

## THE EFFECT OF TRANSPARENCY AND ACCOUNTABILITY OF VILLAGE FUND FINANCIAL MANAGEMENT IN CREATING GOOD GOVERNANCE

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### ABSTRACT

The purpose of this study was to determine the effect of village transparency and accountability in using Village Fund Allocations to build Good Governance. This study uses a qualitative-descriptive type of research. This research was conducted on Village Fund Allocation in Boyolangu sub-district, Tulungagung district. The types of data sources in the research are primary data sources and secondary data sources. Data collection techniques used in-depth interviews, documentation, and literature studies. To test the validity of the data obtained, this study uses two methods of triangulation techniques, namely data source triangulation and theoretical triangulation. Presentation of data using qualitative methods. Based on the results of data analysis and discussion, it can be concluded that: 1) The planning stage of Village Fund Allocation in 3 (village) villages has implemented the principles of participation and transparency; 2) The implementation phase of the Village Fund Allocation program in 3 (three) villages in Boyolangu District has implemented the principles of transparency and accountability; and 3) The accountability stage for Village Fund Allocation in 3 (three) villages in Boyolangu District has been directly accountable to the community. This happened because of transparency or openness by the village government as the manager of the Village Fund Allocation to the community in the form of information on the use of the Village Fund Allocation fund.

Keywords : Transparency; Accountability; Village Fund Allocation; Good Governance.

### INTRODUCTION

Indonesia is a village-based country. The phrase "village" is frequently used to refer to people who are impoverished, traditionalist, or old-fashioned. However, the village possesses nobility and great indigenous wisdom (Wafirotin & Septiviasuti, 2019). The village is the forerunner of an autonomous and completely self-sufficient democratic system. Villages have always had their own governance systems and methods, as well as social conventions. Until date, the government has seen village development as a quarter of the eye. Government initiatives relating to village development, particularly human resource development, are inconceivable (Atmadja & Saputra, 2018). Governance is inseparable from the basic principles of a good organization, namely transparency, participation, and accountability as the main elements (Zulkarnaen W., et al. 2021:65).

As stated in Law No. 23 of 2014 on regional government, a village is a legal community unit with territorial boundaries that is authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, and traditional rights recognized and respected in the government system, including those related to financial management and allocation of village funds, and election of village heads (kade) (Bakhtiar, 2021). As a result, the Village receives technical instructions as well as financial planning and administration recommendations. The regulation has placed the village as the spearhead of national development and the spearhead of community welfare (Ash-shidiqqi & Wibisono, 2018). The development of the amount of village funds budgeted by the government is presented in the following figure 1.

Based on the results of three years of evaluation of the implementation of this village fund, it has been proven that the Village Fund has produced facilities and infrastructure that are beneficial to the wider community in the form of the construction of more than 95.2 thousand kilometers of village roads, 91.4 thousand kilometers of bridges; 22,616 units of clean water connections, 2,202 additional units of boats, 14,957 units of Early Childhood Education schools, 4,004 units of Polindes, 19,485 units of wells, 3,106 village markets, 103,405 units of planning and irrigation, 10,965 units of Posyandu, and 1,338 units of reservoirs during the 2015-2016 period .

In addition, villages are also given the freedom to regulate and develop the village economy, this can be realized through training and development of livestock and fishery businesses, development of tourism areas through Village-Owned Enterprises, devising village-owned minimarkets and other things (Sofyani et al.,2021; Taufiqurokhman & Andriansyah, 2018). This will more or less absorb labor from the village itself so that the village's economic level improves slightly. In order to realize this, it is necessary to have a strong touch of innovation, creativity, creation, cooperation and the same vision with the community because this requires support, initiative, and an active role from the community (Fatoni, 2020).

The achievement of this Village Fund still requires improvement. The task of the village going forward is to manage, plan, and the challenges ahead are very diverse. The government always emphasizes that the Village Fund is more in favor of the community, more efficient, effective, and accountable (Basri et al.,2021). In the implementation of

this Village Law, there are various regulations derived from laws to regulate various matters so that the village can carry out its mandate in accordance with the mandate of the Village Law.

Local governments have a greater say in how their regions are managed. One way the government shows its commitment to rural development is by allocating village funds in the state budget for revenues and expenditures each fiscal year. These funds are then transferred to villages via the district/city regional income and expenditure budget for rural area development, specifically in the form of Village Fund Allocations (Ambarwati et al.,2019). This is what sparked a new era of local decentralization, which began with the implementation of the Village Fund Allocation. Village Funds shall be allocated at a rate of at least 10% (ten percent) of the district/balance city's funds received in the regional revenue and expenditure budget (APBD) after deducting special allocation funds. Thus, the greater the village government's openness and accountability in managing the Village Fund Allocation, the greater the transparency and accountability in managing the Village Fund Allocation (Siagian et al.,2016; Hartikayanti & Jayanti, 2020). On the other hand, if the management of the Village Fund Allocation is low, the transparency and accountability of the Village Fund Allocation management will not be good.

The rolling of these balancing funds through the Village Fund Allocation must make the village truly prosperous. But indeed this is all still in the imagination. For the issue of Village Fund Allocation only, although it has been required to be budgeted in the APBD post, there are more regions that have not done it. For this reason, the transformation process towards village empowerment should continue to be carried out and encouraged by all elements towards Village Autonomy so that it can achieve the successful management of Village Fund Allocation (Saputra et al,2021). The success of managing the Village Fund Allocation is highly dependent on various factors, including the readiness of village government officials as the spearhead of implementation in the field, optimizing the improvement of SAP implementation at the village level, so that a Village Fund Allocation management accountability system is needed that can truly meet the principles of financial transparency and accountability area (Hardiningsih et al.,2020).

Because the majority of Village Fund Allocations are meant for the benefit of the community, all aspects of the Village Fund Allocation process, from planning to implementation to reporting, must adhere to appropriate rules. Thus, it is envisaged that the Village Fund Allocation money will eventually contribute to the village community's equitable and beneficial growth (Putri & Yadiati, 2020). As time goes by, more and more policies are made by the government, with the hope of creating equitable welfare. One of the latest policies made by the government is the village financial management system in the form of Village Fund Allocation, which is based on the enactment of Law no. 6 of 2014 concerning villages which has implications for the approval of a budget of Rp. 20.7 trillion in the 2015 Revised State Revenue and Expenditure Budget (APBNP) which will be distributed to 74,093 villages throughout Indonesia.

## LITERATURE REVIEW

### 1. Village Development

The village is one of the spearheads of government organizations in achieving success from government affairs that originate from the central government. This is because the village is closer to the community so that programs from the government are delivered more quickly. The village has the right to manage/manage its own household which is called village autonomy (Bawono et al.,2020). The right to manage/regulate their own household as a legal community unit is not only related to the interests of the government alone, but also to the interests of the community (Antlov et al.,2016).

The purpose of providing Village Fund Allocation assistance is to: (1) Support village administration; (2) Overcome poverty and reduce social inequality; (3) Improve village development planning and budgeting and community empowerment; (4) Increase rural infrastructure development; (5) Improve religious and sociocultural values practice in order to achieve social improvement; and (6) Improve peace and order. (Handayati & Palil, 2020).

The village is a government that is given the right of customary autonomy, so that it is a legal entity and occupies an area with certain boundaries as a legal community unit that has the right to regulate and manage the affairs of the local community based on its origin. Village communities have strong inner ties both because of descent and

because they both have political, economic, social, and security interests, have a jointly owned management structure, have a certain amount of wealth, and have the right to organize their own household affairs (Aisyaturrahmi et al.,2021).

Village is an area with a population of less than 2,500 people with the following characteristics: social life that knows each other between residents, affinity for the same feelings about a preference and habit, economic activities that are generally agrarian and are still influenced by the natural surroundings, such as climate and circumstances and natural resources (Paul H. Landis in Syachbrani, 2012). According to Soetardjo in Thomas (2013), the village can be understood as a legal unitary area where it resides in a community that has the power (has the authority) to hold its own government. Village is an area with a population of less than 2,500 people with the following characteristics: 1) Having a social life that knows each other among thousands of people; 2) There is an affinity for common feelings about liking habits; 3) The way of doing business (economy) is the most common agrarian which is influenced by the natural surroundings such as climate, natural conditions, while non-agricultural work is part-time.

## **2. Allocation of village funds**

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. The Village Fund Allocation is one of the village revenues given by the district/city regional government in an effort to equalize the area from the lower level, so that the Village Fund Allocation will make the growth of any sector equal. Village Fund Allocation is a part of village finances obtained from regional tax revenue sharing and part of the central and regional financial balance funds received by the district. The allocation of the Village Fund is as a stimulant aid or stimulant fund to encourage the financing of village government programs that are supported by the participation of community self-help mutual assistance in carrying out government activities and community empowerment (Rahmayati & Christiana, 2019; Herli, 2019).

The Village Fund Allocation, hereinafter referred to as the Village Fund Allocation, is a state responsiveness fund to finance village authority and strengthen village independence. Village authorities include: 1) Origin authority (managing natural resources, customary courts, forming original structures, preserving local institutions)

recognized (recognition) by the state; 2) Attributive authority of local organizations (planning, spatial planning, ecology, settlement, forming local organizations, etc.) determined by the government through law; and 3) Delegative-administrative powers arising from delegation or co-administration from the government (Siddiqi et al.,2009).

The objectives of this fund allocation are as follows: 1) Poverty alleviation and inequality reduction; 2) Improved development planning and budgeting at the village level and community empowerment; 3) Improvement of rural infrastructure; 4) Increasing the deepening of religious values, socio-cultural in order to realize social improvement; 5) Increase village income through BUMDes. Village Fund Allocation is a form of financial relationship between levels of government, namely the financial relationship between the district government and the village government. To be able to formulate appropriate financial relationships, it is necessary to understand the authority of the village government. The elaboration of village authority is the implementation of decentralization and autonomy programs.

### **3. Accountability**

Accountability is the government's real desire to implement good governance in the administration of state life. In a good government, one of the things that is required is the existence/implementation of good governance (Kumalasari & Riharjo, 2016). Accountability can also be understood as the responsibility of those who are given the mandate to govern to those who give them the mandate. Accountability means accountability by creating supervision through the distribution of power in various government institutions so as to reduce the accumulation of power while at the same time creating conditions for mutual supervision (Putra et al.,2017).

An accountability is not abstract but concrete and must be determined by law through a very specific set of procedures regarding what issues must be accounted for. Basically, 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 the rights of the public, namely the right to know, the right to be informed, and the right to have their aspirations heard. Furthermore, it is said that the concept of accountability is in line with what was stated by Stewart regarding the level or ladder of accountability which consists of 5 (five) types of accountability ladders, namely: 1)

accountability for probability and legality; 2) Accountability process; 3) Accountability performance; 4) Accountability programs; and 5) Accountability policy.

The principle of public accountability is a measure that shows how large the level of conformity of service delivery with external values or norms owned by stakeholders with an interest in the service. Accountability can be defined as the requirement to convey accountability by responding to, explaining the performance and activities of a person/legal entity/collective leader or organization to parties with the authority or right to request information and accountability.

The following principles must be followed when implementing accountability within government agencies: 1) The leadership and all agency staff must commit to managing the mission's implementation in an accountable manner; 2) The system must ensure that resources are used in accordance with applicable laws and regulations; 3) The system must be able to demonstrate the level of achievement of the goals and objectives established; 4) The system must be oriented toward achieving the vision and mission as well as the results and benefits obtained; and 5) The system must be transparent.

#### **4. Transparency**

Transparency is the existence of an open policy for supervision. Meanwhile, what is meant by information is information about every aspect of government policy that can be reached by the public. In Article 4 paragraph 7 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 37 of 2007, Transparency, as defined in the Guidelines for Regional Financial Management, is the principle of openness that enables the public to learn about and obtain the broadest possible access to information concerning regional finances. Transparency ensures that everyone has access to or the freedom to get information about government administration, namely information about policies, the process of developing and implementing them, as well as the results obtained. According to Article 4 paragraph 7 of the Minister of Home Affairs of the Republic of Indonesia's Regulation No. 13 of 2006 on Regional Financial Management, transparency is defined as the principle of openness that enables the public to learn about and obtain the broadest possible access to information about regional finances (Wida et al.,2017).

Transparency is the practice of disclosing financial information to the public in an open, honest, and non-discriminatory manner, based on the belief that the public has a right to know openly and thoroughly about the government's responsibility for managing the resources entrusted to it and its compliance with applicable laws and regulations. Transparency or openness in this context means that community members have the same rights and access to information about the budget process, since it concerns the community's objectives and interests, most notably addressing the needs of many people.

Transparency is a necessary principle that applies to all aspects of financial management, from planning to implementation. Additionally, transparency is founded on the free flow of information; all government procedures, institutions, and information must be accessible to interested people, and the information that is available must be sufficient to understand and monitor. The executive's budget is considered transparent if it fits the following criteria: 1) Budget plans are announced; 2) budget documents are readily available and easily accessible; 3) timely accountability reports are published; 4) public input/suggestions are accommodated; and 5) a system for distributing information to the public is in place. The government is expected to build extensive communication with the community regarding various matters in the context of development related to the community (Nahrudin, 2014). The public has the right to know various things that are done by the government in carrying out government duties. The conceptual framework in building the transparency of public sector organizations requires four components consisting of: 1) the existence of a financial reporting system; 2) the existence of a performance measurement system; 3) conducting public sector auditing; and 4) the functioning of public accountability channels.

### **METHOD**

This study uses a qualitative-descriptive type of research. This research was conducted on Village Fund Allocation in Boyolangu sub-district, Tulungagung district. The types of data sources in the research are primary data sources and secondary data sources. Data collection techniques used in-depth interviews, documentation, and literature studies. To test the validity of the data obtained, this study uses two methods of triangulation techniques, namely data source triangulation and theoretical triangulation. Presentation of data using qualitative methods.

## RESULT AND DISCUSSION

### 1. Allocation of Village Funds and Non-Governmental Funds

In this study, the data assessment focused on three places, namely Boyolangu village, Sobantoro village and Ngranti village. The amount of Village Fund Allocation and community self-help as evidence of participation in the village is presented in the following table 1.

In table 1 above, it can be seen that the Regent's Regulation number 44 of 2019 which regulates the Allocation of Village Funds in 2020. The total allocation of Village Funds and community self-help received from the three villages is IDR. 1,494,017,000.00 and IDR. 11,000,000.00 and the largest amount for Village Fund Allocation is Ngranti Village, which is IDR. 1,494,017,000.00 while the largest for non-governmental organizations is Sobontoro village, which is IDR. 5,000,000.00. The management of the Village Fund Allocation must adhere to the following principles: 1) Aspirational, in developing village financial management policies, the village government and BPD must listen to and consider the voices (aspirations) of the community; 2) Participatory, in developing village financial management policies outlined in the APBDes, the village government and BPD must involve the village.

### 2. Community Participation in Implementing the Responsive Principle

The method of community involvement is used to carry out the notion of being sensitive to the community's needs in order for the community to feel developed. In this way, a society will be realized which will fulfill its needs as the subject of development. The principle of participation is to encourage every citizen to use the right to express opinions in the decision-making process concerning the interests of the community, either directly or indirectly. The implementation of the Village Fund Allocation program in Boyolangu District is also carried out in the context of community empowerment and emphasizes the process of motivation to participate in village development. The community's participation in the planning of the Village Fund Allocation, the community also gives or issues opinions, ideas, ideas or participation in the management of the Village Fund Allocation in village development. Public opinion is very much needed to support the program that is being run and what needs to be fixed.

Not only does community involvement engage the community in decision-making, but it also involves the community in recognizing problems and opportunities within the

community. Without community involvement, no village development project will succeed. Participation seeks to strengthen the ability of everyone concerned in a development, whether directly or indirectly, by involving them in decision-making and following activities. The mechanism for allocating the Village Fund chronologically is as follows Figure 2.

According to the illustration, the village head, as the person in charge of the Village Fund Allocation, convenes a village meeting to discuss the plan for the Village Fund Allocation's use; 2) The village meeting is attended by members of the village government, the Village Supervisory Board, village community institutions, and community leaders, and must include the sub-district facilitation team; and 3) The village implementation team submits a report to the sub-district facilitation team.

This mechanism is a gradual endeavor that provides possibilities or space for community ambitions while also serving as a vehicle for community education about the financial management principles governing Village Fund Allocations. When viewed from the participation in decision-making for the development planning of the Village Fund Allocation Fund, it can be said that it is quite good. This is evidenced by the level of attendance at village deliberations (musrembang). Musrembang opens opportunities for the community to express their aspirations as well as a medium for learning for the community on the principles of accountability in financial management of Village Fund Allocations.

### **3. Village Fund Allocation Transparency**

The principle of transparency is upheld by the implementers of the Village Fund Allocation program in Boyolangu District so that it is expected to get feedback/responses from the community in improving development performance. This is in accordance with the concept of transparency, which can be known by many parties (interested) regarding the formulation of policies (politics) from the government, organizations, business entities.

All Village Fund Allocation programs must have information on them displayed at the village office on an activity information board that village communities can access. At a minimum, the information board should include the name of the activity, its scope, and the amount of budget allocated to the Village Fund Allocation and non-governmental organizations. Along with the activity nameplate, information on all

Village Fund Allocation initiatives must be available to the public at the village office. These two actions are taken to uphold the principle of village development transparency, allowing the community to learn about the Village Fund Allocation program in an open and transparent manner. The village government is disclosing this information in an attempt to adhere to the principles of transparency and financial management governing the Village Fund Allocation.

According to the results of interviews conducted with village communities on May 12, 2021, the Village Fund Allocation complies with the principle of transparency, which is known to many parties (interested) about the creation of government policies. And the implementation of the Village Fund Allocation is always reported on by the Village Fund Allocation manager at the village level, particularly in terms of physical activities and fund absorption. Thus, the Village Fund Allocation manager's role at the village level has fulfilled with the regulations requiring the preparation of a gradual Village Fund Allocation activity report and a final activity report. In accordance with the transparency idea, which can be known by many parties, especially the community itself. However, beyond the alleged management of the Village Fund Allocation at the implementation stage, deviations occurred in the field, where the Village Fund Allocation fund was misappropriated or misused. It is suspected that the Village Fund Allocation funds were misappropriated for inappropriate use and planning, including the purchase of office stationery/office equipment which was allegedly fictitious. The village head's official travel expenses were marked up, spending irregularities on drainage repair activities were not realized, the mutual cooperation month fund which was also allegedly marked up worth and irregularities in the village profile administration program.

From the case of irregularities in the Village Fund Allocation, a community control mechanism is needed to oversee the use of this Village Fund Allocation, so that the funds are in accordance with their designation to improve development in the village. With transparency in the implementation of the Village Fund Allocation, everyone has the right to request or know information regarding the use of this Village Fund Allocation budget. Thus the use of the Village Fund Allocation can be monitored by the community so that the Village Fund Allocation is actually used for village development.

#### **4. Village Fund Allocation Accountability**

In accordance with the accountability principle, the Village Fund Allocation is implemented via a reporting system, namely monthly reporting and reports for each step of activity. According to the results of interviews with the village head of Sobontoro, accountability for the Village Fund Allocation program's implementation to the upper level government is accomplished through a periodic reporting system. The report on the Village Fund Allocation's implementation includes a preliminary report, a report on each stage of activity, a monthly report, and a complete final report on activities. The implementation report for the Village Fund Allocation is included in the implementation report for the Village Revenue and Expenditure Budget.

According to the data acquired, the report on the execution of the 2020 APBDes in Ngranti Village indicates that the Village Fund Allocation is being used in accordance with the activities and budgets issued. The report's findings on the implementation of the APBDes will serve as recommendations for the implementation of village governance and development over a one-year period, in addition to additional activities funded by sources other than the Village Fund Allocation. The village government's implementation serves as the primary implementer and accountable party in the overall village development process. Meanwhile, rural development offers an alternate strategy for reducing regional gaps while also encouraging the national aggregate economy to become more efficient, equitable, and sustainable. Accountability for the Village Fund Allocation program to the upper level government is accomplished through a periodic reporting system. The report on the Village Fund Allocation's implementation comprises of a preliminary report and a final report on completely prepared activities. If verification is conducted on the assumption that accountability is the management/responsibility, organization's then the implementation of the Village Fund Allocation in Boyolangu District demonstrates compliance with these standards. Thus, the Village Fund Allocation manager's role at the village level has fulfilled with the regulations requiring the preparation of a gradual Village Fund Allocation activity report and a final activity report.

Additionally, responsibility for Village Fund Allocation is connected with APBDes accountability in Boyolangu District, Tulungagung Regency. This is consistent with Minister of Home Affairs Regulation 37 of 2007 on Village Finance. The regulation's purpose is to establish a legal framework for village finance, village

financial sources, and village revenue and spending budgets. Accountability demonstrates the government's genuine desire to practice sound governance in the administration of state affairs. A good government requires, among other things, the implementation of good governance.

Accountability is the obligation to give accountability, or to respond to and explain an organization's performance and activities to parties with the authority or right to request information or accountability. This is consistent with Weber's theory of action, which claims that an individual or a person takes an action based on their ability to accomplish the task at hand. The obligation to provide accountability or to respond to and explain the performance and actions of an individual or leader of an organizational unit to parties who have the right or authority to request accountability in the form of reports, based on the principle that all village financial management activities must be accountable to the village community, in accordance with applicable laws and regulations. In Boyolangu District, Tulungagung Regency, accountability for village fund allocation is interwoven with accountability for the village revenue and expenditure budget.

This is in compliance with Regional Regulation No. 10 of 2014 of the Tulungagung Regency on the Tulungagung Regency APBD. The village regulations serve as a legal framework for village finance, village financial sources, village financial administration, and village financial strengthening. The objective of strengthening village finances is to bolster the pillars of transparency and accountability. Financial management in villages must be efficient and effective, as well as transparent and accountable. Village Funds allocation, which is a significant source of village income, must also be transparent and accountable to the community and to the district government as the appointing entity. Additionally, accountability to the community is conducted on a three-year cycle through an evaluation forum for the Village Head-led implementation of Village Fund Allocations.

Based on the fact that no direct accountability to the community has occurred. This occurred as a result of the village government's lack of transparency and openness as the manager of the Village Fund Allocation to the community in the form of information on the fund's utilization. This is contrary to the provisions of Tulungagung district regulation number 10 of 2014 regarding the allocation of village funds, which

require that activities arising from the Village Fund Allocation be directly accountable to the community and that the BPD and implementation of the Village Fund Allocation be participatory, transparent, and accountable.

Concerning the accountability of the Village Fund Allocation from the physical perspective of the village in the field, it demonstrates that all funds spent have been physically and financially accounted for. . The accountability of the Village Fund Allocation from the physical side of the village can be said to be good and has been completed 100%. The development results sourced from the Village Fund Allocation funds for each village can be seen in the table 2.

The data shows that the results achieved by each village are on average both physically and can be accounted for. And the implementation of the accountability principle is also supported by the Village Fund Allocation accountability report taken from the APBDes accountability of each village as follows table 3.

Based on table 3 above, the data shows that the accountability of the APBDes in each village 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, which is expected to make the Village Fund Allocation program even better in the future. In supporting the achievement of community good governance as a tool to encourage the implementation of the principles of good governance. Everything related to society must be made openly. Good governance is also a government responsibility for the trust given by the community to an honest, clean, transparent and accountable government governance.

Compliance theory as explaining compliance behavior in the socialization process. In the village government, where the village government carries out its duties with a mandate and has a sense of responsibility regarding the village to financial management, especially the Village Fund Allocation, it must refer to existing regulations in an orderly manner or the village government's compliance with existing regulations so that the village government is likely to be able to realize the achievement good governance.

### **CONCLUSION**

Based on the results of data analysis and discussion, it can be concluded that: 1) The Village Fund Allocation planning stage in 3 (village) villages has implemented the principles of participation and transparency. This is evidenced by the presence of the

community who are very enthusiastic in village deliberation forums and it can be said to achieve good governance or good governance; 2) The Village Fund Allocation program's implementation phase in three (three) communities in Boyolangu District adhered to the ideals of transparency and accountability. Transparency is achieved through the presence of readily accessible information (information boards) detailing the physical implementation timeline financed by the Village Fund Allocation. The accountability concept has been completely implemented since physical and administrative accountability have been achieved and are continuing to be fulfilled in accordance with good governance standards; and 3) The accountability stage for Village Fund Allocation in 3 (three) villages in Boyolangu District has been directly accountable to the community. This happened because of transparency or openness by the village government as the manager of the Village Fund Allocation to the community in the form of information on the use of the Village Fund Allocation fund.

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### TABLE AND FIGURE

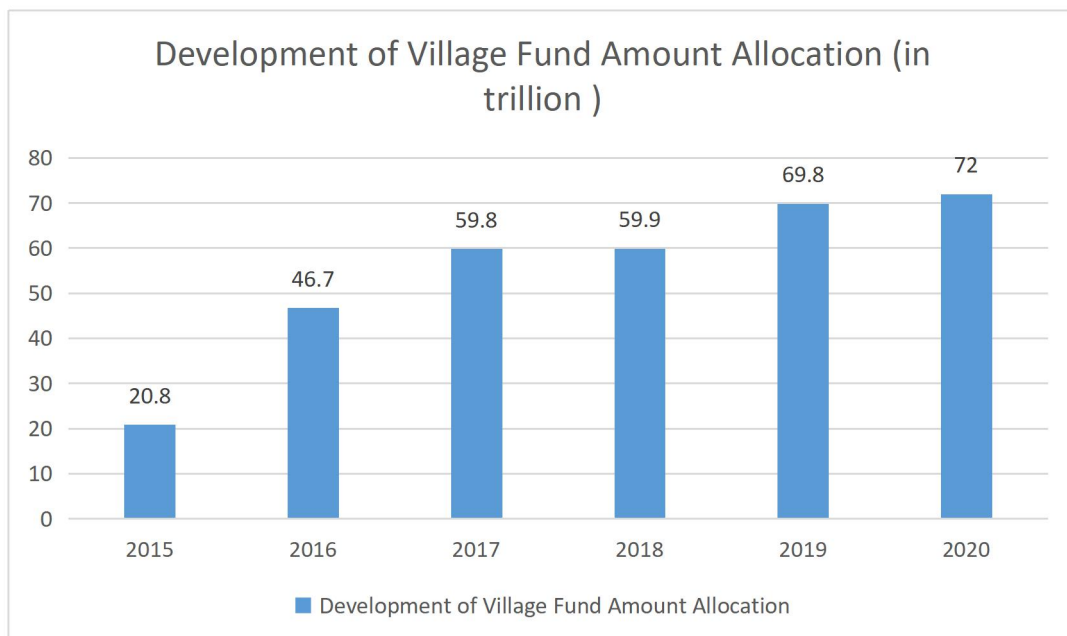


Figure 1. Development of total village allocation funds from 2015-2020  
Source: data proceed

Table 1. Total local revenue in three villages

Village	Allocation Amount	Nongovernmental	%
Boyolangu	IDR. 461,339,000.	IDR. 3.000.000.	0.60
Sobantoro	IDR. 511,339,000.	IDR. 5.000.000.	1.04
Ngranti	IDR. 521,339,000.	IDR. 3.000.000.	0.63
Total	IDR. 1,494,017,000.	IDR. 11.000.000.	0.75

Source: data proceed

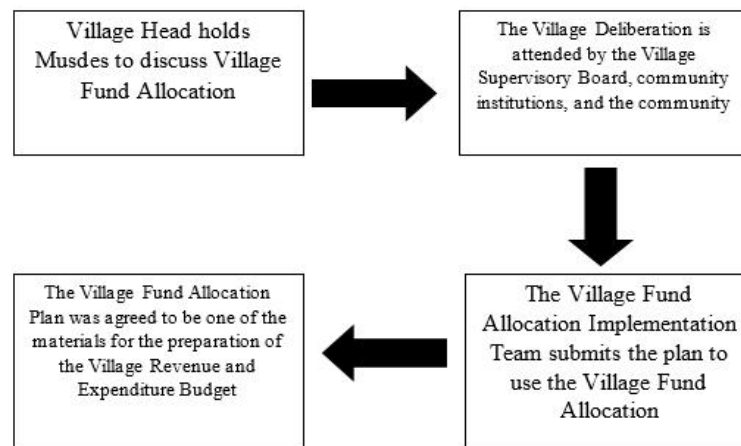


Figure 2. Village Fund Allocation Planning  
Source: data proceed

Table 2. Results of Infrastructure Facilities built with the 2020 Village Fund Allocation

No	Village	Facilities Built	Result
1	BOYOLANGU	Paving road construction	Good
		Village Apparatus/BPD/Operator Uniforms	Good
		Neighborhood Operations	Good
		Printer Supply & Computer Repair	Good
		Help for underprivileged children	Good
		Procurement of drugs, incentives, and family planning tools	Good
		Procurement of thermoorgan and hand washing facilities	Good
		Rehab stroller and shroud	Good
		Garbage cleaning in the village river	Good
		The Force of Village MCK Rehab	Good
		Empowerment and Service Improvement	Good
		Youth uniforms	Good
		BBGRM Coordination Meeting	Good
Formation of Alert Village	Good		
2	SOBONTORO	Fulfillment of Social Security for Village Heads and Village Apparatus	Good
		Fulfillment of the Village Head's Table Chair	Good
		Fulfillment of Printer and Computer Repair	Good
		Fulfillment of BPD Allowances	Good
		Fulfillment of BPD Operations	Good
		Fulfillment of RT/RW Operational Provision	Good
		Implementation of Compilation, Data Collection, and Updating Village Profiles	Good
No	Village	Facilities Built	Good
2	SOBONTORO	Implementation of Community Service Empowerment and Improvement	Good
		BBGRM Coordination Meeting held	Good
		Implementation of desks and study tools	Good
		Implementation of Health POS	Good
3	NGRANTI	Paving road construction	Good
		Neighborhood Operation	Good
		Printer Procurement and Computer Repair	Good
		Implementation of Agricultural Extension	Good
		The implementation of assistance for underprivileged children	Good

	Implementation of the procurement of drugs, incentives, and family planning devices	Good
	Procurement of thermoorgan and hand washing facilities	Good
	Rehab stroller and shroud	Good
	Procurement of Health Plant Seeds	Good
	Addition and rehabilitation of infiltration wells	Good
	Village Clean Water Source Development	Good
	Garbage cleaning in the village river	Good
	Village MCK Rehab	Good
	Street and gutter cleaning	Good
	Youth uniforms	Good
	BBGRM Coordination Meeting	Good
	Formation of Alert Village	Good

Source: data Proceed

Table 3. Village Accountability Letter Data

Village	Allocation of village funds (IDR)	Accountability	
		Physical	Finance
Boyolangu	IDR. 498.277.000	Physical	Complete
Sobontoro	IDR. 481.709.000	Physical	Complete
Ngranti	IDR. 480.202.000	Physical	Complete

Source: data proceed