Management of Village Fund Allocation in Realizing Good Governance in Pematang Tujuh Village, Pontianak

Dini Lestary*, Lilis Suryani

Department Accounting, Faculty of Islamic Economics and Business, IAIN Pontianak, Indonesia

ABSTRACT

This study aims to examine the management of the Village Fund Allocation in Pematang Tujuh Village, Rasau Jaya Subdistrict, Kubu Raya Regency, by implementing the principles of Good Governance. This research uses a case study method with a descriptive qualitative approach, employing data collection techniques such as observation, interviews, and documentation. The study involved three respondents as sources of information. The findings reveal that the planning stage adheres to the Ministry of Home Affairs Regulation No. 113 of 2014, starting with Dusun Meetings and Village Development Planning Meetings (Musrenbangdes), involving the active participation of the Pematang Tujuh Village community. The Village Institution’s involvement in the preparation of the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa) is discussed in Musrenbangdes meetings, subsequently organized by a special team. The results of these meetings are then displayed on announcement boards and billboards. In the implementation stage, the management of the Village Fund Allocation is carried out by a management team responsible for the Accountability Report (SPJ), involving the Pematang Tujuh Village community in the execution of activities. All activities related to budget implementation are announced on the website and notice boards.

Keywords: Village Fund, Good Governance, Accountability, Transparency, and Participation

Introduction

In implementing regional development, especially in villages, the existence of a village system supports the opportunity to achieve stable development according to the specific needs of each village. Village development in Indonesia reached 83,820 villages in 2019 and continues to increase annually. Specifically, in West Kalimantan Province, the number of villages reached 2,031 in 2019, as stated by the Governor of West Kalimantan, Sutarmidji, S.H., M.Hum. Each village requires Village Funds as stipulated in Government Regulation of the Republic of Indonesia Number 22 of 2015, which is an amendment to Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Budget (APBN).

The Village Fund Allocation aims to improve the welfare and equity of villages by enhancing public services in villages, advancing the village economy, Village Fund dressing village development disparities, and empowering village communities as subjects of development (DJPPMD, 2015). There is a need for
clarity in functions, systems, and accountability in the implementation of Village Fund management. If these principles are effectively applied, there will be clarity regarding the functions, rights, obligations, and responsibilities between the village government as the recipient of Village Fund the community, and the management of Village Fund.

The Village Fund program reflects the central government's trust in local areas to manage the budget according to their needs. The substantial amount of Village Fund allocated to villages and the variety of financial reports create challenges in managing Village Fund, which demands significant accountability from the village government. Therefore, village officials must uphold the principles of transparency and accountability in the management of Village Fund to achieve good village governance (Oktaresa, 2015).

Adam Tomkins (Indrawati, 2021) states that the principles of good governance align with the management of state finances, which must legally adhere to transparency and involve community participation in decision-making. To achieve good governance, certain principles must be applied to attain effective government administration. These principles include participation, accountability, consensus orientation, fairness, effectiveness, strategic vision, and stakeholder involvement.

The Village Fund Allocation budget in Pematang Tujuh Village has not been well realized because the village government has not managed the budget according to the planned programs. One such program is the weekly market, held once a week in Pematang Tujuh Village. This market is intended to create job opportunities for residents who want to start businesses, such as selling vegetables from their own farms. However, the weekly market has not been running well and has not met the village government’s expectations.

This study focuses on the management of the Village Fund Allocation through its various stages, starting from planning, implementation, to accountability. The implementation of Village Fund in Pematang Tujuh Village emphasizes three key principles of good governance: accountability, transparency, and participation.

**Methods**

This research employs a descriptive qualitative approach. According to Sugiono (2018:86), descriptive research aims to identify values in an activity that can be studied. Descriptive qualitative research aims to describe, illustrate, and explain a relevant problem in detail, supported by data. This research uses a qualitative approach because it aims to describe and gain an understanding of the management of the Village Fund Allocation in Pematang Tujuh Village, Rasau Jaya Subdistrict, Kubu Raya Regency.

**Types and Sources of Data**

This study uses primary and secondary data collected from the research objects. Primary data is obtained through interviews with the Village Head, staff, and community members, while secondary data is obtained from financial reports and supporting documents.

**Data Collection Techniques**

The data collection techniques used in this research include observation, direct and in-depth interviews with respondents involved in the study, and documentation. Observations are made to directly observe the research object, which is Pematang Tujuh Village. Interviews are conducted with prepared questions for the involved parties, and the data provided by these parties will serve as evidence in the results and discussion of this research. Documentation involves collecting documents related to the study.

**Data Analysis Techniques**

Data analysis consists of three stages: data reduction, data presentation, and conclusion drawing/verification (Albi Anggito & Johanes Setiawan, 2018). The stages of data analysis are:

1. **Data Reduction:** The researcher summarizes and selects data necessary to achieve good governance and the benefits of implementing good governance. Reduced data provides a clear picture and facilitates subsequent data collection.
2. **Data Presentation:** Presenting data helps to identify meaningful patterns and enables the drawing of conclusions. Data
presentation simplifies understanding of the occurrences and planning the next steps based on this understanding.

3. **Conclusion and Verification:** Drawing conclusions based on the research findings regarding the management of the Village Fund Allocation. The researcher concludes how the management of Village Fund realizes good governance.

### Data Validity Checking Techniques

This study uses source triangulation techniques to verify data validity. The researcher examines the sources of information obtained from data collection by connecting various information from observations, interviews, and financial transaction reports to obtain valid and accurate information.

### Results and Discussion

#### Accountability in the Planning of Village Fund Allocation in Pematang Tujuh Village

<table>
<thead>
<tr>
<th>Table 1. Indicators of Planning Accountability Compliance According to Permendagri No. 113 of 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
</tr>
<tr>
<td>How is the planning process for the management of Village Fund allocation carried out by the village government of Pematang Tujuh?</td>
</tr>
<tr>
<td>How to ensure that Village Fund aligns with the needs and priorities of the community?</td>
</tr>
</tbody>
</table>

Based on Table 1, the planning stage of Village Fund Allocation management activities complies with Permendagri No. 113 of 2014, which states that village development planning is a phased activity process organized by the village government, involving the Village Consultative Body and community elements in a participatory manner to utilize and allocate village resources to achieve village development goals. Thus, in Pematang Tujuh Village, planning has been carried out according to Permendagri No. 113 of 2014, where each plan involves meetings or Musrenbangdes to ensure all needs or priorities are Village Fund dressed. This aligns with Riswandi Ilyas (2019), who stated that the planning stage complies with Permendagri No. 113 of 2014, starting with dusun meetings involving the community of Bone Village, although the village institution’s activity was lacking, and the RPJM Desa and RKP Desa were discussed in Musrenbangdes, with drafts posted on announcement board.
Accountability in the Implementation of Village Fund Allocation in Pematang Tujuh Village

Table 2. Indicators of Accountability in the Implementation of Village Fund Allocation in Pematang Tujuh Village According to Permendagri No. 113 of 2014

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Interview research</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>How is the supervision process conducted during the implementation of Village Fund allocation management in Pematang Tujuh Village?</td>
<td>The supervision process of Village Fund management in Pematang Tujuh Village involves several steps. The village government has an internal oversight unit responsible for checking and ensuring compliance with applicable procedures and regulations in the use of Village Funds</td>
<td>Compliant</td>
</tr>
<tr>
<td>How is the internal control system applied in the implementation of Village Fund management in Pematang Tujuh Village?</td>
<td>The internal control system is implemented according to established rules, including policy and procedure setting, task and responsibility distribution, task separation, and supervision and monitoring so that the community can also help.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>

Based on Table 2, the implementation stage of Village Fund management begins with the RPJM Desa and RKP Desa, which have been agreed upon in Musrenbangdes. Activities funded by Village Fund are carried out by the Village Implementation Team (village officials). During the implementation, supervision is conducted throughout the Village Fund management process in Pematang Tujuh Village, and an internal control system is applied. The village has implemented internal control well, despite challenges such as a lack of understanding of internet access among officials. This aligns with Riswandi Ilyas (2019), who stated that the implementation stage of Village Fund Allocation management is carried out by village officials, and all budget-related activities are announced through billboards, although the village does not have a website for Village Fund budget information.

Accountability in the Reporting of Village Fund Allocation in Pematang Tujuh Village

Table 3. Indicators of Accountability in the Reporting of Village Fund Allocation in Pematang Tujuh Village According to Permendagri No. 113 of 2014

<table>
<thead>
<tr>
<th>Indicators</th>
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<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>How is the reporting process of Village Fund allocation management in Pematang Tujuh Village?</td>
<td>The reporting process includes all transactions, expenditures, and receipts conducted through the village account, as the village has its account, and each transaction is accompanied by valid evidence.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>
The village head oversees the process to prevent any undesirable events. The total amount is also agreed upon in APBDes.

To whom is the report on Village Fund allocation management submitted?

The report on the realization of the APBDes implementation is submitted to the Regent or Mayor by the village apparatus in accordance with Ministry of Home Affairs Regulation No. 113 of 2014.

Compliant

Based on Table 3 above, the accountability of Village Fund allocation management, which is one of the components of village income, must be presented in village finances according to Ministry of Home Affairs Regulation No. 113 of 2014. This regulation explains that in accountability, all village receipts and expenditures for the exercise of authority are conducted through the village cash account with valid and complete proof. If a village does not have banking services, the arrangement is determined by the district/city government. The village government is also prohibited from collecting levies as village income unless stipulated in village regulations.

According to Ministry of Home Affairs Regulation No. 113 of 2014, the Village Head submits a report on the realization of the APBDes implementation to the Regent/Mayor. This includes a first-semester report on the realization of the APBDes submitted at the end of July of the current year, and a year-end report submitted by the end of January of the following year. The financial reporting of Pematang Tujuh Village is excellent both internally and externally, despite minor common obstacles.

This is consistent with Arista Wisitanti (2017), who states that the accountability stage of Kandung Village has been reported by the Village Head to the Regent in accordance with the 2015 accountability report format, following Ministry of Home Affairs Regulation No. 113 of 2014. This includes reporting village assets, sectoral programs, and regional programs entering the village, as well as the use of Village Funds for the fiscal year. However, because the accountability report for 2016 was still in progress, the researcher could not conclude the status of its accountability.

Transparency in Village Fund Allocation Planning in Pematang Tujuh Village

Table 4. Indicators of Transparency in Village Fund Allocation Planning in Pematang Tujuh Village According to Ministry of Home Affairs Regulation No. 113 of 2014

<table>
<thead>
<tr>
<th>Indicators</th>
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</tr>
</thead>
<tbody>
<tr>
<td>How does the Pematang Tujuh Village government realize the principle of transparency in the planning process of Village Fund Management?</td>
<td>To realize the principle of transparency, we take steps such as providing easy access to public information, holding open and accessible meetings, and making information available on the village website and notice boards at the Village office.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>
Based on Table 4 above, it is known that the Pematang Tujuh Village Government has successfully implemented the principle of transparency in good governance through various measures such as providing accurate information, holding open stakeholder meetings, and creating transparent reports on the use of Village Fund Allocation, which can also be felt by the residents of Pematang Tujuh Village. This aligns with Setiawan (2018), who states that the planning in Ngombakan Village, from Neighborhood Meetings (Musdus) to Village Development Planning Meetings (Musrenbangdes), the preparation of Village Mid-Term Development Plans (RPJM), and Village Budgets (APBDes) has generally been arranged in accordance with Ministry of Home Affairs Regulation No. 113 of 2014, despite some differences and challenges in timely preparation of Village Work Plans (RKPDs).

**Transparency in the Implementation of Village Fund Allocation in Pematang Tujuh Village**

<p>| Table 5. Transparency in the Implementation of Village Fund Allocation in Pematang Tujuh Village |</p>
<table>
<thead>
<tr>
<th>Indicators</th>
<th>Interview research</th>
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</tr>
</thead>
<tbody>
<tr>
<td>How is the community involved in monitoring the use of Village Fund Allocation in Pematang Tujuh Village?</td>
<td>Community involvement in monitoring the use of Village Fund is implemented by including them in planning and executing projects funded by Village Funds.</td>
<td>Compliant</td>
</tr>
<tr>
<td>How does the Pematang Tujuh Village government support openness and clear information dissemination to the public in the implementation process of programs funded by Village Fund Allocation?</td>
<td>We hold public meetings or forums for project discussions, respond to questions, listen to feedback from the community, and use social media and documents to allow the public to see our presentations. Village Funditionally, we conduct training to help the community understand the programs.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>

Based on Table 5 above, actively involving the community in monitoring the use of Village Fund allocations can minimize the risk of misuse and ensure that funds are used fairly and effectively for the community's benefit and development. According to the researcher's findings, transparency implementation has been carried out according to applicable standards.
and is already well executed. This will lead to a positive assessment from the community towards the Pematang Tujuh Village Government. This is consistent with Setiawan (2018), who states that in Ngombakan Village, the community is directly involved in every stage of village planning discussions and actively contributes suggestions for programs to be implemented for the village's welfare.

Transparency in Accountability of Village Fund Allocation in Pematang Tujuh Village

Table 6. Transparency in Accountability of Village Fund Allocation in Pematang Tujuh Village

<table>
<thead>
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<th>Indicators</th>
<th>Interview research</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>What is the reporting and accountability mechanism of Village Fund to the village community?</td>
<td>Pematang Tujuh Village uses the accountability report format as per Ministry of Home Affairs Regulation No. 113 of 2014 and conducts it through meetings.</td>
<td>Compliant</td>
</tr>
<tr>
<td>Are there any obstacles in accessing Village Fund information?</td>
<td>Yes, one of the obstacles is technical issues such as slow internet connections to access Village Fund reports.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>

From Table 6 above, it is evident that the Pematang Tujuh Village government involves the community in the implementation of Village Fund through meetings or development planning discussions conducted by all village officials and community leaders. The village faces different challenges, such as in Pematang Tujuh Village, where there are obstacles in internet access and a lack of understanding among the community in accessing Village Fund reports. This aligns with Setiawan (2018), who states that the accountability stage of the Ngombakan Village Head to the Sukoharjo Regent already uses the accountability report format as per Ministry of Home Affairs Regulation No. 113 of 2014. Unfortunately, there are still delays in preparing these accountability reports due to delays from the central government.

Participation in Village Fund Allocation Planning in Pematang Tujuh Village

Table 7. Participation in Village Fund Allocation Planning in Pematang Tujuh Village

<table>
<thead>
<tr>
<th>Indicators</th>
<th>Interview research</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>How is the level of community participation in the planning process of Village Fund Allocation to realize Good Governance?</td>
<td>The village government involves the community in the planning of Village Fund allocation management, and the decisions made are more transparent with community participation.</td>
<td>Compliant</td>
</tr>
<tr>
<td>How does the government encourage community participation in programs funded by Village Fund Allocation?</td>
<td>To involve the community in programs, we encourage the formation of community groups that will become partners in the implementation of village-funded programs.</td>
<td>Compliant</td>
</tr>
</tbody>
</table>
Based on Table 7 above, community participation in the planning process of Village Fund Allocation is essential for realizing good governance. The level of community participation has been very good in the Village Fund planning process, although there is still a lack of awareness. To involve the community in programs, the government encourages the formation of community groups to partner in the implementation of village-funded programs.

This aligns with Dewi Afrilia Sari (2022), who states that community participation is very enthusiastic in empowerment programs organized by the village government to explore the potential within the community.

**Participation in the Implementation of Village Fund Allocation in Pematang Tujuh Village**

<table>
<thead>
<tr>
<th>Table 8. Participation in the Implementation of Village Fund Allocation in Pematang Tujuh Village</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
</tr>
<tr>
<td>Who are involved in the implementation of Village Fund?</td>
</tr>
<tr>
<td>How does the community follow the implementation of Village Fund allocation programs in Pematang Tujuh Village?</td>
</tr>
</tbody>
</table>

From Table 8 above, it is evident that many activities funded by Village Fund involve the community, enabling the village to understand the grievances of its residents. The community also participates in implementing Village Fund programs, such as joint efforts and infrastructure development. This research aligns with Dewi Afrilia Sari (2022), who states that valuing activities through creating solid institutions fosters mutual respect and a family system.

**Participation in Accountability of Village Fund Allocation in Pematang Tujuh Village**

<table>
<thead>
<tr>
<th>Table 9. Participation in Accountability of Village Fund Allocation in Pematang Tujuh Village</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indicators</td>
</tr>
<tr>
<td>How is community participation in the reporting stage of Village Fund Allocation Management in Pematang Tujuh Village?</td>
</tr>
</tbody>
</table>

From Table 9 above, involving the community in the reporting and accountability process ensures smooth operations according to the established rules, with the community actively participating in meetings and other activities.

This aligns with Joko Hadisusilo (2016), who...
states that for accountability, the community also actively participates for the village’s benefit.

Conclusion

The planning of Pematang Tujuh Village, from neighborhood meetings (Musdus) in each RW, Village Development Planning Meetings (Musrebangdes), the preparation of the Village Mid-Term Development Plan (RPJM Desa), and the Village Budget (APBDes), has been broadly arranged in accordance with the Ministry of Home Affairs Regulation No. 113 of 2014. Despite some differences and challenges in the timely preparation of the Village Work Plan (RKP Desa) and the implementation of Musrebangdes, the residents of Pematang Tujuh Village are directly involved in the village planning deliberations and actively provide suggestions for programs to be implemented for the welfare of the village community.

The implementation phase of Village Fund Allocation Management in Pematang Tujuh Village is technically in accordance with the regulations, although there are delays in fund disbursement. Each stage has been carried out according to the applicable regulations, involving the community, and forming local committees to realize the principles of transparency and participation in accordance with Ministry of Home Affairs Regulation No. 113 of 2014 and Ministry of Home Affairs Regulation No. 114 of 2014.

The planning of Village Fund Allocation in Pematang Tujuh Village, Rasau Jaya Subdistrict, Kubu Raya Regency, based on Ministry of Home Affairs Regulation No. 113 of 2014, has successfully implemented good governance. Accountability, transparency, and participation related to accountability are in line with the applicable standards and regulations in the implementation of Village Fund Allocation, relying on professional apparatus resources.

Acknowledgment

Future researchers are encouraged to identify ways to achieve good village governance using methods other than those presented here and to evaluate the programs implemented by the village government.

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