

Transparency And Accountability Analysis of Musrenbang Fund Allocation

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Abstract. To improve management that is more effective and targeted in the regions, the Indonesian government during the New Order era 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, which is often called Decentralization. To understand the rule of straightforward and responsible town monetary administration, great town monetary organization should be carried out. According to the findings of the study titled "Analysis of Transparency and Accountability of Allocation of Funds for Village Development Planning Meetings (Musrenbangdes)," it is possible to draw the conclusion that Permendagri No. 113 of 2014 regarding Village Financial Management Guidelines. Transparency of village finances is carried out by accountability to the community through the submission of the realization of the Village Budget to the village Musrenbang. Additionally, the Banyumanik District Head is responsible for submitting the APBDes Realization Report to the Regent. The level of community participation in the Village Fund Allocation (ADD) implementation is said to be participating, but it has not significantly affected the allocation of village funds.

Keywords: Musrenbangdes, Transparency, Accountability

1. Introduction

To improve management that is more effective and targeted in the regions, the Indonesian government during the New Order era 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, which is often called Decentralization. [1] The paradigm shift began with the issuance of the regional autonomy policy package stipulated by law number 32 and 33 of 2004.[2] The essential focal point of this bundle of regulations is the designation of power from the focal government to the districts to do independent financial game plans and management, as well as institutional and faculty courses of action. From this law, it was changed to Law No. 6 of 2014 which stated "Villages are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights and/or traditional rights. recognized and respected in the system of government of the Unitary State of the Republic of Indonesia".[3] Based on this system, indirectly there is a trust given to local governments to be more independent and provide awareness that empowering local potential as regional independence is very important.[4]

In addition to the decentralized government system that was implemented, good governance has also become a reference for the current state administration system. To realize good governance, management must be carried out simultaneously with the delivery of accountability reports on program implementation, especially related to finance.[5] As per the power conceded to town the board by the public authority through the circulation of the town store spending plan, towns are additionally expected to control and oversee government undertakings and local area interests.[6]

Each village development requires a significant sum of money to fund. In accordance with No. Village funds are 6 of 2014 "funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages that are transferred through the district/city Regional Revenue and Expenditure Budget (APBD) and are used to finance governance, implementation, development, community development, and community empowerment".[3]

As per Priest of Home Issues Guideline No. According to Section 113 of 2014, "all activities that include planning, implementation, administration, reporting, and accountability of village finances" are referred to as village financial management. [7] The execution of town improvement, town local area improvement, and town local area strengthening can all work out as expected so the vision of a prosperous town and local area can be understood." Town monetary administration is a progression of cycles that are endlessly incorporated between one phase and another.

With the arrangement of legislature of the Republic of Indonesia. The financing or budget provided by the government for the village must be reported and accounted for its implementation by the minister or head of the relevant institution. The public always demands a clean, responsible, and transparent government and the need for government financial accountability is getting higher considering the increasing number of financial management elements that allow the misappropriation of funds for the public interest.

Apart from accountability for the implementation of good government, an element of transparency is also needed. Andrianto stated that transparency is providing information about the government to the public and ensuring that accurate information is easily obtained.[8]

As a result, managing the finances of the village necessitates the involvement of parties other than the village administration and the Village Consultative Body (BPD). Monetary responsibility for the town should be upward between the town head and the local area, as well as between the town head and their bosses, as well as being level between the town government and the Town Consultative Body (BPD). Town people group should approach public records in regards to monetary administration of the town without separation.

To understand the rule of straightforward and responsible town monetary administration, great town monetary organization should be carried out. The village treasurer is in charge of managing the finances of the village. No. Permendagri "The village treasurer is required to record every receipt and expenditure, and close the books at the end of each month in an orderly manner," according to 113 of 2014"

Therefore, it is hoped that the direct allocation of funds to the village administration will result in sustainable development for the community's benefit. Naturally, the village has been given a significant role, but it also has a significant responsibility. Consequently, the town government should have the option to apply the responsibility rule to its administration, expecting that the arrangements hold movements of every sort connected with the finish of-town government organization responsible to the town local area. Regions or Villages in exercising their rights, authorities, and obligations in managing their capabilities and potential are demanded to be carried out transparently and have high accountability. Financial data must be made available to the general public and users so that they can evaluate the level of

government accountability for all actions. In addition, the government's efforts to improve governance on the basis of good governance are referred to as accountability.

Rural development must be guided by the issues that exist, the potential that exists, the community's aspirations, and the established priorities for rural development. Based on these references, development that is based on the state becomes a development paradigm that is based on the community or better known as empowerment and community development, which is better managed. The degree of responsibility for Town Asset Assignment (ADD) the executives is laid out during the preparation, execution, and responsibility stages. This comes in the form of the village government's obligation to implement ADD-inspired village development. However, as can be seen from the data obtained and the outcomes in the field, there is still a gap between the planned amount of development and the evidence in the field. For instance, the planning for community empowerment in Sumurboto Village, Banyumanik District, is still regarded as being less successful, particularly when it comes to village development, particularly in terms of road infrastructure, irrigation, and community empowerment, which is regarded as being uneven and frequently off target.

The Village Fund Allocation (ADD) is one type of direct support from the central government for village development. by the community to be used, and the Village Head is responsible for keeping track of them.[8] In order to manage and track these funds, the village government needs to know how the village's finances are managed.

Sumurboto Village has an area of 0.84 km² with a population of 10,419 people including 5,159 men and 5,260 women. Sumurboto Village is located in the Banyumanik District which is a hilly area and includes residential areas and trading places, with an area of 1,600 Ha, consisting of 86.05 hectares (3.36 percent) for paddy fields, 1759.70 hectares (68.71 percent) for yards/housing, 553.44 hectares (21.61 percent) for dry land/garden, 59.16 hectares (2.31 percent) for pasture/pasture land, and 102.70 hectares (4.01 percent) for another dry land. Sumurboto Village is a village located in Banyumanik District, Semarang City. The majority of the population of Sumurboto Village are farmers and factory workers.

There is a discrepancy between the amount of the budget and the reality of the existing development so this raises suspicions for the community about where these budgets will go if they are not used for the welfare of the village community.

The problems encountered by researchers include the principle of transparency that has not been fully implemented because at this stage there is no information on the notice board or information board regarding the amount of expenditure and income in carrying out village financial management activities. According to Permendagri No. 113 of 2014 Article 40, "realization reports and accountability reports on the realization of APBDesa implementation are informed to the public in writing and with information media that are easily accessible to the public, such as bulletin boards, community radio, and other information media." [9] Likewise, responsibility issues exist where the town government device is still low with regards to the board and administration to the local area, bringing about an absence of correspondence between the town government and the local area and furthermore low local area support in exercises financed by town reserves.

In addition, the level of village infrastructure development is relatively inadequate, such as the number of damaged roads, access to village roads in narrow alleys that are still in the form of land, irrigation that has not been founded, and the level of community welfare which is still relatively low.

2. Method

The research is qualitative in nature. Based on the data collected, a qualitative approach is used to comprehend and interpret the significance of a human interaction or event.

Sources of data obtained in this study include:

1. Primary Data: this data is obtained from observations and interviews with respondents.
2. Secondary data: data obtained indirectly, or in the form of literature such as journals, media, and reference books

The information examination strategy utilized in this study is a subjective enlightening technique through a meeting and documentation approach. The methodical quest for and gathering of information acquired from interviews, field notes, and documentation is what Sugiyono alludes to as information examination. Data is organized into categories, broken down into units, synthesized, and compiled into patterns, as well as the selection of what is significant and what is not. will be examined and concluded in a manner that enables them and others to easily comprehend them.[10]

3. Result and Discussion

3.1 Accountability for the Management of the Allocation of Funds for the Sumurboto Village

The Sumurboto Sub-District Government manages village funds in several stages, starting from planning, compiling, establishing the Village APBDesa, implementing, and reporting.

3.1.1 Fund Planning

As indicated by the aftereffects of meetings with the Sumurboto town arranging division. The planning process must be carried out based on a program, and a clear agenda of activities. The Village Government compiles programs that are implemented must be able to improve the health, education, and community economic planning sectors starting from the village-level Musrenbang. Village development planning includes RPJMDesa and RKPDesa.

The Village government has held discussions with the community and Village institutions in order to prepare the Village RPJM and Village RKP. The village Musrenbang is held once a year in July. In Musrenbang, BPD, RT/RW, and community leaders can participate as local representatives to mediate village needs and later prioritize community needs in each area.

The development planning process is made in the Village RKP (Development Activity Plan) after which it is contained in the RAB (Expenditure Budget Plan) for the preparation of the APBDes, to be specific the town pay and use financial plan. The annual financial budget plan used by the village government to carry out village-approved programs and activities is called APBDes.

3.1.2 APBDes Compilation and Determination Process

based on the interview results with the village secretary of Sumurboto. The RKP Desa's established activity plan and budget plan serve as guidelines for the APBDesa planning process. The annual financial budget plan known as APBDesa is intended to

carry out programs and activities that have been approved by the Village. In Sumurboto Town, the cycle for arranging and concluding the APBDesa was: The prepared Raperdes regarding APBDesa was presented to the BPD for discussion and agreement. Perdes regarding APBDesa was prepared jointly by the Village Government, specifically the Village Secretary. The Raperdes will be sent to the Mekarsari Sub-District Head for evaluation by the District-level Village Facilitators once the Raperdes regarding the APBDesa have been agreed upon. The Mekarsari sub-district head then conducted an evaluation and presented it to the Barito Kuala district's BPMD. The APBDes are determined by the Regent through the sub-district head after the Barito Kuala BPMD has been evaluated and found to be appropriate, and village regulations regarding APBDesa can be enforced.

3.1.3 Implementation of Revenue Receipt

In view of the aftereffects of meetings with the Town Secretary of the specified APB Desa, the Sumurboto Baru Village Government will immediately implement the work plan. The Village Government requests the District Government to distribute and disburse funds for the implementation of APBDesa through BPMD.

The execution of income receipts is the system of getting and recording pay from the town. Sources of income for the Sumurboto Village come from the Village Fund (APBN), Village Fund Allocation (ADD), and Regional Tax and Retribution Revenue Sharing for the City of Semarang. Village revenue receipts only come from Village transfer income, this receipt has been implemented through the Village cash account. Due to a lack of understanding regarding the management of no longer operating village-owned enterprises (BUMDES), Sumurboto does not currently have the village's original income. so that village transfer income, which is used to pay for running the village government, implementing village development, and fostering community empowerment, makes up the entirety of the village's income.

The village transfer income (APBN) of Ssumurboto Village is fully allocated for physical development activities. Transfer income sourced from ADD is allocated for government administration, community empowerment, and community development. Meanwhile, income from regional taxes and levies is allocated for the development and development of village communities.

The component for diverting and dispensing Town reserves (APBN), as indicated by Permendagri No. 113 of 2014, which manages the administration of assets from the State Use Financial plan that come to the Town: ADD, territorial duty and duties benefit sharing, a Proclamation of Responsibility for the Utilization of Town Assets, a Report on the Utilization of Town Assets, and a Letter of Accountability (SPJ) accompany the Village Head's request for disbursement. The application was examined by the Banyumanik District Head. After the request for disbursement is further examined, the Camat submits a recommendation for channeling Village Funds to the Regent through BPMPD by attaching the Work Plan for Village Funds, ADD, and Revenue Sharing Tax Retribution, Reports on the use of Village funds, letters of accountability (SPJ) and recommendations issued if the application document for disbursement has been complete and correct. Based on the Sub-district-head's recommendation, After receiving approval from the Regent, the BPMD transmits the request for the distribution and disbursement of Village funds to the BPKAD head. The Top of the BPKAD conveys Town Assets from the Territorial depository to the Town depository account. After receiving specific notifications from the Head of the

BPMPD and receiving recommendations from the Sub-District Head, each Village distributes Village funds, ADD, and Regional Tax & Retribution Revenue Sharing. The Village Treasurer uses evidence and a power of attorney from the Village Head to disburse Village funds at the designated bank.

The mechanism for channeling and disbursing Village Funds, in the Sumurboto Village, namely: The Village Head submits a request for disbursement by attaching a plan for using Village funds, and the application is examined by the Camat through the District Village Facilitator, after the application for disbursement is examined further, the Sub-District Head submits recommendations for channeling and disbursing Village Funds to Regent through BPMPD. Based on the Sub-District Head's recommendation, the BPMPD then continued to distribute Village Funds to the BPKAD after obtaining approval from the Regent. Then BPKAD circulates town assets from the local depository to the town depository account.

3.1.4 Administration

Interviews with the Village Treasurer revealed that the Village Treasurer is in charge of the administration of receiving funds in Sumurboto. The general cash book, the tax auxiliary cash book, and the bank subsidiary book are utilized by the Village Treasurer when recording receipts. The Village Treasurer has recorded transfer receipts in its records. The new Tinggiran Village Government administration used the BPKP-developed Village Financial Information System (SISKUEDES) in 2018.

3.1.5 Administration of Spending

According to what he learned from an interview with the Financial Treasurer, the Village Treasurer was in charge of managing Sumurboto's expenditures. The Town Financier utilizes the General Money Book and the Bank Right hand Book to record consumptions. All village expenses/shopping conducted by the Sumurboto Village are in cash. Village expenditures/expenditures issued by the village treasurer have been issued receipts for expenditures. Management related to village spending, the collection has been carried out in the form of receipts or notes and recorded in the general treasury book. The Town Financier likewise records charge commitments that are kept or gathered for use exchanges in the assessment auxiliary book.

Procurement of goods or services is carried out through self-management by empowering experts in the village and maximizing the use of materials or materials from the local area. The self-management aims to empower the local community and to encourage an increase in village local economic activities. Funds sourced from ADD and regional tax and retribution profit sharing (APBD) are carried out directly by the village government which is given authority, that is, the general treasury for the executor, for the Financial Management Team's (TPK) use of funds from Village funds (APBN). Village community and Village government components make up the TPK. TPK was established by a decree of the village head (SK). TPK was formed to carry out program activities sourced from village funds (APBN).

After the TPK was formed and the APBDesa was determined, the first step taken by the TPK for the Sumurboto Village was to make the RAB one of the funding submission documents. After the RAB was made, it was then verified by the Village Head. After verification, the RAB was approved by the Village Head and the TPK carried out the process of activities by the RAB.

3.1.6 Treasurer Report

At the end of each month, the Sumurboto Village Treasurer closes the books and produces an accountability report in the form of an Accountability Letter (SPJ).

This SPJ is required for channeling village funds, ADD, and regional tax & retribution sharing.

3.2 Analysis of Village Fund Management

The Sumurboto Village government in Semarang's Banyumanik District to carry out the task of managing and making use of the village's funds. Regarding the priority of using village funds annually, which is to carry out appropriate and targeted village development that will benefit the Sumurboto Village's residents in many ways. The aim of implementing these activities, which are always carried out every year, is none other than to meet the community's need for health and education which is oriented towards preparing the younger generation for the next level of education. Through community empowerment activities that have been carried out by the Tinggiran Baru village government, when viewed from the implementation of the concept of trust in sharia enterprise theory, it can be said that the implementation of this activity is a manifestation of the mandate contained in the priority use of village funds which also requires empowerment for villagers. according to that purpose. however, if you want to criticize many things can be criticized from the implementation of this activity, for example, the portion of the implementation of this empowerment activity is still felt to be less than what is desired every year, namely 70:30 between development and empowerment, less variety of activities, management that still needs improvement, and the involvement of the village community which needs to be expanded in scope.

In this regard, village funds provided by the central government are a mandate that must be properly managed and carried out by every village that receives them to realize social justice that ends in the welfare of the villagers as aspired by the entire Indonesian nation.

The concept of encyclopedia of the social sciences says that management is a process by which the implementation of a certain goal is organized and supervised. Planning, organizing, monitoring, and evaluating one's progress toward a predetermined objective are the foundations of management (management), which entails ensuring that one's organization functions effectively and efficiently.

3.2.1 Planning

The town monetary arranging process starts with the secretary making a draft town guideline on APBDesa in light of the RKPDesa of the year being referred to, as per Permendagri Number 113 of 2014. The secretary then, presents the draft to the town head for discussion and simultaneousness with the town consultative body by October of the continuous year. After the draft has been mutually settled upon by the town head and the Town Consultative Body, it should be submitted to the Official/City chairman through the sub-area head no later than three after 3 days. The Official/City chairman decides the results of the APBDes assessment inside twenty (20) working long stretches of getting the Draft Town Guideline on APBDesa. After the city chairman supported the draft, the Official/Chairman gave the discoveries of the assessment to the town head through the Sub-region head to make the Town Spending plan. In the event that the assessment results are not in the public interest or as per higher regulations and guidelines, the town head should make changes inside seven (seven) working days. The Official/City chairman can drop the Draft Town Guideline with an Official/Chairman Declaration and pronounce the roof of the APB Desa spending plan for the previous financial year if the Town Head does not circle back to the consequences of the assessment. If the Town Head specifies the Draft Town Guideline on APBDesa to become a Town Guideline.

This is demonstrated by the Sumurboto Sub-District government's implementation of the principles of development planning outlined in the Village Development Activity Plan (RKP), which is then incorporated into the Expenditure Budget Plan (RAB) for the purpose of preparing the Village Revenue and Expenditure Budget (APBD).

3.2.2 Execution

The Village treasury account is used for all of the village's income. The Regency/City government sets rules, especially for villages where there are no banking services yet. The income of each village is supported by accurate and complete evidence. As a result of his authority and responsibility, the Village Head must intensify income collection. For each expenditure, the APBDesa must be supported by complete and valid evidence. This proof was given by the endorsement of the town secretary and the information on the town head. The Town Depository can't burn through cash that troubles the APBDesa before the draft Town Guideline on APBDesa is ordered as a Town guideline.

The utilization of town reserves is checked by town collaborators to perceive how well assignments are completed as per the objectives and arrangements. The oversight of the utilization of town reserves depended on Victor M's. hypothesis, which states that every effort and action should be made to determine the extent to which tasks are carried out in accordance with the provisions and goals to be achieved by village assistants. Jusuf Juhir and Victor M. Situmorang, 1994, p. 21)

3.2.3 Administration

The Town Financier is responsible for the organization. The Town Financier's liability is to get, store, store, direct Recording of each receipt and payment, close the books in an efficient way toward the finish of every month, and be expected to represent cash through responsibility reports. The Village Treasurer is obligated to manage the administration. Documents pertaining to expenditure administration by Village regulations pertaining to APBDesa or Village regulations pertaining to amendments to APBDesa through the technical implementation of village fund management through the submission of requests for SPP payments that have been approved by the Village Head.

3.2.4 Reporting

A first-semester report, due by July 31 of the ongoing year, and a year-end semester report, due by January 31 of the next year, will be presented by the town head to the Official/City chairman with respect to the execution of APBDesa.

3.2.5 Accountability

The town chief will give the Official/City chairman with a report enumerating the pay, costs, and other monetary data expected to execute APBDesa at the finish of each financial year. The responsibility report on APBDesa execution is expected by town guidelines. Through data channels that are effectively available to the overall population, for example, announcement sheets, local area radio, and other data channels, people in general is educated regarding the acknowledgment and responsibility covers the execution of APBDesa. In no less than one month of the finish of the applicable monetary year, the Sub-area head should submit acknowledgment and responsibility covers the execution of APBDesa to the Official/City hall leader.

The Town Secretary makes a draft town guideline with respect to APBDesa for the significant year based on Permendagri Number 113 of 2014 Part V Article 20. The Town

Secretary presents the draft town guideline to the Town Head. The Raperdes in regards to the APBDesa are submitted to the Town Head, then, at that point, submitted to the BPD for conversation and joint arrangement. The Raperdes on the APBDesa that have been agreed upon are then presented to the Regent/Mayor. The village leader is obligated to revise the Raperdes regarding APBDes in the event that they are inappropriate.

In the Sumurboto Village where it is in effect, the village treasury account is used to receive village income, which is limited to income from village transfers. The Sumurboto Town doesn't have the town's unique pay, in light of the fact that the Town doesn't have a Town Possessed Endeavor (BUMDES). so just the pay from town moves makes up the town's all's pay. This cash is utilized to run the town government, complete town advancement, and support local area strengthening. The Town Government likewise expressed that the limits in setting town reserve receipts in motion were an absence of comprehension of the spending plan and the execution of assets planned for town improvement, which could bring about overabundance or deficient assets during town advancement.

The application known as the Village Financial Information System (SISKUEDES) is used by the Village Treasurer to manage revenue in Sumurboto Village. in the receipt record kept by the Village Treasurer using the Cash Book, General Cash Book, and Bank Assistant Book. The only source of income for Sumurboto Village is transfer income.

The SISKUEDES application was utilized by the Village Treasurer to manage expenditures in the Sumurboto Village. The Village Treasurer records expenses in the General Cash Book, Cash Book, Bank Assistant Book, and Tax Assistant Book. As evidence of expenditure, the Village Treasurer has recorded all expenditures and receipts in the Cash Book and General Cash Book. Supported by evidence, notes, or receipts, administration of village-related expenses. Additionally, the tax obligations that are deducted or collected from shopping transactions are recorded by the village treasurer. In the Tax Assistance Book, the Village Treasurer has noted it in the revenue column.

In carrying out the report the Village Treasurer closes the book and makes accountability at the end of each month. Accountability reports are made in the form of an accountability letter (SPJ), this SPJ is included as a requirement for channeling village funds, ADD, and sharing of regional taxes & levies. At the end of the budget period, the village treasurer made a report on the realization of the Village APBDes implementation.

Accountability reports are sent to the village head on a monthly basis, as stated in Permendagri 113 of 2014, which deals with the management of the village's finances. The Raperdes pertaining to the APBDesa were drafted together with the village government, namely the Village Secretary, during the process of drafting and determining the responsibility of the Sumurboto Urban Village APBDesa. They were then submitted to the BPD for approval. The APBDes is then evaluated by the Meksari Sub-District Head and the village facilitator before being submitted to the Regency BPMD and deemed appropriate. The Regent and the Sub-District Head then determine the APBDes, and the Perdes pertaining to the APBDes can be enforced.

4. Closing

As indicated by the discoveries of the review named "Examination of Straightforwardness and Responsibility of Musrenbang Asset Designations," town monetary administration responsibility lies with Permendagri No. 113 of 2014 in regards to Town Monetary Administration Rules. Straightforwardness of town funds is completed by

responsibility to the local area through the accommodation of the acknowledgment of the Town Spending plan to the town Musrenbang. Additionally, the Banyumanik District Head is responsible for submitting the APBDes Realization Report to the Regent. Despite the fact that local area support in the execution of the Town Asset Portion (ADD) is supposed to be high, it has not altogether impacted the conveyance of town reserves. The degree of cooperation is low since there are still individuals who don't take part in that frame of mind of executing the Town Asset Designation (ADD). As far as responsibility and straightforwardness in the monetary administration of Sumurboto Town, Banyumanik Region, the absence of local area cooperation and public information on the framework for utilizing town reserves are impediments for the Sumurboto Town government. The community's role is being expanded in an effort to overcome these obstacles. Each village fund budget is for village fund allocation (ADD), which is expected to increase community participation in village development because the budget is allocated for development in accordance with community expectations. Consequently, a village financial management system that is Good is required.

Permendagri No. 113 of 2014, principles of village management include:

- a. Transparency, namely openness that allows the community to know clearly about the details of the village funds being managed, the kinds of things that can be done with these funds and how the village government is held accountable for how they are used. In light of this, the Sumurboto Village government routinely displays all program details from the village income and expenditure budget (APBDesa) to the general public on billboards that are erected in a number of strategic locations and frequently passed by residents each year. The Tinggiran Baru Village government has engaged the community in planning transparency by holding village meetings to discuss development plans and financial plans. In addition, the Village Head must be able to make decisions that the community approves of by involving the community in village development planning and implementation.
- b. Accountable, specifically the exemplification of the commitment to be responsible for the administration and control of the assets allocated to him for the execution of the strategy to accomplish the expressed targets. The obligation to be accountable for the use of Sumurboto Village funds that have been entrusted to him as an accountable embodiment in the management of those funds has been fulfilled. An APBDesa budget realization report outlines the responsibility and includes village financial reports, a general cash book, bank subsidiary books, and activity subsidiary books. The acknowledgment of responsibility in the administration of the Sumurboto Town's finances has been going very well because of this clarification.

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