

The Influence of Implementing Accountability on the Management of Village Fund Allocation



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ABSTRACT: This research aims to find out, then analyze and describe the Accountability of Village Fund Allocation Management in Je'netallasa Village, Pallangga District, Gowa Regency, South Sulawesi Province in Indonesia. Another research objective is also to see whether Village Fund Allocation Management in the village is running well or not. The type of research used is qualitative descriptive research. The location of this research was carried out in a village called Je'netallasa Village. The type and collection of data was carried out using interview techniques, observation and triangulation of data sources as well as triangulation of time to analyze research materials. The results of the research show that all stages of Village Fund Allocation Management starting from planning, implementation to achieving results can be accounted for before all Village Government parties and also the village community and the Accountability system in Village Fund Allocation Management in Je'Netallasa Village has implemented the principles of participation and principle of accountability.

KEYWORDS: Accountability, Village Fund Allocation, Planning, Implementation, Responsibility.

I. INTRODUCTION

A. Background

The progress of a nation essentially depends on the progress of its rural areas, because the progress of a country requires the progress of its provinces, which in turn depends on the progress of its districts and cities, which in turn relies on the progress of its villages. and subdistrict. This shows that the progress of a country depends on the progress of each village.

The hamlet represents the smallest administrative unit, distinguished by its relatively low population density. Villages are human settlements characterized by populations ranging from several hundred to several thousand inhabitants. In Indonesia's administrative framework, villages function as administrative subdivisions within the country. These villages are located within the sub-district and are under the supervision of the Village Head. The strategic nature of village government lies in its unique quality and function. Surianto (2022) emphasized that the legal standing of village government was further strengthened by the implementation of Law Number 6 of 2014 which specifically regulates the administration and function of villages. The reason for this change is that the administration of village government is no longer regulated in Law Number 32 of 2014 concerning Regional Government, but rather by separate statutory regulations. The area of Village Finance is regulated in Article 72 Paragraph 2. The provision of budget resources to villages is required to be at least 10 percent and the allocation is different from the amount sent to the regions. Additionally, it is important to consider several elements, including but not limited to population size, poverty level, geographic region, and topographical constraints.

One of the main tasks of village administrators is to create regulations for the distribution of Village Funds. These funds play an important role in the village's fiscal authority by successfully organizing and managing its financial resources. If we look closely at its objectives, it can be seen that it is a continuation of the village assistance program that has been running since 1969. This program was established by the central government through a presidential decree with the specific aim of encouraging village development. Facilitation of allocations for Autonomous Village Development is carried out through the Village Revenue and Expenditure Budget after the implementation of regional autonomy. The implementation of village financial management can be said to be an important repository of community knowledge because it covers several aspects of government administration, community progress, and provision of services in the village (Puspawardani, 2017).

The author's decision to choose the Village Fund Allocation program compared to other government programs was based on the large influence of the Village Fund Allocation project on village development in all districts in Indonesia.

The main impetus behind the author's decision to conduct research on the Accountability of Village Fund Allocation Management is rooted in an effort to explain the accountability framework that governs the planning, implementation and management of Village Fund Allocations in a specific Village/District context. Je'netallasa Pallangga Regency, Gowa Regency,

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South Sulawesi Province, Indonesia. The procedure for selecting research participants was carried out in Je'netallasa Village, a densely populated community that has recently experienced a shift in leadership structure.

After seeing and observing the background explanation, the author was interested in conducting research with the title "Accountability Analysis of Village Fund Allocation Management".

II. LITERATURE REVIEW

A. *Accountability*

Accountability can be accurately defined as the state or circumstances of being held accountable or responsible. Accountability relates to the natural obligation of decision makers to provide comprehensive and transparent information regarding their actions, activities and responsibilities to individuals or groups who have given the mandate and authority to demand accountability. Accountability is demonstrated by the act of submitting reports to relevant authorities, regulatory bodies and evaluators who are responsible for ensuring accountability. Ultimately, these reports are submitted to the president, who holds the highest executive position in the government. The report utilizes the Government Agency Performance Accountability System (Lestari, 2017) to describe the performance of government agencies. The concept of accountability can be a guiding principle for establishing accountability mechanisms within government agencies.

1. To maintain accountability, it is important for the leadership and all members of the institution to show strong and unwavering dedication in overseeing the proper implementation of the organization's mission.
2. Implementing a system that ensures consistent use of resources in accordance with applicable rules and regulations is the most important thing.
3. Demonstration of the level of achievement in relation to established goals and objectives is essential.
4. The main emphasis must be placed on achieving the organization's vision and mission, as well as the results and benefits obtained.
5. To achieve significant progress in the administration of government organizations, it is essential to uphold the ideals of integrity, impartiality, openness, and ingenuity. This includes revising performance evaluation methodologies and procedures, as well as creating accountability reports.

Tjokroamidjojo believes that accountability includes the obligation of all parties involved in government decision making and policy development, which includes people from the corporate sector and civil society, to be accountable to the wider community and relevant stakeholder organizations. The level of accountability depends on the specific characteristics of the business as well as the type of decision taken, whether the decision relates to an internal problem or an external problem of the organization.

Sulistiyani (2004: 43) emphasized that openness and accountability are important principles in the domain of government administration and business governance. In addition, there is an opinion that accountability includes the obligation to transparently communicate and record all activities, especially in the context of financial administration, to higher authorities. In this particular context, it is important to ensure the accessibility of all efforts related to the management of Village Fund Allocations to all relevant stakeholders, with a special focus on local communities.

B. *Accountability Goals*

Andrianto (2007) believes that research conducted by Mutia and Handayani (2018) explains several characteristics related to a responsible government system:

1. It is important for the government to have the capacity to communicate facts related to governance efficiently and openly to the wider community.
2. Additionally, it is critical that the system has the ability to provide services that meet or exceed community expectations.
3. In addition, it is very important to establish mechanisms that encourage community involvement in development and governance efforts.
4. The government must have the capacity to provide comprehensive explanations and justifications for every public policy it implements.
5. Finally, it is important to establish procedures that allow the general public to examine and assess government performance.

From a public accountability perspective, the wider community is given the authority to assess the level of effectiveness of project implementation and government efforts.

The effectiveness of Village Fund Allocation accountability is greatly influenced by the substance of the policy and certain contextual factors that influence its implementation. However, the effectiveness of implementing this policy is very dependent on government supervision and direction in implementing Village Fund Allocations, as well as the active involvement of the community in facilitating the achievement of development efforts in their area (Ningsih, 2020).

C. *Village Government*

The term "village" has etymological roots in the Indian language Swadesi, meaning a geographical location associated with one's place of origin, residence, national identity, or ancestral heritage. The statement above summarizes the meaning of the interconnectedness of living things in a clearly defined geographical area, as well as compliance with established regulations (Yuliati and Poernomo, 2003: 23). Based on Presidential Regulation Number 57 of 2005, villages are officially recognized as community

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units that exist legally and have clear territorial boundaries. These rural settlements enjoy jurisdiction to control and supervise the welfare of their local residents. The authority in question departs from the recognition and respect given to local origins and customs in the political structure of the Unitary State of the Republic of Indonesia.

To ensure efficient management of their capabilities and potential, regions and villages must uphold the principles of transparency and accountability in exercising their rights, authority and obligations. One aspect of accountability is financial matters, namely the distribution of funds within the village environment. Villages have quite a large impact, namely in implementing public service initiatives. Increasing village autonomy and achieving village independence requires a major increase in decentralization of authority, accompanied by adequate financial resources and infrastructure assistance. The implementation of Law Number 6 of 2014 concerning Villages has resulted in an increase in the authority to administer village government.

D. *Village Fund Allocation*

What is meant by "Village Fund Allocation" is the distribution of funds obtained from the Regency Regional Revenue and Expenditure budget. This fund allocation aims to encourage financial justice in all villages, thus facilitating their various needs in terms of governance, development and community services. The increasing dominance of regional autonomy has created an environment that encourages the empowerment of village governments, encouraging efficient use of resources, both within and outside the village.

In accordance with the provisions of Law Number 6 of 2014 concerning Villages, what is meant by "village" is a community unit that is recognized and has clear geographical boundaries. The entity in question has the authority to control and supervise the welfare of its immediate geographical area, operating in accordance with local customs and traditions that are of great importance and duly recognized in society. The topics discussed relate to the form and organization of political systems. Indonesia is a unitary country. Procurement of village income is very important to efficiently coordinate and manage the problems of individuals living in rural communities, as this enables the achievement of village development goals.

III. RESEARCH METHODOLOGY

A. *Research Design*

This research uses a qualitative research design, specifically using descriptive analysis. Qualitative methodology is a research approach that produces descriptive data in the form of written sentences obtained from the individuals observed.

B. *Research Location and Time*

The investigation was carried out for two months. This research examines the level of responsibility for allocating funds in Je'netallasa Village, located in Pallangga District, Gowa Regency, South Sulawesi, especially in 2018.

C. *Data Source*

This research uses two separate approaches for data collection purposes, namely primary data collection and secondary data collection.

1. Primary data is defined as information collected directly from people, usually through methods such as observation, interviews and documentation. The current research required primary data collection, with a particular focus on community money management in the Je'netallasa community.
2. Secondary data is information obtained from secondary sources, including publications and reports, collected by researchers in the context of managing village funds in Je'netallasa Village, Pallangga District, Gowa Regency.

D. *Research Subject*

Research participants consisted of individuals in the roles of Village Head, Secretary and Treasurer, who have the necessary expertise in overseeing the allocation of Village Fund resources. The aim of this research is to find out exactly the duties and obligations related to managing the 2018 Village Fund Allocation in Je'netallasa Village. In addition, this research aims to examine the extent of local community involvement in this process.

E. *Data Collection Technique*

1. Observation. Interpretation refers to the methodical process of observing and documenting the symptoms exhibited by the subject being examined. Observation techniques are used to examine data relating to events, places or locations, objects and pairs of photos, as stated by Sutopo (2002: 64).
2. Interview. To ensure the acquisition of accurate and reliable data and information, the main investigator in charge of directing the data collection process will conduct comprehensive face-to-face interviews with informants who have special expertise in the field of Village Fund Allocation management. After that, the researcher will carefully document the events and information provided by the informants, so that it becomes an important basis for preparing a report that includes research findings. Competent informants in managing Village Fund Allocations are individuals who have expertise and play an active role in obtaining information. They also demonstrate the capacity to properly carry out assigned responsibilities and tasks. The researcher used a recording device to facilitate the interview. The main purpose of this recording tool is to improve the verification process if researchers detect data, information, or discoveries that were not recorded during the analysis stage.

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F. Data Validity and Reliability

To evaluate the reliability of the data obtained, researchers used the source triangulation method. Moleong (2005:330) defines source triangulation as a systematic assessment and re-evaluation of the credibility and dependability of data obtained from several sources and at different time intervals. According to Sugiyono (2007), the use of source triangulation is a method used to evaluate the reliability of data. This is achieved by looking closely at information obtained from several sources, which have been collected and researched by researchers to produce findings. The results are further consistent with three separate data sources. In the domain of temporal analysis, researchers apply a technique called Temporal Triangulation. This approach involves utilizing multiple approaches in different contexts and time settings, with the aim of increasing the reliability of the data obtained.

IV. RESULT AND CONCLUSION

Accountability is a complex and multifaceted notion that includes the assumption of personal or communal responsibility and the successful communication or implementation of initiatives aimed at improving societal conditions. Accountability prioritizes the commitment of individuals, rather than members of the organization, to demonstrate behavior that is in line with ethical norms specified in legal regulations, and to carry out their duties efficiently in accordance with established guidelines and training. The establishment of an accountability system within Je'netallasa local government involved initial discussions led by local authorities, who sought input from village leaders, community leaders and the wider community before starting the work program. The purpose of this discussion is to confirm the work program that will be implemented, along with the distribution of funds. In addition, it is important to examine strategies for integrating financial considerations into the implementation of the work plan.

The Je'netallasa Village Government, located in Pallangga District, Gowa Regency, has demonstrated commendable transparency and responsibility in managing financial resources intended for village expenditure. Before starting the implementation of the work program, it is necessary to hold discussions with village officials, community leaders and the wider community. This approach will ensure synchronization of operational schedules with community suggestions and requests, while taking into account available financial assets. The allocation of resources from municipal governments to rural governments is widely recognized among the local population. Furthermore, the village government's accountability mechanism in implementing various planned work programs is essentially related to community supervision. The community, acting as an interest group, advocates for responsible communication of information from the government regarding the financial management of village resources. Village fund management in Je'netallasa Village is guided by the findings of scientific studies and empirical observations. This process involves a series of different stages, specifically the initial planning stage, the subsequent implementation stage, and the final accountability stage.

1. Planning Stage

The proposed 2018 initiative in Je'netallasa Village consists of implementing paved block roads, developing posyandu facilities, and improving the drainage system. The above activities are located in many places, namely Romanta'jor, BTN Je'neci'nong, Je'nema'dinging, Je'netallasa, Sanrangan, Cambaya, Borong Untia, Romanta'jor, Je'netallasa, Bontorita, Jl. H. Culla/Jl. Buttono Hamlet Culture. The aim of formulating this effort strategy is to actively involve community members.

The following are the results of an interview conducted with the Je'netallasa Village Head regarding village financial planning procedures. The interviewee expressed his point of view:

"In the context of the planning process, initially there was a series of deliberations that took place at the village level. As a result, the results of deliberations held at the hamlet level were then presented and examined at deliberations held at the village level. It is important to emphasize that these discussions at the village level have significance in the broader process. Our main goal is to effectively respond to society's urgent needs. The main emphasis in this particular hamlet relates to the evaluation of the drainage system. Providing adequate drainage is very important. During the period 2017 and 2018, the community placed significant emphasis on implementing actions aimed at mitigating drainage-related problems (Interview with AS as Village Head, 25 June 2019)".

The Je'netallasa Village Treasurer also expressed similar views regarding village budget management planning:

"The planning process will continue well in 2017 or 2018. The first stage is the organization of village meetings, which is then continued with the involvement of hamlet leaders, the Village Consultative Body, and community leaders, such as religious leaders. Within a community engagement framework, diverse stakeholders, including prominent figures and the younger generation, come together to collectively address relevant and important issues. The main aim of the event is to promote inclusivity by providing accommodation for anyone who expresses a desire to take part. After that, the participants continued discussions regarding program formulation, activities and areas that needed improvement. To illustrate, the main emphasis may be placed on improving the infrastructure of rural communities, including the development of road networks and drainage systems, as well as the establishment of clear boundaries for smaller settlements. The results of these conversations are then reviewed in successive village meetings, which set task priorities, with a focus on addressing the most pressing problems. Implementation priorities (Interview with MF as Village Treasurer, 20 June 2019)".

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Based on the interview findings above, it appears that the implementation of priority activity plans initiated by the Je'netallasa regional government requires permission from the Village Community Empowerment Service so that it can be implemented effectively in Je'netallasa Village. After carrying out the necessary adjustments to align priority activity programs with the village budget, the Village Community Empowerment organization will continue to prepare a detailed plan for the Village Revenue and Expenditure Budget. Following this, a comprehensive Village Revenue and Expenditure Budget will be prepared. Further understanding was obtained through interviews conducted with the Village Head regarding the development of the Village Revenue and Expenditure Budget Plan which was completely documented:

"In 2017, we made the program first, then we made the Village Revenue and Expenditure Budget, now we make the Cost Budget Plan first, then we make the Village Revenue and Expenditure Budget, so that the budget is included in the Village Revenue and Expenditure Budget. Village Revenue and Expenditure Budget, so now it is calculated first and then included in the Village Revenue and Expenditure Budget, at that time the Village Revenue and Expenditure Budget is done first, after that it is measured, then measured for the companion to then make a Cost Budget Plan, so now you have to plan Budget costs first (Interview with AS as Village Head, 25 June 2019)".

During communal meetings, individuals acting as local government representatives and community members participate in discussions and express a series of proposed actions they wish to implement. After initial deliberations were held in the hamlet, further deliberations were held in the village. The meeting was attended by several stakeholders, including village officials, village officials, representatives of RT and RW officials, traditional leaders, women, youth and religious leaders. The main aim of these village meetings is to facilitate constructive discourse and address relevant issues that are currently prevalent. Various kinds of goods and programs were obtained from village meetings, which were then carried out with the task of compiling priority activity programs. The above-mentioned goals are achieved by implementing a hierarchical structure to organize courses, based on their relative importance.

Next, the village treasurer will design a budget framework that is in line with the priority program plans that have been determined jointly in the village meeting. Furthermore, the data that has been previously collected is submitted to the Village Community Empowerment Service. After receiving approval, the budget stated in the Cost Budget Plan will be adjusted to the Village Revenue and Expenditure Budget so that it adheres to the budget that has been determined. The operational implementation of disbursement is carried out in accordance with the Expenditure Budget, which is then implemented through the formation of a Regional Plan. It is then the District's responsibility to accept and record contributions made to support educational progress. Furthermore, the distribution of Education Development Contributions is aimed at financial institutions.

2. Implementation Stage

Implementing effective village fund management requires a systematic process through a series of stages. The implementation phase occurs after the previous planning steps. When implementing an important activity program, it is important to make appropriate modifications to ensure its compliance with the budget allocated from the village budget. Therefore, additional budget changes need to be made to align with the existing physical conditions in the hamlet. The latest information regarding project implementation in Je'netallasa Village was obtained through interviews conducted with the Village Consultative Body:

"In this case, the procedure involves developing a priority scale, which is then submitted to the Village PB (Participatory Budgeting). Village Community Empowerment then prepares a plan according to the allocated budget, which is ultimately integrated into the Resource Allocation and Planning Agency. Expenditures are reduced to match budget reductions. During the initial stages of implementation, some of the planned physical units were combined due to financial constraints. This requires reducing the initial number, for example from ten units to eight units. The remaining two units were then preserved for future use and implemented in accordance with the directions outlined by Village Community Empowerment. The Cost Budget Plan is designed to describe the distribution of financial resources and assign priorities to certain elements. Significantly, emphasis is placed on intangible aspects, such as remuneration given to local governments and village heads. In addition, it is important to ensure that the budget matches the existing physical conditions. Failure to consider the suitability of the physical environment in relation to the established budget requires additional adjustments. Therefore, it is important to adapt and accept these aspects appropriately (Interview with KM as member of the Regional Consultative Body, 28 June 2019)."

Based on the interview findings above, it can be concluded that the Je'netallasa Village government has taken several steps to improve infrastructure in the village. In addition, the government has established a program aimed at empowering the community and organizing communal events for Je'netallasa village residents. The efforts mentioned above have resulted in an efficient distribution of financial resources in the village, especially those targeting important needs. The allocation of financial resources creates several limitations on the development or improvement of infrastructure in Je'netallasa Village. When using village funds for development efforts, it is important to consider the amount of village funds that can be accessed for those efforts. It is important to know that village funds have many functions and cannot only be used for development initiatives. If the allocated development budget exceeds 200 million or more, village money is not permitted. However, local governments have the opportunity to submit formal applications for infrastructure development or restoration.

Another thing conveyed by the Village Secretary was:

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"If complications occur in the disbursement procedure, the disbursement is usually delayed, causing the disbursement of remuneration to be delayed. For example, payments allocated for the first month may only be received in the fourth month. The cause of this delay is generally due to the completion of the Village Revenue and Expenditure Budget. If the finalization of this budget is carried out immediately, it is likely that the disbursement procedure will be accelerated. On the other hand, if there is a change in the role of the treasurer, there is a possibility that there will be a shortfall in meeting the predetermined fund disbursement schedule. The man had experienced difficulties in previous training attempts due to a lack of clarity regarding his goals. When village heads are replaced, this often signals the difficulties the village is facing, highlighting the importance of training (Interview with NA, Village Secretary, 24 June 2019)".

Based on the interview findings above, it appears that any funds specifically aimed at improving or developing infrastructure in Je'netallasa Village will be deposited into the village account for further management or future utilization in the following fiscal year. As a result, after the funds are deposited into the village account, they will be categorized as unused. The city government faces various obstacles, including problems related to land disputes, delays in financial allocations, and the complicated process of appointing a new treasurer. The obstacles mentioned above really hamper the progress of the hamlet and provide quite big challenges.

3. Responsibility Stage

Maintaining regular and continuous communication with the Je'netallasa Village community is very important to foster a culture of budget responsibility. Participating in these special activities increases understanding and reduces the possibility of misunderstandings. The responsibility for successfully expressing accountability to local communities lies with the village government. Additionally, the Je'netallasa village government has adopted the use of billboards as a method to communicate relevant information effectively. The subject of this investigation concerns the utilization of financial resources carried out by the Je'netallasa village government, along with the basic objectives of why this monetary allocation was carried out.

According to the findings of the Village Community in Je'netallasa Village, it was explained that:

"Within the framework of transparency, the matter discussed is the allocation and management of village funds. Meetings are often held at the village office, where the village head conducts outreach to the community regarding the allocation and use of village funds. This serves as the main method of ensuring transparency in this context. Dissemination of information on various activities to the community is facilitated by the village government through the use of prominent billboards located at the village office. The billboards effectively display financial data, allowing members of the public to stay informed regarding cash allocations. The main objective of financial management is to ensure transparency in society by effectively communicating and disclosing information regarding village expenditure. This makes it easier to access this information by simply visiting the village office (Interview with HO as Village Community, 28 June 2019)".

The implementation of transparency boards in the form of billboards by the Je'netallasa village government can be seen based on interviews conducted with several sources. The main aim of this effort is to facilitate the Je'netallasa community's access to information regarding village fund management comfortably. Apart from that, the transparency council also functions as a meeting forum aimed at discussing village money.

The previous statement was made by the Village Treasurer who said this:

"The reporting procedures used in our organization consist of two main components: realization reports and LLPD reports. The realization report functions as a means of documenting the actualization of various activities, while the LLPD report is an annual report submitted to the regions. Both reports are kept at the district level, so they function as a mechanism to ensure accountability at the village level (Interview with MF as Village Treasurer, 20 June 2019)".

Apart from monthly reports, Je'ne Tallasa Village also upholds the practice of making annual reports. This information was then conveyed by the Village Secretary:

"Every year, a full activity report is conducted, in which the village head presents the one-year initiatives that have received financial assistance from the village. The allocation of money to various uses is observed in a particular village context. In circumstances where a particular assignment cannot be completed, the funds will then be reimbursed (Interview with NA as Village Secretary, 24 June 2019)".

The interview results show that the village government shows accountability in managing village funds by routinely providing monthly and annual reports. The purpose of this report is to provide a transparent record of all expenditures related to development initiatives and village fund management.

At the accountability stage in 2018, a number of activities were carried out, including road paving, construction of posyandu, and improvement of drainage. The activities mentioned above have a success percentage of 100%, thus showing a high level of accountability. The extent of the error is known and fully acknowledged.

V. CONCLUSION

Based on the results and deliberations presented in Je'netallasa Village, Pallangga District, Gowa Regency regarding accountability for the management of village fund allocations in 2018. Effective execution and compliance with the principles of accountability

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have become a concern in its management. Allocation of Village Funds in Je'netallasa Village. The concept of accountability relates to budgeting procedures that begin with careful preparation, then continue with the implementation phase which is characterized by authentic transparency and a sense of obligation towards society. The concepts discussed above relate to the idea of accountability.

More specifically, before the work program begins, the village government holds a deliberation and agreement regarding the proposed activities and procedural structures that will be used. In addition, it can be said that the village government regularly holds meetings to evaluate the level of progress of various businesses and the distribution of financial resources. There are allegations that the principle of responsibility has been successfully implemented, both physical and administrative accountability have been implemented appropriately and thoroughly. While the successes mentioned above are laudable, it is recommended that local sub-district governments provide further guidance to optimize the implementation process.

The implementation of Village Fund Allocations has effectively encouraged increased political participation among community members, thereby increasing the level of transparency and responsibility. The above phenomenon has facilitated community involvement in monitoring development efforts so as to create procedures for managing Village Fund allocations that have qualities such as transparency, accountability, responsiveness and inclusion.

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