

MATRA PEMBARUAN

www.matrapembaruan.com

e-ISSN: 2549-5283

p-ISSN: 2549-5151

Matra Pembaruan 2 (3) (2018): 197-206

DOI:

[10.21787/mp.2.3.2018.197-206](https://doi.org/10.21787/mp.2.3.2018.197-206)

Keywords: *Implementation of Village Fund Allocation, Improvement of Village Development Programs, Good Governance.*

*Korespondensi

Phone : +62 815-1332-3792

Email : taufiqurokhman@dsn.moestopo.ac.id



BADAN PENELITIAN DAN
PENGEMBANGAN (BPP)
KEMENTERIAN DALAM
NEGERI



Jalan Raya No 132, Jakarta Pusat,
10450

Implementation of Allocation of Village Funds (ADD) Increases Institutional and Ngombakan Village Development Programs Manifest Good Governance

Taufiqurokhman^{1*}, Andriansyah²

^{1,2} Faculty of Social and Political Sciences, University of Prof. Dr. Moestopo (Beragama), Jakarta.

Dikirim: 25 Oktober 2018; Direvisi: 1 November 2018; Disetujui: 30 November 2018

Abstract

So far the implementation of the Village Fund Allocation (ADD) has not strengthened institutional and Village Development Programs towards good governance. The purpose of this study is to find out the use of village fund allocation in village development, towards clean governance (Good Governance: accountability, transparency and participation) starting from the stages of planning, transparency and accountability. The study used descriptive qualitative research methods. Descriptive study (descriptive study), aims to explain the aspects that are relevant to the observed phenomenon. This study helps researchers to explain the characteristics of the subject under study, examines several aspects of the phenomenon of ADD implementation in strengthening institutions and village programs to realize good governance. Sources of data used in research are primary data, namely data sources obtained directly from original sources without intermediaries. And secondary data sources of research data are obtained indirectly through intermediary media. The results showed that the management of ADD in Ngombakan village was largely accountable, transparent and participatory. Technically there are obstacles in making Regents (Perbub), about Village Fund Allocation (ADD) and management. The impact is the delay in reporting regarding the management of ADD.

I. Introduction

The implementation of the Village Fund Allocation (ADD) for development in Indonesia is currently a strategic problem. Why is that because the implementation of ADD has two positive and negative values in its implementation. Positively, President Jokowi said that with village funds currently there are about 1,243 km of roads built during the village funds. So that the government really hopes that village funds can overcome other problems such as unemployment and poverty that exist under the leadership of President Jokowi and Vice President Jusuf Kalla. In addition, the most talked about thing is that all villages in Indonesia, which numbered 74,954 villages, are estimated to have already run to receive disbursement of funds from the State Budget (APBN) for village development. The budget provided is not small, each village will get a budget of around 700 million to 1.4 billion Rupiah (DGT, 2016).

In this study, the authors see that there are problems that need to be raised, namely the extent to which the implementation of the Village Fund Allocation (ADD) can strengthen Institutional and Village Development Programs towards Good Governance. So how can the management of ADD in Ngombakan village, Polokarto Subdistrict, Sukoharjo District work well. Yatu has been accountable, transparent, and accommodates community participation and has gone through the stages of planning, transparency and accountability. But technically there are obstacles in making Regents (Perbub), about Village Fund Allocation (ADD) and management. The impact is the delay in reporting regarding the management of ADD.

The existence of formal juridical villages is recognized in Law Number 32 of 2004, concerning Regional Government and Government Regulation Number 72 of 2005 concerning Villages. Based on this provision, the village can exercise greater autonomy to regulate and manage its own government affairs based on the principle of autonomy and co-administration, Mardiasmo (2002). This means that each village is given the rights, obligations and authority to manage what the village has in order to achieve community welfare (Direktorat Jenderal Bina Pemerintahan Desa, 2016). Furthermore, in Law Number 6/2014, about Villages explained that Villages in 2015 receive village funding of 10% from the State Budget (APBN), with the name of their village funds.

In Government Regulation No 60/2014, concerning Village Funds sourced from the State Budget, as amended several times, most recently by Government Regulation No 8 / 2016, concerning the Second Amendment to Government Regulation No 60/2014, concerning Village Funds sourced from the State Budget, in Article 1 paragraph (2) states, Village Funds are funds originating from the APBN intended for Villages that are transferred through the district / city Regional Budget (APBD) and are used to finance the administration, implementation of development, community development and community empowerment (Prahono & Elidjen, 2015, pp. 27-33).

From the explanation above, the author took the Village Fund Allocation (ADD) study in Ngombakan Village, Polokarto Subdistrict, Sukoharjo District, Central Java Province. Because there is an interesting phenomenon to carry out research, namely Ngobakan Village has carried out Republic of Indonesia Minister of Home Affairs Regulation No 113, 2014, concerning Village Finance and has passed the steps of planning, transparency and accountability in carrying out good governance. In strengthening institutions and implementing village programs in managing village

funds (ADD). That is, in general, the implementation of the ADD fund was carried out in an accountable, transparent and participatory manner from the community of Ngobakan Village, Polokarto District, Sukoharjo Regency. In the technical implementation in the field there are indeed obstacles in the field, namely the absence of Regional Regulations (Perda) in Sukoharjo District, regarding the Implementation of ADD Fund Allocation. Which caused one of the delays in reporting related to ADD management in Ngombakan Village, Polokarto Subdistrict, Sukoharjo Regency.

Based on these considerations, researchers are interested in further investigating the issues of the management of Village Fund Allocation (ADD) in realizing good governance, so they can describe and explain this issue. So the title of the research writing is: "The implementation of ADD Strengthens Institutional and Village Development Programs Towards Good Governance." Next the author will explain the Profile Profile of the Ngombakan Village below.

The choice of the object of this research was carried out in the village of Ngombakan, Polokarto Subdistrict, because Polokarto was the District which had the largest area in Sukoharjo District, which was 6,218 ha. And the total area of Ngombakan village is 184.5375 Ha, which is divided into 14 Hamlets with 6 RWs and 14 RTs, with details of paddy fields of 99.9767 Ha, settlements of 43.6058 Ha, etc. (allotment of land for sports, tombs, and worship place). Whereas the population based on sex in Ngombakan village is: Men 2,055 people, Women 2,004 people, and the total population of Ngombakan village is 4,059 people. The number of heads of households (KK) is 1,166 families, and the population density is 2,199 people / KM2. The Family Welfare Level of the Ngombakan village, which includes the disadvantaged families, has 256 families, for the Prosperous Family 1 there are 427 families, for the Prosperous Family 2 as many as 334 families, while for the Prosperous Family 3+ there are 149 families. While in terms of education, the majority of the Ngombakan villagers are only elementary school graduates, totaling 998 people.

Site selection is based on several previous studies about Ngombakan Village. From this preliminary study, the researchers saw that the level of skills of the village apparatus in using information technology was still low, and only then did the Ngombakan Village Head require all forms of administration to use technology, which had previously been done manually. The Ngombakan Village Head also stated that the obstacles faced in the management of ADD were related to the discipline of village officials in their work. In the preparation of the year-end report, it is often

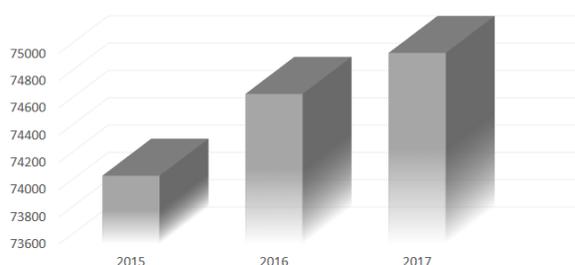
too late, and this results in the withdrawal of the next year's ADD budget. In addition, the village apparatus is still constrained by the lack of facilities and infrastructure of the village administration and the construction of a compulsory book that is still often excluded. The low level of education, knowledge, limited facilities and infrastructure, and experiencing social conflicts of natural disasters such as floods are also the reasons why researchers chose Ngombakan village as the object of research. In addition, the Ngombakan village is a village that is included in the lagging village.

This can be seen from the size of the Village Fund Allocation received by Ngombakan village, Polokarto Subdistrict, Sukoharjo Regency, which has been increasing from year to year. Starting in 2015, receiving ADD amounted to Rp. 104,745,000, then in 2016 it became Rp. 547,901,000, and in 2017 it became Rp. 816,643,000. If viewed from the education level of the Ngombakan village, only the head of financial affairs is a graduate, for his village secretary who has a Diploma and in addition is a graduate of SMTA and SMTP. The following can be seen in Table B.1. below this:

Table 1.
Ngombakan Village Device Education Level

Position	Education Level
High School Village Head	SLTA
Village Secretary Diploma	Diploma
Head of JSS Government Affairs	SLTP
Head of High School Development Affairs	SLTA
Head of SLTP Community Welfare Affairs	SLTP
Head of Financial Affairs S1	S1
Head of High School Public Affairs	SLTA

Sumber: Pemerintah Desa Ngombakan, 2017.



Source: Directorate General of Indonesian Financial Balance, 2017

Figure 1. Growth Rate of Number of Villages in Indonesia

Villages are the smallest form of government in Indonesia, where the majority of the population works as farmers and breeders, and the level of education is usually relatively low (Hehamahua, 2015, pp. 15–23). Because the majority of Indonesia's population lives in the village.

The increase in the number of villages in Indonesia can be seen in the graph above, where each year has increased. In 2015 the number of villages in Indonesia reached 74,093 villages. Then in 2016 the number of villages reached 74,754. And in 2017, there are now 74,954 villages spread throughout Indonesia. There is still a possibility that in 2018 the number of villages will experience an increase again (Keuangan, 2016).

The definition of a village according to Law No 6 of 2014, is a legal community unit that has territorial limits that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origins, and or traditional rights that are recognized and respected in the NKRI Government system. Authority based on origin rights is rights which are living legacies and village initiatives or village community initiatives in accordance with the development of community life (Law No 6 of 2014).

The village government is the village head or commonly referred to as the village apparatus as the organizer of the village administration. Village government is the administration of government affairs and the interests of the local community in the system of government of the Unitary State of the Republic of Indonesia (Law No 6 of 2014). The village government functions as a subsystem of the government administration system in Indonesia, so that villages have the authority, duty and obligation to regulate and manage the interests of their own communities (Hehamahua, 2015). The village typology is a fact, characteristics and real conditions that are typical of the current state of the village as well as conditions that change and are expected to occur in the future (village vision). The typology of the village is divided into three, which are disadvantaged and / or very disadvantaged villages, developing villages, and advanced and / or independent villages (Permendes No 22 Tahun 2016).

Very Disadvantaged Villages are villages that experience vulnerability due to natural disasters, economic shocks, and social conflicts that are not capable of managing potential social, economic and ecological resources, and experience poverty in various forms. Desa Berkembang is a potential village to be a village of Maju, which has the potential of social, economic and ecological resources but has not managed it optimally to improve the welfare of rural communities, the quality of human life and

tackle poverty (Permendesa No 22 of 2016). Desa Maju is a village that has the potential of social, economic and ecological resources, as well as the ability to manage it to improve the welfare of rural communities, the quality of human life, and overcome poverty. Mandiri Village is an advanced village that has the ability to carry out village development to improve the quality of life and life as much as possible the welfare of rural communities with economic resilience, and sustainable ecological resilience (Permendesa No. 22 of 2016).

Village Fund Allocation (ADD) is funds allocated by Regency or City Governments for villages, sourced from the central and regional financial balance funds received by the District or City (PP No 72 of 2005. Village Funds sourced from the State Budget are a form of State recognition to the village. The portion of the central and regional balance funds received by the Regency or City for this village is at least 10% of the proportional distribution for each village (Warsono & Ruksamin, 2014).

The Village Fund Allocation (ADD) aims to create a village government that can manage regional development based on their own budget priorities. This is in accordance with the third point of the National Development Agenda in Presidential Regulation No 2 of 2015 concerning the 2015-2019 RPJMN namely to realize Nawacita by building Indonesia from the periphery by strengthening regions and villages within the framework of the Unitary State of the Republic of Indonesia.

Many argue, the launch of the Village Fund program by the Indonesian Government has advantages and disadvantages. The Village Fund Program is a form of trust from the central government to village governments in order to plan and implement programs and activities in their own villages, according to their individual needs. Basically, each village gets a Village Fund Allocation (ADD) in accordance with their respective portions. The Village Fund Distribution is distributed by calculation where 90% is based on equity (Basic Allocation) and 10% (Formula Allocation) based on the variable number of villagers, village poverty rate, village area, and village geographical difficulty level, with respective weights variable by 25%; 35%; 10%; and 30%. The Village Fund Distribution is divided into two stages, namely the first stage in March at 60% and the second stage in August at 40% (PMK 49 / PMK.07 / 2016).

The Village Financial Management Technical Officer (PTKPD) consists of Village Secretary, Section Head (Kasi), and Treasurer. The task of the Village Secretary is to prepare and implement the APB Village Management Policy; compile the Raperdes (Draft Village Regulations) about the APB Desa, changes to the APB Desa and the accountability of

the implementation of the APB Desa; controlling the implementation of activities that have been determined in the APB Village; compile reporting and accountability for the implementation of APB Desa activities; and verify the Expenditure plan and proof of expenditure (Permendagri No. 113 of 2014).

The Section Head is tasked with preparing the plan for carrying out the activities that are his responsibility, carrying out activities with the LKD (Village Community Institution) stipulated in the APB Desa, carrying out expenditure actions that cause the Activity Budget burden, controlling the implementation of activities, reporting on the progress of activities at the Village Head, and preparing budget documents at the expense of carrying out activities (Permendagri No. 113 of 2014).

While the Treasurer is tasked to receive, store, deposit, administer and account for village income receipts and village income expenditure in the context of implementing the Village APB (Permendagri No. 113 of 2014). The amount of the Village Fund's budget every year always increases. In 2015 the Village Fund budget reached 20.7 trillion Rupiah. In 2016 it reached 47.6 trillion Rupiah. And in 2017 the Village Fund's budget reached 81 trillion Rupiah. This causes the Village Fund Allocation in each Village to increase. If in 2015 ADD for each village receives 280 Million Rupiah, in 2016 the ADD for each village increases to 643 Million Rupiah. Whereas in 2017 the ADD amount for each village reached 1,095 Million Rupiah.

The provision of funds to villages that are so large, the number of diverse reports and the existence of a critical point in the management of village finance certainly demands a large responsibility by the village government officials. Therefore, the village government must be able to apply the principle of accountability in the management of village finance, where all the end of the village government implementation activities must be accountable to the village community according to the provisions, so that Good Village Governance is realized.

Every implementation of the financial management component must be based on accountability or accountability. This is interesting to study because the failure to fulfill the principle of accountability has broad implications in the village area such as: the misuse of Village Fund management and the constraints on the distribution of Village Funds for the next period (Supriadi, 2015).

II. Method

The study used desaint qualitative descriptive research methodology. Descriptive study

(descriptive study), aims to explain the aspects that are relevant to the observed phenomenon. This study helps researchers to explain the characteristics of the subject under study, examines several aspects of the phenomenon of ADD management in realizing good governance, and offers ideas for problems for further testing or research (Heryanto, 2011, p. 74). This research was conducted using a case study method, namely, detailed observations of objects or people, both at one point in time or several time points (Astuti & Yulianto, 2016). The case study in this study was conducted in the village of Ngombakan Village, Polokarto Subdistrict, Sukoharjo Regency. This research was carried out through direct observation in the field, namely the village that had been chosen by the researcher by purposive sampling, namely the sample set by the researcher with specific reasons and objectives. This is done to get maximum information about the elements studied. Observation is carried out through direct involvement of all activities carried out by the object of research within a certain time so as to obtain a complete picture of the management of Village Fund Allocation in realizing good governance.

The type of data used in this study is Subject Data (self-report data), where the type of research data is in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subject of research (respondents) (Heryanto, 2011). The data sources used in this study are Primary Data and Secondary Data. Primary data is a source of research data obtained directly from original sources (without intermediaries). While secondary data is a source of research data obtained by researchers indirectly through intermediary media. This secondary data is generally in the form of evidence, records or historical reports that have been compiled in published (documentary data) and unpublished records (Indriantoro & Supomo, 1999, pp. 146–147). Primary data in this study were obtained through direct interviews with competent parties in the management of ADD in Ngombakan village. Whereas for secondary data obtained through reference studies as well as documents related to regulations governing regional apparatus organizations, previous research, library studies, internet, journals, recordings, images, notes and other references relating to research.

III. Result and Discussion

A. Village Fund Allocation Implementation

The amount of village funds from Sukoharjo Regency continues to rise each year. From 2015 to 2018, the total village funds received reached Rp. 389.317 billion. In 2018, the number of village funds received was the largest since receiving village funds starting in 2015. This year, village funds received

by Sukoharjo reached Rp.126 billion. The amount of Village Fund Allocation received by Ngombakan village, Polokarto Subdistrict, Sukoharjo Regency from year to year is always increasing. Starting in 2015, receiving ADD amounted to Rp 104,745,000, then in 2016 it became Rp 547,901,000, and in 2017 it became Rp 816,643,000. The management cycle based on the Village Law includes: 1) Preparation of a Plan; 2) Village Development Plan Deliberation (Musrenbang) involving village government, BPD, and community groups starting with the hamlet level to the village level; 3) Determination of the Plan, the plan here is the Village Expenditure Budget guidelines; 4) Determination of Village APB; 5) Implementation of Development, involving all communities in a self-managed manner; 6) Accountability, the village government must submit a report in the village development meeting; 7) Utilization and Maintenance (Law No. 6 of 2014). Village Fund Management includes three important activities, namely Planning, Implementation and Accountability.

What is meant by the Development Planning Consultation, hereinafter abbreviated as Musrenbang, is an interagency forum in the framework of preparing the National development plan and Regional development plan. Musrenbang is regulated in Law No 25 of 2004 concerning the National Development Planning System and regulated by the Minister of National Development Planning (Bappenas) at the national level and the Regional Development Planning Agency (Bappeda). While the purpose of the village income and expenditure budget is the responsibility of village management holders to provide information about all village activities and activities to the village government community for the management of village funds and implementation in the form of program plans funded by village money. In the APB Village contains income, expenditure and village financing.

1) Planning

Planning is the initial stage in managing ADD. This planning activity is carried out to compile ADD implementation activities. First, each hamlet will hold a Hamlet Conference (Musdus) to accommodate community proposals regarding what work programs will be carried out for the relevant year (Permendagri No 113 in 2014). On the other hand the village government discusses village development planning which includes the Village RPJM and Village RKP. Medium Term Village Development Plan (RPJM Desa) for a period of 6 years, while the Village Government Work Plan (Village RKP) for a period of one year. The Village RKP is an elaboration of the Village RPJM. The draft Village RKP is accompanied by a verified Action Plan

and Budget Plan (RAB) (BPKP, 2015).

Then the BPD held a Musrenbangdes which was held to discuss and agree together on the draft Village RKP and also to discuss the priorities and priorities of the work program to be carried out in the year in accordance with the community's proposal during the Musdus (Permendagri No 113 of 2014). The Village RKP is the basis for the drafting of the Village APB (RAPB Desa). Village draft regulations on the Village RKP are discussed and agreed upon by the Village Head and the BPD to be determined as a village regulation regarding the Village RKP (BPKP, 2015).

2) Implementation

In the implementation of activities whose funding comes from ADD, it is fully implemented by the Village Implementation Team (Village Government) (Warsono & Ruksamin, 2014, p. 124). In order to support openness and clear information delivery to the community, every implementation of ADD physical activities must be accompanied by an information board of activities installed at the location of the activity, (Sumiati, 2015). The board contains at least the name of the activity, the volume of activities, the amount of the budget from ADD and community self-help, and the timing of activities as agreed in Musrenbangdes (Diansari, 2015; Hehamahua, 2015, p. 203).

The development that is funded by ADD must involve the entire community or community organization, and be carried out self-managed using local resources or raw materials, and strived to absorb more workers from the local village community (Law No 6 of 2014). Then in its implementation, the Village Treasurer can save money in the village treasury at a certain amount to meet the operational needs of the village government. The limit of the amount of cash stored in the village treasury is determined by the Regents / Mayors regulations (BPKP, 2015).

While the administration, must use a system that has made use of Information Technology (IT) by using applications that have been developed by BPKP. This application is named Application of the Village Financial Governance System or SIMDA Desa which was launched on July 13 2015 (Betrika Oktaresa, 2015, p. 17). Through SIMDA Desa, there are several benefits that can be achieved, including: The SIMDA Desa application has been built in accordance with applicable regulations, can facilitate village financial management, SIMDA Desa has been built taking into account the ease of use of the application (user friendly), using the application then there is a built-in internal control automatically. (Oktaresa, 2015: 19).

The use of ADD in the Village APB is used a

maximum of 30% for the expenditure of Village Apparatus and Operations of Village Governments (Village Governments and BPD), and at most 70% to fund the implementation of village governance, implementation of village development, village community development, and village community empowerment (Permendagri No 113 of 2014).

Budget plan (RAB) The activity is the basis for implementing activities to carry out expenditure actions on the expense of the activity budget. Based on the RAB Activities that have been approved by the Village Head, the implementers of the activities carry out the activity process according to the RAB. After the RAB has been ratified by the Village Head, the TPK can continue its work for the expenditure of goods and services needed to carry out the village government work program. After receiving goods and receipts / invoices / notes, the TPK must submit a Payment Request Letter (SPP) to the Village Head and be verified by the Village Secretary (BPKP, 2015).

3) Accountability

In carrying out their duties, authority, rights and obligations in village financial management, the Village Head has an obligation to submit reports. The report is periodic and semi-annual, which is submitted to the Regent / Mayor and some are submitted to the BPD. The details of the report are as follows (Permendagri No 113 of 2014): Report to the Regent / Mayor (through the Camat):

- a. Semester Report on the Realization of Village APB Implementation. this semester report consists of the First Semester Report submitted at the latest by the end of July of the current year; and the final semester report submitted by the end of January (DJBPD, 2016).
- b. Accountability Report on the Realization of Village APB Implementation to the Regent / Mayor at the end of each year. This report is submitted to the Regent / Mayor through the Camat, which consists of Revenue, Expenditure, and Financing that has been determined by village regulations. After the village government and BPD have agreed on the Accountability Report on the Implementation of the Village APB in the form of Village Regulation (Perdes), the Village Regulation is submitted to the Regent / Mayor as an integral part of the Report on the Implementation of Village Governance. Accountability Report on the Implementation of Village APB as stated in article 41 of Permendagri No. 113 of 2014, submitted no later than one month after the relevant fiscal year (DJBPD, 2016).
- c. Report on the Realization of the Use of Village Funds. Report on the Realization of the Use

of Village Funds according to the Ministry of Finance of the Republic of Indonesia 2016, mentioning the realization of the use of village funds is submitted to the Regent / Mayor every semester. Submission of reports on the realization of Village Fund use is carried out for Semester I no later than the fourth week of July of the current TA and for Semester II no later than the fourth week of January of the following TA (BPKP, 2015). Report to BPD: (a) Report on Accountability Report on Realization of Village APB Implementation which consists of Income, Expenditure, and Financing. This report is accompanied by the Format of the Accountability Report on the Realization of the Implementation of the Village APB in relation to the Format of the Village Ownership Report as of December 31 regarding the format, and the Format of the Program Report of the Government and Regional Government Entering the Village. This report is submitted to the BPD in writing no later than three months after the end of TA (BPKP, 2015).

B. Good Village Government

Funding to the village is so great, according to Diansari (2015), mentioning the diverse number of reports and the critical point in village financial management certainly requires a large responsibility by the village government apparatus. Therefore, the village government must be able to apply the principle of accountability in village financial management, where all the end of the village administration's implementation activities must be accountable to the village community in accordance with the provisions, so as to realize Good Village Governance (B Oktaresa, 2015, p. 17).

The new concept of good governance requires reciprocal interaction between government and society. "Governance" signifies the transformation of the type of relationship where one side governs the other for a set of relationships where reciprocal interaction takes place in order to make the desired choice for the citizens (Toksoz, 2008).

The ongoing good governance reforms need to be directed at efforts to change the compliance approach to confirm with world-class best practices as a form of awareness of the importance of governance in a professional, ethical and responsible manner (Kaihatu, 2006). Governance in public administration shows that the decision-making process is carried out by collaborating in a participatory manner from all stakeholders and that managers act in a peaceful, transparent, accountable, effective and responsible manner (Toksoz, 2008).

According to UNDP in LAN and BPKP (2000), the definition of good governance is a synergistic and constructive relationship between the private sector

and the public. Based on this, UNDP then proposed the characteristics of good governance as follows: Participation, Law Supremacy, Transparency, Quick Response, Building Consensus, Equality, Effective and Efficient, Responsible, and having a Strategic Vision. Of these nine characteristics are mutually reinforcing and cannot stand alone (LAN and BPKP, 2000). From the principles mentioned above, there are at least a number of principles that are considered as the main principles underlying good governance, namely 1) Accountability; 2) Transparency; and 3) Community Participation (Krina & Lalolo, 2003). These three main principles will be emphasized in this study as a benchmark for the Management of Village Fund Allocation (ADD) in Realizing Good Governance, namely:

1) Accountability

Accountably, Ngobakan Village, Polokarto Subdistrict, Sukoharjo District has carried out the principle of accountability. This can be seen from the report given by the village to the mayor of Sukoharjo. And before the previous village program implementation of ADD reporting was carried out a village meeting where partisanasi Ngombakan Villagers were involved to propose village programs to be implemented.

In theory accountability according to Abidin, Kuppusamy, and Zaherawati (2015), states the obligation to provide accountability or answer and explain the performance and actions of a person with the legal status of an organization to those who have the right or authority to request information or accountability (Astuti & Yulianto, 2016). In theory, accountability according to Abidin, Kuppusamy, and Zaherawati (2015), mentions the obligation to give responsibility or answer and explain the performance and actions of a person incorporated as an organization to those who have the right or authority to ask for information or accountability (Astuti & Yulianto, 2016). In this case the village head of Ngombakan carried out the responsibility in the form of reporting the implementation to the Regent of Sukoharjo through the Sub-District Chief of Polokarto. This is a form of accountability from the village head of Ngombakan.

2) Transparency

Transparent according to the Ministry of Finance of the Republic of Indonesia (2016), mentions the principle of openness that allows people to know and get the widest access to information about regional finance (Permendagri No 13 of 2006). Meanwhile, according to Krina & Lalolo (2003), transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely

information about policies, the process of making and implementing them, and the results achieved (Krina & Lalolo, 2003).

Transparency means the availability of sufficient, accurate and timely information. With the availability of information like this, the public can supervise so that the existing public policy provides optimal results for the community and prevents fraud and manipulation that will only benefit one party.

This principle has two aspects, namely 1) public communication by the government; and 2) community rights to access information. Good performance management is the starting point of transparency (Krina & Lalolo, 2003). Transparency is built on the basis of freedom of information flow. With transparency, guaranteeing access or freedom for everyone to obtain information about government administration, namely information about planning, implementation and accountability in the process of managing Village Fund Allocation (ADD) (Halen & Astuti, 2013; Oleh, 2014).

3) Participation

Participation according to LAN and BPKP (2000) is that every citizen has a voice in making decisions, either directly or through intermediation of legitimacy institutions that represent their interests. This participation is built on the basis of freedom of association and speaking and participating constructively (LAN & BPKP, 2000). Meanwhile, according to Krina & Lalolo (2003), participation is the principle that everyone has the right to be involved in decision-making in every administration activity (Krina & Lalolo, 2003).

Concretely (operational) participation can be observed through the following components: (1) There is room for participation from political and social institutions in the implementation of government and the determination of public decisions; (2) There are concrete efforts to fight for the aspirations of the community as a whole and continuously; (3) Community empowerment, especially empowering women in the implementation of government and in community life; (4) Creating a conducive climate in developing press freedom and in terms of expressing opinions for all components of society, as long as it is carried out with full awareness of high ethical values and work professionalism, (Sumiati, 2015; Toksoz, 2008).

The principles of participation can be measured through a number of indicators such as the following (Krina & Lalolo, 2003): (1) The existence of a forum to accommodate representative, clear direction and controllable, open and inclusive community participation must be placed as a community platform expressing their wishes; (2) The ability of

the community to be involved in the decision-making process; (3) The government's focus is on providing direction and inviting people to participate; (4) Access for the community to express opinions in the decision making process.

C. Indicator Good Village Governance.

Village government according to Astuti & Yulianto, (2016), mentioning that the village government that has realized Good Village Governance, strengthened by Sukmadilaga, Pratama, and Mulyani (2015) which states that Good governance has indicators including: first, good village financial governance. Second, village planning is participatory, integrated and aligned with regional and national planning. And according to Pramusinto, and Latif (2011), reduced abuse of power or authority that resulted in legal problems, the Apostle (Rasul, 2009). Fourth, the quality of service to the community increased (Krina & Lalolo, 2003).

To achieve good governance, according to Astuti and Yulianto (2016) and Dercon (2007), mentioned that institutional reform (institutional reform) and public management reform (public management reform) are needed. Institutional reform is the empowerment of village elements, ranging from the general public, village officials, and BPD, (Kaihatu, 2006). While public management reform is related to the use of a new government management model and in accordance with the demands of the times (Kaihatu, 2006; Mardiasmo, 2002).

IV. Conclusions

Ngombakan Village Planning starts from the Hamlet Conference (Musdus) for each RW, Musrenbangdes, the preparation of the Village RPJM and the APB Des in broad outline has been prepared in accordance with Permendagri No 113 of 2014. Although there are slight differences, then there are still many obstacles in the timeliness of the preparation of the Village RKP and the implementation of the Musrenbangdes, but the Ngombakan village community is directly involved in every village planning deliberation process and is active in giving suggestions on programs to be implemented for the welfare of the community village.

Then based on Permendagri No 113 of 2014 Ngombakan Village planning in the management of Village Fund Allocation has been said to be transparent and upholds community participation. The implementation stage and administration in the management of the Village Fund Allocation in Ngombakan village is technically 100% in accordance with Permendagri No 113 of 2014. Although the Village Secretary stated that this year

there was a delay in the distribution of funds, then the Village Treasurer also stated that there were obstacles related to the use of the old version of the application, namely the 2015 version, but each stage was carried out in accordance with the applicable regulations, the administration had used the format which in accordance with the applicable regulations, and also in its implementation has involved the community as TPK, then a local committee was formed to realize the principle of transparency (Temenggung, 2016).

Then based on Permendagri No 113 of 2014 the implementation of the Village Fund Allocation management was strengthened by Oleh (2014) and Rasul (2009), said that it could be said to be accountable, transparent and there was community participation in it. The stage of accountability of the Ngombakan Village Chief to the Regent of Sukoharjo, has used the format of the accountability report in accordance with Permendagri No 113 of 2014. Unfortunately there are still delays in the preparation of this accountability report, due to delays from the center. Actually for 2014-2015 the accountability report has been published in the Ngombakan village government blog. Whereas for 2016-2017 it has not been published. But in the use of the Village Fund, it has been printed on the banner to be published to the public when there is an event in the village of Ngombakan. This is so that the community can find out in detail related to the use of Village Fund Allocation. Then based on Permendagri No 113 In 2014 the accountability of the management of the Fund Allocation of Ngombakan Village can be said to be accountable and transparent.

Based on the limitations of the research described above, the recommendations of this study are: (1) For further research to discuss each component of the Village Fund Allocation in detail, detail and depth; (2) The next researcher is advised to add more numbers of informants, namely BPD and more village communities to be able to assess with certainty about the principles of good governance in the management of Village Fund Allocation (ADD); (3) For further research it is recommended to be able to search for research objects that can be open so that the research can be as detailed and detailed as possible.

Acknowledgement

Thank you to all involved in this research, to the relevant regional governments and to the University of Prof, Dr. Moestopo (Beragama). Hopefully the goodness given is a valuable contribution to the development of science.

V. Reference

- Abidin, N. Z. Z., Singaravello, K., & Zakaria, Z. (2015). Diminishing Obligations of Local Government: Effect on Accountability and Public Trust. *Procedia - Social and Behavioral Sciences*, 211(November), 255-259. <https://doi.org/10.1016/j.sbspro.2015.11.032>
- Astuti, T. P., & Yulianto, Y. (2016). Good Governance Pengelolaan Keuangan Desa Menyongsong Berlakunya Undang-Undang No. 6 Tahun 2014. *Berkala Akuntansi Dan Keuangan Indonesia*, 1(1), 1-14. Retrieved from <https://e-journal.unair.ac.id/BAKI/article/view/1694>
- Dercon, B. (2007). Corporate governance after the Asian crisis. *Managerial Law*, 49(4), 129-140. <https://doi.org/10.1108/03090550710836553>
- Diansari, R. E. (2015). Analisa Implementasi Alokasi Dana Desa (ADD) Kasus Seluruh Desa di Kecamatan Kledung Kabupaten Temanggung Tahun 2013. In *Seminar Nasional Universitas PGRI Yogyakarta* (pp. 504-5011). Yogyakarta: Universitas PGRI Yogyakarta. Retrieved from <http://repository.upy.ac.id/335/>
- Direktorat Jenderal Bina Pemerintahan Desa. (2016). Kebijakan Manajemen Keuangan Desa Berdasarkan Permendagri No 113 tahun 2014. Jakarta: Direktorat Jenderal Bina Pemerintahan Desa, Kementerian Dalam Negeri. Retrieved from http://webcache.googleusercontent.com/search?q=cache:h08QesAJ8bgJ:www.djpk.depkeu.go.id/wp-content/uploads/2016/03/02.-Pengelolaan-Keuangan-Desa_Kemendagri.pdf+&cd=3&hl=id&ct=clnk&gl=id
- Halen, & Astuti, D. D. (2013). Pengaruh tingkat pemahaman, pelatihan dan pendampingan aparatur pemerintah daerah terhadap penerapan accrual basis dalam pengelolaan keuangan daerah di kabupaten jember. *Jurnal Relasi*, 18, 98-119. Retrieved from <http://jurnal.stie-mandala.ac.id/index.php/relasi/article/view/13>
- Hehamahua, H. (2015). Impact Analysis of the Village Fund Allocation (ADD) Toward Economic Community (Case Study on the Rural District of Namlea Siahoni), Buru Regency. *Journal of Social and Development Sciences*, 6(3), 15-23. Retrieved from <https://ifrnd.org/journal/index.php/jsds/article/view/847>
- Heryanto, H. (2011). Effect of Marketing Strategy on Consumer Loyalty. *International Journal of Lean Thinkin*, 2(1), 59-87. Retrieved from <http://thinkinglean.com/img/files/020204m>.

pdf

- Indriantoro, N., & Supomo, B. (1999). *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen*. Jakarta: BPFE. Retrieved from https://books.google.co.id/books/about/Metodologi_penelitian_bisnis_untuk_akunt.html?hl=id&id=FXcxMwAACAAJ&redir_esc=y
- Kaihatu, T. S. (2006). Good Corporate Governance dan Penerapannya di Indonesia. *Jurnal Manajemen Dan Kewirausahaan*, 8(1), 1-9. <https://doi.org/10.9744/jmk.8.1.pp.1-9>
- Kuangan, K. (2016, November). Tahun Konsolidasi Fiskal. *Media Keuangan*, 19. Retrieved from <https://www.kemenkeu.go.id/media/4973/media-keuangan-november-rev.pdf>
- Krina, P., & Lalolo, L. (2003). Indikator & Alat Ukur Prinsip Akuntabilitas, Transparansi & Partisipasi. Jakarta: Sekretariat Good Public Governance Badan Perencanaan Pembangunan Nasional.
- Mardiasmo. (2002). *Otonomi dan manajemen keuangan daerah* (2008th ed.). Yogyakarta: Andi.
- Oktaresa, B. (2015). Analisis Hubungan Penglaaman, Pengetahuan Mendeteksi Kecurangan, dan Skeptisme Profesional Dengan Kemampuan Pendeteksian Kecurangan Pada Perwakilan BPKP Provinsi Riau. *Jurnal Sekolah Tinggi Ilmu Akuntansi Negara Tangerang Selatan*, 1(1).
- Oktaresa, B. (2015). Kelola Dana Desa, Pemerintah Desa Harus Melek Risiko. Retrieved from <https://www.kompasiana.com/betrikaoktaresa/55876656dd937332196a29b6/kelola-dana-desa-pemerintah-desa-harus-melek-risiko>
- Oleh, H. F. (2014). Kebijakan dan Manajemen Publik Pelaksanaan Kebijakan Alokasi Dana Desa (ADD) dalam Memberdayakan Masyarakat Desa di Desa Cerme, Kecamatan Grogol, Kabupaten Kediri. *Kebijakan Dan Manajemen Publik*, 2(1), 1-8. Retrieved from <http://journal.unair.ac.id/download-fullpapers-kmp945d6ad757full.pdf>
- Prahono, A., & Elidjen. (2015). Evaluating the Role e-Government on Public Administration Reform: Case of Official City Government Websites in Indonesia. *Procedia Computer Science*, 59, 27-33. <https://doi.org/10.1016/j.procs.2015.07.334>
- Pramusinto, A., & Latief, M. S. (2011). Dinamika Good Governance di Tingkat Desa. *JIANA (Jurnal Ilmu Administrasi Negara)*, 11(1), 1-13. Retrieved from <https://ejournal.unri.ac.id/index.php/JIANA/article/view/588>
- Rasul, S. (2009). Penerapan Good Governance di Indonesia dalam Upaya Pencegahan Tindak Pidana Korupsi. *Mimbar Hukum - Fakultas Hukum Universitas Gadjah Mada*, 21(3), 538-553. <https://doi.org/10.22146/jmh.16276>
- Sukmadilaga, C., Pratama, A., & Mulyani, S. (2015). Good Governance Implementation in Public Sector: Exploratory Analysis of Government Financial Statements Disclosures Across ASEAN Countries. In *Procedia - Social and Behavioral Sciences* (Vol. 211, pp. 513-518). Bali: Elsevier Ltd. <https://doi.org/10.1016/j.sbspro.2015.11.068>
- Sumiati. (2015). Pengelolaan Alokasi Dana Desa Pada Desa Ngatabaru Kecamatan Sigi Biromaru Kabupaten Sigi. *E - Jurnal Katalogis*, 3(2), 135-142. Retrieved from <http://jurnal.untad.ac.id/jurnal/index.php/Katalogis/article/viewFile/4348/3261>
- Supriadi, E. (2015). Pertanggungjawaban Kepala Desa dalam Pengelolaan Keuangan Desa Berdasarkan Undang-Undang Nomor 6 Tahun 2014 Tentang Desa. *Jurnal IUS Kajian Hukum Dan Keadilan*, 3(2), 330-346. <https://doi.org/10.12345/IUS.V3I8.216>
- Temenggung, Y. A. (2016). Rural Financial Management in Perspective Law No 6 of 2014 Concerning the Village. *International Journal of Social Sciences*, 43(1), 42-54.
- Toksoz, F. (2008). *GOOD GOVERNANCE: Improving Quality of Life*. TESEV Publication. Istanbul. Retrieved from http://tese.org.tr/wp-content/uploads/2015/11/Good_Governance_Improving_Quality_Of_Life.pdf
- Warsono, H., & Ruksamin, D. (2014). The Obstacles of Implementation of Village Allocation Fund Program in the North Konawe Southeast Sulawesi. *Journal of Management and Sustainability*, 4(3), 175-183. <https://doi.org/10.5539/jms.v4n3p175>