



Analysis of Accountability and Transparency of Village Fund Allocation Management in Sebani Village, Pandaan District, Pasuruan Regency

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Abstract: *The village as the smallest government system demands renewal to support improved village development and the standard of living of village communities that are far from poverty. The various problems in the village are very complex, making it a reason for the village to develop. The development progress in each village is no less important. This research aims to analyze accountability and transparency of village fund allocation management in Sebani Village, Pandaan District, Pasuruan Regency. The method in this study is a descriptive qualitative method by means of direct interviews with informants. The location of this accountability and transparency research is in Sebani Village, Pandaan District, Pasuruan Regency. This research was carried out for a period of 6 months, starting from January 2024 to June 2024. The data is processed using data analysis techniques with stages, namely data reduction, data presentation, and drawing conclusions. The results of the study based on the Regulation of the Minister of Home Affairs Number 20 of 2018 show that the management of village fund allocations in Sebani Village is accountable and transparent in the stages of administration, reporting, and accountability.*

Keywords: *Accountability, Transparency, Village Fund Allocation.*



1. INTRODUCTION

Concurring to Wahyu (2018), government bookkeeping is one of the areas of bookkeeping that's currently developing quickly alongside the times. Usually due to the requests for straightforwardness and political responsibility of open reserves overseen by the government, in this way giving rise to the require for the utilize of bookkeeping in recording and detailing government execution. Government bookkeeping has primary destinations, specifically responsibility, administrative, and supervision.

The responsibility carried out by the government could be a appearance of the arrangement of data with respect to each activity or movement and budgetary administration carried out by the government amid one period. Government accounting must too give the data required within the administrative prepare, such as arranging, budgeting, execution, supervision, and assessment of government execution. Government bookkeeping must moreover permit for the execution of reviews by useful supervisory officers successfully and proficiently.

Agreeing to Wahyu (2018), the town as the littlest government framework requests reestablishment to bolster made strides town advancement and the standard of living of town communities that are distant from destitution. The different issues within the town are exceptionally complex, making it a reason for the town to create. The advancement advance in each town is no less imperative. Town finance allotment, truncated as town finance allotment, as alluded to in Government Control of the Republic of Indonesia Article 1 Number 47 of 2015 may be a adjusting finance gotten by a area or city within the locale or city income and consumption budget after deducting extraordinary assignment reserves.

Within the utilize of town finance allotments, it is inclined to misappropriation by unreliable parties in overseeing village fund allotments. Change within the execution of the town government and the Village Supervisory Organization is required, the community is additionally required to administer the utilize of the budget gotten from the central government, beginning from the arranging, usage, organization, announcing, and responsibility stages in agreement with pertinent controls.

So that the implementation of village development can run well. Villages in carrying out their authority, rights and obligations in managing their potential are required to do so transparently and have high accountability (Damayanti, 2018). In order to avoid fraud during the village fund allocation process, all levels through authorized authorities to the community must know the essential concepts of accountability and straightforwardness so that there's no lack of concern in carrying out everything from arranging, administration to responsibility.

The fundamental concept of responsibility is based on the classification of managerial responsibilities in each environment within the organization which points to actualize exercises in each segment. Each person in each level of the device is mindful for each action carried out in their segment. This concept is what recognizes between controlled exercises and uncontrolled exercises. Controlled exercises are exercises that can really be controlled by a individual or party. This implies that the action is really arranged, actualized, and the comes about are evaluated by the specialists.

Concurring to Wahyu (2018), the town head government can too be utilized as a reflection of the realization of great administration, where the government and the community have a near relationship and at the same time increment community interest, in this way empowering



responsibility, straightforwardness, and responsiveness of the neighborhood government. That the standards of great administration incorporate community cooperation, maintaining the amazingness of law, developing straightforwardness built on the premise of free stream of data and data that must be available to interested parties and satisfactory, caring for partners, situated towards correspondence, adequacy and effectiveness, responsibility and the presence of a vital vision.

Standards of town money related administration Direction of the Serve of Domestic Undertakings Number 20 of 2018, town accounts are overseen based on the standards of straightforwardness, responsibility, interest and are carried out in an efficient and taught budget. With straightforwardness, it ensures get to or flexibility for everybody to get data almost the usage of government, specifically data almost arrangements, the method of making and executing them and the comes about accomplished.

Responsibility within the usage of territorial government is translated as the commitment of the territorial government to be capable for the administration and implementation of government within the region within the setting of the territorial economy to realize the objectives that have been set through responsibility media that are quantifiable both in terms of quality and amount.

Straightforwardness of data, particularly money related and physical data, must be carried out in a pertinent and easy-to-understand frame. Straightforwardness of data, particularly money related and physical data, must be carried out in a significant and easy-to-understand frame. Straightforwardness can be done on the off chance that there's clarity of specialist, accessibility of data to the open, open budgeting prepare, and ensure of keenness from free parties with respect to physical estimates, data, and portrayal of extortion. There are still many villagers who don't get it and get it whether Bluru Kidul Town has responsibility and transparency so that analysts are fascinated by analyzing the level of responsibility and straightforwardness in Sebani Town. Past ponders have tried the level of responsibility and straightforwardness of town governments in administration (Damayanti, 2018). Where the consider analyzed responsibility and straightforwardness for a few towns.

This research aims to analyze accountability and transparency of village fund allocation management in Sebani Village, Pandaan District, Pasuruan Regency.

2. RELATED WORKS

2.1 Accountability

Accountability or responsibility is caught on as the commitment of the trustee to supply responsibility, show, report, and uncover all exercises and exercises that are his obligation to the trustee who has the proper and specialist to ask such responsibility. Concurring to Halim (2019), responsibility is the commitment to be dependable for decisions, activities and organizational execution that are measured equitably within the frame of detailing or clarifications to inside and outside parties of the organization. Responsibility is an commitment of the party conveying the order that can utilize responsibility, introduction,



announcing, and revelation in all exercises so that it gets to be his obligation to the party giving the order which has the proper and authority to inquire for such responsibility. Responsibility can be translated as obligation. Satisfactory responsibility media can be within the frame of reports that can express the accomplishment of objectives through the administration of an organization's assets since the accomplishment of objectives is one degree of person and organizational unit execution. These objectives can be seen within the organization's key arrange, execution arrange, and yearly work program whereas following to the long-term and medium-term plans and government work plans.

2.2 Transparency

Straightforwardness may be a guideline of openness that permits the open to know and get to to the largest conceivable data around territorial accounts. With straightforwardness, it ensures get to or flexibility for everybody to get data approximately the implementation of government, specifically data almost arrangements, the method of making and executing them, and the comes about accomplished. Agreeing to Nudarmasih (2019), straightforwardness is an openness carried out by the government in actualizing approaches and administration. The rule of straightforwardness encompasses a positive impact on the community in the event that the town government does this. Data that's distributed or detailed to the open, comes about in an expanding level of believe within the village government. Straightforwardness is what ensures the opportunity for everybody to get data around the execution of government, which comprises of data almost approaches, and the method of making, and the comes about accomplished. For this reason, each organization must give get to to information to all partners, be it the community, the media, intrigued bunches, and other related parties as a frame of executing the guideline of straightforwardness. Agreeing to Garung (2020), straightforwardness may be a guideline of openness that permits the open to know and pick up get to to the most extensive conceivable data around territorial finances.

2.3 Village Fund Allocation

A town could be a town and a conventional town or what is called by another name, hereinafter referred to as a town, could be a legitimate community unit that has regional boundaries that are authorized to direct and oversee government issues, neighborhood community interface based on community activities, unique rights and/or conventional rights that are recognized and regarded within the government framework of the Unitary State of the Republic of Indonesia. The town head or what is called by another title is helped by the town device as an component of the town government organizer which points for town improvement in an exertion to progress the welfare of the town community and the quality of human life and destitution mitigation through the fulfillment of fundamental needs, improvement of town offices and framework, improvement of neighborhood financial potential, and feasible utilization of common assets and the environment (Nudarmasih, 2019). One way for the town government to construct a town is by engaging the town community. Town community strengthening is an exertion to create community autonomy and welfare by



expanding information, states of mind, abilities, behavior, capacities, mindfulness, and utilizing assets through the foundation of approaches, programs, exercises and help that are in understanding with the substance of the problem and need needs.

3. METHODOLOGY

The method in this study is a descriptive qualitative method by means of direct interviews with informants. The qualitative descriptive method is part of qualitative, namely the method used to study in depth one of the real symptoms in a phenomenon. Concurring to Sugiyono (2013), the subjective inquire about strategy could be a investigate strategy based on the logic of postpositive, utilized to investigate the normal conditions of objects, where the analyst is the key instrument of information collection strategies carried out by triangulation (a combination of interviews, perceptions, and documentation). The information gotten tends to be subjective information, information examination is inductive or subjective and the comes about of subjective investigate are to get it meaning, get it uniqueness, build wonders, and discover theories. This think about employments a qualitative narrative investigate sort. Account investigate could be a sort of subjective investigate, in which analysts conduct ponders on one or more people to get information around the history of their life travel (Ansori, 2020). The information is at that point compiled by the analyst into a story and chronological report.

The location of this accountability and transparency research is in Sebani Village, Pandaan District, Pasuruan Regency. This research was carried out for a period of 6 months, starting from January 2024 to June 2024. The samples in this study were the secretary, treasurer, village community 1, village community 2, and the secretary of the Village Consultative Body.

Data collection techniques used:

a. Library Research

Literature research is carried out by conducting a review based on secondary data obtained from various sources including scientific journals, books, scientific works and laws and regulations related to the topic being studied.

b. Field Research

i. Documentation

Documentation is data obtained from records held by the village government. This technique is carried out by making copies or recording from official or original archives of the village government.

ii. Interview

In this study, it is used for cross-checking if during the analysis there is data, information or information that is not the same between the village fund allocation management team and the community.



The sample used in the qualitative research method is a small sample, not representative, purposive, and develops during the research process (Tersiana, 2018). The qualitative method has a small sample and is selected according to the research objectives (Sukandarrumidi, 2002). This research is often in the form of a case study or multiple cases. In this case, the researcher wants to analyze the accountability and transparency system of village fund allocation through the data collected by explaining it in the form of words contained in the results of this study. The samples in this study were the secretary, treasurer, village community 1, village community 2, and the secretary of the Village Consultative Body.

Data analysis is developing a theory that has been built from data that has been obtained in the field (Sinulingga, 2011). In the initial stage, the researcher conducted an exploration, then data collection was carried out in depth, starting from observation to compiling reports. And from this definition, it gives an outline of how imperative the position of information investigation is in terms of investigate goals. The most rule of subjective inquire about is to discover hypothesis from data. This inquire about may be a comparative expressive consider with more clear nature from the comes about of interviews and documentation ponders and comparing speculations and substances that happen within the field. The information that has been gotten will be analyzed subjectively and portrayed in clear shape. The information is prepared utilizing information investigation procedures with stages, to be specific information lessening, information introduction, and drawing conclusions.

4. RESULTS AND DISCUSSION

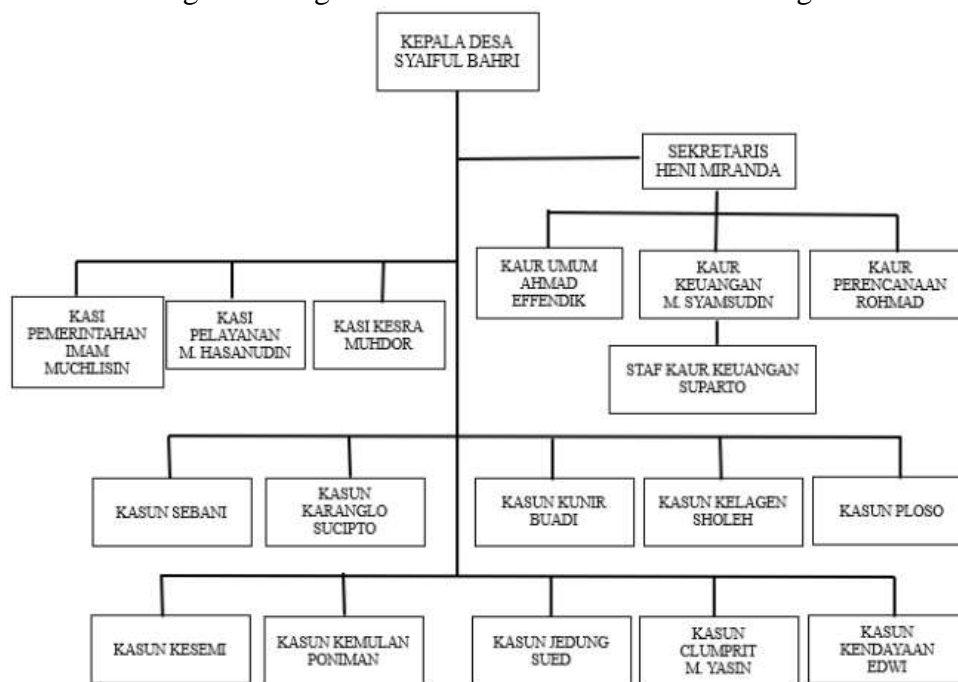
General Description

Sebani Village is a village located in Pandaan District, Pasuruan Regency, East Java Province. Sebani Village has several tourist attractions such as swimming pools, hot springs, and cafes. According to the 2023 monographic data, Sebani Village is located between 1120 43'22.024"–1120 44'36.298" east longitude and between 70 39'23.1033"–7 0 37'54.833" south latitude with the following village boundaries:

- a. North is Banjarkejen Village, Pandaan District
- b. East is Tunggulwulung Village, Pandaan District
- c. South is Kebon Waris Village, Pandaan District
- d. West is Curahrejo Village, Sukorejo District

Sebani Village has an area of 120.845 hectares with a lowland typology consisting of rice fields, non-rice fields, and village roads. The natural resources owned are agricultural land for rice fields and clean water sources. The demographic situation in Sebani Village is that it has a population of 4,500 people consisting of 2,280 men and 2,220 women spread across each neighborhood unit. The following is the organizational structure of the Sebani Village Government, Pandaan District, Pasuruan Regency:

Figure 1. Organizational Structure of Sebani Village



Source: Sebani Village Data

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The Regulation of the Minister of Home Affairs Number 20 of 2018 show that the management of village fund allocations in Sebani Village is accountable and transparent in the stages of administration, reporting, and accountability.

a. Administration

The usage of responsibility for the administration of town finance allotments in 2023 in Sebani Town, Pandaan Area, Pasuruan Rule is in agreement with the Control of the Serve of Domestic Issues Number 20 of 2018. In fact, the organization of Sebani Town in terms of income, consumption, recording, and responsibility of the treasurer is in understanding with the Control of the Serve of Domestic Undertakings Number 20 of 2018.

b. Transparency

Straightforwardness within the administration of the 2023 town support assignment in Sebani Town, Pandaan Area, Pasuruan Rule to the town community is in understanding with the Direction of the Serve of Domestic Issues Number 20 of 2018. Straightforwardness within the allotment of Sebani Town stores is in agreement with the Control of the Serve of Domestic Undertakings Number 20 of 2018, specifically the presence of a consideration at the starting of each year to appreciate the thoughts or complaints of inhabitants, continuously giving composed data on the sum of funds gotten from the government. Straightforwardness is the correct of the community to unreservedly know the improvement of government reserves, the



most reason of which is to engage the community such as the assignment of town stores. Transparency measures the trustworthiness of the management in carrying out development activities. Sebani Village has income that is almost in accordance with the budget, but with some differences in transfer income and expenditure. Although there is a deficit in the initial budget, the realization shows a surplus. There is also a budget financing surplus that reflects the excess funds that are not allocated in the current year. The implementation of accountability in managing village fund allocations in Sebani Village is quite good but there are many shortcomings in implementing accountability. This makes the community suspicious and decreases trust in the village government. From the results of the interview, they assumed that the implementation of accountability in managing village fund allocations was implemented well, if it involved a lot of people, it would result in people not trusting it. This underlies the government's participatory, transparent or responsible attitude far from community expectations.

c. Accountability

The execution of responsibility for the administration of town support allotments in 2023 in Sebani Town, Pandaan Area, Pasuruan Rule is in understanding with the Control of the Serve of Domestic Issues Number 20 of 2018. The responsibility organize of Sebani Town is detailed by the town head to the official concurring to the 2023 responsibility report which employments the arrange for the responsibility report on the realization of the town income and use budget in agreement with the Direction of the Serve of Domestic Issues Number 20 of 2018. Town budgetary administration concurring to the Direction of the Serve of Domestic Undertakings Number 20 of 2018 concerning town monetary administration through a few stages, to be specific:

1. Planning arrange where the town advancement arranging assembly is an yearly gathering for intrigued supervisors to reach an understanding on the town government work arrange and connect the Town Consultative Body, beside community pioneers, town pay with the town income and consumption budget, specifically the allotment of town reserves. The advancement arranging assembly is held in January with reference to the town medium-term advancement arrange report.
2. Implementation organize where this arrange is portion of the field officers, specifically labor-intensive officers, bosses, payers, specialists, and others by planning movement plans and giving instruments and materials. This organize too carries out obtainment of products and administrations and installments. The Town Consultative Body plays a part in arranging and overseeing town reserves.
3. Administration of Sebani Town where the organization of Sebani Town is actually guided by the Direction of the Serve of Domestic Undertakings Number 20 of 2018. It is within the town income and use budget which is talked about and concurred upon by the Town Consultative Body.
4. Reporting where the detailing contains the realization of dissemination and solidification of the utilize of town stores some time recently dissemination. The dissemination report is isolated into arrange I and a add up to of 50% of the territorial common cash account to



the territorial cash account. The administration of town stores is the duty of the town head and the town head gives data to the official or chairman who is at that point sent to the Serve of Domestic Undertakings. The Town Head does not or is late in realizing the utilize of town reserves, at that point delays the conveyance of village stores. In the event that there's a leftover portion of more than 30% within the current budget year, the official or leader will provide authoritative sanctions.

5. Accountability of Sebaní Town where concurring to the responsibility pointers of responsibility concurring to the Direction of the Serve of Domestic Issues Number 20 of 2018, the Town Head submits an responsibility report on the realization of the execution of the town income and use budget at the conclusion of each budget. The shape of responsibility of the town head is an responsibility report on the realization of the execution of the town income and consumption budget which is submitted to the official or leader at the conclusion of each budget year.

5. CONCLUSION AND SUGGESTION

The comes about of the ponder based on the Direction of the Serve of Domestic Undertakings Number 20 of 2018 appear that the administration of town support allotments in Sebaní Town is responsible and straightforward within the stages of organization, announcing, and responsibility.

This ponder as it were examines the specialized administration of town accounts based on the Control of the Serve of Domestic Undertakings Number 20 of 2018, specifically concerning organization, detailing, and responsibility. Trouble in picking up get to to execution and detailing has made analysts as it were get the comes about of this think about which presents a comparison of the appropriateness of the law with applications within the field, so the shortcoming of this consider is that it does not talk about in profundity the components of town monetary administration and does not talk about the ostensible town funds, here are investigate proposals:

- a. Suggestions for investigate for encourage analysts to examine the components of town budgetary administration in detail and in profundity counting the stages of direction and supervision.
- b. Research more deeply into the work values of the government. Within the control handle, and the ostensible cash recorded.
- c. Adding sources related to the administration of town support assignments themselves.

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