

Investigation of Village Fund Allocation Accountability in Duyungan Village, Sidoharjo District, Sragen Regency

Efva Septiyana Megapratama^a and Wahyono^{b*}

Department of Accounting, Faculty of Economics and Business, Muhammadiyah University, Surakarta, Indonesia

Abstract: Village Fund Allocation is part of the village's fiscal authority to regulate and manage its finances for the welfare of the people. This research's objectives are to know and investigate the accountability of the 2020 Village Fund Allocation (ADD), especially in the implementation and accountability report, in Duyungan Village, Sidoharjo District, and Sragen Regency. This research was a qualitative study with a descriptive analysis approach. The research object was the Duyungan Village Office, while the research subjects were village officials (Village Head and Secretary of Duyungan Village) and the Duyungan Village community taken by sampling method. Data collection techniques were interviews and observation. Data analysis techniques used were data reduction, data display, and drawing conclusions, while data validity was tested using the triangulation technique. The results revealed that the accountability of Village Fund Allocation (ADD) is good. It can be seen through the village's general administrative services and community service activities using the APBD (Regional Revenue and Expenditure Budget) funds. In planning, deciding, and determining activities with village funds allocation, the government involves the community so that the community recognizes the activity program based on the allocated funds. The government is also transparent in spending village funds which are announced on billboards/MTT at the village hall. However, there are factors affecting the accountability of the Village Fund Allocation, including supporting (law and honesty, process, and policy) and inhibiting (position emptiness) factors.

Keywords: Village fund allocation, accountability, village government

I. INTRODUCTION

Indonesia is a developing country wherein several factors influence each region's financial management, such as the role of government accounting. Government Accounting has a role in the management of public finances to realize good governance [1]. A good form of government starts with central, regional, and village financial management. Principles in government accounting such as accountability in the management of public finances are not only a form of obligation from the central government but also for regions such as villages [2]. No developed country exists without developed provinces, districts, sub-districts, and villages. So, the progress of a country is determined by the village's progress.

The village is the main factor in government. Following Law No. 6, 2014, a village is a community unit with certain territorial boundaries and authority to regulate and manage the community's interests based on local origins and customs recognized by the state. The village comprises a group of government organizations that deal directly with the community with a background of interests and needs and have a very strategic role [3]. The government issued a policy, namely the establishment of Village Fund Allocations (ADD), as a manifestation of financial decentralization toward independent villages. The Village Fund Allocation (ADD) Management is a process or method of running the Village Fund Allocation budget which the village government implements to improve the welfare of the village community [4].

According to [5], Village Fund Allocation is a fund allocated by the Regency/City government for the village, which is sourced from the part of the central and regional financial balance funds received by the Regency/City. It is a form of budget from the process and justice that the village community gets from the government to improve the community's welfare. Rural development efforts include four significant actions, including economic empowerment of rural communities in the context of increasing community capacity (capacity building), improving the quality of rural human resources so that they have an adequate basis for expanding and strengthening productivity and competitiveness, and building infrastructure (especially transportation) so that resources in rural areas can be utilized optimally,

In Government Regulation No. 43 of 2014 concerning Villages, it is mentioned that the village government, including the district government's obligation to formulate and make regional regulations regarding Village Fund

Allocation as part of the village's fiscal authority to regulate and manage its finances. To complete this authority, the village government has sources of revenue used to finance the activities carried out.

Local governments in allocating village funds must comply with applicable regional plans and regulations to improve infrastructure development and empower rural communities. According to [6], the allocation of village funds must be used and allocated according to the applicable laws and regulations established by the Indonesian government. The function of allocating village funds is for the welfare of the community's economy in the village.

According to [7], the Village Fund Allocation, which is now rolled out annually to all villages in its use, must be accountable. Realized village accountability and governance will increase independence and development, so it creates good community empowerment. The form of financial accountability is an essential dimension in the use of finance, including the size of the Village Fund Allocation. The Village Head must prepare the human resources who manage the large finances as the executor of the village government.

According to [8], performance measurement in public sector organizations is used to assess the accountability of these public sector organizations in producing better services to the community. The role of accountability is a concept that focuses on the capacity of public sector organizations, especially the government, to provide accountability to parties with interest in the organization, commonly called the community [9]. Accountability is a form of reporting accountability in financial statements, especially when writing village fund allocations.

Sragen Regency is one of the autonomous regions in Central Java, which in recent years has continued to transform into a rapidly growing and independent region. It is evidenced by the decreasing unemployment rate, increasing regional processing industry, and the increasing economy of the surrounding community in various regions, indicating that the accountability of financial management in Sragen Regency is also increasing and fulfills the principle of accountability. The better accountability of financial management in Sragen is proven by being the only Regency in Central Java that applies the accrual-based accounting recording method in 2020 [10].

The local government of Duyungan Village strongly supports the implementation of regional autonomy following national policies and the Sragen Regency Medium-Term Development Plan (RPJMD) from 2020 to 2021. According to [7], the Village Fund Allocation, which is now being rolled out annually to all villages in its use, must be accountable. Financial accountability is essential in using finance, including funds from ADD. It certainly affects the level of village fund allocation that will be given to the Duyungan village community. It also can be used as an object of research relating to accountability.

This research is based on Law Number 6 of 2014 concerning Villages, especially Village Fund Allocation (ADD) Accountability activities in Duyungan Village, Sidoharjo District, and Sragen Regency. With good accountability of ADD, it is expected to produce an accurate realization report on the realization of the village income and expenditure budget. Accordingly, this report's objectives are to know and investigate the accountability of the 2020 Village Fund Allocation (ADD), especially in the implementation and accountability report, in Duyungan Village. This research is intended to determine the equitable distribution of development for the welfare of the people in Duyungan Village, Sidoharjo, by investigating the accountability of the Village Fund Allocation, which aims to empower the community in Duyungan Village.

II. METHOD

This research was a qualitative study with a descriptive analysis approach. It does not seek or explain relationships nor test hypotheses or make predictions. According to [11], a qualitative study is a study that intends to understand the phenomenon of what is assessed by research subjects, such as behavior, perception, motivation, action, and others. In a descriptive study, the data collected are in the form of words and pictures, not numbers, due to the application of the small method.

The object of this research was the Duyungan Village Office, Sidoharjo District, Sragen Regency. Meanwhile, the research subjects were village officials (Village Head and Secretary of Duyungan Village) and the Duyungan Village community taken by sampling method. Data collection techniques were interviews and observation. Interviews were conducted directly with informants or the research subjects. Meanwhile, observations were made by direct observation and visiting the Duyungan Village Office to find detailed information. Two data were obtained from the data collection, namely primary and secondary data. The primary data was obtained from interviews, while secondary data was from observations.

Data analysis techniques used were data reduction, data display, and drawing conclusions. Data reduction means summarizing, choosing the important things, and looking for pattern themes. Thus, the reduced data will provide a clearer picture and make it easier for researchers to conduct further data collection and look for it when needed. Reducing data follows the objectives of the research. Data display is the display of the results of data reduction in a certain way for each pattern, category, focus, and theme so that the problem is understood. Data display can be done in

brief descriptions, charts, relationships between categories, flowcharts, etc. Finally, data validity was tested using the triangulation technique [12]. This method compared primary and secondary data (references/ direct observations).

III. RESULTS AND DISCUSSION

3.1. Accountability Dimension

3.1.1. Legal Accountability and Honesty

Accountability is an obligation that a person or group must carry out through a legal entity to account for everything systematically and reliably. Legal accountability and honesty are accountability for related institutions or governments so that they can have honest behavior in doing work and comply with applicable legal provisions. The usage of funds must be done correctly and get authorization for their use. Legal accountability related to compliance with legal entities and other related regulations is required in the organization. On the other hand, accountability is related to someone's honesty in performing their work to avoid abuse of power, corruption, and collusion. Legal accountability then demands law enforcement, while honesty accountability demands healthy organizational practices. In this research, legal accountability and honesty can be seen directly in the study's results related to the accountability of the Duyungan village fund allocation for the 2020-2021 budget year.

According to an interview with the Duyungan Village Secretary regarding the planning mechanism in the management of the Village Fund Allocation done by the Duyungan Village Government, he stated that:

"The ADD planning mechanism is to make a work plan in the previous year. An example, for the 2021 budget year, the work plan/RKPDes (Village Government Work Plan) must be ready in 2020. The RKPDes later will be outlined in the APBDes (Village Expenditure Budget), which must be determined and ratified by the end of the year for next year's budget. So, for the 2021 budget, the APBDes must already be ratified by December 31, 2020. Then the allocation in the management of ADD is done in stages, namely three terms (three times) in one year. The technical guidelines (technical instructions) and implementation instructions for stages one, two, and three have already been determined by the district government. So, in every stage, the district government has terms and rules. As for the priority, it has already been determined, so we only must run it." (Interview with Village Secretary, July 2022)

Based on the result, it can be seen that the allocation of village funds received has a mechanism in several stages before APBDes can finally manage it. Then the management is carried out in stages for three terms (three times) a year, following the rules, technical instructions, and implementation instructions. The Village apparatus only needs to perform the funds received according to the proper mechanism.

Next, the interview conducted with the Duyungan Village Head reveals that the accountability of Village Fund Allocation given to Duyungan Village has achieved technological sophistication, namely by using the village financial information system created by the EMM BPKP(Financial and Development Supervisory Agency). Then every year, the village funds received will also be reported to BPD (Village Consultative Body).

"Report0ing is carried out using the village financial information system created by... EMM... BPKP and later... Every year, we also have to... report to the BPD." (Interview with Village Head, July 2022)

The Duyungan Village Head also said that village funds reported to BPD through the Village Fund Allocation Management accountability system were in the form of administrative reports and bookkeeping plans consisting of realization reports, general cash, tax assistant cash books, cash advance assistant books, cash books expenditure, and reception, etc. Then, the reporting has been appropriately recorded and coordinated.

"Reports conveyed as administrative reports and bookkeeping planning consist of realization reports, general cash, tax subsidiary cash books, down-payment assistant cash books, disbursements and receipts cash books, etc. Then every month, too, the treasurer would ask my approval signature." (Interview with Village Head, July 2022)

The researcher also interviewed the Village Secretary regarding how the community participation in planning the Village Fund Allocation (ADD) in realizing good governance is as follows.

"Regarding community participation, every time we plan, it involves the community. In planning the village budget, what I mentioned earlier is RKPDes, we invite BPD (Village Consultative Body), the head of the neighborhood (RT), community leaders, other village institutions, including PKK (Family Welfare Empowerment),

RP2MD (Village Community Development Empowerment Institution), and youth leaders to formulate government work plans." (Interview with Village Secretary, July 2022)

The government invites community participation to realize effective village governance in managing funds. It is done by asking community leaders, the head of the neighborhood, other village institutions, and youth leaders to collaborate to formulate government work plans.

The same thing was also explained by the Duyungan Village Community, who became the informant in this study. They mentioned that Duyungan Village often gathers the community, youth leaders, and related leaders to conduct activities with other village officials.

"There is information that is deli openly in the village group such as notifications for all communities and village officials for such as counseling programs." (Interview with Ms. SM, July 2022)

Another informant also stated that before carrying out the activity, the Duyungan Village office would hold socialization and counseling related to the funds received and issued and where the funds will be allocated.

"Usually, there will be counseling before the activity. For example, such as Integrated Healthcare Center (Posyandu) activities, the allocation of ADD obtained are explained in such a way, and the funds are divided evenly according to the needs of the activity." (Interview with Mrs. D, July 2022)

Other informants also provided the same information regarding the planning carried out by the village government, namely by discussing with the village community. The planning is then scheduled and set together. It then will be performed according to the schedule. Following are the results of interviews with the informant:

"Planners, the planning is done with a predetermined schedule and not sudden, but long before, it has been announced to any community through village meetings such as Musrenbangdes (Village Development Planning Meeting). Yes, for example, the first stages of building something are passed (through Musrenbangdes). If not through the Musrenbangdes, maybe it can't be built. Everything must be arranged through the Musrenbangdes. The Musrenbangdes is submitted to the intended fund, and whether it is from the Village Fund (DD) or the council's aspiration fund, it must be covered in the Musrenbangdes first, so the funds from year to year.... The Musrenbangdes is always there from year to year, so the short-term planning is already in place, and the three-year term is carried out smoothly." (Interview with Mr. S, July 2022)

Besides planning and determining activities, the Duyungan village office also carries out administrative activities and implements general community activities such as vaccinations, public administration, and other services.

"The activities are in the form of administration or office form. The office always opens at 8am and closes at 4pm. It continues to provide community services/village services in Duyungan Village, and many informants/information from the government, both central and district governments, are conveyed to the public, especially during the corona pandemic. They served all kinds of information to the people, especially vaccines." (Interview with Mr. S, July 2022)

3.1.2. Process Accountability

Process accountability is related to the procedures used in conducting its functions appropriately, following the instructions and directions for implementation regarding the adequacy of accounting information systems, management information systems, and administrative procedures. The accountability performed has been well processed by providing effective and inexpensive public services without high costs. In this study, process accountability is one of the things that can be seen associated with how it is measured based on the data obtained relating to the accountability of village fund allocations. Accountability is something done to perform the procedure for providing information to the public regarding accountability and the realization of the Village Fund Allocation (ADD).

Based on interviews with the Village Head, information regarding the realization of village fund allocations is done through deliberation with village officials and coordination with each other. In the deliberation, information will be given regarding the allocation of village funds and what activities and programs will be implemented. It is in line with the theory conveyed in [13] regarding agency theory which is a relationship carried out by the local government (shareholders) as the principal and the village government as the agent. In this agency theory, the principal has given

authority to management to be responsible and make decisions. Still, it must be accompanied by supervision from the principal to anticipate that management will not lose or be harmed.

"The allocation of village funds, earlier, will be completed through deliberation and coordination as well as location information to village officials so that it can be conveyed properly regarding village funds and what activities/developments to be performed based on these funds." (Interview with Village Head, July 2022)

Then, the Duyungan Village Secretary provided information associated with the Village Fund Allocation, namely regarding the realization of the welfare of people's lives through programs that the village government has planned.

"This ADD is for the welfare program... it is included in the PKK sector, so this ADD is for village government operations, which includes employee salaries, BPD salaries, RT salaries, and other village institutions, including PKK. And this may exist budget for PKK operations in the field of women's welfare." (Interview with Village Secretary, July 2022)

The Village Secretary also explained the difference between the Village Fund Allocation (ADD) and the Village Fund (DD). ADD will be allocated for the operational needs of the village government, while DD is used as funds needed for village development and handling natural disasters.

"ADD is more for village government operations. Then for DD, it is more for development. Yes, indeed, some are for operations, there is development, there is a development sector, there is a social sector, there is a welfare sector, there is a field... for disaster management, ma'am, for DD, the scope is wider." (Interview with Village Secretary, July 2022)

Then he added more broadly regarding the function of the Village Fund (DD) and Village Fund Allocation (ADD). DD is used as a broader scope within the village related to the community sector, welfare sector, and disaster management sector, while ADD is used as operational activities cost in the village, such as fixed income for village officials. As in the following interview excerpt:

"The village fund allocation was used up for operations, ma'am. Yes, it runs out for fixed-income operations, including all village institutions up to LINMAS (Community Protection). The budget allocation from ADD is high. For the operation of all that, it's more for ADD. The DD is broad for development, the social sector, the welfare sector, and the disaster management sector, so ma'am, DD is broader. Wait a minute, let me explain the budget in this village, ma'am. This village has several sources of funds for financial management; the first is from PAD (Village Original Income) from the auction results of village assets, including cash village (such as land and rice fields); the village treasury is auctioned every year for the village's original income." (Interview with Village Secretary, July 2022)

Then, based on the interviews with the community, it can be seen those village officials complete procedures to provide information to the community regarding the accountability of the Village Fund Allocation. It is done by installing a billboard in front of the village hall door concerning the income and expenditure of village funds.

"If it is here, ma'am, in this Village office, right... there is... in front of the door. The village hall has a billboard. That's what happens if there is a disbursement of funds, it is through there, ma'am. So how much do we spend, how much income, maybe there is information on the nameplate, ma'am. (Interview with Ms. SM, July 2022)

The informant said that the funds listed were funds issued for village development, so there was the transparency of incoming and outgoing funds in Duyungan Village. Then another informant also gave the same information that village officials carried out the transparency of funds by using billboards/MTT boards in front of the hall door. He also added that the printing is always right on the date set for the billboard installation, as follows.

"Always on time in Duyungan Village, they are even willing to work overtime to do it on time." (Interview with Mrs. D, July 2022)

As Safri [14] stated regarding the planning and managing of regional finances, it must be able to provide and run following the principles of public accountability or public transparency. Another informant also conveyed the same regarding the accountability of the Duyungan Village Fund (DD) and Village Fund Allocation (ADD), which is carried out transparently. Fund transparency is done by printing the billboard/MTT boards displayed at the Village office level.

"It's been transparent. It is proven that in every development, there must be a transaction. If the officials want to build something, there is a sign telling you that this will be built with funds from the BKK (Special job fair) or DD funds. The building is a few meters, for example, the volume has been listed on the billboard, including the place to be built. After that, the village government makes transparency with its financial reports in MMT displayed at the Village office level." (Interview with Mr. S, July 2022)

In planning the disbursement and use of the Village Fund Allocation (ADD), it is conducted transparently, does not bother one party, and even tends to be easy. Based on the technical guidelines and implementation instructions, it has been adjusted through the proposals submitted by the village government. As explained by the Village Secretary below:

"Indeed, the first one was defined in the work plan (RKPDes) and then legalized in the APBDes. For... the distribution mechanism was delivered every three stages. Yes, so there are three terms, and we will do that later, we first disburse the mechanism, mee... so and so ma'am0.emm, submit a proposal first, each term submits a proposal. After the proposal is accepted, the funds enter the village account, and the ADD funds are of course, according to the budget in the terms, and the one-year budget is divided into three terms, namely 40 %, 40%, and 20%. Now, following the Sragen PERGUB (Governor Regulation), indeed, every year, there is a PERGUB. Now, after it is disbursed, um, after we do the disbursement process, now it's no longer cash transactions, ma'am. So each institution must have an account because, coincidentally, in the Sragen Village area, it cooperates with a Central Java bank. Yes, the account is automatically a Central Java bank. So, the process of disbursing salaries is the process of disbursing honorariums, including operations; what is the name? That's... Electronic huh? Well, yes, it is. So we will make the disbursement and then immediately transfer it to each other's accounts, so, we don't use cash anymore for village government operations." (Interview with Village Secretary, July 2022)

Next, he explained that after the application for disbursement of funds was transferred to the village account, the funds would be disbursed through the application. The application is called SISKEUDES (Village Financial System) so that the financial management will enter the village reporting first before it is disbursed into each recipient's account.

"We propose a request for funds be transferred to the village account. Now, after the village account, we process the search for funds and disbursement through the application, the SISKEUDES (Village Financial System) application. So the SISKEUDES application exists for all village financial management, including reporting. So, through this application, we make a disbursement which is then forwarded to the account of each recipient." (Interview with Village Secretary, July 2022)

3.1.3. Policy Accountability

Policy accountability is related to the accountability of public institutions for the policies taken. Public institutions should be able to account for the policies that have been determined by considering future impacts. In making a policy, one must consider; what the purpose of the policy is, why the policy was taken, who is the target, and which stakeholders (stakeholders) will be affected and get the benefits and impacts (negative) of the policy. In this study, policy accountability is something that can be seen through the accountability of the Duyungan Village Fund Allocation for the 2020-2021 budget.

Based on the interview, the Duyungan Village Head, who made policies towards the community, stated that:

"The planning and allocation of funds every month must be reported as a financial report consisting of bookkeeping from the realization report, general cash, tax subsidiary cash book, etc. And also, every month, the treasurer will ask for my signature of approval and information regarding the allocated funds." (Interview with Village Head, July 2022)

Then during an interview with the Village Secretary, he added that there would be a team and field to report and manage this so it could run massively. Sections that carry out management and reporting are appropriate for their respective positions in the village government. As he explained in the interview below:

"If there is a budget, there is a budget implementing team, and it is taken from KAUR and KASI. So each of them already has a team, management team, and budget implementing team because, indeed, the budget follows the positions of KASI (Section Chief) and KAUR (Head of Affairs). Many of which are vacant, so they have double execution of the budget." (Interview with Village Secretary, July 2022)

In addition, the work performed is appropriate to the assigned position and reaches the scope of the work area, like the Village Head, who carries out regional leadership with a broader scope per her job description. The work can also be in the form of actions taken in the field with others in the implementation every year.

"If the head of the village is more about leadership, it's like, she is the leader in the area. So it's true that the village head's scope is wider, more to the people and the field. As for the village secretary, KASI, and KAUR, it is more about village administration. Then Mr. Bayan/the head of the hamlet, is also more involved in the field, so for problems in the field, including the management of the PBB (property tax) payment, it is the community's obligation to pay the PBB that Mr. Bayan or Mr. Kadus (village chief) manages every year." (Interview with Village Secretary, July 2022)

After that, regarding the village fund disbursement process carried out by the village government, there is a flow by applying for disbursement through the SISKEUDES application, which has been programmed automatically. It makes it easier for the village government to disburse village funds before finally being disbursed through the account of each recipient. As explained by the Village Secretary below:

"The process of distributing the budget is from KAUR Finance which regulates, or from the financial management section of PLT (Daily Task Executor) then requests disbursement, from the SISKEUDES application, then the request for disbursement is sent to me as the new VILLAGE SECRETARY (Village Secretary). It is then input into the application, and the name is CMS bank Central Java. It is then forwarded to the sub-district secretary (Mr. SECCAM). Mr. SECAM as a CHECKER will be checked with Pak SECAM, and the physical documents will be checked with Mr. SECAM to see if it's true. After SECCAM, it came back again, and it was executed by the village head. So the step, after the village head, the funds can only be processed." (Interview with Village Secretary, July 2022)

The Village Secretary also stated that the disbursement of village funds is not done haphazardly. It must follow the applicable Standard Operating Procedure (SOP) and the technical instructions set. He also explained that Duyungan Village highly upholds honesty to minimize the misappropriation of funds by the Duyungan Village government. The following is an excerpt from an interview with him:

"The flow of the disbursement process in this village is not conducted arbitrarily. It must follow the applicable SOP so that KAUR is not arbitrary in disbursing money until the disbursement is as simple and transparent as possible to minimize indications of budget fraud." (Interview with Village Secretary, July 2022)

3.2. Inhibiting and Supporting Factors of Village Fund Allocation Accountability in Duyungan Village

There are several factors hindering and supporting the implementation of the Village Fund Allocation (ADD) in Duyungan Village. Below are the supporting and inhibiting factors seen through a field review of management's sustainability and the obstacles found in the Accountability process for the Allocation of Village Funds (ADD) in Duyungan Village.

1. Supporting factors
 - a. Law and Honesty

In obtaining data relating to information on Accountability of Village Fund Allocations in Duyungan village, the researchers conducted interviews with the Village Head and Village Secretary associated with the correct management of village fund allocations, who said that:

"The Village Fund Allocation Report is carried out using the village financial information system created by the BPKP, which will then be reported annually to the BPD." (Interview with Village Head, July 2022)

The Village Head stated that reporting on village fund allocations must be done routinely using a related application which will then be forwarded to the BPKP and the BPD every year. He also added that the reports must be reported on each activity in the form of administrative reports and bookkeeping plans consisting of realization reports, general cash, tax assistant cash books, down-payment cash books, disbursements, receipts cash books, etc. Thus, the reports received will be clear and accurate. As in the following interview excerpt:

"There are many reports reported as administrative reports and bookkeeping plans consisting of realization reports, general cash, tax assistant cash books, down payment assistant cash books, disbursements and receipts cash books, etc." (Interview with Village Head, July 2022)

Then the researcher interviewed the Village Secretary to add to the data obtained. He said that in addition to reporting, the village government also performed the transparency of activities to the community by planning and determining activities with the community, youth leaders, and related community leaders to see the plans that will be carried out in the village. As in the following interview excerpt:

"Regarding community participation, every time we plan, it involves the community. In planning the village budget, what I mentioned earlier is RKPDes, we invite BPD (Village Consultative Body), the head of the neighborhood (RT), community leaders, other village institutions, including PKK (Family Welfare Empowerment), RP2MD (Village Community Development Empowerment Institution), and youth leaders to formulate government work plans." (Interview with Village Secretary, July 2022)

Based on the results of these interviews, it can be seen that the planning and determination of village activities involve all elements of the community so that they can carry out the transparency of activities and the allocation of village funds following the agreed provisions. Then, the allocation of village funds must be reported regularly to BPKP and BPD through related applications to write accurate and clear data on each implementation of their activities.

b. Process

The procedure used in carrying out the task is suitable in terms of the adequacy of the information system through the provision of responsive public services. Based on the results of the interviews, the researchers obtained information about the process of allocating village funds in Duyungan Village, which stated that:

"It's been transparent. It is proven that in every development, there must be a transaction. If you want to build it, there is a sign telling you that this will be built with funds from the BKK or DD funds of a few meters, for example, the volume has been listed on the notice board of the place to be built, and after that the village government makes transparency with its financial reports in MMT displayed at the Village level." (Interview with Mr. S, July 2022)

Based on the interview, it can be seen that the procedure used to provide information to the community regarding the accountability of the Village Fund Allocation is by installing a billboard regarding the Village Revenue and Expenditure Budget (APBD) so that it will be easier for the community to get information.

c. Policy

Policy accountability is related to the accountability of public institutions for the policies taken. Public institutions should be able to account for the policies that have been determined by considering future impacts. In making a policy, one must consider; what the purpose of the policy is, why the policy was taken, who is the target, and which stakeholders (stakeholders) will be affected and obtain the benefits and impacts (negative) of the policy.

Based on the interviews, researchers found that the village work program's policy involves the community in planning, deciding, and determining village activities together.

"Regarding community participation, every time we plan, it involves the community. In planning the village budget, what I mentioned earlier is RKPDes, we invite BPD (Village Consultative Body), the head of the neighborhood (RT), community leaders, other village institutions, including PKK (Family Welfare Empowerment), RP2MD (Village Community Development Empowerment Institution), and youth leaders to formulate government work plans" (Interview with Village Secretary, July 2022)

2. Obstacle factor

a. Position emptiness

The factor that becomes an obstacle to achieving the goals that have been planned, decided, and jointly agreed upon is the emptiness of the KAUR Finance position at the Duyungan Village, so PLT Finance has a double task due to the emptiness of the position. Currently, however, this emptiness is not too much of an obstacle in managing village funds, and it just gives PLT Finance a lot of tasks in managing the Village Fund Allocation (ADD).

Based on interviews conducted with the Village Head and Duyungan Village Secretary, there was a emptiness in the position of KAUR Finance, as follows.

"The emptiness of the village apparatus, ma'am. So, for... the figure is indeed from the finance committee, the government department is actually more, more to the one who takes care of ADD, it's empty for this year." (Interview with Village Secretary, July 2022)

The Village Secretary explained that the emptiness for this position is due to the limitation of the retirement period in the village. That is, if they have reached the age of 60, they must be retired so that the maximum general limit for their tenure as KAUR Finance is 60 years. He also explained that the position has not been filled again because he is waiting for a letter from the regent to obtain a permit related to the position selection.

"Indeed, the rule here is that we as Head of Office, KAUR, or village officials. In general, the term of office is up to a maximum of 60 years, well... 60 years because they are retired, so they are retired, right? So why is it not filled in? Well, we also need permission from the regent, yes. So, the regent's permission to conduct the filling in a network. So it's because maybe the permit from the regent hasn't come out yet, so we're still waiting, and so far, the one who has been in charge of this task is PLT (Daily Task Executor). Village Secretary, there are three or KADUS (Head of the Hamlet), then there are two KAUR, KAUR.... actually, there are 6. KAUR, KASI, there are 6. KAUR, there are 3, KASI, there are 3. I mentioned they are the Head of Finance, the Head of Planning, then the Head of General Affairs. Now, there is a KASI for Services, a Kasi for Government, and one Kasi for Welfare...and the current condition is that there is only 1 KAUR and 1 KASI. Those are the Head of Service and General Affairs Office, and the others were empty. Indeed, the others who were empty yesterday were Bayan and KADUS, and there happened to be a mutation, so there was a mutation between village officials. Indeed, we are from the Planning KAUR and the Government KAUR, the Planning KAUR and the Government KASI transfer so that we are promoted to KADUS to become Bayan." (Interview with Village Secretary, July 2022)

Then the Village Head added associated with the perceived obstacle, namely the emptiness of the KAUR Finance position, so that PLT Finance performs the task of managing finances. As illustrated in the following interview results:

"In the meantime, the position of the head of finance is vacant, only, now it has been replaced with PLT Finance like that, so we have concurrent positions because indeed we have four vacancies." (Interview with Village Head, July 2022)

Based on the interview results, each KAUR who occupied a certain position has followed his job, but one vacant KAUR position is not filled namely the Finance KAUR position.

IV. CONCLUSION

The accountability of the Duyungan village government in managing the Village Fund Allocation (ADD) is good. It can be seen through general administrative services and community service activities, such as PKK (Empowerment and Family Welfare) conducted in the Village environment using the APBD (Regional Revenue and Expenditure Budget) funds provided. Planning, deciding, and determining activities in allocating village funds is also accompanied by the community so that the community understands the activity program based on the allocated funds. There is transparency of village funds carried out by installing billboards/MTT at the village hall. Duyungan village government reports accountability on activities and allocation of funds for activities using related applications, making it easier for the village government to report. Factors affecting the Accountability of the Village Fund Allocation are divided into supporting and inhibiting factors. Supporting factors include law and honesty, process, and policy, while the inhibiting factor is a job emptiness. This study has a limitation: the information obtained from the village apparatus of Duyungan Village has not been maximized because some employees have retired, and there are position vacancies.

REFERENCES

- [1] H. M. Rusydi, Pengaruh Alokasi Dana Desa (ADD) Terhadap Kesejahteraan Masyarakat Desa Di Kabupaten Takalar, *Jurnal Ekonomi Balance*, 8(2), 2012, 152-176.
- [2] B. A. Lailiani, Peran Pemerintah Desa Untuk Meningkatkan Partisipasi Masyarakat dalam Rangka Pembangunan Desa di Desa Kemang Kecamatan Balen Kabupaten Bojonegoro, *Jurnal Penelitian Administrasi Publik*, 3, 2016, 790-798.
- [3] L. N. Nafidah and M. Suryaningtyas, Akuntabilitas Pengelolaan Alokasi Dana Desa Dalam Upaya Meningkatkan Pembangunan dan Pemberdayaan Masyarakat, *Jurnal Bisnis dan Manajemen*, 3(1), 2015, 213 – 238.
- [4] F. L. Rahayu, Pengaruh Kompetensi Sumberdaya Manusia, Perangkat Pendukung dan Peran Auditor Internal terhadap Kualitas Laporan Keuangan Pemerintah Daerah Kabupaten Kerinci, *Jurnal Perspektif Pembiayaan dan Pembangunan Daerah*, 3(4), 2016, 231 - 242.
- [5] T. Fait, A. R. Septiana, and R. Tohopi, Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD). Sawala *Jurnal Administrasi Negara*, 9(1), 2021, 102-114.
- [6] S. A. Wida, D. Supatmoko, and T. Kurrohman, Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) di Desa – Desa Kecamatan Rogojampi Kabupaten Banyuwangi, *e-Jurnal Ekonomi Bisnis dan Akuntansi*, 4(2), 2017, 148-152.
- [7] H. H. Sulumin, Pertanggungjawaban Penggunaan Alokasi Dana Desa Pada Pemerintahan Desa Di Kabupaten Donggala, *e-Jurnal Katalogis*, 3 (1), 2015, 43-53.
- [8] N. I. Inayati, Implementasi Pengukuran Kinerja Pada Organisasi Sektor Publik, *Jurnal ekonomi dan bisnis kontemporer*, 4(1), 2018, 1-11.
- [9] K. W. Wicaksono, Akuntabilitas Organisasi Sektor Publik, *Jurnal Kebijakan & Administrasi Publik*, 18(1), 2015, 3-15.
- [10] Statistik, B. P. (2020, April 27). *Badan Pusat Statistik Kabupaten Sragen*. Retrieved from Badan Pusat Statistik Kabupaten Sragen.
- [11] J. L. Meleong, *Metodologi Penelitian Kualitatif* (Bandung: PT Remaja Rosdakarya, 2012)
- [12] B. S. Bachri, Meyakinkan Validitas Data Melalui Traingulasi Pada Penelitian Kualitatif, *Jurnal Teknologi Pendidikan*, 10(1), 2010, 46-62.
- [13] N. I. Ri'a and N. Handayani, Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) Di Desa Bheramari Kecamatan Nangapanda Kabupaten Ende, *Jurnal Ilmu dan Riset Akuntansi*, 8(1), 2019, 1-19.
- [14] H. E. Setiawan, and M. Safri, Analisis Pengaruh Akuntabilitas Publik, Transparansi Publik dan Pengawasan Terhadap Kinerja Satuan Kerja Perangkat Daerah di Kabupaten Bungo, *Jurnal Perspektif Pembiayaan dan Pembangunan Daerah*, 4(1), 2016, 51-72.