

## Accountability of Village Fund Allocation in Efforts to Improve Development in Villages in Pandeglang District (Case Study on Cibaliung Village, Cimanggu Village, and Sukasari Village)

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**Abstract:** This study aims to analyze the role of accountability in the management of Village Allocation Funds (ADD) for the 2024 fiscal year in three villages in Pandeglang District—Cibaliung, Cimanggu, and Sukasari—in efforts to enhance village development. The study was conducted using a descriptive qualitative approach through interviews, observations, and analysis of official village documents and other supporting data. The findings indicate that the implementation of accountability in the three villages varies in effectiveness, influenced by the capacity of village officials, transparency mechanisms, and community participation. Sukasari Village shows the highest level of accountability due to strong community involvement and the use of digital information media, while Cibaliung Village is categorized as moderate, and Cimanggu Village faces challenges with documentation and limited budget publication. The use of ADD in Cibaliung and Cimanggu Villages is more focused on infrastructure development, while Sukasari Village has directed its budget toward improving public services and community empowerment. The study concludes that accountability is a determining factor in the success of village development. Recommendations are made for village governments to improve the capacity of officials, expand digital budget publication, and encourage community participation as part of social oversight to strengthen village financial governance sustainably.

**Keywords:** Accountability; Village Allocation Funds (ADD); Village Development

## INTRODUCTION

The improvement of village governance quality in Indonesia has become a major focus of the government since the implementation of decentralization and regional autonomy policies. The authority granted to village governments through Law No. 6 of 2014 on Villages aims to strengthen villages as the frontline units in public services, local development, and community empowerment. Village Funds (DD), allocated through the National Budget (APBN), provide the fiscal space for village governments to plan and implement development programs that meet the community's needs. One key component of this funding is the Village Allocation Fund (ADD), which is used to support village administration, development, community organization, and empowerment.

Accountability in managing village funds is critical to ensure that the budget is used effectively and transparently, with a focus on sustainable development. In the context of ADD, accountability serves as the primary mechanism to prevent budgeting errors, deviations, and fraudulent practices that could harm the community. This research focuses on understanding the role of ADD accountability in village development in Pandeglang District, particularly in the villages of Cibaliung, Cimanggu, and Sukasari. These villages were selected based on their geographical, social, and accessibility characteristics.

The distribution of ADD to villages in Pandeglang demonstrates the government's commitment to accelerating rural development. However, despite substantial funding, issues such as poverty, governance challenges, and limited community participation still hinder the effectiveness of ADD implementation. Strengthening accountability through better governance, transparency, and community participation is essential to address these challenges.

This study aims to explore how accountability in ADD management contributes to village development and offers practical recommendations for improving village governance. The research findings will also contribute to strengthening public oversight and ensuring that ADD is effectively used to achieve the intended development outcomes.

### RESEARCHMETHOD

This study uses a qualitative approach with a descriptive research design, aimed at gaining a deep understanding of the application of accountability in the management of Village Allocation Funds (ADD) in three villages in Pandeglang District. This approach was chosen because the issue being studied cannot be explained quantitatively, but rather requires contextual exploration of the practices, processes, and dynamics of the relationships between actors in village financial governance. Creswell (2016) explains that qualitative research is used to understand the meanings derived from the experiences of individuals or groups related to a particular social issue, making this method relevant for examining how village governments implement the principle of accountability in managing ADD. A descriptive design is applied to systematically describe the phenomenon based on empirical data without manipulating the research variables.

### RESULTS AND DISCUSSION

This study provides an empirical description of the implementation of accountability in the management of Village Allocation Funds (ADD) for the 2024 fiscal year in three villages in Pandeglang District, namely Cibaliung, Cimanggu, and Sukasari. The results are presented based on the stages of village financial management, including planning, implementation, and accountability. The research findings were obtained through interviews, observations, and a review of village documents, and were compared with regulatory provisions such as Ministry of Home Affairs Regulation No. 20 of 2018 and Ministry of Finance Regulation No. 108 of 2024. Actual ADD data, budget utilization, and accountability mechanisms are systematically organized to show the patterns of accountability implementation in the three villages. These findings are organized into tables and descriptive narratives to provide an objective overview of ADD management for the current fiscal year.

The planning process for ADD in the three villages shows variations in the mechanisms of deliberation and planning document preparation. Cibaliung Village conducted Village Consultations in a structured manner due to better administrative capacity. Cimanggu Village prepared its planning through consultations with a broader scope and larger infrastructure needs, making the preparation of the Village Development Plan (RKPDes) more complex. Sukasari Village carried out the planning process with a high level of community participation, due to its proximity to the district government center. All three villages prepared RKPDes and APBDes documents as the basis for using ADD in the 2024 fiscal year. The findings from the planning stage are summarized in Table 1.

Table 1. Research Findings from the Planning Stage of ADD Management for the 2024 Fiscal Year

Planning Indicator	Cibaliung Village	Cimanggu Village	Sukasari Village
Musyawarah Desa (Musdes) Implementation	Conducted regularly and structured	Conducted, with a broader regional scope	Conducted with high community participation
RKPDes Preparation	Prepared and verified by the village secretary	Prepared with a focus on infrastructure priorities	Prepared and ratified through active deliberation
APBDes Establishment	In accordance with village regulation mechanisms	In accordance with village regulation mechanisms	In accordance with village regulation mechanisms
Document Availability	Available, but publication is limited	Available, but not fully documented	Available, with some published

The implementation stage of ADD for the 2024 fiscal year shows varying budget amounts and fund utilization realizations in each village. Cibaliung Village received ADD amounting to IDR 1,243,149,000, with Phase I funds used for village road paving, drilling of a well, and the distribution of BLT to 28 families. In Phase II, the funds were used for the construction of a concrete pavement road valued at IDR 123,982,000. Cimanggu Village received ADD amounting to IDR 909,861,000, with Phase I funds

focused on the construction of a 500 m × 2.5 m village main road, drainage, bridge, and BLT; while Phase II funds were used for the rehabilitation of a concrete pavement road with a budget of IDR 98,408,000. Sukasari Village received ADD amounting to IDR 970,944,000, with Phase I funds used for the procurement of a village emergency vehicle, and Phase II used for infrastructure development and community empowerment. A detailed breakdown of fund usage is presented in Table 2.

Table 2. ADD Amount and Fund Utilization Realization for the 2024 Fiscal Year

Village	ADD Received	Phase I Utilization	Phase II Utilization
Cibaliung	IDR 1,243,149,000	Village road, well drilling, BLT for 28 beneficiary families	Concrete pavement construction (IDR 123,982,000)
Cimanggu	IDR 909,861,000	Village main road, drainage, bridge, BLT	Rehabilitation of concrete pavement road (IDR 98,408,000)
Sukasari	IDR 970,944,000	Procurement of village emergency vehicle	Infrastructure development & community empowerment

The research findings indicate that all three villages have implemented the accountability stage of ADD through the mechanisms of budget realization reports, accountability meetings, and submission of reports to the Village Consultative Body (BPD) and sub-district government. Cibaliung Village uses the village office bulletin board as a publication medium, although data updates are not always made on time. Cimanggu Village displays information on physical announcement boards and project billboards, but does not yet have an official social media platform for budget publication. Sukasari Village, in addition to using physical bulletin boards, also utilizes social media for activity publication, although budget details have not been fully presented. The accountability indicators are shown in Table 3.

Table 3. Forms of Accountability in ADD Management for the 2024 Fiscal Year

Accountability Indicator	Cibaliung Village	Cimanggu Village	Sukasari Village
Budget Realization Report	Delivered through village consultations	Delivered through BPD and consultations	Delivered through village forums
Public Transparency	Village office bulletin board	Bulletin board & project billboards	Bulletin board & social media
BPD Involvement	Plays a role in verification	Plays a role in oversight	Actively involved in the evaluation process
Community Involvement	Moderate participation	Low participation	High participation

The research findings also show variations in transparency levels, community participation, and the effectiveness of ADD management. Cibaliung Village shows a moderate level of transparency, with some internal reports that need to be updated. Cimanggu Village has a low level of transparency due to the lack of digital publication media and the unsystematic arrangement of reporting documentation. Sukasari Village demonstrates a high level of transparency by utilizing several media outlets for publication and having active community participation in village deliberation forums. The comparative data for the indicators across the villages is summarized in Table 4.

Table 4. Comparison of ADD Accountability Implementation Across Villages

Indicator	Cibaliung Village	Cimanggu Village	Sukasari Village
Availability of Online Documents	Available but limited	Available but limited	Available
ADD Allocation	Infrastructure & empowerment	Infrastructure & empowerment	Local economy & empowerment
Transparency Level	Moderate	Low	High but not detailed
Community Participation	Moderate	Low	High

The research findings show the impact of ADD on village development in 2024, particularly in infrastructure development. Cibaliung Village experienced improvements in the quality of neighborhood roads and public facilities in line with the allocated budget, which prioritized the physical sector.

Cimanggu Village also showed improvements in infrastructure, although the distribution of results has not been even. Sukasari Village saw significant improvements in public services due to the presence of a village emergency vehicle and relatively more complete infrastructure facilities compared to other villages. These results are summarized in Table 5.

Table 5. Impact of ADD Implementation on Village Development for the 2024 Fiscal Year

Village	Infrastructure Impact	Public Service Impact	Community Empowerment Impact
Cibaliung	Improvement of roads & public facilities	BLT distributed to the right recipients	Not dominant
Cimanggu	Improvement of main roads & drainage	BLT distributed	Limited empowerment
Sukasari	Relatively equal infrastructure	Emergency vehicle enhances services	High due to active participation

#### Research Findings and Discussion

The research findings provide an objective overview of the factual conditions of ADD management in three villages in Pandeglang District in 2024, based on official documents, interviews, and field observations. These findings are presented as they are, without interpretation, to serve as the basis for the following discussion.

The implementation of accountability in the management of Village Allocation Funds (ADD) in Cibaliung, Cimanggu, and Sukasari Villages shows a close relationship between the capacity of village officials, the availability of transparency media, and the level of community participation. The emerging pattern indicates that villages with stronger administrative capacity and better access to information tend to have higher accountability. This finding aligns with Mardiasmo's (2018) public accountability theory, which emphasizes that the entrusted party must be able to provide clear, transparent, and accountable reports to the public as the principal. In the context of this study, the differences in the implementation of accountability across the three villages indicate variations in the success of ADD management, influenced by the internal conditions of the villages and their social environment.

The relationship between village governments as agents and the community as the principal, as described in agency theory, provides a relevant framework for interpreting the dynamics of ADD management. Jensen and Smith's (1984) agency theory emphasizes that the differences in interests between the principal and the agent can create information asymmetry. This phenomenon is evident in Cimanggu Village, where minimal documentation and low publication led to the community not having comprehensive information regarding ADD usage. This condition increases the risk of information asymmetry, as explained by Normasyhuri et al. (2022), which limits the community's ability to oversee the village government. This finding reinforces the view that accountability is not only a formal obligation but also an instrument to reduce conflicts of interest through information transparency.

The varying levels of accountability across the three villages also reflect the success of applying the principles of good governance. The concept of good governance, as defined by the UNDP (1997), emphasizes the importance of transparency, effectiveness, participation, and accountability as pillars of sound government. Sukasari Village shows the most optimal application of these principles due to the high level of community participation and the use of social media as a public transparency tool. This activity demonstrates that accountability is not only derived from village officials but also supported by social structures that encourage citizen involvement in deliberation forums. The active participation of residents in Musdes strengthens social control, ensuring that development priorities better meet the community's needs.

The use of ADD in Cibaliung and Cimanggu Villages, which focuses more on physical infrastructure development, reflects the traditional approach to village development that prioritizes basic infrastructure, such as roads and drainage. The interpretation of this data shows that physical infrastructure development often arises from the underdeveloped condition of village infrastructure. The fact that Cibaliung and Cimanggu are located far from the district government center emphasizes the relevance of geographical context in influencing budget allocation. This finding aligns with Erowati's (2021) statement that the village fund policy for community empowerment and development is heavily influenced by the region's

conditions and local needs. In areas with inadequate basic infrastructure, physical development needs will be the primary focus.

Sukasari Village, on the other hand, shows a different development pattern compared to the other two villages, as most of its ADD was used for strengthening the local economy and community empowerment, such as the procurement of an emergency vehicle and community empowerment programs. This pattern indicates that villages with better infrastructure can shift the focus of ADD use toward improving public services and economic empowerment. This pattern supports Sa'adah's (2021) argument that accountability in village fund management plays a role in promoting sustainable development and community participation. Villages with higher accountability are better able to design development programs that focus on social and economic sustainability, rather than just physical improvements.

The availability of publication documents and information media is a crucial factor distinguishing the effectiveness of accountability across the villages. Cibaliung and Cimanggu Villages have limited digital publications, so information about the APBDes and budget realization is not widely accessible to the public. This condition weakens social accountability because the community does not have adequate access to assess the alignment between planning and actual fund utilization. Babulu (2020) explains that proper documentation and information transparency are essential in preventing fraud in village fund management. The low-quality documentation in Cimanggu Village shows a gap that could undermine the effectiveness of oversight. In contrast, Sukasari Village, which publishes activities through social media, demonstrates increased accountability because the information is more widely exposed to the public.

The role of village consultations (Musdes) as a forum for discussing planning and budget accountability shows variations between villages. The high level of participation in Sukasari Village shows that Musdes functions as both a social control tool and a medium for conveying community aspirations. The moderate level of participation in Cibaliung and the low level in Cimanggu indicate differences in the awareness and capacity of the community to evaluate the village budget. This finding strengthens Asmawati & Basuki's (2019) opinion that community participation is a key factor in the success of financial accountability in villages. Villages with low community participation tend to struggle to ensure the accuracy and relevance of budget use, as the public evaluation process is not optimal.

The interpretation of the research findings also shows that the understanding of village officials regarding regulations on village financial management influences the success of accountability implementation. Minister of Home Affairs Regulation No. 20 of 2018 and Ministry of Finance Regulation No. 108 of 2024 regulate village financial governance from planning to accountability stages. The implementation of these regulations appears to be more consistent in Cibaliung and Sukasari than in Cimanggu. This variation shows that training and the capacity-building of village officials are essential in supporting accountability. Hidayat & Rafni (2024) found that the technical skills of officials significantly affect the quality of village fund management, including the completeness of reporting and the accuracy of APBDes preparation.

The use of village funds for more dominant physical development in the two villages also indicates a connection between budget accountability and the achievement of development results. Villages with higher accountability can produce more measurable development outcomes. Cibaliung Village, with neat budget administration, shows clear physical development impacts such as road paving and clean water facilities. Although Cimanggu Village used its budget for physical development, the results are uneven due to oversight and documentation issues. This interpretation reinforces the BPK RI's (2022) argument that village funds must be managed transparently, accountably, effectively, and efficiently to maximize benefits for the community.

Overall, the analysis shows that accountability is a key variable in determining the quality of village development. Sukasari Village, with the highest level of accountability, demonstrates development achievements that are not only physical but also social and economic. Cibaliung Village falls into the moderate category, where physical development is visible, but publication and participation aspects need improvement. Cimanggu Village shows significant needs for improvement in reporting, documentation, and transparency. These differences demonstrate that accountability is not merely an administrative rule but a mechanism that affects the effectiveness of ADD usage in achieving village development.

## CONCLUSION

The research findings indicate that the implementation of accountability in the management of Village Allocation Funds (ADD) for the 2024 fiscal year in Cibaliung, Cimanggu, and Sukasari Villages occurred with varying levels of effectiveness, depending on the capacity of village officials, transparency mechanisms, and community participation in each village. Cibaliung and Cimanggu Villages applied adequate accountability in the planning and implementation of ADD, but there were limitations in publication and documentation, particularly in Cimanggu, which had low transparency, thereby limiting the public's access to budget information. Sukasari Village demonstrated the highest level of accountability due to strong community participation and the use of social media as a tool for information transparency, resulting in more evenly distributed development that also included public service and community empowerment aspects. All villages adhered to regulatory provisions, such as Ministry of Home Affairs Regulation No. 20 of 2018, but the effectiveness of accountability was heavily influenced by administrative readiness, the capacity of officials, and community support in the deliberation and oversight processes.

## Recommendations

The recommendations of this research are aimed at strengthening accountability mechanisms to improve the quality of village development in the future. Expanding the capacity of village officials through training in village financial management is essential, especially for villages like Cimanggu, which face documentation challenges, to ensure more orderly and systematic budget reporting and publication. Cibaliung and Sukasari Villages need to consistently expand digital publication so that budget information is more evenly accessible to the public. Strengthening the role of the community in Musdes (village consultations) should be continually improved, as participation has been shown to contribute to the accuracy of development programs, as seen in Sukasari Village. Future research is expected to expand the study to more villages and utilize more detailed budget realization data to provide a comprehensive picture of the factors influencing accountability at the local level. Additionally, the development of a quantitative indicator-based accountability evaluation model should be explored, which could serve as a tool for integrated oversight by local governments.

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