

Accountability and Transparency in Financial Management of Village Fund Allocations in Achieving Good Governance

Bakhtiar^{1*}

¹Faculty of Economics, Universitas Andi Djemma, Palopo City, South Sulawesi, Indonesia

Email

bakhtiar647@gmail.com*

Received: June 06, 2021 Revised: July 07, 2021 Accepted: July 13, 2021

Abstract

The Purpose of the research objective is to provide insight that can determine the management of village fund allocations (ADD) through the principles of good accountability and transparency. The type of research used is qualitative data, namely data expressed in the form of words, sentences, and documents or archives regarding the management of village fund allocations regarding accountability and transparency in realizing good governance in Tanete Village Tompobulu District, Gowa Regency. Sources of data used are primary data and secondary data. The data analysis method used in this research is descriptive analysis in written and spoken words that can be observed in words, sentences or pictures, and data. The results of this study are the supervision of ADD financial management carried out by the BPD as a supervisor whose function is to set village regulations, and the village head has carried out his duties well. The BPD's supervision of ADD financial management has been carried out as much as possible, marked by the development of village infrastructure sourced from ADD.

Keywords: Accountability; Transparancy; Financial Managemengt; Village Fund; Good Governance

DOI : <https://doi.org/10.33096/atestasi.v4i2.824>
p-ISSN : 2621-1963
e-ISSN : 2621-1505

© Copyright: ATESTASI: Jurnal Ilmiah Akuntansi (2021)

This is an Open Access article distributed under the terms of the Creative Commons Attribution 4.0 International License. Site Using OJS 3PKP Optimized.

1. Introduction

The term village is often synonymous or referred to as a traditional community. The village is the pioneer of an autonomous and fully sovereign democratic system. For a long time, villages have had their governance mechanisms and social norms. So that until now the village development is considered still not fulfilled by the government. According to Law no. 23 of 2014 concerning regional government which states that the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, where the interests of the local community are based on community initiatives and traditional rights that are recognized and respected in the government system. It is related to financial management and allocation of village funds (ADD) and village development. Therefore, the village is provided as a guide and guide for the planning and financial management process. As the most miniature government system, the village demands renewal to support village development away from poverty.

Funding for every village development activity requires a large amount of money. In every village in Indonesia, ADD is given annually in a certain amount to develop the village. The district government's allocation to the village is sourced from the revenue sharing of regional taxes, the revenue sharing of

regional levies, and the share of the central and regional government financial balance funds received by the district government except for DAK. The amount of the regional tax revenue sharing as intended for the village is at least 10% of the regional tax revenue per year, taking into account the aspect of equity and the village's potential. The revenue sharing for the regional retribution allocated to the village is at least 10% of the revenue from the regional levy per year by taking into account the aspect of village involvement in service provision. Meanwhile, the portion of the central and regional government financial balance funds received in the district for villages is 5% to 10% of the balance fund receipts per year, which consists of tax and natural resource sharing, as well as DAU after deducting personnel expenditures (Hamid, 2007). 2016). With the revolving balance fund through ADD, it must make the village truly prosperous and prosperous. However, it is still a dream for ADD management, even though it has been required in the budget in the APBD post, but there are still many who have not done it. For this reason, the government should direct village empowerment to continue to be carried out in encouraging all elements towards village autonomy to achieve successful ADD management.

The success of ADD management is highly dependent on various factors, including the readiness of village government officials as the spearhead of implementation in the field, optimizing increased implementation at the village level, so it is necessary to have an ADD management accounting system that can truly be fulfilled from the principles of accountability and transparency in regional finance. So most ADD is intended for the community, starting from the ADD planning process, ADD implementation, to reporting. It must be by the applicable procedures. So later, it is hoped that this ADD fund can create equitable village development and benefit the village community. Village fund allocations are prone to misappropriation of funds by parties whom the community should trust in building villages to become more advanced and developing. It is where the importance of the role of the community as a direct supervisor and cannot be separated from the role of the district government as the provision of funds constantly to monitor the direction and progress of village development. It is done by allocating village funds intended for community empowerment by 70% and village government administration by 30%. The allocation of village funds used for village community empowerment is directed at improving or developing village physical facilities and infrastructure, including small-scale public facilities and environmental and settlement improvements, honorarium for the ADD implementation team, and strengthening village institutions and other village activities deemed necessary. Meanwhile, the use of ADD is for the administration of the village government and the operation of the village consultative body.

In order to avoid one of the frauds during the ADD management process, all levels from the authorized apparatus to the community must know the basic concepts of accountability and transparency so that there is no apathy in carrying out everything from planning, implementation, and accountability. The basic concept of accountability is based on the classification of managerial responsibility in each organizational environment which aims to carry out activities in each section. Each individual from the ranks of the apparatus must be responsible for every activity carried out on his part. For this reason, this concept can distinguish between controlled activities and uncontrolled activities. Controlled activities are actual activities controlled by someone for these activities that are planned, implemented, and assessed from the results by the authorized party. The provision of ADD to villages can also be used as a reflection of the realization or creation of good governance, where the government and the community have a close relationship and at the same time increase community participation, thereby encouraging local government accountability and transparency. The principles of good governance are public participation and the growth of transparency built based on accessible information and information that needs to be accessed for adequate interests on equality, effectiveness and efficiency, accountability, and the existence of a strategic vision.

In 2014 the Gowa Regency government distributed ADD amounting to Rp. 14,022,337,557 from the APBD and Rp. 13,419,725,925 from the APBN. Meanwhile, in the 2015 fiscal year, the Gowa Regency government distributed ADD amounting to Rp. 81,358,544,943, which was addressed to 167

villages throughout Gowa Regency. Where in 2015 fiscal it increased from the previous year. The determination of the budget value in 2015 has referred to Law Number 6 of 2014 concerning Villages and Regional Regulation (Perda) of Gowa Regency No. 10 of 2014 concerning the Regional Revenue and Expenditure Budget (APBD) of Gowa Regency in order to increase the professionalism of the work of village officials in providing services to society. Good governance and paying attention to the principles of transparency and accountability are carried out at the village government level as a consequence of village autonomy.

Transparency means that in carrying out the government, the government discloses material matters periodically to interested parties, namely the principle of openness for the public to know and access information about regional finances, in article 2 concerning the principle of regional financial management in the Minister of Home Affairs No. 113 of 2014. Village finances are managed based on the principles of accountability and transparency and are carried out in an orderly and disciplined budget. With the principles of accountability and transparency, it is easy for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, and the results achieved. Accountability in the administration of local government is the obligation of local governments to be responsible for the management and implementation of local governments in the context of regional autonomy to achieve the goals that have been set through the media of accountability regarding measurable both in terms of quality and quantity. Based on the background stated, the formulation of the problem in this research is how is the accountability and transparency system for planning, implementation, accountability, and supervision of ADD in achieving good governance in Tanete Village, Tompobulu District, Gowa Regency?

Theoretically, this research is expected to provide broad insight for academics who can determine the management of village fund allocations (ADD) through the principles of good accountability and transparency. In addition, it is hoped that this research can provide concept development for policy delivery so that there is no difference in views between the central, regional, village, and community governments in its application. Practically, this study is expected to be used as a reference for developing knowledge regarding the management of village fund allocations from the value of accountability and transparency properly and their application. For readers, it is helpful to know how to manage village fund allocation (ADD) from accountability and transparency itself. Through this research, the community can find out how accountability and transparency start from planning, implementation, and supervision itself. They can supervise the village government in running the economy using the ADD that has been given.

Accountability is the natural desire of the government to implement good governance in the implementation of state life. In a good government, one of the things required is the existence or implementation of good governance. The accountability system states that accountability is the obligation to convey accountability or answer and explain the performance and actions of a person or legal entity or collective leader of an organization to parties who have the right or authority to ask for information or accountability. Governance cannot be separated from the basic principles of good governance, namely accountability and transparency, as the main elements that accountability is responsible for those who are given the mandate to govern to those who gave them the mandate. Accountability means accountability by creating supervision through the distribution of power in various government institutions to reduce the accumulation of power while at the same time creating conditions for mutual supervision.

Accountability is a form of obligation to account for the success or failure of implementing the organization's mission in achieving predetermined goals and objectives through a medium of accountability carried out periodically (Mardiasmo, 2007). State Administration Institutions and the Indonesian Development Finance and Development Supervisory Agency, Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person or leader of an organizational unit to parties who have the right or authority to ask for accountability (Syaputra & Iskandar, 2018). The obligation to provide accountability or answer and explain the performance and

actions of a person or leader of an organizational unit to parties who have the right or authority to ask for accountability in the form of reports with the principle that every village financial management activity must be accountable to the village community by the laws and regulations. The invitation is essential to establish efficiency, effectiveness, and reliability in village financial reporting, which contains activities ranging from planning to realization or implementation. Based on accountability is the provision of information and disclosure of financial activities and performance to interested parties. The government, both central and regional, must be able to become the subject of providing information in the context of fulfilling public rights, namely the right to know, the right to be informed, and the right to have their aspirations heard (Yulihantini & Wardayati, 2017).

Accountability is every officeholder elected by the people who must then be able to account for the policies that have been and have been taken to be able to account for the words or words that have been issued and also be responsible for behavior in life that has been, is or will be implemented. Accountability is the obligation of individuals or authorities entrusted with managing public resources, and those concerned with them can then answer matters concerning their accountability. Accountability is closely related to instruments for control activities, especially in achieving results in public services and conveying them transparently to the public (Arifiyadi 2008).

Public accountability is the obligation of the trust (agent) holder to provide accountability, present, report, and disclose all activities and activities of responsibility to the party giving the mandate (principal) who has the right and asks for such accountability. Public accountability consists of 2 types (Ndiki, 2016) namely 1) Vertical accountability is accountability for fund management to higher authorities, for example, accountability of work units (services) to village governments, local government accountability to the central government, and central government to the MPR. 2) Horizontal accountability is accountability to the broader community. Accountability must be carried out through media that can be communicated to internal and external (public) parties, periodically or unexpectedly, a legal obligation and not voluntary. Accountability has 2 (two) types, namely: 1) Internal accountability, which applies to every level in the internal organization of state administration, including the government where every position or public officer, either individual or group, is obliged to account to his immediate superior regarding the development of performance or the results of the implementation of activities regularly periodic. 2) External accountability, there is in every State Institution as an organization to account for all mandates that have been received and implemented to be later communicated to external parties and their environment.

Syahrudin & Rasul, (2002) state the accountability dimension is divided into 5 parts: 1) Accountability For Probity and Legality is compliance with laws and other regulations required in the organization. Honesty accountability is the avoidance of abuse of office, corruption, and collusion. Legal accountability ensures the enforcement of the rule of law, while honesty accountability ensures healthy organizational practices. 2) Performance Accountability is the responsibility to manage the organization effectively and efficiently. 3) Program Accountability, Organizational program is a quality program and supports the strategy in achieving the organization's vision, mission, and goals. public institutions must be responsible for the programs that have been made to the implementation of the program. 4) Policy Accountability is a public institution that must account for the policies that have been determined by considering the impacts that will be faced in the future. 5) Financial Accountability, in the form of accountability of public institutions to use Public Money economically, efficiently, and effectively, there is no wastage and leakage of funds and corruption.

There are three main principles in the management of regional finances (Lestari, 2017) as follows: 1) The principle of accountability is the principle of public accountability which means that the budgeting process starting from planning, preparation, and implementation must be reported and accounted for to the DPRD and the community. The community not only has the right to know the budget but also has the right to demand accountability for the plan or implementation of the budget. 2) The principle of

transparency, openness in planning, drafting, implementing regional budgets. Transparency means that community members have the same rights and access to know the budget process because it involves the aspirations and interests of the community, especially meeting the needs of people's lives. 3) Value for Money principle means applying three main points in the budgeting process, namely economy, efficiency, and effectiveness. Economics is concerned with the selection and use of specific quantities and quality of resources at low prices. Efficiency means that the use of public funds can produce maximum output (practical). Effectiveness means that the use of the budget must achieve the targets or objectives of the public interest.

The State Administration Agency (LAN) as quoted by the Financial and Development Supervisory Agency (BPKP) distinguishes accountability into three types of accountability (Fajri & Rahmi, 2015). (1) Financial Accountability is accountability regarding financial integrity, disclosure, and compliance with laws and regulations. The target is a financial report that includes receipts, deposits, and financial expenditures of government agencies. The components that make up financial accountability consist of financial integrity, disclosure, and compliance with laws and regulations. (2) Benefit Accountability pays attention to the results of government activities. The results of its activities are focused on effectiveness, not just compliance with procedures. Not only for Output but also for Outcome. The outcome is the impact of a program or activity on society. The outcome is higher in value than Output because Output only measures the result without measuring its impact on society, while Outcome measures Output and the resulting impact. Outcome measurement has two roles, namely retrospective, and prospective. The retrospective role is related to past performance appraisals, while the prospective role is related to planning performance in the future. (3) Procedural Accountability is accountability that focuses on information about the level of social welfare. High ethics and morals are needed as well as a positive impact on the social conditions of society. Procedural accountability is accountability regarding aspects of a determination and implementation of a policy that considers moral, ethical, legal certainty, and compliance with political decisions to support the achievement of the final goals that have been set.

Permendagri Number 113 of 2014, concerning regional financial management guidelines, states that transparency is the principle of openness that allows the public to know and gain access to the broadest possible information about regional finances. With transparency, it becomes access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, and the results achieved. (Arifiyanto & Kurrohman, 2014), transparency means the government's openness in providing information related to public resource management activities to parties who need information. The government is obliged to provide financial information and other information that will be used for decision-making by interested parties. Transparency can be done if there is clarity of duties and authorities, availability of information to the public, an open budgeting process, and assurance of integrity from independent parties regarding fiscal estimates, information, and translations.

Andrianto, (2007) states that transparency is openness in earnest, comprehensive, and provides a place for active participation from all levels of society in the process of managing public resources. Transparency is openness and honesty to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability for the resources entrusted to it and its compliance with laws and regulations. From the above definition, it can be said that transparency is the government's openness to the public to access information based on the consideration that the public has the right to know openly and thoroughly about the government's accountability. Transparency is built on the free flow of information. All government processes, institutions, and information need to be accessible to interested parties, and the information available must be sufficient to be understood and monitored. Several essential benefits of budget transparency (Andrianto, 2007), namely: preventing corruption, more accessible from identifying the weaknesses and strengths of policies, increasing government accountability so that the public will be better able to measure government performance, increasing trust

in the government's commitment to decide specific policies, strengthening cohesion social, because public trust in the government will be formed.

Government accounting standards explain that transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations. Transparency in the management of public finances is a principle of good governance that public sector organizations must meet. With this transparency, the public will obtain basic and factual information to use the information. (1) comparing the financial performance achieved with the plan, (2) assessing the presence or absence of corruption and manipulation in the planning, implementation, and accountability of the budget, (3) determining the level of compliance with the relevant laws and regulations, (4) knowing the rights and obligations of each -each party, namely between the management of public sector organizations with the community and with other related parties (Mahmudi, 2010).

Law No. 22 of 1999 concerning local governments, which also regulates villages, emphasizes the village as a unit, a legal community that has the authority to regulate and manage the interests of the local community based on local origins and customs that are recognized in the national government system and are located in With this understanding, it is evident that this law provides the basis for a Self Governing Community, namely a community that regulates and manages the community's interests according to local conditions and socio-culture (Ahluwalia et al., 2016). Understanding and according to law number 6 of 2014 contained in article 1 (one) explains that a village is a village and a traditional village or what is called by another name, from now on referred to as a village, is a legal community unit that has territorial boundaries that are authorized to regulate

The village is one of the spearheads of government organizations in achieving success from government affairs originating from the central government. The village is closer to the community so that programs from the government are delivered more quickly. The village has the right to regulate or manage its household, which is called village autonomy. The right to manage or regulate one's household as a legal community unit is related to the interests of the government alone and the community's interests. One way for the village government to develop villages is by empowering rural communities. Village community empowerment is an effort to develop community independence and welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources by establishing policies, programs, activities, and assistance by the essence of the problem and priority needs of the village community. For the village development process based on the principles of legal certainty, orderly administration of government, orderly public interest, openness, proportionality, professionalism, accountability, effectiveness and efficiency, local wisdom, diversity, participatory. Village government is the administration of government affairs and the local community's interests in the government system of the Unitary State of the Republic of Indonesia. The village government is the village head or what is called by another name assisted by village officials as an element of village government organizers. The Village Consultative Body (BPD) is the embodiment of democracy in the implementation of village government. BPD members are representatives of the villagers concerned based on representation.

The village is the beginning of the government's goal in starting the improvement of the Indonesian economy, so the government makes regulations on the allocation of village funds. ADD is one of the village revenues given by the Regency / City government to equalize the region from the lower level so that the existence of ADD will make the growth of any field equal. ADD is a part of village finances obtained from regional tax revenue sharing and part of the Regency's central and regional financial balance funds. According to Regent Regulation No. 12 of 2015 concerning general guidelines for the implementation of the Village Fund Allocation (ADD) in article 4 that the allocation of village funds comes from the part of the central and regional financial balance funds received by the Regency of at least 10% originating from: (1) tax revenue sharing and other sources of income natural resources, (2) general

allocation funds after deducting personnel expenditures. The objectives of the allocation of village funds (ADD) based on Law No. 6 of 2014 are: a) improving the administration of village government in carrying out government, development, and community services according to their authority; b) Increasing the capacity of community institutions in the village in planning, implementing and controlling development in a participatory manner by the potential of the village; c) Increase income distribution, job opportunities and business opportunities for rural communities; d) Encouraging an increase in the self-help of village communities; (e) Eradicating poverty and reducing inequality; f) Increasing infrastructure development; g) Improving the practice of socio-cultural religious values in the context of realizing social improvement; h) Improving public peace and order.

To realize good management of village fund allocations, the village government must adhere to the principles set out in Permendagri No. 113 of 2014 concerning village financial management guidelines as follows: a) ADD financial management is an inseparable part of village financial management as outlined in regulations village about the Village Budget. b) Financial management must be planned, implemented, monitored, and evaluated openly by involving all community elements in the Village. c) Financial management must use the principles of saving, directed, and impacting the community, measurable and controlled. d) Financial management must be accountable and carried out by the provisions of the applicable laws and regulations. 30% (thirty percent) and 70% (seventy percent) of the allocation of village funds are used for community empowerment activities. For the administration of the village government, 30% (thirty percent) is used, among others: purchase of office stationery, payment of electricity bills, telephone and office water, photocopying costs, office maintenance, office supplies, consumption of meetings, travel costs for village government officials and BPD, BPP honorary money and other activities deemed essential. For community empowerment activities, 70% (seventy percent) can be used, among others: the cost of repairing small-scale public facilities, participation in community business capital through BUMDes, improvement of the residential and environmental environment, appropriate technology, health and education improvements, socio-cultural development and religious activities, the cost of the month of cooperation, the cost of village competitions, youth activities (coral cadets, sports, etc.), assistance for the cost of selecting village heads and hamlet heads, fostering RT and RW and other activities deemed essential (Sustainable, 2017).

Good governance is often defined as good governance. Some interpret it as good governance, and some interpret it as a good governance system. Furthermore, it is also explained that the term governance implements state power in implementing public goods and services (Ari Dwipayana, 2003:47). The State Administration Institute (2000: 6) provides an understanding that good governance is the implementation of a stable and responsible state government, as well as efficient and effective, by maintaining a synergistic constructive interaction between state domains, the private sector, and society. The main objective of good governance is to achieve government conditions that can guarantee the interests of public services in a balanced way, namely by involving cooperation between all parties or stakeholders (state, civil society, and the private sector). LAN (Institution of State Administration) in 2003, the principles of good governance include accountability, transparency, equality, the rule of law, justice, participation, decentralization, togetherness, professionalism, responsiveness, effectiveness and efficiency, and competitiveness.

UNDP (United Nations Development Program) suggests that the principle that must be adhered to and developed in the practice of good governance is good governance (Dede, Rosyada et al, 203:183). Participation, community involvement in decision-making either directly or indirectly through representative institutions that can channel their aspirations. Rule of Law, a legal framework that is fair and implemented indiscriminately. Transparency, transparency means openness to the public so that interested parties can know about government policies and business entity organizations, especially buyers of public services. Transparency concerns the freedom of information to the public. One thing that distinguishes private and public organizations is the issues of transparency itself.

Responsiveness, responsiveness means being responsive. Bureaucrats must immediately realize what is public interest so that they can quickly improve themselves. In this case, the bureaucracy in providing public services must quickly adapt to providing a service model. The community is a figure whose interests cannot be equated as a whole and, in time, will feel bored with things that are stagnant or no change, including in the provision of services. The community will always demand a more straightforward process in fulfilling their various interests. Therefore, the bureaucracy must immediately be able to read what the public needs. Consensus Orientation, oriented to the interests of the wider community. Equity, Justice means that all people (society), both men and women, poor and rich, have the same in obtaining public services by the bureaucracy. In this case, the bureaucracy should not be discriminatory in that it only wants to serve those deemed necessary to be served. At the same time, other parties continue to be problematic in service and even not served at all. The concept of justice still seems difficult to apply in public services in Indonesia. Conflicts of interest in the bureaucracy can influence this.

Efficiency and Effectiveness mean achieving goals and efficiently achieving goals with something that is not excessive (saving). In public service, this means how the service provider serves the community as effectively as possible without many things or procedures that can be minimized without reducing its effectiveness. Accountability, accountability to the public for every activity carried out. Accountability means accountability, an obligation to give accountability and dare to be accountable for performance or actions in an organization. In the provision of public services, accountability can be assessed as to whether the procedures implemented by the organization are effective, whether the application is appropriate, and what about financial management, and so on. In the bureaucracy, accountability, which means public accountability becomes something that seems to be a frightening figure.

Strategic Vision, government administrators, and the community must have a far-sighted vision. The Government and the community must have a unified view according to the vision carried to create harmony and integrity in development, taking into account the historical background and social conditions, and community culture. Public sector accountability can play at least three things from these characteristics, namely creating accountability, transparency, publicity, and Value for Money (economic, effective, and efficient). Good governance is an absolute necessity for most people to create a government system that is more in favor of the people's interests by universal democratic principles. By realizing good governance means the creation of a public service or governance that is clean and accountable.

The results of Prianto's study, Andi (2012), stated that the management of village fund allocations in village development in Simpang Bangkuang Village, Paku District, Barito Regency. His research indicates that transparency by the village government in managing village fund allocations in Simpang Bangkuang Village has been implemented well. It can be seen how the village government fulfills transparency, starting from providing village budget policy announcements, village budget documents, and accountability reports that are timely and accommodate the voice of the village community. Furthermore, Taufik, Kurrohman (2014), with the research title Accountability for managing village fund allocations in Jember Regency. His research concludes that implementing the accountability system for managing village fund allocations in the Jember District is based on the principle of accountability and responsibility and is by existing provisions where accountability and the principle of responsibility are by existing provisions. The village fund allocation planning program in Jember District gradually implements the concept of participatory development of village communities as evidenced by the application of participatory principles and transparency for learning to village communities to realize village community empowerment through village development planning deliberation.

The village fund allocation management stage is regulated in outline starting from the preparation, planning, controlling, monitoring, evaluation and monitoring stages, reporting, completion of work.

Table 1. Village Fund Allocation Stages

Number	Stages	Process
--------	--------	---------

1.	Preparation stage	<ul style="list-style-type: none"> ▪ Village Fund Allocation Management Agency. ▪ Socialization of the Implementation of Village Fund Allocation
2.	Planning Stage	<ul style="list-style-type: none"> ▪ The Village Head implements the implementation of ADD and forms an ADD implementation team which is determined by the decision of the Village Head in accordance with applicable regulations. ▪ The Village Head and village apparatus make a detailed plan on the use of the Village Fund Allocation for the administration of government. ▪ The Village Head together with LPMD and community leaders make a detailed plan on the Allocation of Village Funds for community empowerment including cost plans, target groups, material and labor needs from the community and others according to applicable needs. ▪ The Village Head shall include ADD-funded activities in the APBDes village income and expenditure budget
3.	Implementation stage	<ul style="list-style-type: none"> ▪ After the Village regulations concerning APBDes are stipulated, the Village Fund Allocation Implementation Team (ADD) at the Village level can start carrying out activities starting from the preparation of an activity program funded from the Village Fund Allocation (ADD). ▪ The allocation of funds for the administration of government is managed by the implementing team in the field of government. ▪ The allocation of funds for community empowerment is managed by the implementing team in the field of community empowerment.
4.	Control, monitoring evaluation and supervision stage	<ul style="list-style-type: none"> ▪ All activities funded by ADD are carried out and evaluated openly by involving all elements of the community in the village. ▪ All activities must be accountable administratively, technically and legally. ▪ Supervision of ADD and its implementation activities are carried out functionally by authorized officials and by the community in accordance with applicable laws and regulations. ▪ If there is a deviation or misuse of ADD, then the settlement is in stages, in accordance with the provisions of the applicable laws. ▪ Control, monitoring, evaluation and supervision of the implementation of village fund allocations are carried out by the Village Head, the sub-district level control team, and the Regency level facility team.
5.	Reporting stage	<ul style="list-style-type: none"> ▪ Reporting is carried out to find out the progress of the process of managing and using the Village Fund (ADD) location which includes: <ol style="list-style-type: none"> 1) Development of activities and absorption of funds. 2) Problems encountered and their solutions. 3) Achievement of the results of using the Village Fund Allocation (ADD). ▪ ADD reporting includes: <ul style="list-style-type: none"> Activity Reporting <ol style="list-style-type: none"> 1) The village level ADD implementation team submits a report to the district level control team every 3 months. 2) The sub-district control team submits reports from all village-level ADD implementation team reports to the district-level facilitation team every 3 months. 3) The district-level facility team recaps all reports from the control team and reports to the Bupati. Finance report <ol style="list-style-type: none"> 1) Financial reporting is carried out by the Village Head and technically carried out by the Village Treasurer. 2) Reporting is carried out at each stage of ADD acceptance and reported to the Regent through the Camat. 3) Financial reporting in the form of a letter of accountability (SPJ)
6.	Stage of completion of work or responsibility	<ul style="list-style-type: none"> ▪ After the work that is the responsibility of the implementing team has been completed, the team in question submits the results of the implementation of the work to the Village Government in accordance with applicable regulations.

2. Research Design and Method

The type of research used is qualitative data, namely data expressed in the form of words, sentences, and documents or archives concerning the management of village fund allocations regarding accountability and transparency in achieving good governance in Tanete Village Tompobulu District, Gowa Regency. A research location is a place where the research is carried out. The research conducted by the author took place in Tanete Village, Tompobulu District, Gowa Regency. The time of this research

started in January 2019 until February 2019. The data sources used were primary data and secondary data. Primary data is data obtained from direct interviews with village heads, village secretaries, village consultative bodies, and village communities regarding accountability and transparency in implementing village fund allocations (ADD) in Tanete Village, Tompobulu District, Gowa Regency. Secondary data is data obtained by researchers indirectly through intermediary media, and the data is in the form of records, documents, or historical reports that have been compiled in archives related to ADD financial management from 2018.

Data collection methods used are: 1) Observation, namely direct observation to the research object. Based on the research location that has been determined, the researchers conducted observations in Tanete Village, Tompobulu District, Gowa Regency. This observation aims to see the situation in the field by noting the essential things in managing the allocation of village funds. The tools used during the observation were in the form of an image recorder, writing instruments, and other necessary tools. 2) Interview conducted openly and in depth to understand the accountability and transparency of village fund allocation management. The purpose of the interview was to obtain various information regarding the management of the village fund allocation. In this case, the researcher conducted interviews with: 1) Village Head, 2) Village Secretary, 3) Village Consultative Body, and 4) Village Community. (3) Documentation is collecting data in the form of documents, notes, photos, reports, and relevant records regarding the management of village fund allocations in Tanete Village, Tompobulu District, Gowa Regency. Research results will be more reliable if supported by existing documents to enrich further the basic information obtained from the data needed by researchers.

The data analysis method used in this research is descriptive analysis in the form of written and spoken words of people and observable behavior and ease of expression in words, sentences or pictures, and data. The goal is to process data into information to help answer problems related to research. The stages of data analysis are as follows: (1) The stage of data collection through data collection instrument. (2) The editing stage, namely checking the clarity and completeness of filling out the data collection instrument. (3) The coding stage, namely the identification and classification process of each question contained in the data collection instrument. (4) The data testing phase, namely testing the validity and reliability of the data collection instrument. (5) The data presentation stage, by assembling the data into a single unit so that conclusions can be formulated by conducting a review in the field and getting valid results.

3. Results and Discussion

Result Analysis

The total population of Tanete Village is around 931 households (KK), with a ratio of 2,047 men and women in 2020. and a total population of 4067 inhabitants. This amount is quite a lot and is a potential asset owned by Tanete Village if this potential is empowered. Table 2 shows the total population and shows the age grouping starting from the age of toddlers (0-6 years), compulsory school age to non-productive age. The productive age of development activities in the village that will be carried out. However, the age factor not only stands alone but must be supported by the abilities, willingness and skills possessed.

Table 2. Population Data by Gender

Number	Village	Male	Female	Total
1.	Tanete	322	301	623
2.	Tappanjeng	238	210	448
3.	Ulugalung	426	469	895
4.	Bongkina	188	209	397
5.	Pajagalung	270	280	550
6.	Batupewai	327	321	648

7.	Kalukuloe	249	257	506
	Amount	2020	2047	4067

Table 3. Total Population by Age Group

Number	Age	L	P	Amount	Percentage %
1	0 - 6 years	160	163	323	7,94%
2	7-12 years	219	218	437	8,74%
3	13-18 years	178	199	377	9,26%
4	19-24 years	173	172	345	8,49%
5	25-30 years	179	192	371	9,13%
6	31-36 years	181	203	384	9,45%
7	37-42 years	218	148	366	8,99%
8	43-48 years	162	213	375	9,23%
9	49-54 years	172	188	360	8,86%
10	55-60 years	177	212	389	9,56%
11	61 upwards	194	146	340	8,35%
	Total	2.013	2.054	4.067	100%

Table 4. Total Population Based on Education Level in Tanete Village Years 2018.

No	Education Level	Amount	Percentage of amount Penduduk
1.	Finished Elementary School	870	21,39%
2.	Finished Junior High School	523	12,85%
3.	Finished Senior High School	383	9,41%
4.	Graduated College	92	2,26%
5.	Did not finish school	600	14,75%
	Still in elementary school	250	6,15%
6.	Junior High School	191	4,69%
	Senior High School	204	5,01%
	studying in college	93	2,29%
7.	Not School yet	333	8,18%
8.	Never school	529	13,1%
	Total	4.067	100%

Village Fund Allocation Planning, Community participation in ADD planning is through village deliberations (musrembang). It is evidenced by the results of interviews as follows:

“Community participation is very good, we involve all the people during the musrembang and are very enthusiastic to be present in providing input. Community participation in their planning process proposes opinions on matters that need to be addressed in the village. And all communities are involved to find out the extent of ADD's financial management itself”. (Results of the interview with the Head of Tanete Village, March 20, 2019).

Based on the results of the interviews above, community participation needs to be used to support development programs that need to be implemented and what needs to be addressed. The level of attendance evidences it at village meetings (musrembang). The following is data on the level of community attendance in village meetings (musrembang) as shown in table 5:

Table 5. Attendance at the Musrembang in Tanete Village

No	Occupation Invited	Number of invites	Attendance
----	--------------------	-------------------	------------

1.	BPD	4	3
2	Kader	8	6
3.	Limnas	8	6
4.	PKK	10	9
5.	RT	14	12
6.	RW	7	7
7.	LKMD	5	4
8.	Society	30	28
9.	Staff office	5	5
Total		91	80

The table 5 shows that the number of invitees was 91, and the number of invitees who attended was 80. So from the data above, the level of participation (attendance) of the people of Tanete Village towards development management is relatively high. Implementation of Village Fund Allocation The implementation of activities whose financing is sourced from ADD is fully implemented by the Village Implementation Team (TPD). In order to support openness and precise information delivery to the public, every physical activity must be equipped with an information board that at least contains the name of the activity, the amount of the ADD budget. It is the statement given by an informant as follows:

"For the principle of transparency, after we disseminate information to the community, every work carried out in the village, we put up a board like an inscription that this work is the result of ADD so that the community through that place can know that this is the result of ADD and continue non-physically, we convey that activities were made, it was conveyed that these funds came from ADD for the social sector." (Result of the interview with Pakdes Tanete, on March 20, 2019)

Based on the results of the interview above that the development of Tanete village is entirely transparent in terms of the ADD implementation system and also upholds the principles of participation in decision-making and transparency, as stated by the informant as follows: "The implementation of ADD in our village is very open, every time there are community activities through figures, including myself, the village head is always called by the village head to find out things from the implementation of activities including the management of funds received from the government. (Results of interviews with village communities, on March 20, 2019). ADD implementation is pursued through a reporting system, namely reporting in terms of activities and development from the accountability principle. It is evidenced from the results of interviews with informants who said that:

"All programs from the ADD budget are recorded by the treasurer and the results of the calculations are reported to the district for realization and for future needs and we will also discuss them with the community through deliberation." (Results of an interview with the head of Tanete Village, on March 20/2019).

Based on the results of the interviews above, it shows that the accountability for implementing the ADD program to the government at the top level is carried out through a reporting system that is carried out periodically. The ADD implementation realization report is listed in the APBDes implementation realization report. The following is a report on the realization of the APBDes implementation as follows:

Table 6. Report on the Realization of the Implementation of the 2018 APBDes in Tanete Village

Account Code	Description	Budget	Information
--------------	-------------	--------	-------------

1	2	3	Allocation of village funds		742.163.364	
2	1		Village Government Administration			
2	1	1	1	Employee Shopping	178.306.000	ADD
2	1	1	2	Office Operations	39.455.000	ADD
2	1	1	4	RT/RW Operations	26.500.000	ADD
2	1	1	5	Village Profile Preparation	16.100.000	ADD
2	1	1	6	Facilities for Drafting RPJMDes	14.700.000	ADD
2	2		Field of Village Development Implementation			
2	2	1	1	Drainage Making	73.872.740	ADD
2	2	1	2	Concrete Rebate	70.213.471	ADD
2	2	1	3	Deck making	53.391.000	ADD
2	2	1	4	Street Paving	79.870.471	ADD
2	2	1	5	Talu Making	20.248.341	ADD
2	2	1	6	Public toilet construction	30.558.341	ADD
2	2	1	7	Office and Hall Rehab	20.046.000	ADD
2	3		Community Development Bidang			
2	3	1	1	PKK Activities Support	11.365.000	ADD
2	3	1	2	Posyandu Activity Development	10.560.000	ADD
2	3	1	3	Youth Activities Support	8.720.000	ADD
2	3	1	4	BKD Operations	9.000.000	ADD
2	3	1	5	Security Development	4.980.000	ADD
2	3	1	6	Development of Islamic Holidays	9.459.000	ADD
2	3	1	7	APBDes Activity Implementation Team	20.450.000	ADD
2	4		Community Empowerment			
2	4	1	1	Village Finance	11.208.000	ADD
2	4	1	2	Village Treasurer Training	10.349.000	ADD
2	4	1	3	Sewing Training	7.341.000	ADD
2	4	1	4	BPD training	9.029.000	ADD
2	4	1	5	Traditional Cake Making Training (Bannang-Bannang)	5.671.000	ADD

Based on the table above, the report on the realization of the 2018 APBDes implementation in Tanete Village shows that the use of ADD for village government administration and community empowerment activities is by the activities and budgets issued. Village Fund Allocation Accountability Village, financial management is carried out efficiently and effectively, transparently and accountably. ADD, one of the primary sources of village income, must also be transparently accountable to the community and the district government as the institution that gives authority. In addition, accountability to the community is carried out periodically every three years through an ADD implementation evaluation forum led by the Village Head. Following are the results of interviews with informants as follows:

“Every three months we always have an evaluation of the implementation of ADD inviting community leaders, LPM, BPD. The evaluation is carried out to realize transparency in ADD and it is hoped that there will be inputs for the passage of ADD and the final report.” (Results of an interview with the Secretary of the Tanete Village, on March 20/2019).

The interview results above show that accountability to the community is carried out every three months so that the public can know the delivery of accountability reports. Submission of reports is carried out through structural channels, namely from the village level implementation team and known to the village head. It is by what the informants said:

"Yes, because where all the reporting is, we have to follow all the structural paths or mechanisms that have been determined by the local government." (Results of an interview with the Secretary of the Tanete Village, on March 20/2019).

As for the accountability of ADD from the physical side of the village in the field, it shows that all the money spent has been accounted for physically and financially. The ADD accountability from the physical side of the village can be said to be good and has been completed 100%. The results of development sourced from ADD funds can be seen in the table below:

Table 7. Results of Infrastructures built with ADD in 2018

Number	Facilities built	Result	Accountability	
			Physical	Finance
1.	Drainage Making	Good	100%	Complete
2.	Concrete Rebate	Good	100%	Complete
3.	Street Paving	Good	100%	Complete
4.	Talu Making	Good	100%	Complete
5.	Public toilet construction	Good	100%	Complete

The table above shows that the results achieved in the village are on average good and can be accounted. Moreover, the implementation of the accountability principle is also supported by the ADD accountability report taken from the APBDes accountability in Tanete village, which is complete both physically and administratively. In this case, the village government must also respond to criticism and suggestions from the community in the village deliberation forum, hoping that this ADD program will be even better in the future.

Supervision of the Financial Management of Village Fund Allocations, the BPD has carried out its duties by its function, namely supervising the financial management of ADD. The BPD directly intervened in the village to monitor activities funded by ADD itself. As stated by the informant as follows: "The function of the BPD as a supervisor for the management of ADD in the village is maximal enough, the BPD has played a fairly good role in supervising the use of ADD. This can be seen from the development of the village with the construction of various infrastructures in the village, and various activities are often held in the village." (Results of an interview with Pakdes Tanete, on March 20, 2019).

Based on the results of the interviews above, it can be concluded that the supervision of ADD financial management carried out by the BPD as a supervisor function to establish village regulations, and the village head has carried out their duties properly. BPD supervision of the financial management of ADD has been carried out to the maximum extent possible by the main tasks and functions of the BPD, which is marked by the development of village infrastructure sourced from ADD.

Discussion

Based on these results, the Village Fund Allocation (ADD) is a fund sourced from the Regional Revenue and Expenditure Budget (APBD), which is allocated with the aim of equitable distribution of village financial capacity to fund village needs in the context of administering government and implementing development and community services. ADD is the acquisition of the Village financial portion from the Regency, whose distribution is through the Village treasury. Accountability of the ADD management system is intended as an effort to realize good governance. As from the ADD accountability stage in Tanete Village, it has fully shown that all the money spent has been accounted for physically and financially.

ADD accountability from the physical side in Tanete Village can be said to be good and has been completed from the development results built from ADD. Moreover, the community has also been able to

feel the benefits of the infrastructure built, namely: Making Drainage, Concrete Rebates, Paving Roads, Making talus, Making public toilets. Transparency is essential for the implementation of the government in carrying out the mandate of the people. With the principle of transparency, it guarantees access or freedom for everyone to obtain information about the implementation of village government in supporting the realization of good governance. Everything related to the community must be made openly in terms of Planning, that is, we involve all communities in Tanete Village in the ADD planning process through village deliberations (musrembang). During the Musrembang needs to be used to support development programs that need to be implemented and what needs to be addressed in the village.

Implementation, all activities carried out in Tanete Village are conveyed to the community through socialization. It is the result of ADD, and all the community can know that it is ADD. They also put up information boards so that people who pass in that place can also know that this is a development from the results of the ADD. Supervision, where the BPD in Tanete Village has carried out its duties by its function, immediately goes to the field to monitor or see what activities are being carried out. BPD supervision of financial management has been said to be as much as possible by marking several infrastructure developments in villages whose sources are ADD.

The principle of accountability, for the principle of accountability, has been fully implemented wherefrom the stage of physical and administrative accountability it has been completed and complete and where the community has also felt the benefits of development in the village and accordance with the principles of good governance. The principle of transparency, from the ADD planning stage in Tanete Village, the principles of participation and transparency have been applied. It is evidenced by the level of village community attendance (musrembang). In addition, in village deliberations, the village government is open to accepting all suggestions from the people present for development in the village, and it can be said to achieve good government or good governance. The implementation phase of the ADD program in Tanete Village has implemented the principle of transparency, which is fulfilled by the existence of clear information (information boards) regarding the physical implementation funded by ADD. And then, from the stage of supervision of ADD financial management carried out by the BPD as a supervisor, it functions to establish village regulations and the village head that they have carried out their duties properly. BPD supervision of ADD financial management has been carried out to the maximum extent possible by the main tasks and functions of the BPD, which is marked by building village infrastructure sourced from ADD, and all of them are said to have achieved good governance or good governance.

4. Conclusions

The results of this study are expected to have broad implications for further research on similar topics. The suggestions from the results of this research are that it is hoped that the village government will be able to improve further to encourage the community to attend if necessary all villages in the village deliberation forum (Musrembang) so that the village government can be ready to receive input from the community. It is hoped that the village government apparatus will make a written decision to allocate village funds so that people who do not participate in the village deliberation forum (musrembang) for the formulation of the allocation can find out what the allocation can be funded will be used for.

Reference

- Adhinata, B., Darma, I. K., & Sirimiati, N. W. (2020). Good Village Governance in Financial Management to Create Independent Village: Study of Pecatu Village Government. Soshum: *Jurnal Sosial dan Humaniora*, 10(3), 334-344.
- Arifiyadi, T. (2008). Konsep tentang akuntabilitas dan implementasinya di indonesia. September, 10, 2009.
- Arifiyanto, D. F., & Kurrohman, T. (2014). Akuntabilitas pengelolaan alokasi dana desa di Kabupaten Jember. *Jurnal Riset Akuntansi dan Keuangan*, 2(3).

- Budiana, D. A., Said, D., & Sodiq, N. (2019). The Effect Of Village Device Competencies And Internal Control System On Accountability Of Village Management. *Scientific Research Journal*, 1(7), 10-20.
- Fajri, R. (2015). Akuntabilitas pemerintah desa pada pengelolaan alokasi dana desa (studi pada kantor desa Ketindan, kecamatan Lawang, kabupaten Malang). *Jurnal Administrasi Publik*, 3(7), 1099-1104.
- Hardiningsih, P., Udin, U. D. I. N., Masdjojo, G. N., & Srimindarti, C. (2020). Does Competency, Commitment, and Internal Control Influence Accountability?. *The Journal of Asian Finance, Economics, and Business*, 7(4), 223-233.
- Lestari, S. (2017). Analisis Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD).
- Mardiasmo, M. (2006). Perwujudan transparansi dan akuntabilitas publik melalui akuntansi sektor publik: suatu sarana good governance. *Jurnal Akuntansi Pemerintah*, 2(1), 1-17.
- Ndiki, M. E. (2016). Transparansi dan Akuntabilitas Pemerintah dalam Mewujudkan Pelayanan Prima. *JISIP: Jurnal Ilmu Sosial dan Ilmu Politik*, 5(1).
- Purnama, D. B. (2020). Implementation Of Internal Control Of Village Fund Allocation Management On Village Performance Accountability (Case Studies In All Villages Of Padangan District, Bojonegoro Regency In 2019). *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 4(4).
- Savitri, E., Andreas, A., Diyanto, V., & Gumanti, T. A. (2020). The Effect Of Leadership, Internal Control System And Organizational Commitment On Accountability Of Village Financial Management. *Jurnal Aplikasi Manajemen*, 18(3), 522-532.
- Sukmawati, F., & Nurfitriani, A. (2019). Pengaruh Transparansi dan Akuntabilitas terhadap Pengelolaan Keuangan Desa. *Jurnal Ilmiah Bisnis, Pasar Modal Dan UMKM*, 2(1), 52-66.
- Temenggung, Y. A. (2016). Rural Financial Management In Perspective Law No. 6 Of 2014 Concerning The Village. *International Journ*
- Widarnawati, B. W., Santoso, B., & Suparman, L. (2018). Factors Affecting of Village Financial Management and Its Implication for Stakeholders Trust (Studi on Villages in Central Lombok, Indonesia). *International Journal of Economics, Commerce and Management*, 4(3), 2348-0386.
- Yulihantini, D. T., & Wardayati, S. M. (2017). Financial accountability in the management of village fund allocation.
- Nico Andrianto, S. E., & Wahyudi, S. (2007). Good e-Government: Transparansi dan Akuntabilitas Publik Melalui e-Government.