

## MANAGEMENT OF VILLAGE FUND ALLOCATION (ADD) IN REALIZING GOOD GOVERNANCE IN BARUTA LESTARI VILLAGE, SANGIA WAMBULU DISTRICT

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### A B S T R A C T

*The aim of this research is to find out how Village Fund Allocation (ADD) is managed in realizing good governance in Baruta Lestari Village. The research method used is a qualitative descriptive method, with data collection techniques through in-depth interviews with village officials, direct observation of the fund management process, as well as documentation studies related to regulations and reports on ADD use. The research results show that the Management of Village Fund Allocation (ADD) in Baruta Lestari Village has implemented the principles of Good Governance, in the planning, implementation and accountability processes. The conclusion of this research is that in general, based on the results of research on the management of Village Fund Allocations (ADD) in realizing good governance in Baruta Lestari Village, the Management of Village Fund Allocations (ADD) in Baruta Lestari Village has been carried out in accordance with Permendagri No. 113 of 2014, includes planning, implementation and accountability involving the community. ADD management in Baruta Lestari Village is in accordance with the principles of Good Governance, especially in terms of transparency and accountability in reporting. However, there needs to be an increase in the aspect of community participation in monitoring village funds. The suggestion put forward is for the village government to carry out more outreach to the community regarding the importance of their role in supervision, as well as building a reporting mechanism that is more easily accessible to the community.*

### INTRODUCTION

The Indonesian government has established a Village Fund Allocation (ADD) policy, namely funds provided by the government to villages sourced from central and regional financial balance funds received by the district. This ADD, which is part of the APBN balance fund received by the district or city, is allocated a minimum of 10% of the proportional distribution for each village. This 10% Village Fund Allocation is very helpful in increasing village income (Permendagri No. 114 of 2014).

The amount of the Village Fund Allocation (ADD) budget in Indonesia has experienced an increasing trend from year to year. In 2021, the total village fund allocation reached IDR 68 trillion, which then decreased in 2022 to IDR 68 trillion. However, in 2023, the village fund allocation increased again to IDR 72 trillion. The adjustment of this village fund allocation is carried out by considering various factors, such as national economic conditions, poverty levels in villages, and village development needs (Rachmawati & Indudewi, 2024).

The distribution of Village Fund Allocation (ADD) which is quite large to villages, as well as the various financial reports produced, presents challenges in managing ADD at the village level. This requires the village government to bear significant responsibilities. Therefore, village officials need to uphold the principles of transparency, accountability, and participation in managing ADD. All results from the management of these funds must be accounted for openly, to realize Good Village Governance (Oktaresa, 2015). Good governance is good and clean governance in an organization that is demanded by the people to obtain transparent and accountable public services in accordance with its principles and which can eradicate corruption, collusion and nepotism (Rizal Djalil, 2018:23).

The new principle of good governance requires a reciprocal relationship between the government and the community so that all the wishes of the community can be realized by the government, therefore in order to realize good governance the principles of good governance must be

implemented including participation, supremacy of law, transparency, responsiveness, building consensus, effective and efficient equality, responsibility, and having a strategic vision (A. H. H. Ibrahim, 2024). In (Nur Azizah & Najicha, 2022), of the nine principles of Good Governance, there are three most important points in it, namely Transparency, Accountability, Participation. The obstacles in the implementation of BOK that are often faced seem uniform and generally the same and tend to be repeated, namely: 1) delays in disbursement of funds and limitations/rules. Many studies on “governance” have been conducted with a very broad spectrum of coverage. Governance is often associated with government policies (Tan & Taeihagh, 2020), and public services (Tomuka, 2012; Prahono, 2015). These studies emphasize the macro aspect while showing the scarcity of good governance studies that are micro in nature on power at the village level, for example those conducted by (Department of Governmental Science, Warmadewa University et al., 2020). In its implementation, (Yikwa et al., 2020) stated that the lack of community participation is a major obstacle. Limited community participation in providing input on programs that are important for ADD activities causes errors in determining funding priorities. This is due to the low level of community education, their lack of understanding of the objectives of ADD, and minimal socialization regarding ADD policies.

Judging from previous research, many villages have implemented the stages of disbursement and distribution of ADD in accordance with applicable regulations. This policy also has a positive impact on both the village government and the community (Sumiati, 2015). There are still many obstacles experienced by several villages such as: the implementation of management functions for ADD management is not optimal, the lack of competent human resources in village financial management, there are still many regulations that have not been implemented, the distribution is not in accordance with applicable provisions, and many more (Eti & Rahmawati, 2019).

The financial report functions to meet transparency requirements, which is the implementation of ADD management in Baruta Lestari Village, there are still several obstacles. This is indicated by the less than optimal realization of ADD for village development and community empowerment. The causes of the less than optimal management of ADD in Baruta Lestari Village include the lack of community participation in the planning and implementation process of village development in the previous year, as well as the lack of transparency in village financial management for 2022 (Head of the Village Consultative Body (BPD)). Based on published APBDes data, there was a decrease in the budget from 2021 to 2023 in Baruta Lestari Village, this occurred due to several factors.

In 2021, a budget of IDR 1,507,050,707 was used to meet various infrastructure needs and initial development programs. After the realization of various projects in that year, in 2022 the budget was reduced to IDR 1,209,052,680 because several projects had been completed, so the focus was shifted to maintenance and further development at a lower cost. Then, in 2023 the village budget decreased again to IDR 1,206,720,148. This decrease was also influenced by efforts to optimize the use of more efficient funds and adjustments to allocation policies from the central and regional governments based on national priorities (Head of Baruta Lestari Village). Based on the background and phenomena that occurred, the researcher about Management of Village Fund Allocation in Realizing Good Governance in Villages in Baruta Lestari Village, Sangia Wambulu District.

## METHODOLOGY

The location of this research is in Baruta Lestari Village, Sangia Wambulu District, Central Buton Regency. The method used in this study is descriptive qualitative. According to Creswell (2018), this approach allows researchers to understand phenomena in real contexts through in-depth data collection from various sources, such as interviews, participant observation, and document analysis. The design of this study will involve collecting data from various stakeholders in the village, including village officials, community leaders, and villagers, to gain a comprehensive perspective on the practice of transparency, accountability and participation in village fund management. The data sources used are primary data: obtained through direct interviews with the village head, village treasurer, village secretary, BPD chairman and five villagers who are active in village deliberations and secondary data: financial report data regarding the allocation of village funds. The informants of this study are categorized into two groups: key informants and supporting informants. The data collection techniques used are observation and interviews. The research instruments used in this study are interview texts,

voice recorders, cameras. The data analysis techniques used are: 1. Data collection, 2. Data reduction, 3. Data display, 3. Verification and confirmation of conclusions (Conclusion Drawing and Verification)

## RESULTS AND DISCUSSION

### Village Fund Allocation (ADD)

Village Fund Allocation (ADD) is a fund given to villages by the district or city government. This fund comes from the Balancing Fund between the central and regional governments received by the government (Minister of Home Affairs Regulation No. 113 of 2014). Planning, implementation, and accountability are the three main components of the village fund allocation management cycle regulated by law (M. M. Ibrahim, 2017). The results of the interview showed that the Village Fund Allocation Management mechanism in Baruta Lestari Village had complied with the provisions in Minister of Home Affairs Regulation No. 113 of 2014. The distribution of ADD in Baruta Lestari Village was carried out in stages, namely in early March for the first stage and in early August for the second stage.

### Village Fund Allocation Management Planning

Based on the interview results, the planning stage in Baruta Lestari village is in accordance with Permendagri No. 113 of 2014 where the ADD planning stage in Baruta Lestari Village is carried out through a series of deliberations starting from the hamlet level to the village level, namely the Hamlet Deliberation (Musdus) and the Village Development Planning Deliberation (Musrenbangdes). In this process, the plan for the use of funds is prepared by involving various elements of society, such as the village head, village officials, the Village Consultative Body (BPD), and village residents. Every proposal from the community is accommodated in the Village Medium-Term Development Plan (RPJM Desa) and the Village RKP. This planning process has been carried out quite well, but still needs to be improved in terms of socialization so that the entire community can participate optimally. In addition, it is important to ensure that the principle of accountability is applied by involving all elements of society in every stage of planning.

Principle of accountability (good governance) in the management of ADD in Baruta Lestari Village At the planning stage, accountability is realized through the involvement of the Village Consultative Body (BPD) and the community in the Hamlet Deliberation (Musdus) and Musrenbangdes. The village government is responsible for preparing the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa) that reflect the needs and aspirations of the community. Every decision in the ADD planning is documented and approved by the BPD, ensuring that all plans for the use of funds are in accordance with the goals and needs of the village (Lasa & Lestari, 2018).

Furthermore, the principle of transparency (good governance) at the ADD planning stage in Baruta Lestari Village is realized by holding Musdus and Musrenbangdes which involve the community to convey their proposals and needs. The results of this deliberation are published in the form of RKP Desa, which is then socialized to the community. The village government strives to provide clear and accessible information regarding the priorities for the use of ADD, although the dissemination of information is still limited to physical media such as billboards. In addition, the principle of community participation (good governance) in the ADD planning stage in Baruta Lestari Village is strongly emphasized. Through Musdus and Musrenbangdes, the people of Baruta Lestari Village are given the opportunity to submit their proposals regarding development priorities and the use of village funds. Community involvement in this planning ensures that the plans drawn up are in accordance with the needs and expectations of the community, and creates a sense of ownership of the programs to be implemented.

Agency theory emphasizes the importance of active participation of the principal (community) in the planning process in order to reduce information asymmetry between the agent (village government) and the principal. In the context of ADD planning, this theory suggests that community involvement through village deliberations is an important step to ensure that the plans drawn up are in accordance with the needs and expectations of the community. With deliberations, agents not only act based on their own perceptions, but also respond openly to community aspirations. The results of the study showing that Baruta Lestari Village has involved the community in village deliberations are in

line with agency theory, which emphasizes the importance of transparency and accountability in the relationship between agents and principals. With a planning process involving the preparation of the RPJMDs and RKPDs in a participatory manner, the village government has met the expectations of the community as the principal, thereby reducing the potential for conflict and strengthening trust.

Ade Setiawan's research in 2018 showed that planning in Ngombakan Village was mostly in accordance with Permendagri No. 113 of 2014, starting from the Hamlet Deliberation (Musdus) in each RW, Musrenbangdes, to the preparation of the Village RPJM and APBDs. The Ngombakan community remains directly involved in every village planning deliberation process and actively provides program proposals for the common welfare. This happened even though there were slight differences and obstacles in the time of preparing the Village RKP and implementing Musrenbangdes. Therefore, in accordance with Permendagri No. 113 of 2014, the Village Fund management plan for Ngombakan Village is transparent and involves the community. Based on the results of interviews, agency theory and previous research on the planning process for managing village fund allocations in Baruta Lestari Village, the principles of accountability, transparency and community participation have been applied well in its implementation. Thus, the planning stage for managing village fund allocations (ADD) in this village has embodied the principles of Good Governance.

### **Implementation of Village Fund Allocation Management (ADD)**

Based on the interview results, the planning stage in Baruta Lestari village is in accordance with Permendagri No. 113 of 2014 where the ADD planning stage in Baruta Lestari Village is carried out through a series of deliberations starting from the hamlet level to the village level, namely the Hamlet Deliberation (Musdus) and the Village Development Planning Deliberation (Musrenbangdes). In this process, the plan for using funds is prepared by involving various elements of society, such as the village head, village officials, the Village Consultative Body (BPD), and village residents. Every proposal from the community is accommodated in the Village Medium-Term Development Plan (RPJM Desa) and the Village RKP. This planning process has been carried out quite well, but still needs to be improved in terms of socialization so that the entire community can participate optimally. In addition, it is important to ensure that the principle of accountability is applied by involving all elements of society in every stage of planning. The principle of accountability (good governance) in the management of ADD in Baruta Lestari Village At the planning stage, accountability is realized through the involvement of the Village Consultative Body (BPD) and the community in the Hamlet Deliberation (Musdus) and Musrenbangdes. The village government is responsible for preparing the Village Medium-Term Development Plan (RPJM Desa) and the Village Government Work Plan (RKP Desa) that reflect the needs and aspirations of the community. Every decision in the ADD planning is documented and approved by the BPD, ensuring that all plans for the use of funds are in accordance with the goals and needs of the village (Maulida et al., 2021).

Furthermore, the principle of transparency (good governance) at the ADD planning stage in Baruta Lestari Village is realized by holding Musdus and Musrenbangdes which involve the community to convey their proposals and needs. The results of this deliberation are published in the form of a Village RKP, which is then socialized to the community. The village government strives to provide clear and accessible information regarding the priorities for the use of ADD, although the dissemination of information is still limited to physical media such as billboards. In addition, the principle of community participation (good governance) at the ADD planning stage in Baruta Lestari Village is strongly emphasized. Through Musdus and Musrenbangdes, the people of Baruta Lestari Village are given the opportunity to submit their proposals regarding development priorities and the use of village funds. Community involvement in this planning ensures that the plans drawn up are in accordance with the needs and expectations of the community, and creates a sense of ownership of the programs to be implemented (Rahmadya & Sugiri, 2022).

Agency theory emphasizes the importance of active participation of the principal (community) in the planning process in order to reduce information asymmetry between the agent (village government) and the principal. In the context of ADD planning, this theory shows that community involvement through village deliberations is an important step to ensure that the plans drawn up are in accordance with the needs and expectations of the community. With deliberations, agents not only act based on their own perceptions, but also respond openly to community aspirations. The results of the study showing that Baruta Lestari Village has involved the community in village deliberations are in line with agency theory, which emphasizes the importance of transparency and accountability in the

relationship between agents and principals. With a planning process that involves the preparation of the RPJMDes and RKPDes in a participatory manner, the village government has met the expectations of the community as the principal, thereby reducing the potential for conflict and strengthening trust (Ningsih et al., 2020). This statement is in line with previous research conducted by Ade Setiawan in 2018 which stated that planning in Ngombakan Village, starting from the Hamlet Deliberation (Musdus) in each RW, Musrenbangdes, to the preparation of the Village RPJM and APBDes, in general, is in accordance with Permendagri No. 113 of 2014. Although there are slight differences and obstacles in the timeliness of the preparation of the Village RKP and the implementation of Musrenbangdes, the Ngombakan community remains directly involved in every village planning deliberation process and actively provides program proposals for the common welfare. Therefore, the planning of Ngombakan Village in the management of Village Fund Allocation is considered transparent and prioritizes community participation according to Permendagri No. 113 of 2014.

Based on the results of interviews, agency theory and previous research on the planning process for managing village fund allocations in Baruta Lestari Village, the principles of accountability, transparency and community participation have been applied well in its implementation. Thus, the planning stage for managing village fund allocation (ADD) in this village has embodied the principles of Good Governance.

### **Accountability for Management of Village Fund Allocation (ADD)**

Accountability for the management of ADD in Baruta Lestari Village is carried out through the preparation of a budget realization report that is submitted openly to the BPD and published to the public through a billboard installed in front of the village office. This report includes details of the use of funds for each activity, including infrastructure projects and community empowerment. The accountability process is carried out in accordance with the provisions of applicable regulations, namely Permendagri No. 113 of 2014.

The principle of accountability (good governance) at the accountability stage, namely, the village government prepares a budget realization report that must include all details of the use of ADD. This report is submitted to the BPD and published to the public through a billboard installed in front of the village office. This ensures that all village fund expenditures can be audited and clearly accounted for. In addition, accountability is carried out openly in the village deliberation forum, where the public can access and assess financial reports (Nurhidayat, 2023). The principle of transparency (good governance) at the accountability stage is realized by publishing budget realization reports to the public. Every detail of the use of funds, including receipts and expenditures, is listed on billboards installed in strategic places so that they can be accessed by villagers. The village government also strives to educate the public about the importance of understanding village financial accountability reports, although there are still limitations in access to digital information.

The principle of community participation, The principle of transparency (good governance) in the accountability stage, is carried out by inviting residents to attend village deliberations where the accountability report on the use of ADD is submitted. The community is given the opportunity to assess and provide input regarding the village financial report. This participation is important to ensure that the community is not only a beneficiary but also an active supervisor in ensuring that village funds are managed properly. This statement is in line with previous research conducted by (Mustofa & Nur Afifah, 2023), According to the study, the implementation report to the community, BPD, and regent regarding the implementation of the 2020 village fund budget, including the Siskeudes application, has complied with the principle of accountability in village government accountability. The Bendoroto Village Government also applies the principle of transparency by installing a budget realization banner. The village budget is in accordance with the RAB and APBDes and prioritizes public needs. This shows a shared commitment between the government and the community to achieve common goals (Dalipang et al., 2019).

Agency theory emphasizes that good accountability through clear and complete reporting can reduce the problem of information asymmetry between agents and principals (Jamal & Enre, 2023). In the accountability stage of ADD management, transparent and detailed reports on the use of funds, budget realization, and evidence of transactions allow the principal (community) to monitor and evaluate the performance of the agent (village government) more effectively. The results of the study show that the Baruta Lestari Village government has prepared an ADD accountability report, but improvements are still needed in terms of transparency. This is in line with agency theory, which

emphasizes the importance of reporting and monitoring to strengthen agent accountability to the principal. By preparing a budget realization report and opening access to information to the community, the village government has succeeded in meeting some of the community's expectations and building trust. The application of this accountability principle reduces the risk of moral hazard and helps improve the relationship between agents and principals. Based on the results of interviews, agency theory and previous research on the accountability process in Baruta Lestari Village, the principles of good governance are applied in the management of village funds. This stage of accountability for village fund management (ADD) reflects efforts to realize transparency, accountability, participation, and responsiveness, which are the main principles of good governance.

## CONCLUSION

Based on the results of research on the management of Village Fund Allocation (ADD) in realizing good governance in Baruta Lestari Village, it can be concluded that, the Management of Village Fund Allocation (ADD) in Baruta Lestari Village has been carried out in accordance with Permendagri No. 113 of 2014, including planning, implementation, and accountability involving the community. Planning is carried out through the Village Development Planning Deliberation (Musrenbangdes), ensuring that residents' aspirations are accommodated. The implementation of ADD is carried out independently by utilizing local labor, which helps increase community income. Accountability for fund management is conveyed openly through deliberations and village notice boards. The management of village fund allocation (ADD) in Baruta Lestari Village, Sangia Wambulu District has implemented the principles of good governance, namely transparency, accountability, and participation. Transparency is realized by publishing information on the use of funds through village deliberations and public announcements. Accountability is achieved through routine accountability reports to the community and the Village Consultative Body (BPD), as well as audits by related parties. Community participation is seen from active involvement in the Village Musrenbang and supervision of development programs. The management of ADD in this village has embodied the principles of good governance, although there is room to increase transparency through information technology and increasing the capacity of village officials.

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