

**ACCOUNTABILITY OF VILLAGE FUND ALLOCATION MANAGEMENT IN WINDUROJO VILLAGE,  
KESESI DISTRICT, PEKALONGAN**

**Achmad Jaelani<sup>1</sup>, Rachmad Risqy Kurniawan<sup>2</sup>, Hastuti Indra Sari<sup>3</sup>**

<sup>1,2,3</sup>**Institut Bisnis dan Komunikasi Swadaya**

Email korespondensi: achmadjaelani0170@gmail.com

**Article history:**

Submitted:

**July 9, 2024**

Revised:

**October 30, 2024**

Accepted:

**November 4, 2024**

**JEL Classification:**

H71, H72, H76

**Keywords:**

Accountability; regent  
regulation; transparency;  
Village development  
planning deliberations;  
village fund allocation.

**Kata Kunci:**

Alokasi dana desa;  
musyawarah perencanaan  
pembangunan desa;  
Peraturan Bupati;  
pertanggungjawaban;  
transparansi

**How to cite:**

Jaelani, A., Kurniawan, R. R.,  
Hastuti, I. S. (2024).  
Accountability Of Village Fund  
Allocation Management In  
Windurojo Village, Kesesi  
District, Pekalongan. *JIAFE  
(Jurnal Ilmiah Akuntansi  
Fakultas Ekonomi)*, 10(2), 163 -  
178. DOI:  
10.34204/jiafe.v10i2.10255



**ABSTRACT**

This study aims to evaluate the accountability of Village Fund Allocation (VFA) management in Windurojo Village, especially in the planning, implementation, and accountability phase, according to Pekalongan Regent Regulation No. 119 of 2022. The research method used is qualitative with a descriptive type of research. Data collection is done through interviews, observations, and documentation using descriptive data analysis. The descriptive approach explains how the village government allocates funds in Windurojo Village. The research was conducted at Windurojo Village Hall. Findings from the study show that Windurojo Village has run the planning, implementation, and accountability process of Village Fund Allocation (VFA) can be held accountable. VFA planning is based on program proposals from hamlets evacuated through village development planning deliberations (musrembangdes). The procedure for disbursing and dispensing VFA is appropriate with applicable regulations. With a VFA Fund allocation that is based on a priority scale. The VFA implementation accountability report has been in integrity with APBDEs accountability.

**ABSTRAK**

Penelitian ini bertujuan untuk mengevaluasi akuntabilitas pengelolaan Alokasi Dana Desa (VFA) di Desa Windurojo khususnya pada tahap perencanaan, pelaksanaan, dan pertanggungjawaban menurut Peraturan Bupati Pekalongan Nomor 119 Tahun 2022. Metode penelitian yang digunakan adalah kualitatif dengan jenis penelitian deskriptif. Pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi dengan analisis data menggunakan pendekatan deskriptif. Pendekatan deskriptif menjelaskan tentang bagaimana pemerintah desa mengalokasikan dana desa di Desa Windurojo. Penelitian dilakukan di Balai Desa Windurojo. Hasil penelitian menunjukkan bahwa Desa Windurojo telah menjalankan proses perencanaan, pelaksanaan, dan pertanggungjawaban Alokasi Dana Desa (VFA) dapat dipertanggungjawabkan. Perencanaan VFA didasarkan pada usulan program dari dusun-dusun dan disalurkan melalui musrembangdes. Tata cara pencairan dan penyaluran VFA sesuai dengan ketentuan yang berlaku. Dengan alokasi Dana VFA yang didasarkan pada skala prioritas. Laporan pertanggungjawaban pelaksanaan VFA telah sesuai dengan pertanggungjawaban APBD.

## INTRODUCTION

The reform era is an era where the government must be open to everything, including the village government. According to the 1945 Constitution of the Republic of Indonesia, every Indonesian citizen has the right to access information from various sources, and according to the KIP Law the government is obliged to disclose information related to public order to the public. Darwis et al. (2022) states that information disclosure requires the government to operate openly and transparently, meaning that various policies in administering government must be clear and not kept secret. Implementation planning and accountability must be known to the public, who have the right to factual information about government administrators. The village fund management system managed by the village government includes collection and accountability mechanisms referring to Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments.

This regulation explains that development funding carried out by regional governments, including village governments, adheres to the principle of money follows function, which means that funding follows government functions, which are the obligations and responsibilities of each level of government. Windurojo Village is in Kesesi District, Pekalongan Regency, Central Java Province. Windurojo Village is one of the villages that has received Village Fund Allocation (VFA) since 2015. The implementation of Village Fund Allocation (VFA) distribution in Windurojo Village is based on the pillars of regional autonomy, namely optimizing village potential, clean, free and developing administrative management. The Pekalongan government hopes that allocating village funds can change village progress. Any development financed from village fund allocations requires much greater resources. Therefore, the Village Fund Allocation distributed aims to develop villages. The selection of objects in Windurojo Village is based on an evaluation of the lack of potential natural resources, low levels of education, knowledge, and skills, limited facilities and infrastructure, as well as the influence of social conflict and natural disasters, which can disrupt social and economic development activities (Nugraha & Maryono, 2020).

This research was conducted in Windurojo Village and focused on implementing the principle of accountability for village fund allocation. Accountability is used as a medium through which village government organizations can prove and explain that the strategic plans and goals planned and set are implemented appropriately with the initial plan or achieve the goals effectively and efficiently. Accountability in the village government fund management system also aims to realize good governance. The principle of accountability determines that every activity and final result of the implementation activity must be accountable to the community or people as the holder of the highest sovereignty of the state. Applying the principle of accountability in managing Village Fund Allocations (VFA) begins at the planning and implementation stages of all activities. After VFA management, responsibility for management activities is required. Based on research conducted by Akbar et al. (2022) states that the management of Village Fund Allocations (VFA) includes Planning, Implementation, Reporting, and Accountability for the management of Village Fund Allocations (VFA) carried out by the village government following the Regent's Regulations (PERBUB) concerning Technical Guidelines and Determining Priorities for the Use of Village Funds.

Although there have been efforts to evaluate the level of professionalism in village government services to the community, there is still a lack of a more profound understanding of the implementation of transparency in these services. A comprehensive evaluation of how transparency is reflected in the professionalism of village government administrative services. Based on research by Susanti and Lestari (2022) states that Planning, Implementation, Supervision, and Accountability for the use of Village Fund Allocations in the village is technically running well and is transparent. The community also participates in the implementation of the activities carried out. However, a lack of comprehensive understanding of monitoring and accountability mechanisms needs to be explored further. In particular, the role and involvement of related parties, such as the Village Consultative Body (BPD), in the process of monitoring

village funds is a knowledge gap that requires deeper understanding. There is not yet an adequate understanding of the extent to which the involvement of the BPD or other related parties influences or increases the level of accountability in the management of village funds. Meanwhile, according to Susanto et al. (2022) in managing village funds in the villages studied, the principles of accountability and transparency are used. Reflected in community participation, open information, and an active role in supervision. Efforts to increase participation include access to information, awareness, good communication, optimization of village organizations, and the role of the Village Consultative Body. The link between corruption prevention and community participation can be seen in preventing corrupt practices through strong supervision and active community involvement, as well as accountability in planning, implementation and accountability of village funds. This research is intended to determine the management and utilization of Village Fund Allocations in supporting.

### **LITERATURE REVIEW**

According to Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, a Village is a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and/or recognized traditional rights and respected in the government system of the Unitary State of the Republic of Indonesia. According to Law Number 6 of 2014 concerning Villages, Village Funds are a source of funds from the state income and expenditure budget which are transferred through the district/city regional income and expenditure budget. Yunita & Christianingrum (2019) These funds are intended for villages and are used for costs of administering government, implementing development, community development and community empowerment. Kurniasih et al. (2019) Village Fund Allocation (VFA) is a balancing fund received by districts/cities in the Regional Revenue and Expenditure Budget after deducting Special Allocation Funds. Accountability in the context of government administration is the obligation to account for every action in financial management to the public (Butar–Butar & Purba, 2022). This indicates that the government must be prepared to be responsible to the public who have the right to know and monitor the steps taken. According to Mais et al., (2024) Village government accountability also requires disclosure of responsibility for village development and government activities. This responsibility includes financial aspects contained in the Village Revenue and Expenditure Budget (APBDes), including VFA (Mardiasmo, 2018).

Nurhasanah et al. (2022) Financial management is a means and evaluation of all resources in various institutions in a planned, orderly, effective, efficient and optimal manner in order to achieve the goals to be achieved. Saputri et al (2019) Management cannot be separated from human resource activities in an office, agency, or organization, involving several important steps that must be followed. Fathony et al. (2019) These steps include planning, organizing, directing and controlling. In planning, managers must determine organizational goals and strategies as well as human resource needs. According to Usman (2006), The aim of management is to optimize all available resources, including human resources, equipment, and facilities owned by an organization, so that waste of time, energy, and material can be avoided to achieve the desired goals. Management is essential in every organization because it ensures that the efforts undertaken have a clear and efficient direction to achieve the stated goals (Sofyani et al., 2023). There are several management objectives (Aziiz & Prastiti, 2019), namely: (1) to achieve organizational goals based on vision and mission; (2) to maintain balance between conflicting goals. Management is needed to balance conflicting goals, objectives, and activities of interested parties in an organization; (3) to achieve efficiency and effectiveness. An organization's work can be measured in many different ways, one of the common ways is efficiency and effectiveness; and (4) meanwhile, the management function is a process of mobilizing and providing facilities to people organized in formal groups to achieve goals. The framework of accountability for Village Fund Allocation (VFA) in the

Windurojo Village area, Kesi District, Pekalongan Regency can be depicted in the framework of thought as shown in Figure 1.

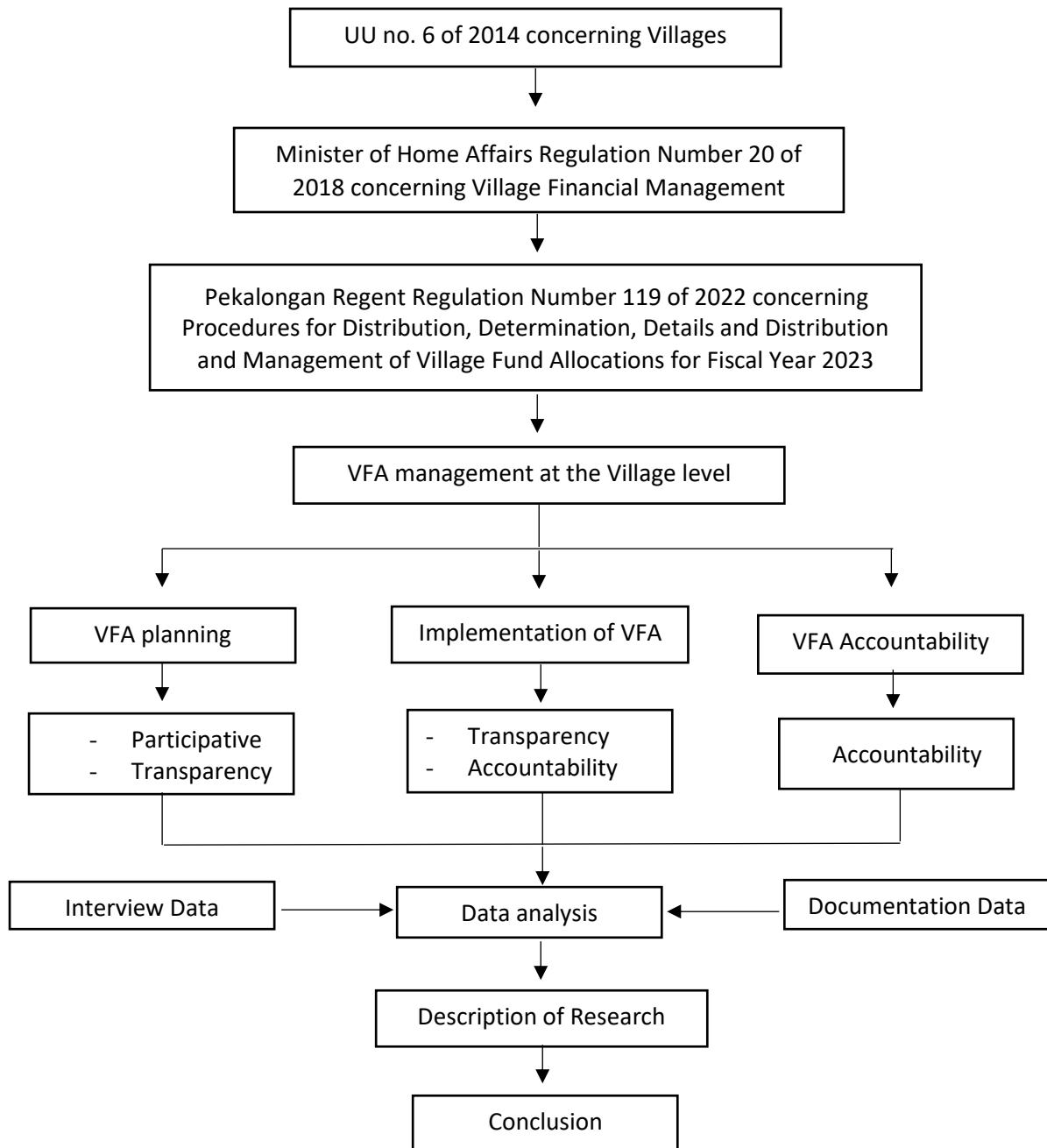


Figure 1. Framework

## **RESEARCH METHOD**

Qualitative descriptive research is a research method in which researchers investigate events or phenomena in individual lives, and ask participants to tell stories about their experiences. After that, the researcher compiled a chronological description based on the information provided. One of the characteristics of descriptive research is the use of data in the form of words and images, unlike quantitative research which uses numbers. The aim of this approach is to provide a detailed and contextual description of a phenomenon. The location for this Village Fund Allocation (VFA) accountability research is Windurojo Village, Kesesi District, Pekalongan Regency, Central Java Province. The selection of objects in Windurojo Village is based on an evaluation of the lack of potential natural resources, low levels of education, knowledge and skills, limited facilities and infrastructure, as well as the influence of social conflict and natural disasters which can cause disruption to social and economic development activities. To collect valid and accurate data and information, researchers used various data collection techniques. The main approach is through direct in-depth interviews with informants who have expertise in managing Village Fund Allocations (VFA). The results of interviews and recording of incidents become the basis for compiling research results reports. Informants, such as the headman, secretary, treasurer, head of development, and residents were selected based on their knowledge and skills in managing VFA. The data collection process involves documentation, including images and writing, resulting from observations, interviews, and supporting research documents. This approach was designed to increase the credibility of research and maintain focus on accountability in the management of Village Fund Allocations (VFA).

## **RESULTS AND DISCUSSION**

Researchers conducted research using interview guidelines on 5 (five informants) in fields related to Village Fund Allocation (VFA). The interview was conducted at the Windurojo Village Office, Kesesi District, Pekalongan Regency. Interviews with the Headman (Rahmat) were conducted in the headman's room where the atmosphere and conditions were comfortable for conducting interviews. Then an interview with the Village Secretary (Muhammad Imam Amirudin) in the village secretary's room. As well as an interview with the Head of General Affairs and Planning (Redsi), Head of Financial Affairs (Wartono) which was conducted in a joint meeting room, also with one of the residents (Tun). From the interview location, researchers can observe and document interview activities. The following are the research results obtained by researchers.

### **Accountability for Village Fund Allocation Management (VFA)**

Accountability in the management of Village Fund Allocations (VFA) is seen as a key step in realizing good governance, which includes the fundamental principles of good governance. These principles include the active participation of the community in decision making, making transparency the basis for openness and accessibility of information, and emphasizing the responsibility of the government and stakeholders for their actions and decisions. In the context of participation, the aspect of active community involvement in the formulation and implementation of policies is directed at ensuring that these policies meet the needs and aspirations of local communities. The principle of transparency implies the importance of providing easy access to information related to policies, use of funds and development results, as an effort to provide a better understanding to the public. Meanwhile, responsibility includes the responsibilities of the government and other stakeholders, accompanied by a clear mechanism for measuring, reporting and being accountable for achievements and the use of funds in a transparent and effective manner.

By emphasizing accountability in managing VFA, the village government aims to ensure that the allocation of funds is not only used effectively and efficiently, but also appropriate with the interests and needs of the community. In this context, practices that support good governance become the main foundation for efforts to achieve sustainable development at the village level. Appropriate with these

provisions specifically in point c, which states that the management of Village Fund Allocations (VFA) is through village deliberations and the arrangements are in Village Regulations (Perdes). Based on Law No. 6 of 2014, Village Deliberation is a deliberative forum attended by the Village Consultative Body, Village Government, and elements of the Village community to discuss strategic matters in the administration of Village Government. There is a strong commitment from decision makers, especially the Pekalongan Government, to apply the principles of good governance in managing VFA, which has an impact on positive developments in the level of community participation. This is appropriate with the following information interview with Village Secretary:

*"Pemerintah Kabupaten menegaskan komitmennya untuk mendorong partisipasi masyarakat dengan harapan agar pembayaran pajak dapat dilakukan sesuai waktu. Pemerintah Kabupaten meyakini bahwa uang pajak yang terkumpul akan kembali diberikan kepada masyarakat melalui Alokasi Dana Desa (ADD) dengan besaran yang telah ditentukan. ADD di Desa Windurojo sudah sejak tahun 2015. "*

Another informant Head of Planning regarding participation as follows:

*"Pemerintah Kabupaten menegaskan komitmennya untuk mendorong partisipasi masyarakat dengan harapan agar pembayaran pajak dapat dilakukan sesuai waktu. Pemerintah Kabupaten meyakini bahwa uang pajak yang terkumpul akan kembali diberikan kepada masyarakat melalui Alokasi Dana Desa (ADD) dengan besaran yang telah ditentukan. ADD di Desa Windurojo sudah sejak tahun 2015. "*

Interviews with residents:

*"Ya, benar. Jadwal musrenbangdes biasanya diumumkan melalui papan pemberitahuan di balai desa atau diberitahukan oleh kepala dusun kepada seluruh warga desa tujuannya agar seluruh warga desa dapat hadir dan berpartisipasi dalam musrenbangdes."*

Information from informants shows that to increase village community participation, the District Government needs to commit to managing Village Fund Allocations (VFA). Successful resolution of village problems depends on cooperation between the village government and the community. Community participation in village meetings reflects their desire to work together to solve problems in the village. This approach reflects the application of participatory principles of village community development with the principles of transparency and accountability. It is important to understand and apply these principles comprehensively, from planning and implementation to VFA accountability.

### **Village Fund Allocation Planning (VFA)**

Village Fund Allocation (VFA) is village income integrated with the Village Revenue and Expenditure Budget (APBDes). The Village Fund allocation received by the Windurojo Village government is IDR. 489,256,250.00. To develop VFA programs and activities, the village holds a Village development planning deliberations (Musrenbangdes). This forum discusses village development planning and program proposals based on the principles of Village Community Development Planning (P3MD). P3MD involves the community in decision-making, especially in determining the development that will be implemented in the village. The aim is to respond to community needs and aspirations. Implementing the VFA program is also seen as a step in community empowerment, focusing on motivation for participation in the village development process.

The implementation of the principle of participation has also been proven by interview Village Secretary results:

*“Kami selalu melakukan Musyawarah Perencanaan Pembangunan Desa (Musrenbangdes) saat perencanaan untuk menampung semua usulan dari tokoh masyarakat dan masyarakat selalu antusias hadir dalam musrembandes”*

This is supported by other informants Village Head as follows:

*“Pada saat musrenbangdes masyarakat terlihat sangat antusias dan bersemangat untuk memberikan kontribusi serta masukan yang berharga terhadap berbagai program yang diusulkan. Musrenbangdes biasanya dipimpin oleh Badan Permusyawaratan Desa (BPD) untuk menentukan pembangunan, untuk tahun ini ada pembangunan yang sudah terealisasi seperti PAUD TK, Posyandu, Pembangunan jalan usaha tani.”*

Another informant VFAed Head of Planning the following:

*“Kami juga mewajibkan anggota BPD ikut aktif berpartisipasi dalam setiap musrenbangdes yang berkaitan dengan pembangunan. Tujuannya adalah untuk dapat bersama-sama berdiskusi dan menentukan proyek pembangunan yang akan dilaksanakan di desa secara kolektif.”*

From the informant's statement, it can be concluded that the development plan submitted by various parties in the planning stage has been successfully implemented in the management of Village Fund Allocation. The Village Fund Allocation planning mechanism can be described chronologically as follows. First, the village head as the person in charge of ADD is responsible for holding a village meeting to discuss the plan for using ADD. Then, the village meeting is attended by elements of the village government, BPD, village community institutions, and community leaders. Next, The village Implementation team presents the ADD usage plan to the meeting participants, based on the priority scale of the results of the village development planning meeting. The last, the ADD usage plan approved in the village meeting is then realized in the ADD Usage Plan, becoming part of the preparation of the Village Budget.

To develop VFA programs and activities, the village holds a Village development planning deliberations (Musrenbangdes), a forum that discusses village development planning and program proposals based on the principles of Village Community Development Planning (P3MD). P3MD involves the community in decision making, especially in determining the development that will be implemented in the village. The aim is to respond to community needs and aspirations. Implementation of the VFA program is also seen as a step in community empowerment, with a focus on motivation for participation in the village development process. The implementation of the principle of participation has also been proven by interview results.

**Table 1. Indicators of Conformity of Planning Accountability According to Pekalongan Regent Regulation Number 119 of 2022**

No.	Indicator	Interview result	Information
1.	The regional Head is the organizing element of the Regional Government, who leads the implementation of government affairs that fall under the authority of the autonomous region.	The headman is the leader in implementing government affairs	Appropriate
2.	The Regional Revenue and Expenditure Budget, hereinafter abbreviated to APBD, is the Regional	The Village Fund allocation for community	Appropriate

No.	Indicator	Interview result	Information
	Revenue and Expenditure Budget of Pekalongan Regency.	empowerment is a budget from the APBD	
3.	The Headman is a Village government official who has the authority, duties and obligations to organize his village household and carry out the duties of the Government and Regional Government.	The headman informs the schedule for the village planning meeting to collect suggestions from the community regarding village development.	Appropriate
4.	The Village Secretary coordinates the preparation of the APBDesa draft based on the relevant year's RKPDesa and the guidelines for preparing the APBDesas which are regulated by Regent/Mayor Regulations each year.	The Village Secretary will prepare a Draft Village Regulation regarding the Village APBDes that is appropriate with the RKPDesa.	Appropriate
5.	The draft Village APB that has been prepared is the material for drafting Village Regulations regarding the Village APB.	The materials for preparing the draft Village Regulations are linked to the draft Village APB that has been prepared	Appropriate
6.	The Village Revenue and Expenditure Budget, hereinafter referred to as APBDesa, is the annual financial plan of the Village Government which is discussed and approved jointly by the Village Government and BPD, and determined by Village Regulations.	Draft Village regulations regarding the Village APBD will be discussed and agreed upon jointly by the Headman and the Village Consultative Body	Appropriate
7.	The Draft Village Regulation concerning the Village APB is mutually agreed upon no later than October of the current year.	Then the headman will submit the mutually agreed APBDes to the Regent through the District within time.	Appropriate
8.	The Government Internal Supervisory Apparatus, hereinafter abbreviated as APIP, is the Regional Inspectorate of Pekalongan Regency.	At the time of the Musrebangdes implementation, there were no APIP representatives who took part.	Not appropriate

The results of the interview above show that in planning village fund management, the Windurojo Village Government will select every suggestion and input submitted by the community. The Village Consultative Body (BPD) as the representative voice of the community, will participate in determining priorities for implementing activities using the village budget, but there is only a lack of APIP presence in planning the village musrebang. The results of budget and program planning that have been approved through Village Regulations will serve as a guide for the implementation of government and village



development within a one year period, along with other activities that receive funding sources outside the Village Fund Allocation (VFA). Therefore, transparency needs to be emphasized so that all levels of society can know and understand the planning, enabling clear and accountable accountability.

### **Implementation of Village Fund Allocation (VFA)**

In implementing activities that are fully funded by the Village Fund Allocation (VFA), the Village Implementation Team plays a major role in carrying out its responsibilities. In the context of the VFA program, emphasis is placed on the principle of openness, where the Village Implementation Team in Windurojo Village is committed to providing transparent information to the entire community. As clear evidence of this commitment, the team took the initiative by installing information boards. The information board not only functions as a means to announce the schedule for ongoing physical activities, but also as an open communication tool which aims to ensure that the entire community can easily access and understand the details of the implementation of each activity supported by VFA. Providing this information is a step taken by the village government to implement the principle of transparency in managing Village Fund Allocations (VFA). This is similar to what was said by the following informant:

*“Selama tahap perencanaan, kami memiliki kebiasaan membuat papan pengumuman yang bertujuan untuk memberikan informasi terkait pelaksanaan dan program-program yang akan dilaksanakan.”*

The Draft Budget Implementation List (DPA) is verified by the village secretary, prepared by the Planning Head and then forwarded to the Implementing Head. In this process the budget has been prepared accurately by the Planning Head and then forwarded appropriately to the Implementing Head for further implementation. By carrying out this verification, we strive to maintain transparency and openness in the planning and implementation stages of the village budget. This is supported by the informant's Village secretary statement as follows:

*“Saya mengecek dan memverifikasi setiap rancangan DPA yang dibuat sama Kaur perencana dan Kaur Pelaksana sesuai jadwal. Biar pasti semua detail anggaran sesuai sebelum disetujui dan dikerjakan, juga buat ngejaga transparansi. Lalu setelah diverifikasi rancangan tersebut akan dimintai persetujuannya melalui kepala desa.”*

After submitting a Payment Request Letter (SPP) to the Village Head. The SPP will be verified by the village secretary, and in the final stage, the village treasurer will issue a budget that will be used for implementing activities in the village. This is supported by a statement from the Head of Finance:

*“ADD ditransfer melalui rekening pribadi desa dan hanya bisa dicairkan oleh kepala desa atau kaur keuangan desa. Jika SPP sudah disetujui oleh kepala desa maka dapat dicairkan dana tersebut.”*

In the context of the principle of accountability, the implementation of Village Fund Allocation (VFA) is regulated through a reporting system, including monthly reporting and reporting for each stage of activity. This information was obtained from interviews with the Village Head on February 2024 as follow:

*“Seluruh pencairan dana desa melalui APBDes dan setiap program yang masuk dalam ADD diwajibkan menyertakan nota atau kuitansi sebagai tanda bukti untuk memastikan*

*transparansi dan akuntabilitas dalam penggunaan dana desa untuk menjadi catatan setiap program ADD yang dijalankan.” (Financial head interview results on February 19 2024)*

This action encourages community participation and understanding in every stage of implementing the Village Fund Allocation program.

**Table 2. Indicators of Compliance with Implementation Accountability According to Pekalongan Regent Regulation Number 119 of 2022**

No.	Indicator	Interview result	Information
1.	VFA distribution is the transfer process from the Regional General Cash Account, abbreviated as RKUD, to the Village Cash Account, abbreviated as RKD.	All acceptance and expenditure in the village is carried out using village cash account	Appropriate
2.	Implementing Village Financial Management, hereinafter abbreviated as PPKD, is a Village apparatus who carries out Village financial management based on the decision of the Headman empowering some of the PPKD's powers	Village financial management must be based on the decision of the headman who has power in managing village finances.	Appropriate
3.	The Village Cash Account, abbreviated as RKD, is an account where Village Government money is stored accommodate all Village revenues and use to pay all Village expenses	Any income that enters the village account can only be disbursed by the headman as the holder of power and also the financial leader. Expenditures are only for village purposes.	Appropriate
4.	Budget Implementation Document, hereinafter abbreviated as DPA, is a document that contains details of each activity, the budget provided, and plans for withdrawing funds for activities that will be implemented based on the activities that have been implemented. determined in the Village APB	Kaur and Kasi implementing budget activities carry out the assigned tasksThe Headman is appropriate with the results of the activities to be implemented which have been determined by the APBDes.	Appropriate
5.	The Village Secretary verifies the DPA draft no later than 15 (fifteen) working days after Kaur and Kasi submit the DPA draft.	The Village Secretary verifies the draft regarding the DPA according to the specified time	Appropriate
6.	The Kaur and Kasi implementing budget activities submit SPP for each implementation	All activities involving the use of funds will be	Appropriate

No.	Indicator	Interview result	Information
7.	of budget activities appropriate with the period stated in the DPA with a nominal amount equal to or less than that stated in the DPA. Head of Finance carries out budget disbursement according to the amount stated in the SPP after obtaining approval from the Headman.	submitted via SPP appropriate with the time period specified in the DPA. SPP that has been approved by the Headman will be managed and disbursed by the Head of Finance according to the amount stated in it.	Appropriate

Based on the results of interviews that have been conducted, it can be concluded that the implementation stages of Village Fund Allocation (VFA) carried out by the village government are appropriate with the provisions regulated in Pekalongan Regent Regulation Number 119 of 2022. This implementation includes reporting on the progress of activities, both in terms of revenue and expenditure of funds, recorded in detail through the village Cash Account. The next step involves submitting a Payment Request Letter (SPP) to the Headman, which then undergoes a verification stage by the village secretary. In the final stage, the village treasurer is responsible for issuing the budget that will be used in implementing activities in the village. This entire process reflects the village government's conformity and compliance with applicable regulations, demonstrating integrity in managing Village Fund Allocations with good accountability and transparency.

#### VFA Accountability

Accountability for the Village Fund Budget (VFA) in Windurojo Village, Kesesi District, Pekalongan Regency, is integrated with accountability for the Village Revenue and Expenditure Budget (APBDes). This alignment is appropriate with the provisions of Pekalongan Regent Regulation Number 119 of 2022 which regulates village finances, including financial sources and regulation of village income and expenditure budgets. The aim of this regulation is to provide a legal basis for transparent and accountable village financial management. The integration of VFA and APBDes accountability in Windurojo Village reflects a commitment to comply with regulations and increase the efficiency of village financial management.

Based on Pekalongan Regent Regulation Number 119 of 2022, Headmans are required to prepare a report on the realization of the Village Revenue and Expenditure Budget (APBDes) in the form of a report. Apart from that, accountability to the community is carried out periodically every three months through an evaluation forum for the implementation of VFA led by the Headman:

*“Setiap tiga bulan, dilakukan evaluasi pelaksanaan Alokasi Dana Desa (ADD) dengan mengundang semua tokoh masyarakat dan Badan Permusyawaratan Desa (BPD). Evaluasi tersebut bertujuan untuk memastikan transparansi dalam penggunaan ADD, sambil berharap mendapatkan masukan yang konstruktif untuk meningkatkan efektivitas pelaksanaan ADD”*

Submitting a realization report involves submitting it to the parties with the authority to sign the document. The informant's statement Village Secretary supports this:

*“Akuntabilitas dalam laporan pertanggungjawaban desa sudah diatur dengan mekanisme yaitu membuat Surat Pertanggung Jawaban (SPJ). Setelah kepala desa melaporkan ke BPD dan sudah sesuai dengan faktanya BPD mengevaluasi dan tandatangani laporan tersebut.”*

This was also VFAed by the Village Head's statement Village Head regarding the accountability report.

*“Setelah membuat SPJ kami melaporkannya kepada BPD untuk dicek kebenarannya dan meminta tanda tangan kesesuaian SPJ yang telah dibuat.”*

It is important to emphasize that the deadline to be followed is the end of the year, thereby ensuring that the reporting process is well integrated into the village's financial and accounting cycle. This not only ensures compliance with the principle of accountability, but also supports transparency and openness in village financial management. This is supported by the statement of the Village Head who said:

*“Setelah melaporkan pelaksanaan, tahap berikutnya melibatkan penyampaian laporan pertanggungjawaban terkait realisasi APDes kepada Bupati. Laporan ini melalui camat, dan proses tersebut dijadwalkan dilakukan pada akhir setiap tahun anggaran.”*

*“... Alhamdulillah kami selalu melaporkan hasil pelaksanaan sesuai waktu yang ditentukan karena jika tidak maka penyaluran ADD tahun berikutnya akan ditunda.”*

The Village Secretary VFAed regarding accountability procedures:

*“Setelah SPJ selesai dan dilengkapi oleh nota pendukung yang berkaitan kemudian dijilid dan digandakan baru dilaporkan.”*

This action is intended to ensure that all financial aspects and management of village funds are well documented and appropriate with applicable regulations, while encouraging transparency and implementing the principle of accountability effectively. Reports are submitted in stages through structural channels, starting from the Village Level Implementation Team and receiving approval from the Village Head, before finally being forwarded to the Subdistrict Level Assistance Team. This is in line with the information provided by Head of Finance:

*“Laporan diteruskan dari tingkat desa ke tingkat kecamatan, kemudian dari kecamatan disalurkan ke pemerintah dengan tembusan ke inspektorat. Proses ini dilakukan karena pada akhirnya, inspektorat memiliki tanggung jawab untuk memverifikasi dan memastikan kebenaran laporan tersebut.”*

This opinion was also supported by Village Secretary:

*“Setelah Surat Pertanggungjawaban (SPJ) selesai, dokumen tersebut diserahkan kepada bagian pemerintahan setelah melewati verifikasi dari Tim Pendamping di kecamatan”*

Financial administration management in Windurojo Village is considered to have fulfilled the principle of accountability. This conclusion was obtained from the results of interviews with village treasurers who stated that financial administration in the area was appropriate with accountability standards. Head of Finance:

*“Hanya Kepala Desa dan Bendahara Desa yang dapat mencairkan dana. Oleh karena itu, pengambilan dana akan diwakilkan oleh Kepala Desa atau Bendahara Desa. Dana tersebut*

*akan dialokasikan kepada Bendahara Tim Pelaksanaan untuk memenuhi kebutuhan yang akan dijalankan oleh tim pelaksana.”*

Understanding of VFA's financial administration management can also be known from the results of the following interview:

*“Setiap ada transaksi yang menggunakan ADD harus disertai dengan bukti-bukti pendukung yang sah dan dapat dipertanggungjawabkan seperti nota, kuitansi, dll”*

The village secretary VFAed regarding the management of VFA's financial administration which already uses the Siskeudes application

*“Tidak ada kesulitan karena saat ini memakai aplikasi siskeudes yang dimana membantu lebih efektif dari pada manual, dan aplikasi itu sudah dari lama juga sangat mudah digunakan”*

The information provided shows that the accountability system in implementing Village Fund Allocation (VFA) in Windurojo Village has succeeded in implementing the principle of accountability well. Apart from that, VFA management has also implemented accountability for VFA financial administration effectively. Every expenditure using VFA must be documented with accurate and detailed evidence. This process demonstrates a commitment to transparency and orderly financial administration, as well as ensuring that use VFA funds can be properly accounted for. Based on Pekalongan Regent Regulation Number 119 of 2022, Village Heads are required to prepare a report on the realization of the Village Revenue and Expenditure Budget (APBDes) in the form of a report. Apart from that, accountability to the community is carried out periodically every three months through an evaluation forum for the implementation of VFA led by the Village Head

**Table 3. Accountability Compliance Indicators According to Pekalongan Regent Regulation Number 119 of 2022**

No.	Indicator	Interview result	Information
1.	The Headman submits a letter of accountability for the implementation of VFA activities every month to the Subdistrict Head as Chair of the subdistrict level VFA facilitation team no later than the 15th of the following month.	Each semester's report is submitted by the Headman to the Subdistrict Head as head of the Subdistrict level VFA facilitation team.	Appropriate
2.	Submission of the recapitulation of the realization report as intended in paragraph (2), shall be carried out no later than the second week of the following month.	Reports on the realization of APBDesa implementation are reported according to the applicable time.	Appropriate
3.	The sub-district head submits a recapitulation report on the realization of the implementation of VFA activities every 3 (three) months to The Regent through the Head of the Regency level VFA facilitation Team with	The Headman submits a report on the realization of the implementation of VFA activities to the Regent through the District.	Appropriate

---

	a copy from the Head of the Pekalongan Regency BPKD.	
4.	In the event that the Headman does not and/or is late in submitting the report as intended in Article 13 paragraph (1) and paragraph (2), then the distribution of the next stage of VFA is postponed until the report on the realization of the use of the previous stage of VFA is submitted.	The Headman reports his responsibilities according to the applicable time because if it is late then the distribution of VFA next year will be delayed. <span style="float: right;">Appropriate</span>

---

Based on the results of the interview above, it can be concluded that the Accountability Report prepared by the Windurojo village government is appropriate with Pekalongan Regent Regulation Number 119 of 2022. Where the village government has recorded the Budget Realization Report every semester, then the report is submitted to interested parties, namely the District Head, who then submits it to Regent.

## CONCLUSION

The results of research and discussion regarding accountability in the management of Village Fund Allocation (VFA) in Windurojo Village, Kesesi District, Pekalongan Regency, have been described in a descriptive manner. Data analysis involving interviews, observation, and documentation provided a clear picture. So, the following conclusions are that the VFA planning stage in Windurojo Village was carried out in stages by applying the concept of participatory development of village communities. In its implementation, it focuses on implementing the principles of participation, responsiveness, and transparency. The aim is not only limited to developing development programs but also seeks to provide opportunities for village communities to understand and apply the concept of empowerment. This is proven by the very enthusiastic presence of the community at the Village development planning deliberations (Musrembangdes). Musrembangdes is a significant means for exploring the potential and aspirations of village communities. This process creates opportunities for empowering village communities through active participation in planning and decision making related to village development. The Village Fund Allocation (VFA) implementation stage in Windurojo Village successfully implemented the principles of transparency and accountability. Precise information regarding the physical implementation schedule funded by VFA displayed on the information board at the Village Hall reflects the principle of transparency. In contrast, the completeness of physical and administrative accountability shows full achievement of the principle of accountability. Windurojo Village strengthens the level of accountability by implementing mechanisms appropriate to the Minister of Home Affairs Regulation, where personal village accounts for revenues and expenditures related to VFA. This process involves a payment request letter with the signature of the headman, providing confidence in transparency and accountability in the management of development funds. Research result implication The Village Fund Allocation (VFA) accountability stage in Windurojo Village uses a regulated realization report format, and its preparation follows established guidelines. Evidence of this can be found through timely reporting every semester regarding the realization of the APBDes, which is then submitted to interested parties such as the Regent. The responsibilities from the physical side of Windurojo village are PAUD kindergarten, *Posyandu*, health facilities, construction of farming roads, and creation and management of local village information installation networks. It is 100% complete.

## REFERENCES

- Akbar, D., Putra, B. M., Purnawan, H., Supriyono, S., Akhir, A. F. P., Parwito, P., & Waliamin, J. (2022). Analysis of village fund allocation management in Kaur district year 2021 (Study in Guru Agung 1 Village, North Kaur District, Kaur Regency, Bengkulu Province). *Journal of Social Science and Humanities*, 1(1), 1–6.
- Aziiz, M. N. & Prastiti, S. D. (2019). Faktor-faktor yang mempengaruhi akuntabilitas Dana Desa. *Jurnal Akuntansi Aktual*, 6(2), 334–344. <http://dx.doi.org/10.17977/um004v6i22019p334>
- Butar – Butar, R., & Purba, E. (2022). Analisis Pemanfaatan Alokasi Dana Desa di Desa Parsaoran Sibisa Tahun 2020. *Ekuilnomi*, 4(1), 14–26. <https://doi.org/10.36985/ekuilnomi.v4i1.333> doi: [10.36985/1b2nzt57](https://doi.org/10.36985/1b2nzt57).
- Darwis, U.R., Suparman, A.N., Nursetiawan, I., & Galuh, U. (2022). Transparansi penyelenggaraan pemerintahan di Kelurahan Ciakar Kota Tasikmalaya. *Unigal Repository*, 2(1), 2120–2132. <http://repository.unigal.ac.id:8080/handle/123456789/1087>
- Fathony, A. A., Iqbal, M., & Sopian, A. (2019). Pengaruh alokasi dana desa terhadap pemberdayaan masyarakat dan peningkatan kesejahteraan masyarakat di Desa Langonsari Kecamatan Pameungpeuk Kabupaten Bandung. *Akurat: Jurnal Ilmiah Akuntansi FE UNIBBA*, 10(3), 41–57.
- Julita, E., & Abdullah, S. (2020). Transparansi dalam pengelolaan dana desa (Studi di Kecamatan Sukakarya Kota Sabang). *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA)*, 5(2), 213–221. <https://doi.org/10.24815/jimeka.v5i2.15556>
- Kurniasih, D., Setyoko, P. I., Imron, M., & Wijaya, S.S. (2019). The role of stakeholders in the Accountability of Village Enterprise Management: A Public Governance Approach. *IOP Conference Series: Earth and Environmental Science*, 255:012056. <https://doi.org/10.1088/1755-1315/255/1/012056>
- Mais, R. G., Nuryati, T., Sakti, S. H., & Lestari, L. (2024). Akuntabilitas Pengelolaan Alokasi Dana Desa. *Jurnal Akuntansi dan Governance*, 4(2), 140-158. <https://doi.org/10.24853/jago.4.2.140-158>
- Mardiasmo. (2004). *Otonomi dan Manajemen Keuangan Daerah*. Andi Offset.
- Mardiasmo. (2018). *Akuntansi Sektor Publik Edisi Terbaru*. Yogyakarta ANDI.
- Novatiani, A., Kusumah, R. W. R., & Vabiani, D. P. (2019). Pengaruh transparansi dan akuntabilitas terhadap kinerja instansi pemerintah. *Jurnal Ilmu Manajemen dan Bisnis*, 10(1), 51–62. <https://doi.org/10.17509/jimb.v10i1.15983>
- Nugraha, F. A. & Maryono, M. (2020). Kajian Kapasitas Masyarakat terhadap Bencana Kekeringan di Desa Windurojo Kabupaten Pekalongan. *Prosiding Seminar Nasional Lahan Suboptimal ke-8*, 314-324. <http://conference.unsri.ac.id/index.php/lahansuboptimal/article/view/1906>
- Nurhasanah, Miranti, W., & Wulandari, R. (2022). Pengelolaan Keuangan Lembaga Kelompok Bermain KB Amalia. *JIMR : Journal Of International Multidisciplinary Research*, 1(1), 58–67. <https://doi.org/10.62668/jimr.v1i01.208>
- Saputri, S. A., Sebrina, N., & Sari, V.F. (2019). Akuntabilitas penatausahaan, pelaporan, pertanggungjawaban Dana Desa (Studi kasus Desa-Desa dalam lingkungan wilayah Kecamatan Batang Anai Kabupaten Padang Pariaman). *Jurnal Eksplorasi Akuntansi*, 1(2), 523-542. <https://doi.org/10.24036/jea.v1i2.93>
- Sofyani, H., Yaya, R., & Saleh, Z. (2023). Transparency and community trust in village government: Does corruption perception matter? *Financial Accountability and Management*, 39(2), 355–374. <https://doi.org/10.1111/faam.12351>
- Susanti, R. A. D., & Lestari, A. W. (2022). Accountability of Village Fund Allocation Management in Landungsari Village, DAU District, Malang Regency. *JBMP: Jurnal Bisnis, Manajemen dan Perbankan*, 8(1), 40–50. <https://doi.org/10.21070/jbmp.v8i1.1618>
- Susanto, Iqbal, M., & Subarto. (2022). Fraud Prevention Efforts In Managing Village Funds in Accordance With Aspects of Human Resource Management with Transparency Principles. *IJEBE: International*

*Journal of Economics, Business and Entrepreneurship*, 5(2), 87–97.  
<https://doi.org/https://doi.org/10.23960/ijebe.v5i2.200>

Usman, H. (2006). *Manajemen Teori, Praktik, dan Riset Pendidikan*. Bumi Aksara.

Yunita, A., & Christianingrum, C. (2019). Evaluasi akuntabilitas dan efektivitas pengelolaan dana desa di Kabupaten Bangka dan Kabupaten Belitung: Suatu Kajian Komprehensif. *Accountthink: Journal of Accounting and Finance*, 4(1), 66–78. <https://doi.org/10.35706/acc.v4i1.1822>