



# PROCEEDINGS

## The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

Cutting Edge Innovations for Sustainable Development Goals

Universitas Muhammadiyah Yogyakarta (Indonesia)

October 13 - 14 2020

<https://icosi.umy.ac.id/>

## Focal Conferences



- ✔ (ICPU) The 2nd International Conference on Pharmaceutical Updates
- ✔ (ICOMS) The 6th International Conference on Management Sciences
- ✔ (ICLAS) The 9th International Conference on Law and Society
- ✔ (ICMHS) The 4th International Conference Medical and Health Sciences
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- ✔ (IConARD) International Conference on Agribusiness and Rural Development
- ✔ (ISHERSS) The 2nd International Symposium on Social Humanities Education and Religious Sciences
- ✔ (ICONPO) The 10th International Conference on Public Organization
- ✔ (DREAM) The 5th Dental Research and Exhibition Meeting
- ✔ (ICHA) The 5th International Conference on Hospital Administration
- ✔ (ICOSA) The 3rd International Conference on Sustainable Agriculture





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## Preface by the Chairperson of the 4<sup>th</sup> ICoSI 2020



**Dr. Yeni Rosilawati, S.IP. S.E., MM.**

Assalamu'alaikum Wr. Wb.

All praise is due to Allah, the Almighty, on whom we depend for sustenance and guidance. Prayers and peace be upon our Prophet, Muhammad SAW, his family and all of his companions.

On behalf of the organizing committee, it is my pleasure and privilege to welcome the honourable guests, distinguished keynote & invited speakers, and all the participants.

With the main theme of “Cutting-Edge Innovations on Sustainable Development Goals (SDGs)”, the 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020 serves as a forum to facilitate scholars, policy makers, practitioners, and other interested parties at all levels from Indonesia and abroad to present their novel ideas, promote cutting-edge research, and to expand collaboration network. The conference has about 1373 participants participating from more than 8 countries 4 continents all over the world, making this conference a truly international conference in spirit.

This multidisciplinary conference was first held in 2012 and has undertaken various changes and adopted to the current technological trends of our education system. From having this conference with just 175 participants back in 2012 we have come a long way in making the conference a huge success with more than 1373 participants participating in this two-day conference.

Formerly, this conference consisted of only 9 (nine) focal conferences. This year, there are 14 focal conferences from various disciplines, namely: 1) The 2<sup>nd</sup> International Conference on Pharmaceutical Updates (ICPU), 2) The 6<sup>th</sup> International Conference on Management Sciences

(ICoMS), 3) The 9<sup>th</sup> International Conference on Law and Society (ICLAS), 4) The 4<sup>th</sup> International Conference Medical and Health Sciences (ICMHS), 5) The 6<sup>th</sup> International Conference for Accounting and Finance (ICAF), 6) The 2<sup>nd</sup> International Language and Education Conference (ILEC), 7) The 2<sup>nd</sup> International Conference on Nursing (ICONURS), 8) The International Conference on Information Technology, Advanced Mechanical and Electrical Engineering (ICITAMEE), 9) The 2<sup>nd</sup> International Conference of Agribusiness and Rural Development (IConARD), 10) The 10<sup>th</sup> International Conference on Public Organization (ICONPO), 11) The 2<sup>nd</sup> International Symposium on Social Humanities Education and Religious Sciences (ISHERSS), 12) The 5<sup>th</sup> Dental Research and Exhibition Meeting (DREAM), 13) The International Conference on Hospital Administration (ICHA), and 14) The 3<sup>rd</sup> International Conference on Sustainable Agriculture (ICoSA).

Accordingly, We are proud to announce that this year, the 4<sup>th</sup> ICoSI 2020 breaks the Museum Rekor-Dunia Indonesia (MURI) record as the Virtual Multidisciplinary Conference with the Largest Number of Area of Fields in Indonesia

In addition, this year, this conference holds special value since this is the first conference in the history of our university where the entire conference is taking place remotely on a digital platform through the use of advance technologies due to the Covid-19 Pandemic.

I would take this opportunity to express my highest respect to the Rector of Universitas Muhammadiyah Yogyakarta, Dr. Gunawan Budiyanto who gave approval and ensured the maximal support from all the faculty members of Universitas Muhammadiyah Yogyakarta (UMY) that made this event a big success. In addition, my appreciation goes to all the support teams who have provided their valuable support and advice from planning, designing and executing the program.

Let me conclude my speech by encouraging the delegates to participate with an increasing number in all the activities and discussions through the digital platforms for the next two days. I wish everyone a successful, safe, and fruitful conference.

Thank you!

Wassalamu'alaikum Wr. Wb.

Yogyakarta, Indonesia, 14 October 2020





## Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta



**Assoc. Prof. Dr. Gunawan Budiyanto**

Innovation is the beginning of the development of technology, and technology is a development machine that is expected to provide benefits to humans and provide the smallest possible impact on environmental quality. In the concept of sustainable development, development must improve the quality of human life without causing ecological damage and maintain the carrying capacity of natural resources.

International Conference on Sustainable Innovation (ICoSI) is an international conference which is an annual conference held by the University of Muhammadiyah Yogyakarta (UMY), Indonesia. In 2020 this raises the issue of "Cutting-Edge Innovations on Sustainable Development Goals." Therefore, on behalf of all UMY academics, I would like to congratulate you on joining the conference, hoping that during the Covid-19 Pandemic, we can still provide suggestions and frameworks for achieving sustainable development goals.

# About The 4<sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020

## *Cutting Edge Innovations for Sustainable Development Goals*

The 2030 Agenda for Sustainable Development is enacted by the United Nations as a shared blueprint for peace and prosperity for people and the planet, now and into the future. It consists of strategies to improve health and education, reduce inequality, and spur economic growth while also conserving natures by 2030.

This year, however, at the first one-third of its timeline, the SDG Reports shows that the outbreak of COVID-19 did hinder the achievement, or at least decelerate the progress of achieving the 17 goals. In fact, according to the report, “some number of people suffering from food insecurity was on the rise and dramatic levels of inequality persisted in all regions. Change was still not happening at the speed or scale required”, accordingly.

Therefore, in this event of pandemic, the quantity and quality of research, innovation, and more importantly multi-disciplinary collaboration are indispensable. Furthermore, there needs to be clear ends of those works. That is how those research are applicable and benefits directly to the society. That is how those research is incorporated as the drivers of policy making, and used practically in the society. Hence, the stakeholders especially the triple helix of higher education institution, government, and industry must be re-comprehended and supported to reach the common goal of the SGD.

International Conference on Sustainable Innovation (ICoSI) has been essentially attempting to strengthen this regard since its first establishment. One of the goals of ICoSI is to provide primarily a platform where scholars, practitioners, and government could grasp the development and trends of research. Hopefully, meeting these actors altogether would result in stronger collaboration, sophisticated and advantageous research, and brighter ideas for further research. Based on these reasoning, this year, the 4th ICoSI 2020 UMY is themed ‘Cutting-edge Innovations for Sustainable Development Goals’.

Improving from last year conference which brought nine focal conference, this year ICoSI 2020 UMY brings 14 disciplines, from social sciences, natural sciences, and humanities. ICoSI 2020 received as much as 1005 papers. The paper works submitted in ICoSI 2020 UMY will be published in Atlantis Proceedings, IOP Proceedings, National/International Journals, and ICoSI ISBN-indexed Proceedings.

Nevertheless, ICoSI believes that publication is only the beginning of research dissemination. The publications will enhance the chance of the research known by wider audience, and then used, applied, and incorporated at either system, institutional, or personal level of human lives.



# CONTENTS



The 4 <sup>th</sup> ICoSI 2020 Committees .....	2
Reviewers of 4 <sup>th</sup> ICoSI 2020 .....	5
Preface by the Chairperson of the 4 <sup>th</sup> ICoSI 2020 .....	7
Welcoming Remarks by the Rector of Universitas Muhammadiyah Yogyakarta.....	9
About The 4 <sup>th</sup> International Conference on Sustainable Innovation (ICoSI) 2020 .....	10
CONTENTS .....	11
TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES .....	15
A Policy Analysis for Building Regulation in Disaster Situations on Sleman Regency .....	16
Wisnu Dimas Punto Aji <sup>1,*</sup> Dewi Sekar Kencono <sup>2</sup> .....	16
Valuation of a Declining Oilfield under Stochastic Oil Prices and Non-Constant Interest Rates .....	20
Fransiscus Pratikto <sup>1,*</sup> , Sapto Indratno <sup>2</sup> , Kadarsah Suryadi <sup>3</sup> , Djoko Santoso <sup>4</sup> .....	20
The Dispute Board as an Alternative to the Construction Service Disputes Settlement.....	26
Fadia Fitriyanti <sup>1,*</sup> Emil Adli <sup>2</sup> .....	26
The Promotion and Protection of Human Rights in Islam for Creating the Culture of Peace .....	33
Martinus Sardi <sup>1,*</sup> .....	33
Trusts Concept Settings in Management Limited Company.....	39
Reni Anggriani <sup>1,*</sup> King Faisal <sup>2</sup> .....	39
Legal Protection of Nurses in Health Care Efforts During the co-pandemic Period 19 .....	43
Reny Suryanti <sup>1,*</sup> Nyoman Putra Putra <sup>2</sup> .....	43
Effect of Parenting against Smartphone Addiction .....	47
Mawaddah Nasution <sup>1,*</sup> , Siswanto Masruri <sup>2</sup> , Khoiruddin Bashori <sup>3</sup> .....	47
Model of Organizing Film Productio Amid the Covid-19 Outbreak in Indonesia.....	51
Citra Dewi Utami <sup>1,*</sup> .....	51
Accountability of Village Fund Allocation Management (ADD) in Village Government.....	56
Mohamad Sukarno <sup>1,*</sup> .....	56
Effect of Parenting against Moral Development of Children Aged 4-10 Years .....	62
Widya Masitah <sup>1,*</sup> Asmadi Alsa <sup>2</sup> Abd.Madjid <sup>3</sup> .....	62
The Influence of Family Communication on Children’s Social Competence at SD Ar-Rahman Full Day School Medan.....	67
Juli Maini Sitepu <sup>1,*</sup> Asmadi Alsa <sup>2</sup> Abd.Madjid <sup>3</sup> .....	67
The Integration of Law and Religion for New Civilization in Indonesia .....	72
Dewi Nurul Musjtari <sup>1,*</sup> Nurmawati <sup>2</sup> Zola Fi Dinillah Halim <sup>3</sup> .....	72
Head of East Java Aisyiah Board Women’s Empowerment Methods in Realizing Sustainable Development Goals Di Indonesia.....	78
Nur Azizah Hidayat <sup>1,*</sup> Iman Zukhrufi Nur Azzam <sup>2</sup> .....	78
Optimization of Child-Friendly City Development Policy in Yogyakarta City .....	89
Septi Nur Wijayanti <sup>1,*</sup> Hanum Salsabila <sup>2</sup> .....	89
The Obligation of Indonesian Government to Ratify the Rome Statute for the Global Justice .....	98
Muhammad Nur Islami <sup>1</sup> , Martinus Sardi <sup>2</sup> .....	98
Legal Politics of Restoration of Indonesia’s State Policy Post Amendment of the 1945 Constitution .....	103
King Faisal Sulaiman <sup>1,*</sup> .....	103
Competition Price Regulations in an Islamic Perspective: Determination of the Aircrat Ticket Tariff .....	109
M. Tri Saputra <sup>1,*</sup> Mukti Fajar ND <sup>2</sup> .....	109
Romanticism Dyanamics of Legal Politics Protection and Management of Environmental Protection to Indonesia’s Ecocracy .....	116
Al Qodar Purwo S <sup>1</sup> , Nur Azizah Hidayat <sup>2</sup> , Iman Zukhrufi Nur Azzam <sup>3</sup> .....	116
Ambiguity of Environmental Economic Instruments between Ecological or Economic Interests, in Controlling Environmental Damage in Special Region of Yogyakarta.....	123
Sunarno <sup>1</sup> Arvin Setiyana Dewangga <sup>2</sup> .....	123
The Law Enforcement against a Non-Sharia Compliance Banking Transaction by the Financial Services Authority in Indonesia .....	130
Dewi Nurul Musjtari <sup>1,*</sup> Nasrullah <sup>2</sup> Aunurochim Mas’ad <sup>3</sup> Nurmawati <sup>4</sup> .....	130



Shariah Audit Expectation-Performance Gap in Malaysian Islamic Banks.....	137
Supiah Salleh <sup>1</sup> , Mustafa Mohd Hanefah <sup>2</sup> , Zurina Shafii <sup>3</sup> .....	137
Students' Attitudes towards Blended Learning Implementation in a private university of Yogyakarta .....	144
Avita Elok Faiqoh <sup>1</sup> , Eko Purwanti <sup>2</sup> .....	144
How Millennial Think About Privacy Concern? .....	152
Anissa Hakim Purwantini <sup>1</sup> , Betari Maharani <sup>1</sup> .....	152
Impact Of Changes in Psak on the Competence of Lecturers and Students Understanding Levels.....	157
Duwi Rahayu <sup>1*</sup> , Imelda Dian Rahmawati <sup>1*</sup> , Bayu Hari Prasajo <sup>1</sup> .....	157
The Influence of Internal Locus of Control, Idealism, Ethical Knowledge, and Gender on Accounting Students' Ethical Perception.....	167
Aji Baskoro <sup>1*</sup> , Dyah Ekari Sekar Jatiningsih <sup>1</sup> .....	167
Effect of Net Income, Rupiah Exchange Rate, Interest Rate dan Inflation on Stock Price .....	174
Edon Ramdani <sup>1*</sup> , Zehan Nur Apsah <sup>2</sup> .....	174
A Comparative Analysis on the Recognition of Zakat in the Taxation Systems of Malaysia and Indonesia .....	187
Suhaila Abdul Hamid <sup>1*</sup> , Icku Rangga Bawono <sup>2*</sup> , Ayu Ratu Wulandari <sup>2</sup> .....	187
Developing an Environmental Tax Framework for Malaysia: .....	192
Izlawanie Muhammad <sup>1*</sup> , Norfakhirah Nazihah Mohd Hasnu <sup>2</sup> .....	192
Determining Factors for Success Use of E-Learning in Learning Process in College.....	196
Mohammad Alfian <sup>1*</sup> , Hikmatul Maulidah <sup>2</sup> .....	196
Effect Of Money Ethics And The Use Of Siskeudes On The Level Of Fraud In Village Fund Management With Religiosity As A Moderation Variable.....	202
Elisa Purwitasari <sup>1*</sup> , Mohammad Alfian <sup>1*</sup> , M. Sofyan Firman Syah <sup>1*</sup> .....	202
The Relationship between Performance Based Budgeting Implementation, Budget Absorption, Accountability and Local Government Performance.....	208
Parwoto <sup>1*</sup> .....	208
The Influence of Information Technology (IT) on Accrual Accounting Adoption of the Jordanian Public Sector .	217
Moawiah Awad Alghizzawi <sup>1*</sup> , Rosnia Masruki <sup>1</sup> .....	217
The Effect of Professional Skeptisism, Auditor Expertise, and Integrity of Audit Quality.....	224
Ruci Arizanda Rahayu <sup>1*</sup> , Sarwenda Biduri <sup>1*</sup> , Mahardika D. Kusuma Wardana <sup>1*</sup> .....	224
E-Procurement and Effectiveness of Internal Controls on Fraud Prevention .....	231
Sarwenda Biduri <sup>1*</sup> , Wiwit Hariyanto <sup>1*</sup> , Ilmi Usrotin <sup>1</sup> .....	231
Usefulness of Accounting Information in Predicting Hedging Decision .....	234
Sustari Alamsyah <sup>1*</sup> , Triana Zuhrotun Aulia <sup>1</sup> .....	234
Religious Belief & <i>Halal</i> Cosmetic Products Consumption .....	241
Tanti Handriana <sup>1</sup> , Praptini Yulianti <sup>2</sup> , Ryan Bayu Permana <sup>3</sup> .....	241
Does Corporate Social Responsibility Disclosure Affect Profit Sharing Ratio? .....	246
Veni Soraya Dewi <sup>1*</sup> , Fritztina Anisa <sup>1*</sup> , Faqiatul Mariya Waharini <sup>1</sup> .....	246
Determination Analysis Affecting Intellectual Capital Disclosure and Its Effect on Market Performance and Cost of Equity Capital.....	252
Wawan Sadtyo Nugroho <sup>1*</sup> , Nia Kurniati Bachtiar <sup>1</sup> .....	252
TRACK HEALTH AND NURSING SCIENCE .....	261
The Effect of Assertive Behaviour Therapy towards Bullying Behavior in Adolescents .....	262
Chindy Maria Orizani <sup>1*</sup> , Dwi Yuniar Ramadhani <sup>2</sup> .....	262
Characteristics and Level of Knowledge of Newborn Baby Care in Pandemic Covid 19 .....	265
Devita Elsanti <sup>1*</sup> , Diyah Yulistika Handayani <sup>2</sup> .....	265
Risk factors for disease severity in paediatric patients with Covid-19: A literature review .....	269
Eka Oktavianto <sup>1</sup> , Gani Apriningtyas Budiyati <sup>2</sup> , I Made Moh. Yanuar Saifudin <sup>3*</sup> , Endar Timiyatun <sup>4</sup> , Aris Setyawan <sup>5</sup> .....	269
The Role of Self-Efficacy and Family Support in Improving the Quality Of Life of Patients with Hypertension ...	276
Erni Tri Indarti <sup>1*</sup> , Oktaffrasya Widhamurti <sup>2</sup> , Remita Yuli Kusumaningrum <sup>3</sup> .....	276
The Influence of Head Nurses Supervision on Discharge Planning Completeness .....	280
Etik Kustiati <sup>1*</sup> , Vivi Yosafianti Pohan <sup>2</sup> .....	280
Lemon and Rose Aromatherapy Reduce Blood Pressure in Preeclampsia during Pregnancy .....	284
Etika Purnama Sari <sup>1*</sup> , Dewi Andriani <sup>2</sup> .....	284



Phenomenology of Acceptance Process and Self Concept Changes of the Hernia Post-Surgery Clients in Kebumen Regency, Central Java Indonesia .....	288
Ike Mardiaty Agustin <sup>1</sup> , Doni Kurniawan <sup>2</sup> , Sawiji <sup>3</sup> .....	288
The Role of Family Support to Medication, Diet and Activity of Diabetic Patients.....	292
Indah Wulandari <sup>1,*</sup> , Kusnanto <sup>2</sup> , Sony Wibisono <sup>3</sup> , Dwi Abdul Aziz <sup>4</sup> .....	292
The Effectiveness of Giving Fe Tablet in Increasing Hemoglobin Levels in Adolescent at Vocational School of Swadaya Temanggung.....	297
Halimah Sarjiyati <sup>1</sup> , Luluk Rosida <sup>2,*</sup> .....	297
The Effect of Passive Physiotherapy on Hemodynamic Status of Patients with Head Injury: A Literature Review .....	300
Ni Luh Seri Astuti <sup>1</sup> , I Made Moh. Yanuar Saifudin <sup>2,7,*</sup> , Novida Prima Wijayanti <sup>3</sup> , Marsha Yoke Nancy <sup>4</sup> , Ahmad Firdaus <sup>5</sup> , Sri Setiyorini <sup>6</sup> .....	300
The Effectiveness of Cognitive Behaviour Therapy towards Hallucination Intensity in Skizofrenia Patients.....	312
Noviana Ayu Ardika <sup>1,*</sup> , Mohammad Fatkhul Mubin <sup>2</sup> .....	312
The Effect of Tuberculosis Event on the Self-Concept of Positive Pulmonary Tuberculosis and Negative Pulmonary Tuberculosis .....	316
Nurbaiti <sup>1</sup> , Meynur Rohmah <sup>2,*</sup> .....	316
An Overview of the Implementation of IMCI in Primary Health Community of Bantul and Yogyakarta City.....	320
Rahmah <sup>1,*</sup> .....	320
The Influence of Cervical Cancer Education on Cervical Cancer Prevention Behaviour in Women of Childbearing Age: a Literature Review .....	325
Riska Putri Miharja <sup>1</sup> , Enny Fitriahadi <sup>2,*</sup> .....	325
Family Support for Type 2 DM Patients in Controlling Blood Sugar levels in Kebonsari Surabaya .....	330
Rusdianingseh <sup>1,*</sup> , Difran Nobel Bistara <sup>2</sup> .....	330
Relationship Family Support with Menstrual Hygiene Behavior in Early Adolescents.....	333
Julita Kartrikasari Eka Pratiwi <sup>1</sup> , Sarwinanti <sup>2,*</sup> .....	333
Risk Factors of Stunting: A Literature Review .....	339
Sholihah Gustavia Yolanda <sup>1,*</sup> , Ellyda Rizki Wijhati <sup>2</sup> .....	339
Analysis of Education and Family Income Factors on Caregiver Burden in Elderly Care at Community Health Center of Perak Timur .....	345
Siti Aisyah <sup>1,*</sup> , Gita Marini <sup>2</sup> .....	345
Analysis of Diet Compliance in Patients with Diabetes Mellitus on the occurrence of complications in the Polyclinic in Nganjuk Regional Hospital.....	350
Sony Wahyu Tri Cahyono <sup>1,*</sup> , Laili Indana Lazulva <sup>2</sup> , Indah Permatasari <sup>3</sup> .....	350
Anti-Cancer Activity of Ants Nest Plant ( <i>Myrmecodia Pendans Merr. &amp; Perry</i> ) on Protein Transduction Signal Resistance Complex CDK-2-Cyclin-E and NF-Kb: Silico Molecular Docking Study.....	354
Ana Medawati <sup>1,*</sup> , Supriatno <sup>2</sup> , Sofia Mubarika <sup>3</sup> , Sitarina Widyarini <sup>4</sup> .....	354
Black Triangle Treatment with Non Surgeryaesthetic Restoration (Case Report).....	358
Any Setyawati <sup>1,*</sup> .....	358
The Effect of Rosella Flower Tea Solution Onto Discoloration of Plate Heat Cured Acrylic Resin Base .....	361
Fransiska Nuning Kusmawati <sup>1,*</sup> , Tabitha Nurul Arifa <sup>2</sup> .....	361
Management of Dental Mobility with Combinations of Splinting And Jacket Crown.....	367
Hartanti <sup>1,*</sup> .....	367
Dental Service Time in the Implementation of Indonesia National Health Insurance Based on the Highest Dental Treatments At Primary Care .....	370
Iwan Dewanto <sup>1,*</sup> , Sharon Sesita Frinces <sup>2</sup> .....	370
The Oral Hygiene Level Of Dentistry School Female Students Using Fixed Orthodontics .....	374
Muhammad Shulchan Ardiansyah <sup>1,*</sup> , Rizki Adzhani Nur Shabrina <sup>2</sup> .....	374
Radix Anchor Post as Intracanal Retention in Porcelain Fused Metal Crown Restoration.....	378
Nia Wijayanti <sup>1,*</sup> .....	378
Correlation between Dental Behavior and Dental Caries Status (DMF-T) of Pendul Community Sedayu District Bantul Yogyakarta .....	381
Novitasari Ratna Astuti <sup>1,*</sup> .....	381
An Evaluation of the Training of Structured Feedback with 4c/Id Method in Clinic Advisors.....	385





Nyka Dwi Febria <sup>1,*</sup> , Mora Claramitha <sup>2</sup> , Widyandana <sup>3</sup> .....	385
Halal and Tayyib is The New Life Style of Food Consumption in Achieving Sustainable Development Goals ...	389
Arif Pujjiono <sup>1,*</sup> .....	389
Entrance and Exit Wound in Gunshot Death Cases at Forensic and Medicolegal Installation of Dr. Soetomo Hospital in 2019: Case Study .....	392
Desy Martha Panjaitan <sup>1,*</sup> , Ahmad Yudianto <sup>2</sup> , Ariyanto Wibowo <sup>3</sup> .....	392
Measuring Urban Self-Payers' WTP for the JKN-KIS Health Insurance: A Choice-Based Conjoint Approach ...	395
Fransiscus Rian Pratikto <sup>1,*</sup> Rika Teddy <sup>2</sup> .....	395
Level of Lipoprotein (a) as A Predictive Factor for Coronary Thrombus.....	400
Iin Novita Nurhidayati Mahmuda <sup>1,*</sup> .....	400
The Influence of Health Education (Health Promotion) Breast Self Examination (BSE) Against Behavior of BSE (Knowledge, Attitudes, and Action) Student of Madrasah Aliyah Ar-Raudlatul Ilimiyah Islamic Boarding School Kertosono in Early Detection of Breast Cancer .....	403
Lina Nur Hidayah <sup>1</sup> , Nurma Yuliyanasari <sup>2</sup> , Musa Ghufro <sup>3</sup> , Muhammad Anas <sup>4,*</sup> .....	403
Case Report: Misdiagnosis Case Of Nasopharyngeal Carcinoma in Patient with Chronic Rhinosinusitis: Family Doctors Awareness is Essential .....	408
Oke Kadarullah <sup>1,*</sup> .....	408
The Effectiveness of Iler Leaf ( <i>Plectranthus Scutellarioides</i> [L.] R.Br. <i>Folium</i> ) on the Healing Process (Diameter) Of Burn Injury Grade II A on White Mouse ( <i>Rattus Norvegicus</i> ) Wistar Strain.....	411
Wulandini Ayuning Dinda <sup>1,*</sup> , Kusumawinakhyu Titik <sup>2</sup> , Bahar Yenni <sup>3</sup> , Romdhoni Fadhol Muhammad <sup>4</sup> .....	411
Influence of Body Height on Central Motor Conduction Time Using Transcranial Magnetic Stimulation .....	415
Yetty Hambarsari <sup>1,*</sup> , Priyanka Ganesa Utami <sup>2</sup> , Rivan Danuaji <sup>3</sup> , Baarid Luqman Hamidi <sup>4</sup> , Subandi <sup>5</sup> , Sulistyani <sup>6</sup> .....	415
The Effect of <i>Phoenix Dactylifera Pollen</i> on Histology Liver of <i>Rattus norvegicus</i> Exposed with Air Fresheners.....	419
Yuningtyaswari <sup>1,*</sup> , Mega Silviana Dewi <sup>2</sup> .....	419
Comparison of Dominant and Non-Dominant Hemisphere Cortical Excitability Using Transcranial Magnetic Stimulation .....	425
Yetty Hambarsari <sup>1,*</sup> , Baarid Luqman Hamidi <sup>2</sup> , Rivan Danuaji <sup>3</sup> , Priyanka Ganesa Utami <sup>4</sup> , Sulistyani <sup>5</sup> .....	425



# TRACK ECONOMICS, LAW, EDUCATION, SOCIAL, AND HUMANITIES



# Accountability of Village Fund Allocation Management (ADD) in Village Government

## (Case Study: Bangunjiwo Village, Kasihan Sub-District, Bantul Regency)

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### ABSTRACT

The government must apply the principle of good governance in its financial management, namely accountability, especially in the management of the Village Fund Allocation (ADD). The management of ADD must be carried out by government officials who have the ability and responsibility in managing the funds. This study aims to determine and analyze the accountability of village governments in managing ADD and the obstacles faced by the village government in improving ADD accountability. This research used a descriptive method with a qualitative approach. The focus of this research was the accountability of village governments in managing ADD. The data sources in this study were identified in 3 types, namely person, place, paper and primary and secondary data sources. The results showed that the management of ADD carried out by the Bangunjiwo village government was in accordance with the rules stated in the Bantul regional regulation No. 10 of 2019. The Bangunjiwo village government has proven accountability by adhering to and following the stages of ADD management correctly and in accordance with the principles of accountability.

**Keyword:** *Accountability, Village Government, Village Fund Allocation (ADD).*

### 1. BACKGROUND

Accountability is a form of responsibility in finance management that is reported based on transparent and accountable principles. One of the visionary projections of accountability is being able to find out the performance results which are then categorized as successful or not where this will be used as an evaluation in the future. Accountability in village government finances can be interpreted as a form of accountability that is directly reported to the agencies that are above it, namely the district and or city governments, which will then be used as material for future evaluation. This evaluation can take the form of notes and improvements that will be received by a related village on the implementation of financial management in accordance with statutory rules.

The contemporary era of the Indonesian government on a massive scale continues to strive to determine a comprehensive development direction with the aim of obtaining and bringing broad implications for the prosperity of society. Problems and several gaps in society are the initial substance of the government in seeking community empowerment, which in this case is from the village. The village has a status as part of the administration of government, as well as having an obligation and accountability to the prosperity of the surrounding community. This then led the government to issue a village fund allocation (ADD) in order to meet all the needs in the administration of the village government.

Several reasons that cause villages to need financial stimuli are as follows: 1) The village has a relatively small Village Income and Expenditure Budget (APBDes) so that in an effort to organize the wheels of government, the village only relies on some assistance which is also relatively small in meeting its needs. 2) Low Village Original Income (PADes) caused by the ability and welfare of the village community in maximizing the potential of their village, which is still not fully optimal. 3) The lack of village operational funds used in the public service process, in this case the village community. 4) Several government programs that should have been carried out by the village, but were carried out by the official agencies (Chandra Kusuma Putra, Ratih Nur Pratiwi, 2012). The factors above are the causes for the emergence of various village problems, so that a government policy is issued in terms of providing financial assistance called Village Fund Allocation (ADD).

ADD is financial assistance from the Central Government and Regional Government finances intended for villages. The provision of ADD aims to provide stimulus to stimulate the village government in carrying out the wheels of government by prioritizing citizen participation in the use of the financial stimulus. The allocation of village funds is also a form of government program in providing block grants to build villages, train the community in financial management while meeting every need, problem and social condition of the village (Setyoko, 2009).





To carry out this financial stimulus, the Bantul government issued a Regent Regulation No. 10 of 2019 concerning Procedures for Allocating Village Fund Allocations and the Amount of Village Fund Allocation for Each Village for the 2019 Fiscal Year. One of the villages in Bantul Regency that implements the policy is Bangunjiwo Village. In the 2019 fiscal year, Bangunjiwo Village received an ADD of 2,278,598,000 billion for further use in terms of government administration. In terms of managing these funds, the principle of accountability must be used as the highest principle in terms of accountability for all aspects of village government activities. This study aims to identify and describe the accountability of the Bangunjiwo Village Government in implementing ADD while at the same time identifying supporting and inhibiting factors for the management of ADD.

## 2. THEORETICAL FRAMEWORK

### 2.1. Good Governance

According to Sadjijono, good governance can be interpreted as an activity carried out by a government institution based on the principle of the people's interest and an effort to implement national goals. Apart from that in Government Regulation (PP) no. 101 of 2000 has also been formulated that good governance is the development and implementation of basic principles in accountability, transparency, public services, and ensuring the effectiveness and efficiency of society (Maryam, 2016). From the two definitions above, it can be concluded that good governance is an instrument of governance that must be carried out in accordance with the interests of the people and by upholding the prevailing regulatory norms.

Conceptually, the implementation of good governance also requires coherent administrative principles between the government, the people and the private sector. Thus, it is hoped that the relationship between the three stakeholders will be able to grow or produce mutually agreed policies. There are several implications that arise when the government implements the principles of good governance, namely as follows: 1) the creation of a clean, effective, efficient, transparent, accountable, and professional institutional system, 2) reducing the practice of corruption, collusion and nepotism (KKN) in the structure government bureaucracy, 3) creating legal certainty that is in line with relevant laws and regulations, and 4) increasing public participation in collective public policy making (Chandra Kusuma Putra, Ratih Nur Pratiwi, 2012).

Based on Law No. 6/2014, which discusses villages, also requires the existence of the principle of village government administration which must be effective and efficient and can accelerate the

improvement of the quality of public service welfare. This regulation is then broken down into the principle of correlative participation between the government, the people, and the private sector in terms of structuring village governance.

Accountability is an obligation as well as a form of accountability given by the intended agency in terms of performance in a certain year or period. In terms of accountability, especially in the realm of government, there are several aspects and principles that need to be examined together, namely: 1) There is a joint commitment between all members of the relevant agencies in terms of accountable management of activities. 2) The use of existing resources which must be in accordance with related regulations. 3) The achievement of the vision and mission of the predetermined projections. 4) In terms of implementation and the principles of preparing accountability reports, it must be transparent, objective, participatory (Astuti, 2016).

The principle of accountability can be said to be important for the government in terms of increasing public trust in government performance. Therefore, the competencies possessed by these government agencies have implications for public transparency as well as a measure that shows whether there is success from accountable achievements. According to Kurtz and Schrank, it is stated that quality in terms of transparency and public accountability can be assessed from the implementation of good governance (Widyatama & Novita, 2017). Thus in this case, the system of controlling and taking the legitimacy of the village government will have an impact on the transparent and accountable performance of the village government.

### 2.2. Village

In Law no. 6 of 2014 which discusses village governance, states that the village is a legal community unit that has territorial boundaries and has the authority to regulate its own governance affairs based on the rights or initiatives of the surrounding community and is respected in the government system of the Unitary State of the Republic of Indonesia (Endah, 2018). From this definition, it can be interpreted that a village is a community or community that operates independently in the management of the situation and condition of the village and is very much in line with the principle of regional autonomy.

The principle of regional autonomy which is regulated in Law no. 23/2014 concerning local government also provides full access for villages to be

able to carry out equitable village development and create prosperity for the surrounding community (Fahrizal, 2018). For this reason, the village is expected to be able to regulate and manage the potential in the village for the welfare of the surrounding community.

In carrying out a management system and development carried out in the village should also pay attention to the arrangement of village resources. Land, labor, nature, ecosystems, animals, plants, skills or skills, networks, market partners, and city village relationships, all of which must be laid out and recombined. The targets and demands of socialist village development include developing production, improving living standards, creating a cultured rural environment, ensuring the regularity and cleanliness of the village and institutionalizing the management of the village democratically. Administration and financial management at the village level has an important function in the implementation of government policies as well as providers of goods and services for the public. . In particular, villages have an important role to play in providing rural infrastructure services and engage in poverty reduction, social welfare, primary education, and public health activities. Although most of the investment and public services are funded by structures above the village, some crucial resources are still provided by the village and this provision is supported by several villages (Juliana & Widhianningrum, 2017)

### 2.3. Village Fund Allocation (ADD)

According to Law No. 6 of 2014 on Villages, ADD is part of the balancing fund received by districts/cities of at least 10% (ten hundredths) in the regional revenue and expenditure budget after deducting special allocation funds. In the distribution of Village Fund Allocation (ADD) must use the basic basis of fair and equitable. The principle evenly means if the size of the allocation of village funds in each village is the same or called the minimum village allocation of funds. Meanwhile, it is said to be evenly distributed if the distribution of Village Fund Allocation (ADD) is divided proportionally for each village based on the weight value of the village calculated by a specific variable formula or Proportional Village Fund Allocation (ADDP) (Nur Arifah & Kusumastuti, 2019).

Law No. 6 of 2014 states that village funds are funds sourced from state revenue and expenditure budget stipulated for villages transferred through the budget of income and expenditures of districts and used to finance the implementation of government, namely implementation, development, community development, and community empowerment. Village Fund Allocation is a balancing fund received by the district in the District Budget after deducting the Special Allocation Fund. The allocation of village

funds as referred to in paragraph (1) is at least 10% of the balancing funds received by the District in the regional revenue and expenditure budget after deducting special funds. In detail, the allocation of Village Fund Allocation in APBDes shall pay attention to its provision stipulated by the budget percentage: (1) At least 70% of the total village budget used to fund the implementation of village government, implementation of village development, village community development, and village community empowerment; (2) At most 30% of the total village budget used for fixed income and village head and village device allowances, Village Government operations, allowances and operations of the Village Bargaining Agency, and the incentives of neighboring pillars (RT) and citizens' pillars (RW).

The objectives of the Village Fund Allocation are: (1) Improving the implementation of the village government in the implementation of development and development in accordance with its authority; (2) Control of development participatory in accordance with the potential of the village and improve the ability of village community institutions in planning and implementation; (3) Increase income equalization, community employment opportunities and opportunities for villagers; (4) Encouraging the improvement of self-help activities of gotong royong. According to Syachbrani (2012) stated that the Village Fund Allocation (ADD) is the financial part of the village obtained from the share of local tax proceeds and part of the central and regional financial balance funds received by the district. Village Fund Allocation (ADD) in the budget of the district or city has a budgeting mechanism on the part of the village government, where the budget disbursement is carried out gradually or adjusted to the conditions and capabilities of the local government. The objectives of this allocation of funds are as follows: (1) Reducing inequality and tackling poverty; (2) Improving village-level development planning and budgeting and village community empowerment; (3) Improving infrastructure development in rural areas; (4) Increase deepening of religious, socio-cultural values in order to realize the social improvement of rural communities; (5) Increase the village's original income through SOEs.

The allocation of village funds (ADD) in the District or City Budget is budgeted on the part of the village government. The village government opened an account with the Bank appointed by the village chief. Then the village head submitted an application for the distribution of village funds allocation (ADD) to the Regent after verification by the accompanying team from the Sub-District. The village government section of the regional secretariat in the district or city will forward the following application file along with its attachment to the financial section of 4 regional

secretariats of the District or City or the head of the regional financial management agency (BPKD) or the head of the regional financial and asset wealth management agency (BPKKAD). The head of the finance department of the regional secretariat or the head of BPKD or the head of BPKKAD will channel the Village Fund Allocation (ADD) directly from the regional coffers to the village account. The mechanism of disbursement of Village Fund Allocation (ADD) in APBDesa is carried out gradually or adapted to the capabilities and conditions of the District or City (Widianto et al., 2018)

Village Fund Allocation is a fund allocated by district and / or city governments for villages where the funds come from central and regional financial balance funds aimed at supporting community empowerment, especially villages (Ainul, 2017). In terms of the use of ADD, the Bantul government through Regent Regulation No. 10 of 2019 regarding the Procedures for Allocation of Village Funds and the Amount of Village Fund Allocation for Each Village for the 2019 Anggaran Year, states the following:

- a. 30% is for Financing for the Village Head and Village officers
- b. 70% is for Implementation of Village Government, implementation of village development, community development, and community empowerment.

In the ADD management process, the stages that must be passed are as follows:

- a. Planning
- b. Implementation
- c. Reporting

Good ADD management will provide success if the managers are able to be accountable for their performance results, which is regulated in Regent Regulation No. 10 of 2019 regarding instructions and guidelines for villages in managing ADD.

### 3. RESEARCH METHODS

The type of this research was qualitative research which used a descriptive approach. This research provides an accurate description of the situation and condition in the field. According to (Fajri, 2012), it is stated that qualitative research is a research which tries to describe the problem by using empirical data. The authors used case study shortness in trying to analyze a case.

The focus of this study was the accountability of the Village Government in managing ADD in Bangunjiwo Village which includes planning, implementation, and reporting as well as supporting and inhibiting factors in order to make ADD management a success. This

research was conducted by way of purposive sampling technique performed by the author in obtaining data. The author is conducting an interview with the village secretary who is considered to master the topic of the author's research. The location of the research is in the village office of bangunjiwo sub-district pity bantul district. In addition to using primary data this research also uses secondary data in the form of articles and other related documents that support this research.

## 4. DISCUSSION

### 4.1. Management of Village Fund Allocation in Bangunjiwo Village

Bangunjiwo Village is one of the villages in Bantul that received ADD financial stimulus in 2019. ADD financial stimulus is one form of fiscal decentralization provided by local governments be it provincial districts and or cities. This is intended as an effort to accelerate financial assistance in terms of the development of villagers. The financial management of Village Fund Allocation (ADD) is an integral part of village financial management based on village regulations on apbdes of the year and adapted to the village planning set out in the village regulations on RPJMDesa and RKPDesa years in question. Therefore, in the financial management of the village needs to be planned, implemented and evaluated openly on the principle of, by, and for the community so that it can be accounted for both administratively, technically, and legally. According to Law No. 113/2014 on village financial management article 20, 24, 38 and 44 that the management of village fund allocation consists of planning, implementation, accountability.

In accordance with Regent Regulation No. 10 of 2019, Bangunjiwo Village is specifically obliged to manage ADD finances accountably based on the principles of good governance. It is hoped that village financial management with the principle of accountability will provide reciprocity and compatibility between plans and implementation. To see the accountability of ADD management in Bangunjiwo Village, researcher viewed it based on the planning, implementation, evaluation and reporting processes that were carried out.

#### 4.1.1. Planning

The initial stage that must be carried out by Bangunjiwo village in terms of implementing the ADD stimulus is to plan several programs where this stage is carried out by discussing them together with the surrounding community. At the beginning of this planning, the village held deliberations with representatives from 19 hamlets on 31 December 2019 and 146 local RTs (Neighborhood Association) in October-November 2019. The initial objective of this

planning process stage was to accommodate various community aspirations which were then taken into consideration for the village in deciding policies in the 2019 fiscal year.

At the deliberations, it was agreed that the major point in the formulation of fundamental policies is for infrastructure. The agreement then was used as the main benchmark in making the 2019 budget plan. Apart from infrastructure development, there are two other policy priorities in the education sector and creative industry owned by Bangunjiwo village. In terms of ADD planning itself, Bangunjiwo will budget 30% of the ADD funds for financing the Village Head and Village officers and 70% for other activities related to the 2019 budget plan program.

#### 4.1.2. Implementation

The initial mechanism for the realization of ADD is disbursing the funds made by the village treasurer at a predetermined bank. The next process is to allocate these funds in the Funds Utilization Plan (RDP) for the 2019 budget year. The ADD implementation process is carried out in several village expenditure allocations consisting of government administration, village development, community development, community empowerment, and disaster management. In addition, the use of ADD is also realized in terms of seeing the potential of Bangunjiwo village, which consists of KAJIGELEM Kasongan (pottery), Jipangan (bamboo fan), Gendeng (leather puppet), and Lemah Dadi (bamboo statue).

Bangunjiwo Village in 2019 received Village allocation funds of 2,279,598,000. About 30% of the funds, namely as much as 683,879,400, were allocated for financing the village heads and village officials, while 70% or as much as 1,595,718,600 were allocated for the administration of the Village Government, the implementation of village development, community development, and community empowerment. The allocation pattern is aimed at harmonizing village government policies with regulations which are then regulated by Regent Regulation No.10 of 2019.

#### 4.1.3. Reporting

The last mechanism is reporting, which is one form of accountability realized by the Village Government. Bangunjiwo Village always reports every 3 months to partners or colleagues regarding the use of ADD for the 2019 fiscal year. This report is intended as joint monitoring and joint evaluation of the realization of the ADD stimulus. Monitoring and evaluation, which is conducted every 3 months, is carried out online using the OMIPAM secondary system. The system aims to determine whether there is a conformity

or inconsistency with the previously formulated Funds Use Plan.

In addition, the vertical accountability of the Bangunjiwo village government to Bantul Regency has also been carried out by making a Letter of Accountability (SPJ). In terms of making an accountability letter, the village must first make a report to Kasihan District where in this process assistance is provided by the Kasihan Sector Police. The SPJ contains a detailed list of planning or all activities financed by ADD which is then included with documentary evidence related to the use of the ADD.

### 4.2. Constraints in ADD Management of Bangunjiwo Village

#### 4.2.1. The Skills of Human Resources

The management of financial stimulus in Bangunjiwo Village is mainly done online. This system is one of the obstacles for village officials, especially those who are not familiar with the use of technology with an online system. The main fundamental thing that is found is when inputting data or uploading data with a rather slow process and the number of errors that occur.

#### 4.2.2. Limitations of ADD Funds

The involvement of the ADD Fund which is budgeted by the local government is certainly a major problem. With the amount of financial stimulus that is divided for each village, of course this will hamper some of the programs or activities that have been budgeted. Another implication is that there is a budget deficit obtained by the Village Government.

## 5. CONCLUSION

Village allocation fund management in Bangunjiwo Village is carried out through three stages, consisting of planning, implementation, and reporting stages. These three mechanisms have all been carried out comprehensively and have been implemented in accordance with the principles of good governance. In Bantul Regent Regulation No. 10 of 2019 regarding the guidelines for the allocation of village funds, the Bangunjiwo village government has implemented it accountably where the use of the 30% fund is for the Village Head and the Village Officers and 70% is allocated for Village Government Administration, implementation of village development, community development, and society empowerment. However, there were several constraints faced by Bangunjiwo village government, namely the skills of the village apparatus human resources to carry out administrative resolutions and the limitations of the ADD Fund in



terms of realizing various programs that had been planned.

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