountability for its use. The allocation of Village Funds must be allocated and used properly in accordance with applicable laws that have been stipulated by the Government.

The implementation and management of good government or commonly called Good Governance must have one element, namely Accountability so that there is no fraud in the management of Village Fund Allocation (ADD). Accountability is very necessary in supporting the implementation of village autonomy so that it can run well and maximally. Accountability is the organization's mission in the form of responsibility to achieve predetermined goals through periodic accountability media (Aprisiami, 2012). According to (Mardiasmo, 2009), Accountability is the obligation of the holder of the trust to account for, report, provide, disclose all activities that are the responsibility of the holder of the trust to those who have the right and authority to ask

for accountability, namely the giver of the trust in order to minimize the occurrence of fraud.

In addition to accountability, transparency is also needed for the implementation of good government (good governance). Accountability and transparency are the two main keys to realizing good governance. (Kumalasari & Riharjo, 2016) said that transparency is indicated by whether the government's policies, regulations, programs, budgets and activities are open to the public. The existence of demands for accountability and transparency over government performance reporting and recording of transactions by interested parties makes government accounting an unavoidable necessity. It is explained in Chapter 4 Article 5 regarding the principles of regional financial management in Perbupl No. 38 of 2021, ADD (Village Fund Allocation) is managed based on transparent, accountable, participatory and balanced principles. With transparency, there is access for everyone to obtain and know information about policies, the process of making, implementing, and the results that have been achieved by the government.

Semboro Village is located in Semboro District, Jember Regency. Semboro Village 1 (one) village out of 61 (six) villages in Semboro District. Semboro Village is one of the villages that implements Village Fund Allocation (ADD). In the management of Semboro Village Fund Allocation (ADD), the Semboro Village is guided by Peraturan Bupati Nomor 38 Tahun 2021 and guided by Permendagri No.113 Tahun 2014 principles of transparency, accountability, participation and is carried out in a disciplined and orderly manner. The Semboro Village Government must provide financial reports in a transparent and accountable manner.

Based on the description of the background of the problem above, the authors are motivated to raise the issue as a title "**Accountability and Transparency of Village Fund Allocation Management (ADD) in Semboro Village, Semboro District, Jember Regency**".

METHODS

The type of research used by the researcher is a qualitative research with a descriptive nature of research. Descriptive qualitative research in the form of processing spoken and written words from observed sources. Research is carried out interactively

and continues until the research is completed. This research was conducted using a descriptive method, by describing in detail the reality of various phenomena that occurred in the place that became the object of research.

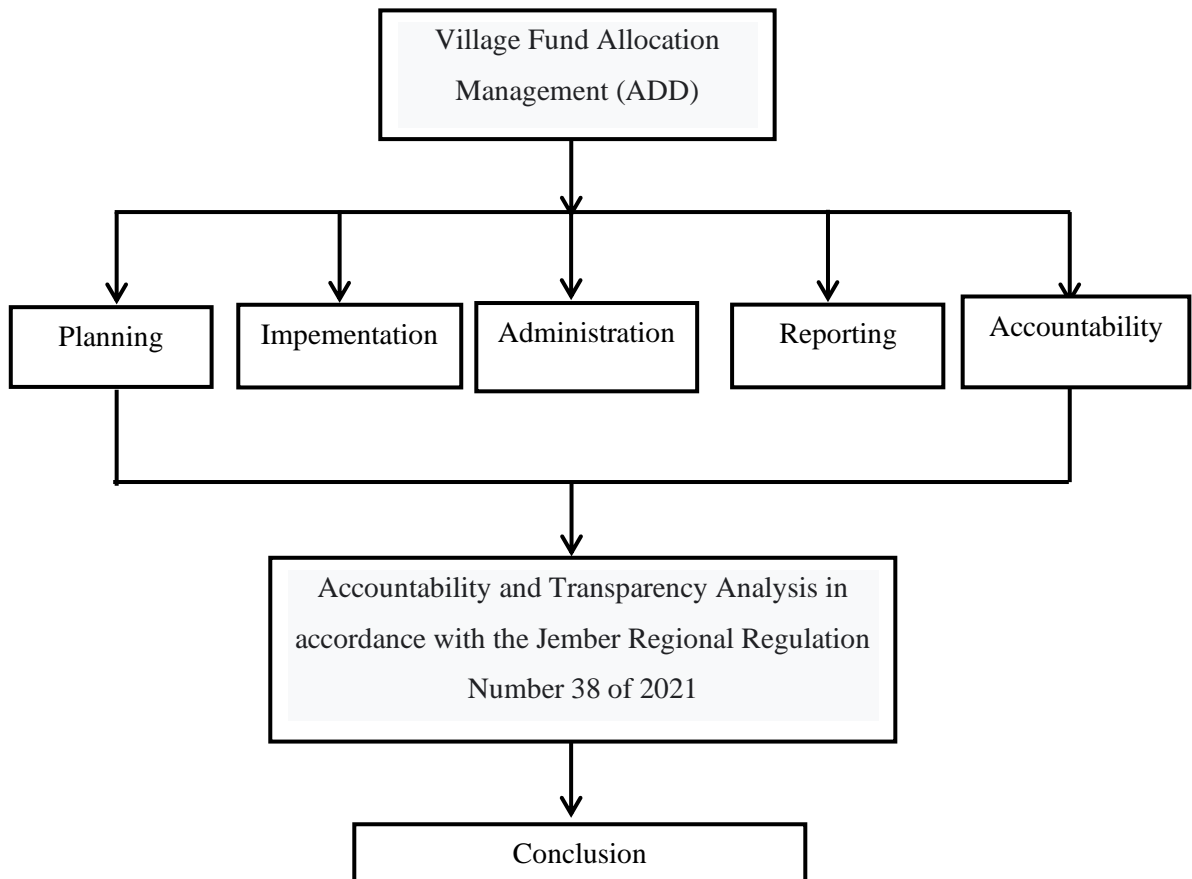


Figure 1. Research Design

RESULTS AND DISCUSSION

Accountability

According to Mardiasmo, 2009, Accountability is the obligation to provide accountability, report, disclose, and present all activities that are the responsibility of the decision maker to the party giving the rights and mandates, and have the authority to demand such accountability. Said by Mahsun, 2015, In a narrow sense, accountability is accountability to who is responsible.

Transparency

According to Regent Regulation No. 38 of 2021, the principle of transparency is openness to get the widest possible access to information regarding village financial management. (Andi., 2002) argues that transparency is the openness of the government in providing information that is in line with the activities or activities of managing

public resources to parties who need information. Mahmudi (2016) in (Amalia, Z., Malukah, A., & Mahsuni, 2020) also argues that transparency is openness to public resources to those who need it and also being a stakeholder in an organization to provide real and factual information.

(Adrianto, 2007) In the opinion, public transparency is an openness that is truly and truly comprehensive, and provides room for active participation from all levels of society in the process of managing public resources. According to (Agoes, 2009) Transparency means the obligation for financial managers to implement the principles of transparency in the process of delivering information and decisions. Openness in the delivery of information can also mean that the information submitted must be true, complete and timely to all stakeholders. It is not allowed to hide things that are kept secret, cover up and delay their disclosure.

Effectiveness and Efficiency

1. Analysis of the Effectiveness of Village Fund Allocation Management (ADD)

Effectiveness is a measure that measures how far the quantity, time, and quality targets can be achieved.

$$Effectiveness = \frac{Shopping\ Realization}{Shopping\ Target} \times 100\%$$

Table 1. Results of Calculation of ADD Management Effectiveness Levels

Year	Shopping Realization	Shopping Target	Percentage
2021	874.232.811	876.046.311	99,7 %

The table above describes that the level of effectiveness in Semboro Village is 99.7%.

2. Analysis of Village Fund Allocation Management Efficiency (ADD)

$$Efficiency = \frac{Shopping\ Realization}{Revenue\ Realization} \times 100\%$$

Table 2. Calculation of the Efficiency Level of ADD Management

Tahun	Shopping Realization	Revenue Realization	Percentage
2021	874.232.811	858.757.092	100 %

The table above describes that the efficiency level in Semboro Village is 100%.

Semboro Village Planning

Effectiveness of Village Fund Allocation Management (ADD) in Semboro Village which has been obtained from the results of the interview, namely carrying out the Musrenbangdes (Village Deliberation), from the deliberation it can be seen what program will be implemented. After everything is known, then the RKPDesa is formed. Make APBDes for the cost budget that will be obtained and issued. The hall is in line with Regent's Regulation No. 38 of 2021.

In this planning process, Semboro Village is categorized as efficiency, because the use of costs or money used for the planning process is not very large, only for costs such as publication and documentation purposes, meeting consumption, labor costs for Musrenbangdes (Village Deliberation) activities, and decoration services. , village development planning, RKPDes (Government Work Plan) deliberations and the implementation of APBDes village deliberations.

Semboro Village Implementation

In the implementation process in Desal Semboro, from the results obtained from the interviews, the first thing to do in the implementation process is the disbursement of funds from the Government with applicable stipulations or regulations. After receiving funds from the Government, then the activities that have become programs will be carried out. It is in accordance with the procedures stipulated by the Government. The hall is in line with the Regent's Regulation INo. 38 Years 2021.

In the Semboro Village implementation process, it is categorized as efficiency, because the use of costs or money that will be spent for the implementation process is used entirely, such as what has been planned and budgeted, such as being used for village head allowances and village apparatus and for permanent income.

Semboro Village Accountability

In the accountability process in Semboro Village, interviews have been obtained, namely the accountability process in Semboro Village carrying out accountability reports in Semboro Village carrying out accountability reports on the realization of the APBDesl implementation to the bupati through the sub-district head at the end of every year of violation. In addition to the Regent, the report on the realization and accountability report for the implementation of the APBDesl is informed and notified to the Semboro Village community, such as making an information banner on the implementation of the APBDes. this is in line with the Regent Regulation No. 38 of 2021.

In the accountability process from Semboro Village, it is categorized as efficient, because the use of the costs incurred for the accountability process is not too large and it is used properly to hire operator services to report on the realization of accountability as well as the implementation of information to the community through the desal website and the creation of information banners for Semboro Village, the consumption costs of the Village Head as well as the Village Apparatus who carry out the reporting responsibilities.

Semboro Village Administration

In the administration of Semboro Village, the results obtained from interviews are that current administrative activities have used Siskeudes (Desal Finance System), from this system, it includes reports and all records carried out related to village finances and are interrelated with each other. These operations are carried out by people who are skilled in these fields. The village treasurer only keeps the archives of all these reports, namely the general cash book, bank cash book, and assistant cash book. The hall is in line with the regulations in the Regent's Regulation 381 of 2021.

The administration process of Semboro Village is categorized as efficient, because the administrative process has been used properly to fund SISKEUDES operator services which are used to report all activities of Semboro Village.

Semboro Village Report

While the reporting process in Desal Semboro, the results obtained from interviews are that the financial reporting activities in Desa Semboro are carried out in 21 (two) stages, namely the report in the first semester and the report in the semester at the end of the year in the form of a APBDesa report and a report on the realization of activities. The hall is in line with the regulations in Regent Regulation Ino.38 of 2021.

In fact, the reporting process in Semboro Village is categorized as efficient, because the costs used in the reporting process are not very large, such as those used for meetings and decoration services, consumption, publications and documentation, wages for labor services related to the preparation of ILPPD reports, LKPJ at the end of the term of office and the end of the budget.

CONCLUSION

Based on the results of research and observations, transparency in the management of village fund allocations (ADD) in village development has been carried out in Semboro village. It can be concluded that there is a village development planning

meeting to appreciate and accommodate the ideals of rural communities, participation which contains detailed development activities, and information boards which are installed at every road placement and posted in front of the Semboro Village hall. the management of village fund allocations (ADD) in the report format is in accordance with Permendagrif no. 1131 of 2014 and Perbup of Jember l. of. 38 of 2021.

There are no problems in submitting the report, because in making reports, it is already using an application system that contains financial data. Based on the results of the research on the Transparency of the Management of Village Fund Allocation (ADD) in the development of the Village Fund that has been carried out, namely in the Semboro Village, that the principle of Transparency has been implemented well. This is evidenced by the existence of information boards, banners, for this reason, the principle of openness is continuously improved, while for public participation it is necessary to continue to improve in coordinating the implementation of development.

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