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## Research Article

### Accountability Analysis of Village Fun Management and Village Development to Allocation of Village Funds

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#### ABSTRACT

This study aims to determine and describe the Accountability of Village Fund Management and Village Development in the Allocation of Village Funds Mrutuk, Widang District, Tuban Regency which includes (1) Planning, (2) Implementation, (3) accountability. The method used in this study is a qualitative descriptive method. The technique used in collecting data through interviews and direct observation of the object. This research shows that at the planning, implementation, accountability, and development stages, the telash is in accordance with the applicable procedures and the management has been carried out in an accountable manner. The results of this study indicate that the management of Village Finance in general is that the management of Village Finance has achieved accountability. In addition, there is still a need for intensive village assistance from the local government in helping villages to realize village financial management accountability.

*Keywords: Accountability, Village Fund Management, Planning, Implementation, Accountability, Village Development*

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#### Introduction

Governance plays an important role in managing public finances in realizing good governance, starting from central, regional and village financial management. Principles in government accounting such as accountability and transparency in managing public finances are not only a form of obligation from the central government, but also regions such as villages. In order to support the realization of good village governance, the management of village finances. Based on Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management and Bandung Regency Regional Regulation Number 11 of 2017 concerning Guidelines for Village Fund Management, the provision of village funds to village

governments is required in its management to be transparent, accountable, participatory and implemented in an orderly and budgetary manner, namely from planning, implementation, administration, reporting, accountability, and supervision and development. (Nurhakim & Yudianto, 2018).

Government Accounting has a position in public financial management in realizing good governance, starting from central, regional or village financial governance. Principles in government accounting such as accountability and transparency in the management of public finances are not only a manifestation of the obligations of the central government, but also areas such as villages. The village as a

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government organizational unit that deals directly with residents with all backgrounds, interests and needs has a very strategic role. This is because the progress of a country is basically determined by the progress of the village, because there are no developed countries without advanced provinces, no advanced provinces without advanced districts, and no developed districts without advanced villages and sub-districts. This means that the basis for the progress of a country is determined by the progress of the village. For this reason, the government made a policy, namely the creation of Village Fund Allocations (ADD) as a manifestation of financial decentralization towards an independent village.

According to the Law of the Republic of Indonesia No. 6 of 2014 concerning Villages, a village is a legal citizen unit that has regional boundaries that are authorized to control and manage government affairs, the interests of local residents based on citizen 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.

Village development is very meaningful because it directly comes into contact with residents who are the main case in government development. The village has the position and authority to manage, manage and control the administration of government, development, community development, and village empowerment. This autonomy is given by the central government to the regions with the aim of being widely used, real and responsible, based on the principles of transparency (openness) and accountability (responsibility). It is hoped that this concept can increase the initiative and creativity of citizens and can encourage increased citizen participation in development by using existing energy sources and capabilities.

## **Literature Review**

### **Government Accounting**

According to Ruru et al., (2017) Government Accounting is accounting concerned with the field of state finance, from the budget to implementation and reporting, including all the effects it has. Government accounting specializes in recording and reporting transactions

that occur in government agencies. Principles in government accounting such as accountability and transparency in managing public finances are not only a form of obligation from the central government, but also regions such as villages. The village as a government organizational unit that deals directly with the community with all backgrounds, interests and needs has a very strategic role. (Ruru et al., 2017).

### **Village**

The village has the position to manage and control in accordance with Law No. 6 of 2014 which reports that the village has authority in the areas of governance, development, community development and village empowerment. This law also describes the state's intention to provide independence to the village government. So that the village community is referred to as a society that controls itself and builds a village government that controls itself. (Rahmadani et al., 2020).

### **Accountability**

According to (Nasehatun & Nur Anisa, 2017) Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person / leader of an organizational unit to parties who have rights or are authorized to ask for accountability. Accountability is one of the principles that must exist in government, both the largest and the smallest government, namely village government. A government is said to be good if the people are prosperous and the level of welfare is seen from the smallest unit, namely the village. Village government accountability is a measure of the government's ability to carry out its responsibilities in development activities related to financial issues that have been compiled in the Village Fund Allocation and Village Fund Allocation is one of its components. (Farida et al., 2018).

According to Rakhman, (2019) states Accountability can be seen from various perspectives such as accountability can be interpreted as an obligation to convey and report all follow-up and activities of individuals or institutions, especially in the field of financial administration to the parties above. Accountability in the

context of government means accountability which is one of the characteristics of good governance that is implemented.

### **Principle of Accountability**

The principle of accountability is public accountability, meaning that all activities related to public affairs must be accountable, namely: Planning, Implementation, and Accountability.

These three things must be conveyed to the public and financial supervisors. The public does not only have the right to know about government financial management. However, the community can also demand government responsibility related to the financial management. (Farida et al., 2018).

### **Village Financial Management**

According to (Rahmadani et al., 2020) Village Financial Management is all activities that include planning, implementation, administration, reporting, and village financial accountability. Village financial management that is guided by the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 113 of 2014 concerning village financial management.

According to (Malumperas et al., 2021) village finances are managed based on good government practices. The principles of village financial management as stated in the Minister of Home Affairs Regulation Number 20 of 2018 are transparent, accountable, participatory and carried out in an orderly and budgetary manner.

### **Village Development**

According to (Noor Widayati, 2019) Village Development is the hope of social and economic progress. Each country has different views and values regarding what these expectations mean. Village Development is one of the national programs owned by the central government to produce various policy programs to support village development. This is also clearly seen in Law Number 6 of 2014 concerning Villages which has provided a strong foundation regarding the Implementation of Village Governance. (Niswaty et al., 2020). According to (Rahmadani et al., 2020) In general,

development consists of physical development and non-physical or mental-spiritual development.

**Physical Development** Physical development is development that can be felt directly by the community or development that is visible to the eye. Physical development, for example in the form of infrastructure, buildings, public facilities. Physical development can be in the form of construction of facilities and infrastructure, for example: bridges, culverts, demonstration gardens, places of worship, and others.

**Non-Physical Development** Non-physical development is a type of development that is created by the encouragement of the local community and has a long period of time. Non-physical development is development that is intangible but can be felt by the community. An example of non-physical development is in the form of improving the economy of the village people, improving public health.

### **Research Methods**

#### **Types of research**

The research design used is a qualitative descriptive research method, namely a research procedure that uses descriptive data in the form of written or spoken words from people or actors that can be observed. In qualitative data analysis activities are carried out interactively and continuously while the research is taking place so that the data is collected correctly. (Yunita & Christianingrum, 2018)

### **Data collection technique**

#### **Interview**

According to (Noor Widayati, 2019) interviews are conversations with a specific purpose. The conversation was carried out by two parties, namely the interviewer and the interviewee by way of question and answer. This interview was conducted by the researcher to find out more directly and spontaneously by asking directly the situation that actually happened to village officials and the community.

#### **Documentation**

According to Noor Widayati (2019) Documentation is a data collection technique using archives or documents as a source of data that can be detailed by viewing, recording, and

perpetuating in an overview. This technique is carried out to obtain secondary data in the form of letters, decisions, archives, documents that are relevant to this research topic.

### **Observation**

According to (Rahmadani et al., 2020) Observations are carried out by observing and observing directly the object under study. First, the researcher prepares notes or observation tools, either just a checklist or just an assessment.

This research requires very active observation in order to get the correct data. So that when this research was carried out the researcher knew how the village fund management flow was.

### **Data analysis technique**

Data analysis can be interpreted as a method of analyzing information with the aim of processing some information into data so that this information can be useful in answering problems related to research activities. The procedure used is a descriptive procedure, namely by collecting information, compiling, which then interprets and analyzes by re-processing the information that has been obtained so as to provide a complete explanation of the problem under study. (Malumperas et al., 2021). In general, the process of data analysis includes several things. As follows:

### **Data reduction**

In this process the researcher will identify even the smallest part of the thing being studied so that it can be linked to the focus and research problem. After that the researcher can group the data which is then given a marker as an effort to make it easier.

### **Categorization**

This process is a continuation of the data reduction process in which in this process the researcher will sort back the data that has been categorized and then link it back carefully and thoroughly so that the data obtained is truly appropriate.

### **Synthesis**

Research results that have been categorized and correctly grouped will then be combined again to become more complete data and still get data selection to facilitate the analysis process.

### **Draw conclusions**

Furthermore, the synthesis process will produce a conclusion that can answer the problems in this study.

### **Results and Discussion**

#### **Planning Stage**

The planning stage in the village of Mrutuk before carrying out a physical or non-physical activity, the Mrutuk village government always holds good deliberations with the BPD, community leaders, heads of rt/rw, youth organizations and even its residents in the deliberations will collect various kinds of ideas proposed from residents as well as community leaders and from these ideas the village government will realize more prioritized ideas which will later be of benefit to the residents of Mrutuk Village. For example, last year the plan to build a new market for the village of Mrutuk has been realized until this year. The completion will be planned to follow up on development progress so that it is fully implemented. In addition, the Mrutuk Village government has also planned the development of village tourism which is planned to be carried out this year. The construction has been forced to stop due to constrained by Covid-19. In addition to planning these activities, when deliberations are held, the Mrutuk Village government also always provides transparency reports on village funds that have been received from the government and those that have been issued for physical and non-physical activities.

#### **Implementation Stage**

The Implementation Stage of village fund allocation, the Mrutuk Village government, long before the implementation of physical and non-physical activities, the village head and his apparatus have prepared a budget per item which will later be discussed with the BPD until the funds needed by the village come down from the government. To allocate village funds, the

government of Mrutuk Village always provides transparency of village funds to its residents so that all parties know the incoming and outgoing village funds. This notification to the community is usually carried out no later than once in 3 months, in terms of which the village government will re-plan how much village fund allocation is needed for further activities.

### **Accountability Stage**

The Village Fund Accountability Stage of the Mrutuk village government no longer needs to be doubted. This is because before submitting the village report to the Regent, the village government has provided a copy of the report to the BPD which has been approved by the village head. After being reported to the BPD, the village government will submit a report to the Camat which will be reported directly to the Regent. And the financial reports of the Mrutuk village are not only global but peritem as a form of village government accountability. After that the Mrutuk village finance party will print the same report for transparency of funds for the Mrutuk Village community so that accountability for village fund allocations is always transparent.

### **Development Stage**

Stages of Implementation Physical and non-physical development in Mrutuk Village, the village government will arrange the planned stages and continue the activities that have been running in the past year. Because this year's planning is to complete last year's planning. This year the Mrutuk Village government will continue the village's new market development activities last year. if there are no significant obstacles (Covid-19) the implementation phase of Mrutuk Village this year will complete the construction of the Mrutuk Village market fence and will carry out the realization of the village tourism development plan which last year a site survey was carried out until the area restrictions were set. The village government plans that have been implemented from previous years for the construction of village roads this year will be realized for the construction of village roads.

Based on the discussion and analysis that I have done in the Mrutuk Village administration, it can be concluded that the accountability

for the implementation of village funds in Mrutuk Village, kec. Widang district. Tuban, starting from the planning stage of implementation and full accountability, has been managed in an accountable manner and reported annually and even quarterly to the Regent through the Camat. However, this year the implementation has not been able to run optimally due to the current Covid-19 virus pandemic.

Village development is one of the utilization of resources that has an increase or appreciation of community welfare both from physical and non-physical development. With the existence of the RPJM-desa, planning for village development has been neatly arranged. The RPJM-Desa itself has referred to the vision, mission, objectives and targets to be achieved during this period so that the entire community of Mrutuk can enjoy both physical and non-physical village development.

### **Conclusion and Suggestions**

In accordance with the results of the research and discussion that has been carried out regarding planning for the implementation of accountability and village development, the planning stage in Mrutuk Village, the village government of Mrutuk, before carrying out physical and non-physical activities, will conduct deliberations on all relevant elements which in the deliberations will adopt an idea that has covered everything that is prioritized and later with this idea it can provide benefits to the residents of Mrutuk Village. In connection with the planning stage at the implementation stage of the village government, Mrutuk always prepares a budget per item that has been discussed with the community and BPD and will be submitted to the government. For the implementation process, the Mrutuk Village government always provides transparency infographics on village funds to its residents regarding the entry and exit of funds that have been received from the government or spent on village activities. Regarding the accountability of the Mrutuk Village government, there is no need to doubt it anymore. In the village government, Mrutuk always routinely reports to the sub-district head to report directly to the district head. Besides that, in Mrutuk village, the government has also become an example for

other village governments. In accordance with the vision and mission, the development phase of Mrutuk Village has actually been arranged and planned long before it is realized. In terms of development, the Mrutuk village government has also experienced significant progress, because every year the Mrutuk village government always fixes its deficiencies.

It is hoped that the Mrutuk Village government will be able to maintain or improve the current governance. Starting from reporting or accountability, hopefully with the mandate and responsibility in the Mrutuk Village government this can be an example as well as motivation for other villages to improve a better governance system. And for further researchers it is necessary to conduct further or broader research on the accountability of managing village funds and village development. Or further researchers can add more variables and objects from this study. Or there are other topics that later the research will be able to contribute ideas and ideas for change and progress.

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