

Accountability Analysis of Village Development Plan Musyawarah Fund Allocation

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Abstract. The Indonesian government altered the central government system during the New Order era, giving regional governments more power to manage their households in accordance with the initiatives and aspirations of the populace. This allowed for better, more focused, and efficient management in regional areas. This study's methodology falls under the qualitative approach. The steps of this study data collecting approach were observation, data gathering, recording, and interviews with several informants that the researcher had personally chosen as sources or informants who would be relevant to this particular research project. according to the findings of a study conducted in the Sumurboto subdistrict on the Accountability of Village Fund Allocation Management in Village Development. Therefore, it can be said that Metormedia Technologies (MMT) have been erected at every road intersection and are displayed in front of the Village Hall office. Additionally, a Musrenbang has been created to honor the thoughts and involvement of the locals and includes specific development activities. According to Permendagri 113 of 2014, town monetary administration requirements are to be monitored based on the principles of openness, accountability, participation, and financial organization. According to Permendagri 113 of 2014, town monetary administration requirements are to be monitored based on the principles of openness, accountability, participation, and financial organization.

Keywords: Accountability, Fund Allocation, Village

1 Introduction

To improve more effective and targeted management in regional areas, the Indonesian government during the New Order changed the central government system in which the central government handed over authority to regional governments to manage their households based on the initiatives and aspirations of the people called Decentralization. This paradigm change started with the issuance of a regional autonomy policy package stipulated by Laws Number 32 and 33 of 2004. The main content of this law package is the delegation of authority from the central government to the regions to execute institutional and personnel arrangements as well as carry out regulation and fiscal supervision autonomously. Then, this law was changed to Law No. 6 of 2014 which states "A town is a lawful local area unit that has regional limits and has the position to control and oversee government undertakings, nearby local area intrigues in light

of local area drives, beginning privileges as well as conventional freedoms which are perceived and regarded in the public authority arrangement of the Unitary Condition of the Republic of Indonesia". Based on this system, indirectly there is trust given to local governments to be more independent and provide awareness that empowering local potential as regional independence is very important.[1]

As per Regulation No. 9 of 2015 concerning Territorial Government, the organization of Local government, the organization of provincial government is completed in light of: the guideline of decentralization, the rule of deconcentration, and help undertakings.[2] The principle of decentralization in this Law adheres to the understanding that: (1) granting broad governmental authority to the Autonomous Region, except for authority in the fields of defense and security, Foreign Policy, justice and Monitoring/Physical Affairs, Religion, and other governmental authority; (2) the process of establishing a new Autonomous Region based on the principle of decentralization, or recognizing the existence of an Autonomous Region that has been established based on previous legislation.

The essence of decentralization is to bring the state closer to local communities and encourage the growth of more democratic local governance. Decentralization of regional autonomy will not produce local democracy if centralization and corruption are simply transferred to the regions, not reduced. Local democracy should fulfill several aspects, namely:[3]

- a. Participation from the community,
- b. Accountable and transparent resource management by the community,
- c. Used responsibly for the benefit of the wider community

With regional autonomy which frees each region to manage its natural wealth, each region is obliged to maximize the potential that exists in each province, district, and city.

Villages and Subdistricts are the two lowest government systems with different statuses. A village is a government unit that is given customary autonomy rights so that it is a legal entity, while a sub-district is an administrative government unit that is only an extension of the Regency/City government. Thus, sub-areas are not legitimate elements but rather just spots where taxpayer supported organizations from the Rule/Regional government in the neighborhood sub-locale region work. In the interim, a town is a region with specific limits as a legitimate local area unit (standard) that has the privilege to direct and deal with the undertakings of the nearby local area in view of its starting point.

Village Musrenbang is an annual deliberation forum for village stakeholders to agree on the Village Development Work Plan (RKP) for the planned fiscal year. Village Musrenbang is held every January concerning the village RPJM. Each village is mandated to prepare a 5-year plan document, namely the Village RPJM, and an annual plan document, namely the Village RKP.

Musrenbang is an arranging gathering (program) carried out by open establishments, specifically the town government, as a team with occupants and different partners. A significant Musrenbang will actually want to construct a comprehension of the interests and progress of the town, by catching potential and improvement assets that are not accessible both from the inside and outside the town.

In view of Pastor of Home Undertakings Guideline Number 66 of 2007, the Town Improvement Work Plan, hereinafter condensed as (RKP-Desa) is an arranging report for a time of 1 (one) year and is an elaboration of the RPJM-Desa which contains a draft town financial system, considering the subsidizing structure refreshed, town improvement need programs, work plans and subsidizing as well as cutting edge estimates, both those executed straight by

the town government and those carried out by empowering local area support concerning the Territorial Government Work Plan and RPJM-Town.[4]

The implementation of Musrenbang is included in the implementation of government functions because Musrenbang is part of the implementation of regulatory functions, service functions, and empowerment functions. The regulatory function of Musrenbang has been regulated in Regional Regulations (Regulation of the Regent of Rokan Hulu No.3 of 2014, concerning Musrenbangdes). The service function is known for implementing the village Musrenbang, namely services in the field of development. Meanwhile, the empowering function of the village Musrenbang is known for the absorption of community aspirations. However, the implementation of Musrenbang in Sumurboto Village, Banyumanik District, Semarang City has not been optimal according to regulations.[5]

Development is based on community performance and the role of the village head, namely, the Village Government, and the Consultative Body. In this way, the government will be increasingly able to absorb the aspirations of many people, so that the development carried out to empower and meet the needs of the community. The people must be actors in development, the community needs to be trained and prepared to be able to formulate the problems they face themselves, plan the necessary steps, and carry out the plans that have been programmed and implemented. In formulating the implementation of this development, the community in Sumurboto Subdistrict, Banyumanik District, Semarang City has the basis of Musrenbang (regional development planning deliberation).

Problems encountered by researchers include that the principle of transparency has not been fully implemented, because it is at this stage There is no information on the bulletin board or information board regarding the amount of expenditure or income in carrying out town monetary administration exercises. As per Priest of Home Issues Declaration No. 113 of 2014 Article 40 "acknowledgment reports and responsibility reports for the acknowledgment of APBDesa execution are educated to the general population recorded as a hard copy and with data media that are effectively open to the general population, for example, notice sheets, local area radio, and other data media." The management and services provided by the village government seem to be lacking in control, resulting in communication challenges and reduced community engagement in activities funded by the village. Apart from that, the level of development of village infrastructure is considered inadequate, such as many damaged roads, access to village roads in narrow alleys that are still in the form of dirt, irrigation that has not been founded, and the level of community welfare which is still considered low.

2 Method

The methodology in this exploration is remembered for the subjective methodology. The qualitative approach is a method used to understand and interpret the meaning of an event involving human behavior in certain situations based on the data obtained.[6] In this research, the informants are parties who understand or know about Fund Management Accountability in Sumurboto Village, Banyumanik District, Semarang City. Therefore, the research determined informants who knew and were involved in managing village funds. Data collection methods This research was carried out in stages from observation, data collection, as well as documentation and interviews with several informants who had been selected by the researcher as sources or informants in the research that were appropriate to this research.

To obtain valid data, researchers need to test the credibility of the data on research results by procedures. Data credibility testing is testing data to assess the truth and validity of research using qualitative analysis. The credibility of the research results will be demonstrated if the participant states that the research transcript is truly his or her own experience. In this research, researchers used the data triangulation method.[7]

The information examination technique utilized in this exploration is a subjective expressive strategy utilizing a meeting technique and documentation approach. As indicated by Sugiyono, information investigation is the course of deliberately looking and accumulating information acquired from interviews, field notes, and documentation, by coordinating the information into classifications, separating it into units, incorporating it, orchestrating it into designs, choosing what is significant and what is significant will be considered, and make ends with the goal that they are effortlessly perceived without anyone else and others.[8]

3 Results and Discussion

3.1 Organizing Village Musrenbang

The implementation of Musrenbang in this research refers to the Decree of the Minister of Home Affairs Number: 050 187/Kep/Bangda/2007 concerning Guidelines for Assessment and Evaluation of the Implementation of Development Planning Deliberations (Musrenbang). As an important part of the participatory planning process, Musrenbang needs to have the following characteristics: [9]

- a. It is a demand-driven process, meaning that the aspirations and needs of Musrenbang participants play a big role in determining the output of Musrenbang results;
- b. Being inclusive means that the Musrenbang involves and provides the widest possible opportunity for all stakeholders to convey their problems, identify their positions, express their views, determine their roles and contributions in achieving the results of the Musrenbang;
- c. It is a continuous process, meaning it is an integral part of the regional plan preparation process (RKPD);
- d. Having the character of a strategic thinking process indicates that the discussion process in the Musrenbang is structured, guided, and facilitated following the flow of strategic thinking to produce real output; stimulate free and focused discussion, where solutions to problems result from the discussion and negotiation process;
- e. Participatory in nature where the results are a collective agreement of Musrenbang participants;
- f. Prioritize cooperation and strengthen understanding of regional development issues and problems and develop consensus;
- g. Being conflict resolution means encouraging a better understanding from participants of different perspectives and tolerance for different interests; facilitating common ground and developing the will to find solutions to problems that benefit all parties (mutually acceptable solutions).

In the implementation of the Village/Subdistrict Musrenbang there must be principles that must be adhered to by all parties involved in the implementation of the Village/Subdistrict Musrenbang, these principles will later create a deliberative forum for joint decision-making to prepare the sub-district level development activity program to run well. These principles are:

- a. The principle of equality, deliberation participants are community groups at the sub-district level with equal rights to express opinions, speak, and be respected even if differences of opinion occur. On the other hand, we also have an equal obligation to listen to other people's views, respect differences of opinion, and to uphold the results of joint decisions. The principle of dialogical deliberation, sub-district Musrenbang participants have a diversity of educational levels, backgrounds, age groups, gender, socio-economic status, and so on. These differences and various points of view are expected to produce the best decisions for the interests of society at large above the interests of individuals or groups.
- b. The principle of partiality, in the deliberation process, efforts are made to encourage individuals and groups who are the most "silent" to convey their aspirations and opinions, especially poor groups, women, and the younger generation.
- c. The anti-domination principle, in deliberation, no individual/group must dominate so that the decisions made no longer go through a deliberation process of all components of society in a balanced manner.

Based on the results of the interview above regarding the sub-indicators of participant registration, it can be assessed as "Sufficiently Implemented", that not all participants were included in the Musrenbang meeting, only those selected by the village head who took part in the Musrenbang event. "Before holding a Musrenbang, the hamlet head first collects and accepts proposals from the community with all the benefits and goals to be achieved, then the hamlet brings these proposals to the village development meeting (Musrenbangdes). This deliberation is held in community empowerment institutions, then the village government considers all the benefits and objectives. From there the government can decide what programs will be implemented and by the PAD budget. If there is a lot of PAD, it is possible to carry out programs proposed by the community. "After knowing the program that will be implemented, the government prepares a development program plan by determining which program will be implemented first, determining the time for its implementation and the final deadline for completion."

Based on the results of observations in the field, namely, before carrying out the Musrenbang, the hamlet head first collects and accepts proposals from the community which is compiled with all the benefits and goals to be achieved, then the hamlet brings these proposals to the village development meeting (Musrenbangdes). This deliberation is held in community empowerment institutions, then the village government considers all the benefits and objectives. From there the government can decide what programs will be implemented and by the PAD budget. If there is a lot of PAD, it is possible to carry out programs proposed by the community. Once the program that will be implemented is known, the government prepares a development program plan by determining which program will be implemented first, determining the time for its implementation, and the final deadline for completion.

Based on the results of the documentation, the community must be given a lot of space in making a joint policy and it is also necessary to make an activity plan that is comprehensive in nature and involves young people and women in every hamlet in Sumurboto Village, Banyumanik District, Semarang City, However, they were not given the invitation to attend the Musrenbang meeting.

3.2 Overview of Village Financial Management in Sumurboto Village

Town Monetary Administration is directed in two work plans, to be specific the Town RPJM (Medium Term Advancement Plan) and the Town RKP (Improvement Work Plan) which are arranged in the APBDes (Town Income and Use Spending plan) which contain information on programs that will be carried out within one year. , here is the work program:

3.2.1 Income

a. Village Original Income

The total village original income in the Sumurboto sub-district is IDR 11,104,000.00, which consists of self-help, cooperation village participation of IDR 9,604,000.00, and other legitimate regional original income of IDR 1,500,000. .00 each sourced from self-help and Village Original Income (PAD).

b. Transfer Income

Transfer income totaling IDR 1,508,506,554.00, consisting of Village Funds amounting to IDR 788,502,643.00, Regional Tax and Retribution Profit Sharing amounting to IDR 9,229,675.00, Village Fund Allocation (ADD) amounting to IDR 686,774,236.00, and Regency/City Financial Assistance amounting to Rp. 24,000,000.00.

3.2.2 Shopping

a. Village Government Financing Sector

The field of village government administration with a total total of Rp. 458,087,016.00, consisting of Employee Expenditures amounting to Rp. 244,140,000.00, Office Operational Activities amounting to Rp. 70,174,116.00, BPD Operational Activities amounting to Rp. 55,937,900.00, RT/RW Operational Activities amounting to Rp. 26,600,000.00 Activities for Organizing Village Meetings amounting to Rp. 1,130,000.00 Village Development Planning Activities amounting to Rp. 3,400,000.00 Monitoring and Evaluation Activities for Village Development amounting to Rp. 3,000,000.00 Village Information Management Activities amounting to Rp. 5,150,000.00 Village Financial Management Activities amounting to Rp. 42,655,000.00 Operational Activities and PBB Incentification amounting to Rp. 900,000.00 and Recruitment/Charging and Dismissal Activities of Village Officials amounting to Rp. ,5,000,000.00 each sourced from ADD.

b. Field of Village Development Implementation

Village Development Implementation Sector with a total of IDR 804,840,000.00 consisting of Irrigation Channel Construction and Maintenance Activities amounting to IDR 389,643,000.00 Village Road and Bridge Construction and Maintenance Activities amounting to IDR 182,600,000.00 Development Activities and Maintenance of Physical Office

Facilities and Infrastructure amounting to Rp. 61,604,000.00, Activities for Development and Maintenance of Physical Social Facilities and Infrastructure amounting to Rp. 57,088,000.00, Activities for Construction of Sanitation and Environmental Cleaning Facilities amounting to Rp. 80,000,000.00, Activities for Development and Maintenance of Health Facilities and Infrastructure amounting to IDR 16,000,000.00, Activities for Maintenance of Community Facilities and Infrastructure amounting to IDR 17,905,000.00. Musrenbang activities amount to Rp. 100,138,000.

c. Community Financing Sector

The Community Development Sector with a total of IDR 169,840,000.00, consisting of Security and Order Development Activities amounting to IDR 43,200,000.00, Religious Harmony Development Activities amounting to IDR 47,640,000.00, Youth Development Activities and Sports amounting to Rp. 16,000,000.00, Women's Organization/PKK Development Activities amounting to Rp. 40,000,000.00, and Development Activities for Posyandu Managers amounting to Rp. 23,000,000.00, each sourced from ADD.

d. Community Empowerment Sector

Community Empowerment Sector with a total of Rp. 102,866,643.00, consisting of Village Head Training Activities and Apparatus amounting to Rp. 17,000,000.00 sourced from ADD, Capacity Building Activities for Community Institutions amounting to Rp. 7,000,000.00 sourced from Village Funds (DDS), Posyandu, UP2K, and BKB Empowerment Activities amounting to IDR 9,600,000 sourced from Village Funds (DDS), Community Economic Empowerment Activities amounting to IDR 3,000,000.00 sourced from Village Funds (DDS), as well as Human Resources (HR) Development Activities amounting to Rp. 66,266,643.00 which was sourced from ADD amounting to Rp. 5,000,000.00 and sourced from Village Funds (DDS) amounting to Rp. 61,266,643.00.

3.2.3 Financing

a. Acceptance of Financing

Financing receipts from the remaining budget calculation (Silpa) for the previous year (2016) amounted to Rp. 71,914,071.00, consisting of the 2016 Fiscal Year PAD Fund Balance of Rp. 1,673,007.00, the 2016 Fiscal Year ADD Fund Balance of Rp. 5,750,022.00, DDS Fund Balance for Fiscal Year 2016 amounted to Rp. 64,490,966.00, Balance of PBH Funds for Fiscal Year 2016 amounted to Rp. 76.00.

b. Financing Expenditures

Financing expenditure from Village Capital amounted to IDR 55,890,966.00 sourced from the 2016 Village Fund Silpa (DDS).

c. Fund Allocation Planning

Management of Village Fund Allocations starts from the hamlet point, discussing various sectors of each existing hamlet to find activities that can be funded by Village Fund Allocations (ADD). From the hamlet point, work programs from various fields and sectors were discovered and then discussed through Munresbangdesa which was attended by the Town Head, Town Device, BPD, LPMD, and well known people. In light of the aftereffects of

the town Musrenbang, a yearly Town Advancement Work Plan is arranged which is the reason for the Town government together with the BPD to prepare a Draft Village Regulation (APBDes), Village Profile, Draft Cost Budget, Draft Fund Use. all reports can be made as a condition for add disbursement. Openness regarding ADD management planning.

Musrenbangdes is a deliberative gathering that examines arranging recommendations or town improvement programs that are directed by the standards of town local area arranging. These principles require the needs of the community in making decisions and determining the development that will be implemented, especially those allocated to the village concerned so that it truly can respond to/aspirations that are developing in society.

Musrenbangdes is a form of effort by the Sumurboto Subdistrict government to encourage community participation as well as a form of transparency in village development planning. Musrenbangdes opens up opportunities for the community to express their goals as well as fills in as a learning vehicle for the local area with respect to the standards of straightforwardness and responsibility in overseeing town store portions.

If we look at community participation in making decisions on planning the use of ADD funds, it can be said that community participation has been quite good. In Ssumurboto Village, cooperation and community self-help are mostly carried out by donating their labor to village development.

If we look at community participation in making decisions on planning the use of ADD funds, it can be said that community participation has been quite good. In the Sumurboto sub-district itself, cooperation and community self-help are mostly carried out by donating their energy to village development.

The planning mechanism for managing village fund allocations performed by the village government begins with a hamlet-level deliberation, after which further deliberations are held, namely village-level deliberations (Musrenbangdes) to make decisions regarding development.

The planning mechanism in Kembangarum Village can be described chronologically as follows:

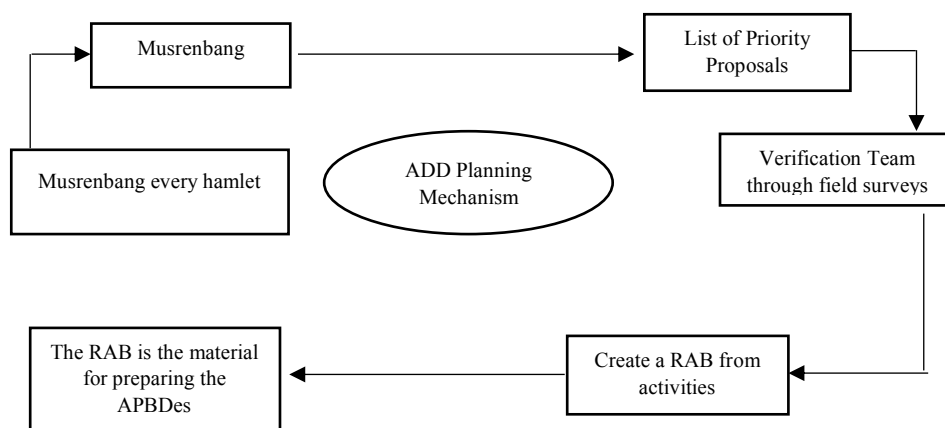


Figure 4.1 Village Fund Allocation Planning Mechanism

- a. A village level Musrenbang was held at the hamlet which was attended by the head of the hamlet and local hamlet residents. The purpose of hamlet-level joint deliberation is to accommodate all input from the community in each hamlet
- b. After the hamlet joint deliberation was held, a village-level was held, namely Musrenbangdes, attended by all elements of the village community, namely, the village head and village officials, BPD, LKMD, PKK, community leaders, youth leaders.
- c. TKP will coordinate all community input during the hamlet level musren, on a priority scale.
- e. Based on the community proposals selected during the Musrenbangdesa, a field survey will be carried out by the Verification Team.
- f. After a survey has been carried out by the Verification Team and the results are indeed in need of immediate handling, the proposal will be escalated to the Village Government to be proposed in the RKPDesa (Village Government Work Plan) whenever there is a respective TPK (Activity Implementation Team). Each TPK will create an RAB and submit it to the Village Government.

The results of the ADD planning agreed upon by the Sumurboto sub-district Musrenbangdes were in two work plans, namely the Fund Use Plan (RPD) stage one and stage two, this adjusts the ADD disbursement system which is divided into two stages.

3.3 Accountability of Fund Allocation

The Service of Home Issues No. 113 of 2014 states that town funds are overseen in light of the standards of straightforwardness, responsibility, and support and are done in a methodical and monetary way. Eating in each movement supported by the Town Asset Designation (ADD) is arranged, carried out, represented, and assessed straightforwardly by including all components of society in the town.

Movements of every kind financed by Town Asset Distribution (ADD) are arranged, executed, and assessed straightforwardly by including all components of society in the town, where movements of every kind should be responsible.

The Village Fund Allocation program assistance funds referred to are funds regarding details of the receipt of funds from the Regency Government which are given to the Village Government and are used for government operational activities and community empowerment. The distribution of Village Fund Allocations (ADD) was carried out in stages in Borongpa'la'la Village, namely, Phase I with a percentage of 40% on April 28, 2017, amounting to IDR 274,709,694.00, Phase II with a percentage of 40% on July 19 2017 amounting to IDR 274,709,695.00, Phase III with a percentage of 20% on December 14 2017 amounting to IDR 127,097,382.00.

The use of Village Fund Allocations received by each village are used for 4 (Four) Sectors, namely (1) Village Government Sector amounting to Rp. 445,684,258.00, (2) Village Development Implementation Sector amounting to Rp. 55,000,000.00, (3) Village Development Sector Rp. 169,840,000.00, (4) Community Empowerment Sector Rp. 22,000,000.00. The following is the work program for using the 2017 Village Fund Allocation.

Table 2. Sumurboto Village Village Fund Allocation Activity Program for 2021

No	Program	Budget
1	Fixed income payments and benefits	244.140.000
2	Office operational activities	57.771.358
3	BPD operational activities	55.937.900
4	RT/RW operational activities	26.600.000
5	Musrenbang activities	100.138.000
6	Village development planning activities	3.400.000
7	Monitoring and evaluating village development activities	3.000.000
8	Village information management activities	5.150.000
9	Village financial management activities	42.655.000
10	PBB operational activities and incentives	900.000
11	Recruitment/filling activities and village officials	5.000.000
12	Field of implementation of village development	55.000.000
13	Community development sector	169.840.000
14	Activities to foster religious harmony	47.640.000
15	Youth and sports development activities	16.000.000
16	Development activities for women's organizations/PKK	40.000.000
17	Posyandu management development activities	23.000.000
18	Community empowerment sector	22.000.000
19	Human Resources development activities	5.000.000
Total Budget		923.172.258

Source: APBDes 2021

Accountability is a responsibility of parties entrusted with trust by society/individuals where there will be success or failure in carrying out their duties in achieving the goals that have been set. This accountability is directly related to bureaucratic activities in providing services as a counter-performance to the rights that have been collected directly or indirectly from the community. Responsibility should be helped out through media which can then be conveyed to inner and outside parties (the general population) intermittently or out of the blue as a lawful commitment and not intentionally.

The Town Asset Assignment got by the Town is utilized to fund Town Government Execution Expenses and Local area Strengthening Expenses. Government administration costs include office maintenance costs and the village head's office environment, Musrenbang costs, operational costs for the government implementation team, BPD allowances and operations, village head allowances, RT/RW honorariums, financial management honorariums, PKK honorariums, etc. Meanwhile, Community Empowerment Costs themselves include the costs of building village facilities and

infrastructure, PKK, youth organizations, Institutional Strengthening Expenditures, and others.

3.3.1 Administration

As per Pastor of Home Undertakings Guideline number 113 of 2014 article 35 states that organization is completed by the Town Financier who is obliged to record each money pay and use and close the books toward the finish of every month in a deliberate way. The Money Financier can utilize the General Money Book, Expense Colleague Money Book, and Bank Book to assist with recording. All recording results are accounted for through a Responsibility Report to the Town/Lurah head as the most noteworthy partner. The Responsibility Report should be presented no later than the tenth (10th) of the next month.

The organization of Sumurboto Subdistrict, Banyumanik Area, Semarang City is actually directed by Permendagri number 113 of 2014. This should be visible in the presence of Town Guidelines In regards to the Town Income and Use Financial plan (APBDes) which have been examined and settled upon with the Town Consultative Body (BPD).

The organization brought out by the Sumurboto Subdistrict through a recording by the town financial officer incorporates the General Money Book, Expense Colleague Money Book, and Bank Book to help with recording.

In the administration of fund allocation management in Sumurboto Village, according to the results of interviews conducted at the Sumurboto Village Head Office named Moh Ediyono S.E and on Thursday at 10:25 WITA, July 19, 2018, it was revealed that:

"In dealing with the designation of town assets in Sumurboto Subdistrict, we at first alluded to Clergyman of Home Undertakings Guideline No. 113 of 2014, where from the outset of recording to announcing we have changed it as per the detailing cutoff time"

The statement from the Head of Ssumurboto Village was confirmed by the statement by Anung Sajekti the Secretary who manages the finance department, saying:

"For the recording process by these provisions, there must be a general cash book, tax assistant cash book, and bank book. So, before applying these guidelines, we just take notes, the important thing is that the notes are clear, if we review them, we can explain them. "Since these guidelines came into existence,... we always look at the method from the examples given by the sub-district authorities for carrying out records."

From the consequences of meetings with Mr. Ediyono the Town Head in Sumurboto Town and Mrs. Anung Sajekti the Secretary who handles the money segment of Sumurboto Town, the scientist reasoned that it is by the Organization Responsibility Pointers as per the Pastor of Home Undertakings Guideline 113 of 2014, in particular (1) Organization in Sumurboto Town is completed by the Town Financier, (2) Each money passage and consumption, the Financial officer generally records and shuts the books consistently in a precise way, (3) The month to month responsibility report is submitted by means of a month to month responsibility report by the Town Financier, (4) The Financial officer presents the month to month Responsibility Report to the Town Head.

3.3.2 Report

Permendagri number 113 of 2014 article 37 states that the Town Head presents a report on the acknowledgment of execution to the Official/City hall leader as a First Semester Report as a Town APB acknowledgment report which is presented no later than July of the ongoing year, and a Last Semester Report of the year which is presented no later than January of the next year.

Covering the administration of town store designations is in fact directed in Permendagri number 113 of 2014 article 37 where the town head presents a report on the acknowledgment of the Town APBD to the official/city hall leader as a first-semester report and a last semester report. The acknowledgment report for the principal semester of the Town APBD is presented no later than the finish of July of the ongoing year and, in the interim, the report for the last semester of the year is presented no later than January of the next year.

In reporting on the management of village fund allocation in Sumurboto Village, according to the results of interviews conducted at the Sumurboto Village Head Office, Ediyono revealed that:

"The Realization Report for the first semester was reported by the Village Head to the Regent via the Subdistrict Head in July last year, I forgot the date.

"Meanwhile, we have also reported the Realization Report for the second semester by the Village Head to the Regent via the Subdistrict Head in January. Meanwhile, as a form of reporting to the community, we as managers invite the community to take part in the Musrenbang to discuss the village budget and planning budget allocations in development."

From the consequences of meetings with Mr. Ediyono as Top of the sub-area of Sulumboto sub-locale, the scientist reasoned that it was by the Announcing Responsibility Markers as per Permendagri 113 of 2014, in particular (1) The first-semester report and the last semester report of the year were accounted for by the Town Head to the Official by means of the Sub-Area Head, (2) The first-semester acknowledgment report is as the Town APBD, (3) The first-semester report is accounted for by the Town Head to the Official through the sub-region head in July, (4) The last semester report of the year is accounted for by the Town Head to the Official through the sub-locale head in December.

3.3.3 Accountability

It is expressed in Permendagri number 113 of 2014 article 38 that, the town/subdistrict head submits to the official/city hall leader through the subdistrict head toward the finish of each monetary year as a responsibility report on the acknowledgment of the execution of the Town APBD which comprises of pay, consumption and funding which not set in stone in the town guidelines which is connected with A portion of the documents incorporate the accompanying:

- a. Accountability report design for the acknowledgment of APBDesa execution for the applicable financial year.
- b. Village abundance report design toward the finish of December of the significant financial year.
- c. Format of government and provincial taxpayer supported initiative reports entering the town.

In the accountability for managing village fund allocation in Sumurboto Village, according to the results of interviews conducted at the Sumurboto Village Office, Mr. Ediyono, as Head of the Village, revealed that:

"In the responsibility report for the acknowledgment of the execution of the APBDesa, we have submitted it to the Official toward the finish of each monetary year, in particular as pay, use, and funding. " Eeee... what's more, the responsibility report for the acknowledgment of the Town APBD not entirely settled by Town Guidelines and as a type of responsibility with the local area, we as the sub-region party likewise welcome occupants of the Sulumboto people group to present the financial plan that we have endlessly utilized any place we go."

From the results of the interview with Mr. Ediyono as the Village Head in Sumurboto Village, the researcher concluded that it is by the Accountability Indicators According to Permendagri 113 of 2014, specifically (1) The Town Head in Sumurboto Subdistrict has presented a responsibility report on the acknowledgment of the execution of the Town APBD to the Official toward the finish of each monetary year, (2) The responsibility report for the acknowledgment of APBDesa execution comprises of pay, use and supporting, (3) The responsibility report for the acknowledgment of APBDesa not entirely set in stone by Town Guidelines.

4 Closing

In light of the aftereffects of examination on the Responsibility of Town Asset Portion The board in the Sumurboto sub-district in Village Development which was carried out in the Sumurboto sub-district. So it can be concluded that there is a Musrenbang to appreciate residents' ideas and participation which contains detailed development activities, and there are MMTs installed at every road intersection and posted in front of the Village Hall office. Concerning the Administration of Town Asset Portions, the report design is under the Pastor of Home Issues No. 113 of 2014. There were no obstacles in submitting the report because the report was made using a system that already contained financial data.

The standards of Town Monetary Administration as per Permendagri 113 of 2014 are that they are overseen in light of the standards of straightforwardness, responsibility, participatory, and did in an organized and monetary way. The standards of Town Monetary Administration as per Permendagri 113 of 2014 are that they are overseen in light of the standards of straightforwardness, responsibility, participatory, and did in an organized and monetary way.

Reporting on Village financial management in Sumurboto Subdistrict for the first semester was carried out on time, by Permendagri 113 of 2014 which states that the first-semester realization report and the second-semester realization report are in the form of APBDesa realization reports.

The responsibility phase of Sumurboto Subdistrict has been accounted for by the Town Head to the official as per the 2021 responsibility report which has utilized the responsibility report design for the acknowledgment of APBDes execution by Permendagri number 113 of 2014 by remembering reports for town resources, covers sectoral programs and local projects entering the town, as well as reports on the utilization of assets. town financial year.

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