

**Accountability of the 2020 Village Fund Allocation Management (*Alokasi Dana Kampung*) in Arul Pertik Village, Central Aceh Regency, Indonesia**

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**Abstract**

In Indonesia, the central government provides Village Fund Allocation (VFA) to improve welfares in villages. This process, with its regulation, is known as alokasi dana kampung in Aceh province. However, irrespective of this implementation, the community's welfare is still not met, leading to the inability to meet management accountability. This study was carried out in Arul Pertik Village, using the qualitative method with a descriptive approach. The result showed that the VFA management team is open to accepting suggestions and advice during the planning and implementation process. VFA management in Arul Pertik tends to respect community participation, as seen from the number of participants in the development and implementation of the physical realization process. This is also in addition to the accountability report (LPJ), irrespective of the technical obstacles in the report. In conclusion, although the Management of Village Fund Allocation is quite good, it needs more extra guidance and supervision from the local government and the community.

**Keywords:** Accountability; Village fund allocation; Village Fund Management, Arul Pertik Village.

### **Abstrak**

Alokasi desa Desa merupakan pendanaan yang diberikan oleh pemerintah pusat untuk memperbaiki kesejahteraan desa yang ada di Indonesia. Di provinsi Aceh, alokasi dana desa disebut dengan alokasi dan kampung sesuai peraturan yang berlaku Aceh, pelaksanaan dana kampung masih belum memenuhi kesejahteraan masyarakat, yang mengakibatkan tidak tepat sasaran, dalam hal, akuntabilitas pengelolaan alokasi dana kampung, disinyalir masih banyaknya terjadi akuntabilitas pengelolaan tidak sesuai dengan kaedah yang berlaku. Penelitian ini dilakukan di Kampung Arul Pertik, menggunakan metode penelitian kualitatif dengan pendekatan diskriptif. Temuan penelitian menunjukkan bahwa di dalam pelaksanaan pengelolaan ADK (alokasi dan kampung) tim pengelola sangat terbuka dalam menerima saukan dan saran pada saat perencanaan, pengelolaan Alokasi Dana Kampung di kampung Arul Pertik juga sangat menjunjung partisipasi masyarakat terlihat dari banyaknya masyarakat yang berpartisipasi, dalam pelaksanaan pembangunan fisik juga realisasinya cukup baik, pelaporan Pertanggung Jawaban (LPJ) juga tergolong cukup baik, meskipun dalam pembuatan laporan sempat terkendala beberapa hambatan teknis. Penulis menyimpulkan bahwa Pengelolaan Alokasi Dana Kampung di Kampung Arul Pertik pada Tahun 2020 tergolong cukup baik meskipun perlu dilakukan pembinaan dan pengawasan yang lebih ekstra lagi dari pemerintah daerah dan masyarakat.

**Kata Kunci:** Akuntabilitas; Alokasi dana Kampung; Pengelolaan Dana Kampung, Kampung Arul Pertik.

### **INTRODUCTION**

This study discusses the 2020 village fund allocation's accountability and management in Arul Pertik, Central Aceh Regency. Based on the Regent's *Qanun* Number 10 Article 1 of the Village Fund, rural areas are authorized to regulate their capabilities and potentials to be prosperous and achieve equitable economic capacity. The management needs to be accountable because it is independently conducted. Furthermore, the VFA planning process, implementation, and reporting need to be carried out appropriately and transparently using applicable procedures. Transparency and accountability are 2 important qualities

required for *Good Governance* (Putra et al., 2017). Information disclosure is needed to realize good governance (Pambayun, 2017), and Accountability is needed to provide answers and explains certain performances and actions to the authorized parties (Muslimin et al., 2012).

The VFA in Arul Pertik is intended for government activities, community development, and empowerment. This requires a large budget allocation which is liable to various abuses. Therefore, the community, including the sub-district government, plays an important role by directly supervising these activities and monitoring and assisting the fund management.

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VFA used for community empowerment is directed at repairing or building physical or public facilities and infrastructure on a small scale, improving the environment and settlements, paying the Implementation Team, strengthening the village institutions, and other activities. Meanwhile, the local government administration supports the Village Consultative Institution (VCI) or Communities' Deliberation (CD).

Meanwhile, the study on VFA is not new because some preliminary descriptive studies, such as "Accountability for the Management of VFA in Dolo Selatan Sub-district, Sigi District," were analyzed using a qualitative approach. It was reported that the planning, implementation, and accountability stages were properly executed both technically and administratively. However, in terms of financial administration, the competence of human resource managers is the main obstacle. Therefore they need assistance from the Sigi Regional Government officials (Irma, 2015).

Another study entitled "Accountability for the management of Village Fund Allocation in Candipuro Sub-district, Lumajang District" was carried out in 10 communities. This research applied the accountability and transparency principles at the planning, implementing, and reporting stages. The accountability stage was quite good, although one of the villages was not physically accounted for because its construction was incomplete (Farida et al., 2018).

A similar study was carried out in 9 villages in the Rogojampi Sub-district.

The findings stated that the planning and implementation stages were properly executed using applicable procedures while its management was carried out accountable and transparently. The supervisory stage encountered certain challenges due to a lack of transparency by community members. Likewise, in the accountability stage, because in terms of making administrative reports, the implementing team Human Resources are still lacking, therefore more guidance and supervision is required from the local government (Wida et al., 2017).

Based on the study background, it is aimed at discovering the accountability and management of the VFA by the local government in Arul Pertik. Furthermore, accountability is centered on reports concerning fund utilization and its benefits for the entire community.

## **METHODS**

This study adopted a qualitative approach to obtain a realistic and in-depth understanding and interpretation of the actual facts. It emphasizes the socially constructed nature of reality, the intimate relationship between the study and its focus, and the situational constraints that shape the investigation (Moleong, 2019). This was used to describe the accountability of the VFA management in Arul Pertik. In addition, primary and secondary data sources were used. The interaction between this research and informants aided in obtaining information that revealed the entire problems in this field, including Observation, Interviews, and documentation. The informants consisted of 3 Rusip sub-district

employees, 4 officials, 3 local community figures, and a village assistant. This study was carried out from October 2020 to April 4<sup>th</sup>, 2021, in Arul Pertik Village, Rusip Antara Sub-district, Central Aceh Regency, Aceh Province.

## RESULT AND DISCUSSION

Generally, the VFA implementation has been properly carried out, however, in Arul Pertik certain obstacles related to the funds' allocation were encountered, as shown in the results.

The state civil servants' role in discharging their duties for public purposes needs to be considered. "Public accountability entails a statutory obligation to serve or facilitate authorized independent observers to report findings or information about financial administration that is available at high-level government requests. An aspect of their accountability is the village funds management" (Indriswari & Wianto Putra, 2021).

Accountability of the VFA management system is an effort to realize *good governance*. This developmental process needs to adhere to certain principles. Therefore, management accountability is further explained based on the acquired data and information and the extent these indicators are implemented in the study area, which starts from planning, implementation to accountability.

As stipulated in the Regent's Regulation Number 10 of 2015 concerning Implementation Guidelines of Village Fund Allocation. The management needs to be carried out openly through meetings and the outcome stated in the Village

Regulation (*Perkam*). This shows the stakeholders' or decision-makers' commitment that the VFA management needs to comply with the principles of good governance and must be implemented by the actors and the community. Furthermore, the Central Aceh Government is strongly committed to ensuring that the community actively participates in this initiative, according to the following information:

"The current district government failed to provide opportunities for the people to play an active role in development, starting from the planning, to the implementation, controlling, and evaluating as well as post-activity stages. This was solely carried out to implement the basic concept of the participation level through community empowerment" (Interview on October 5<sup>th</sup>, 2020)

The information conveyed by Mr. Kasman, a Development Section Employee of the Rusip Antara sub-district, is related to their commitment to enhancing the participation level. It is also related to the local governments' accountability of a larger community. This means that there is a need for policy transparency to enable the community members to carry out assessments, supervisions and partake in the decision-making process. The functional VFA program optimized by the Village Government certainly makes community members want to understand the extent of the development, therefore transparency is needed (Taslim Fait et al., 2021). Similar information was conveyed by Mr. Ibrahim, although from a more technical perspective.

" The implemented policies at the district level are intended to create awareness and empower community members in terms of managing development in their respective villages. This VFA program supports community members' empowerment, while at the sub-district level, it need not deviate from the Regent's Regulation on Implementation Guidelines." (Interview Date, October 5<sup>th</sup>, 2020)

The opinion implies that in enhancing the participation level of community members, especially in the VFA program implementation, all stakeholders need to work as a team to solve problems in the village comprehensively. In the implementing context, development has to be supported by the transparency, accountability, and responsiveness principles.

Meanwhile, the Minister Regulation of Home Affairs Number 13 of 2014 concerning Village Financial Management stated that 1) transparency or openness allows the community to access the widest possible information about the village financial management, 2) each activity, and its final result needs to be accounted for in accordance with the provisions of the legislation, 3) the participation principle includes both institutions and community elements in financial management, 4) order and budget discipline, described as the principle that finances are effectively managed and efficiently supported by accountable administrative evidence (Pujiati, 2018)

VFA is a source of income integrated into the Village Revenue and Expenditure Budget (*APBDes*).

Therefore, program planning and activities are executed based on the Village Development Planning Deliberation forum (*Musrenbangdes*).

The *Musrenbang* is a forum for discussing the proposed activities at the local level based on the Participatory Development Planning principles. The *Rusip Antara Village* encourages community involvement, especially those in the concerned regions, in decision-making related to developing these areas according to their needs and aspirations. The VFA is a source of income integrated into the *APBDes*, therefore planning activities are executed through *Musrenbangdes*, a deliberation that discusses proposals for village development programs guided by the Village Community Development Planning principles (VCDP). Therefore, it requires community involvement (Basuki & Fauzi, 2018).

The participation process is carried out to respond to the community's needs, thereby causing them to assume ownership of the development. The interview results also proved the implementation principle.

"All members of their Communities' Deliberation held discussions related to development. Therefore, to collaborate with the sub-district and village officials in deciding the required facility or infrastructure." (Interview Date, October 6<sup>th</sup>, 2020)

Mr. Rusli, the village head, encourages the community to understand and participate in these deliberations, and they are happy to be involved. This was supported by Mr. Jul's statement as a village assistant as follows:

" The bottom-up planning system starts from the smallest community (village level) as an absorption embodiment of community aspirations. Therefore, they need to be involved in decision-making. Offering them greater opportunities is a basic concept related to the realization of the community as development actors as implemented in the VFA program. Meanwhile, the prioritized cross-village and sub-district activities are responded to by the technical agency in charge after the deliberations" (Interview Date, October 7<sup>th</sup>, 2020)

The VFA planning mechanism in Arul Pertik is chronologically described as follows. The village head, as the person in charge, held a meeting to discuss plans for using VFA. The meeting is attended by elements such as the Village government, Communities' Deliberation (CD), community institutions, and figures and has to be attended by the Sub-district Facilitation Team. They conveyed the overall VFA use to the deliberation participants. This is utilized based on the priority scale results of the previous year's *musrenbangdes*. The approved design is set out in the plan, which is one of the materials used for *APBDes*' preparation.

Implementation and administration are processes required to carry out a plan, and it is also necessary for the village treasurer to record the funds' management. Indicators in the transparent, participatory, orderly, and budgetary discipline are required for a system to function effectively.

a. Transparent:

The implementation requires a transparent attitude from the Village Government to always inform the community about the

actual amount spent. The following is a case study to discover the way and manner the government exhibited a transparent attitude during the implementation process.

b. Participatory:

Participation ensures the implementation of the Village Fund Allocation is run smoothly and quickly resolved.

c. Accountable:

In the administrative process, great attention was paid to the accountability of the records. This involves the way and manner the government records all expenditures and enters funds according to actual evidence.

d. Order and budget discipline:

During the implementation and administrative phases, an orderly and budgetary discipline is necessary. The used funds are consistent with the initial budgeted plan, the RAB, and ongoing implementation (Ilmiah et al., 2020).

The list of Proposed Activity Plans (PAP) or Budget Work Plans (BWP) as a requirement for submitting the VFA disbursement for the budget year was properly carried out according to applicable regulations. It is an obvious fact that in the fiscal year, the funds fell exactly as planned. VFA needs to be transparent and accountable to the community and government as an authorized institution.

The village fund is used to finance government administration, community or societal development, and empowerment. It refers to the PAP or BWP which each community has received according to the work program needs (Nafidah & Suryaningtyas, 2016)

This mechanism is a gradual effort that provides opportunities or space for aspirations as well as a medium for learning the accountability principle

related to managing village fund allocations. This is supported by a government official's statement, Mr. Nasiruddin, which was reported as follows.

"This kind of village deliberation offers several benefits to the community. Explanations about development issues are made by gentlemen both at the sub-district and district levels. This deliberation is also used as a means to think together about ways of developing this village. Moreover, from an organizational perspective, members have learned to respect other peoples' opinions as well as sacrifice personal interests for the community." (Interview Date, October 7<sup>th</sup>, 2020)

Similar to Mr. Kasim's opinion, another community figure reported that "The current government provides opportunities for the community to learn, unlike in the past when they were only positioned as development recipients and were not allowed to suggest or provide any input. However, by learning about development management, they automatically become smarter, thereby actively participate in determining options that need to be implemented and independently executed in their villages." (Interview on October 7<sup>th</sup>, 2020).

The implementation stage of village finance starts with planning as set out in the Intermediate-Term Development Plan (ITDP) and Government Work Plan (GWP). However, this stage is often identified with the budget realization process. The Village Implementation Team completely executes activities from the VFA source. Agusta and Bakri

(2021) stated that the Activity Management Team (AMT) was formed to carry out the program in the field.

Meanwhile, when viewed from the perspective of community participation in decision-making, the use of VFA is quite good.

The participation is performed through Musrenbangdes, where the community and village government gather to make plans for its development jointly. According to Pahlawan, Wijayanti, and Suhendro (2020), planning also requires participation.

The VFA for the village administration is used for apparatus allowances (*TAPDes*), government, and village RGM operations. Meanwhile, that for community empowerment is used for infrastructural construction or public facilities maintenance, strengthening the community institutions' capacity and the economy, as well as assisting in the BPD formation and the village head election.

The amount of funds allocated for these activities is the village council's responsibility. This is an implementation of the responsive principle by the government.

Based on Mr. Syahbuddin's opinion as to the village Secretary, the outcome of the deliberation regarding the proposed VFA is used for government operations and community empowerment activities.

The planning results are used as guidelines for implementing governance and development within one year, besides other activities excluded from the VFA sources. Therefore, the agreed outcome also needs to be transparent and

accountable for by all societal levels. Based on these terms, all local government officials in the Rusip Antara sub-district are required to provide information related to the funding activities. Although this has not been fully implemented, it shows that the VFA planning gradually applied transparency and accountability.

However, the essence of shared learning is to implement good governance. Moreover, the information provided is open to criticism which is perceived as a form of participation in making improvements, starting from planning to post-development activities. This is proven by the interview with the Village Secretary which is reported as follows "To ensure that the management principle is open, a meeting is held among the CD, LPMD, community figures and VFA managers at least every 6 months to evaluate the implementation process in Arul Pertik to prevent fraud" (Interview on October 10<sup>th</sup>, 2020). The information from Mr. Syahbuddin shows the application of the VFA transparency principle, which is known by the general public.

The Village Implementation Team fully carries out activities associated with the VFA funding. To support openness and clear information delivery to the public, every physical activity needs to be equipped with a signboard at the location. The information has to contain the activity name, volume, total budget from VFA and non-governmental organizations, and time. Besides the activity signboard, information about all VFA programs needs to be presented at the village office for easy accessibility by the community. This allowed the public to

freely criticize and make suggestions to the Team for the perfection of the VFA management.

"The village apparatus is obliged to convey information to the larger community, thereby making provisions for criticism and suggestions for the perfect implementation of the participation level. It also supports and motivates each other towards the development of the village" (Interview Date, November 10<sup>th</sup>, 2020)

Mr. Nasiruddin's opinion proves that the participatory principle is transparent starting from the planning stage. Moreover, the VFA program implementation in the Bandar Sub-district also upholds the participatory principle in decision-making and transparency, as stated by an informant.

"The VFA implementation in the village is open, and this is proven by the fact that every 6 months, the community figure, including the informant, is invited by the village head to simply evaluate the implementation of activities including the funds' management by the government. Moreover, Mr. Reje always invites people to be true to themselves because this encourages them to be self-reliant. Therefore, in principle, the community prefers to work together with the government." (Interview October 10<sup>th</sup>, 2020)

Mr. Kasim as a Community Figure stated that in accordance with the transparency concept (Mardiasmo, 2004), accountability is "the obligation of a trust holder (*agent*) to provide, present, report, and convey all activities to the community thereby becoming the trustee's (*principal*) responsibility."

“The reporting system is carried out in stages, from the Village Activity Implementation Team to that of the Sub-district Facilitation and then to the District using a predetermined format. This is carried out monthly and at the end of each activity” (Interview November 2<sup>nd</sup>, 2020).

The interview held with Suyono as the Responsibility Report maker indicated that during the VFA implementation, the village manager is always expected to report every physical activity and funds absorption. Therefore, the VFA manager's responsibility is a compilation of monthly and final reports.

Village financial management needs to efficiently, effectively, transparently, and accountably execute. VFA also needs to be accountable to the community and the government as the issuer of authority. This is carried out periodically, specifically every three months, through a VFA evaluation forum led by the Village Head.

“For openness of VFA management, the CD, LPMD, and community figures are invited every 6 months to evaluate the program implementation in order to prevent fraud” (Interview Date, November 12<sup>th</sup>, 2020).

Syhabuddin's opinion is an evaluation of the VFA program and also guides the community to provide input and make certain corrections. In this case, the village government needs to respond to these alterations to achieve the perfect VFA implementation. Moreover, the evaluation forum also implemented the transparency principles periodically.

Meanwhile, the financial administration management stated that

” Evidence of money spent needs to be included in every accountability report. In addition, it also needs to be equipped with other supporting evidence. The Village Implementation Team fulfills this because they are responsible for managing VFA. However, some villages have not implemented these provisions. That is the reason the sub-district government needs to fix, guide, and ensure perfect accountability.” (Interview on November 13<sup>th</sup>, 2020)

Mr. Ibrahim, a sub-district employee, and guide to the VFA manager stated that the management team's responsibilities are understandable.

“The Village Implementation Team head is responsible for both physical and administrative activities. However, for the physical accountability, they are assisted by several devices to supervise its implementation, although this is not perfect for administrative purposes such as reports because it is difficult. Besides, when confused, they seek for guidance from the gentlemen in the sub-district.” (Interview November 13<sup>th</sup>, 2020)

The village secretary's opinion is similar to that of Mr. Putra, a community figure stated that indeed the VFA manager is accountable.

“According to the manager, it is important that the village apparatus is not corrupt, and developments are carried out in an acceptable manner, besides there are no problems when monitored by the government. It is hoped that the VFA management team discharge their duties effectively.” (Interview November 13<sup>th</sup>, 2020)

The information from Mr. Putra and Mr. Iwan as Community Figures and Mr. Syahbuddin as Village Secretary show that the VFA program in Rusip Antara Sub-district implemented the accountability principle. However, it is not perfect, especially in terms of the financial administration system. This is also supported by the information obtained from Mr. Jul, a Village Assistant, which is reported as followings:

"In general, receipts or purchase notes are compiled in the village's financial management, although they are not arranged according to the manner the transactions occurred and are also not recorded in the village cash book. They are only kept as a form of evidence for interested parties." (Interview Date, November 19th, 2020)

The earlier mentioned interview shows that during the VFA implementation, every cash spent needs to be accounted for, therefore, when this is continuously performed in an orderly and appropriate manner in accordance with existing provisions, it either tends to alleviate or support the preparation of the final activities that needs to be executed by the Village Implementation Team. However, administratively there are certain inappropriate existing provisions therefore, they need assistance from the sub-district apparatus.

The VFA implementation met the accountability theory. This is supported by the fact that all the spending has been physically accounted for, although it is not ideal administratively. However, efforts to learn and improve this aspect are continuously being implemented. Weaknesses in human resources are the

major obstacle. This accountability concept and principle mandates the public bureaucracy to be a government that is responsible for the community. Its gradual implementation eventually boosts community confidence which ultimately achieves a participation level that cumulatively supports the success of the development.

The program evaluation also guides the community to provide input and corrections for the VFA implementation actively. In this case, the government also needs to respond to these corrections in a forum to realize a perfect implementation (Malumperas et al., 2021).

According to Astuty and Fanida (2013), accountability involves the ability to account for activities related to development issues and village governance. This concerns the financial problems of the APBDes in accordance with the VFA. Moreover, its function is broader than just obedience to the applicable regulations.

Accountability functions pay attention to the efficient, effective, and economical use of resources. The government administration and companies need to emphasize its main purpose, thereby ensuring it is considered when making any financial reports (Djiko & Subardi, 2019).

Koppel (2015), reported that there are 5 kinds of accountability dimensions, namely *transparency*, *liability*, *controllability*, *responsibility*, and *responsiveness*, where each provides an overview and an umbrella concept for itself (Sangkala, 2016; Maturan, Aprilius, & Laiyan, 2019).

The VFA management system accountability is intended as an effort to

realize good governance. Haryanto (2014) reported that the principles of good governance are participation, transparency, and accountability, and development implementation (Siregar et al., 2020).

Sujanto (1996) further stated that supervision is an effort to identify and assess any condition during the execution of tasks or activities that are either appropriate or inappropriate with the provisions. Mardiasmo (2002) described it as an activity in which an external party is appointed to supervise and direct the actual performance of the government. It is essentially carried out to achieve certain goals and avoid fraud (Manisa et al., 2020).

The government issued a policy to regulate the VFA establishment. This financial balance fund is received from the central and regional government (Article 1 verse 11, PP 72/2005). The establishment embodies financial decentralization towards independent villages and facilitates the government in carrying out activities, development, and empowerment of rural communities, especially equity in financial management and accountability.

Based on Article 72 verse (1) letter d and verse (4) of Law Number 6 of 2014 concerning villages, the VFA is part of the balancing fund received by the city. It constitutes at least 10% of the balancing fund in the Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund. Currently, the VFA has become a leading icon in governance and village development for the past 67 years.

The Minister of Home Affairs Regulation Number 113 of 2014 stated

that the village finance management, part of its income set out in the APBdes called the VFA, is derived from the Regional Revenue and Expenditure Budget with the appropriate amount allocated for their needs. Financial management is a cycle consisting of planning, administration, reporting, accountability, guidance, and supervision (Hamzah, 2015; Ningsih, Arza, & Sari, 2020)

## CONCLUSION

In conclusion, VFA Management Accountability has been running quite well in villages located in Indonesia. This is evidenced by the presence of the community members that are enthusiastic in the Village Deliberation Forum. Moreover, during the meeting, the local government of Arul Pertik is open to all suggestions for the village development. The VFA Program implemented the Transparency and Accountability principles. This is evident in the funded implementation fulfilled because both the physical and administrative accountability have been complete. Technical and administrative accountability is good, although there is a need for guidance from the sub-district government. The obstacles faced in management are solved irrespective of the lack of human resources to operate computers. Moreover, the poor coordination also tends to be resolved because the management team is serious about the VFA management.

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