

Analysis of Accountability and Transparency of Financial Management in Teluk Nayang Village, Pujud District, Rokan Hilir Regency

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Abstract

The purpose of this study is to examine the Accountability and Transparency of Village Fund Allocation Management in Teluk Nayang Village, Pujud District, Rokan Hilir Regency, which includes planning, implementation, administration, and reporting. This study employed a qualitative descriptive methodology. In-depth interviews, observations, and document studies were used to collect data, which was then analyzed utilizing an interactive analytical model in three stages: data reduction, data presentation, and conclusion. This study indicates that the Teluk Nayang Village Fund Allocation management has implemented the principle of accountability which Transparency, Participation, and Responsiveness support. To realize transparency in the direction of Village Fund Allocations, Teluk Nayang Village provides information to the community through village meetings and the installation of billboards containing information on Village Fund Allocations for each program design implemented by the VillageVillage. The Teluk Nayang Village Fund Allocation Report has also implemented the principles and principles of accountability that have been fully implemented for the physical and comprehensive Accountability of the Village Fund Allocation, as evidenced by the Village Financial Report realized by the APBDesa. However, there are obstacles faced in the form of delays in incoming funds from the center to the VillageVillage and the problem of human resources who have limitations in operating the financial system or village computerization that affect performance in the government of Teluk Nayang Village.

Keywords

accountability; transparency; village fund allocation.



I. Introduction

Government accounting contributes to the administration of public funds and the realization of good governance, beginning with federal, regional, and village-level financial management. Accountability and openness in the management of public funds are not only a requirement of the central government, but also of subnational entities such as villages (Suriana, 2021; Bruscha et al., 2018).

Permedagri Number 113 of 2014 states, "Villages are traditional villages and villages or what is called by other names, in the future referred to as Villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, original rights proposals, and traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia."

The Village is a government agency that engages directly with the community and serves a crucial purpose (Bakhtiar, 2021; Atmadja & Sautra, 2018). It is impossible to have

a developed nation without developed provinces, developed provinces without developed districts, and developed districts without developed villages and urban villages. Therefore, the development of a nation cannot be divorced from the development of a village (Abata & Adejuwon, 2012). This demonstrates that the foundation of a country's progress is village progress.

Consequently, the government must create a strategy for the devolution of financial resources to autonomous villages, namely the formation of Village Fund Allocations (ADD). There is money set aside by the Regency / City government for the benefit of the villages, which are drawn from the central and regional financial balance funds received by the Regency/City in order to provide assistance to all segments of society and to make government work easier, village communities, particularly in carrying out equity in financial management and accountability, and to encourage the immigrant population (Agustin & Arza, 2020; Cordelia et al., 2020). Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

The allocation of Village Funds requires strategy, implementation, oversight, and accountability. Planning for the development of a village cannot be separated from planning for the growth of a district or city, so that the resulting plans stay harmonious. The implementation of village development must adhere to the plans established at the planning stage. Community and government representatives have the right to know and oversee the village's growth (Sofyani et al., 2020). The Village Fund Allocation must be used and appropriately allocated following the applicable laws and regulations that the Indonesian government has established.

According to Nurcholis (2011), Reduce poverty and inequality, improve development planning and budgeting at village level, empower communities, increase rural infrastructure development to achieve social improvement, increase the practice of religious values and socioculture in order to achieve social improvement and improve public order and peace in rural communities within the context of developing community socioeconomic activities".

Village financial management is defined as "all operations relating to the planning, implementation, administration, reporting, and accountability of village funds" by Minister of Home Affairs Regulation No. 113 of 2014. There are a set of interconnected financial management cycles that allow for the implementation of village community development, village community empowerment, and the realization of the vision of a thriving village and community.

Teluk Nayang Village is one of the villages located in Pujud sub-district, Rokan Hilir district. The majority of Teluk Nayang Village's population are farm laborers and fishers. Teluk Nayang Village is one of the villages implementing the Village Fund Allocation. The village fund received was in 2019 around IDR. 186.132,500,000 obtained from ADK, DK, BANKEU, SILPA DK.

In 2019 the incoming budget was IDR. 2,037,877,222, but what was realized was only IDR. 1,700,917,827, which we can see from the increase in machine tools, the

increase in other fixed assets, road construction, irrigation construction, and others, so there is an excess of IDR. 336,959,395 that has not been allocated.

With the village law, it becomes a force to build village infrastructure and empower village communities. In this way, more funds will flow to the village level. With the receipt of financing for the Village, the village government must be able to handle village finances in accordance with Permendagri No. 113 of 2014 about Village Financial Management.

Good governance must be incorporated into the management and implementation of village government activities. Accountability is a fundamental component of good governance. Accountability is a form of responsibility for carrying out the organization's mission and attaining the goals that have been established via the periodic implementation of accountability. A Letter of Accountability is intended to serve as proof of accountability (SPj). Therefore, government accountability is required for the successful implementation of local autonomy (Natision et al., 2022; Sofyani et al., 2021).

In addition to accountability for the implementation of good governance, transparency is also needed. Transparency and accountability are two keywords in good governance and good corporate governance (Onuorah & Aah, 2012). Transparency is indicated by whether policies, regulations, programs, budgets, and government activities are open to the public; every realization that has been realized will be notified to the BPD.

Good village financial administration must be implemented to realize the principle of transparent and accountable village financial management. Village financial administration is the responsibility of the village treasurer. Permendagri No. 113 of 2014 states, "The village treasurer is obliged to record every receipt and expenditure, and close the books at the end of every month in an orderly manner."

Village financial management is governed by the RPJMDesa, RKPDesa, and a proposed list of proposed RKPDesa as outlined in the ApBDesa; b) Village finances are managed according to principles of transparency, participatory accountability, and budgetary discipline; c) Village financial management is managed within a single fiscal year, beginning on January 1, which ends on December 31; and d) Village financial management, as referred to in letter (1), is managed within the fiscal year. All activities related to village financial management must be accountable and developed sustainably with maintenance efforts through community participation.

This research refers to previous research, namely research conducted by (Andi, Sinarwati, Ari: 2017) which examines the analysis of transparency and Accountability of Village Fund Allocation Reporting (Case Study of Bubunan Village, Seiririt District, Buleleng Regency) wherein reporting Village Fund Allocations delays are saying and the delay in entering the Village Funds. This research differs from previous research, which lies in the research object. Researchers want to study more deeply the management of Village Fund Allocations in Teluk Nayang Village. The reason for conducting research in Teluk Nayang Village is to follow the problems encountered by researchers regarding Accountability and Transparency in the management of Village Fund Allocations.

In addition, there are remaining funds in the expenditure budget, which is IDR. 336,959,395 has not been allocated, thus making the village apparatus less than optimal in allocating these funds. Another problem that is often faced is the problem of human resources, which have limitations in operating the village financial system or other computerized systems. In contrast, only a few people can use the system disruption of the village financial work system.

Budget delays from the center that often occur at the beginning of the year cause fixed income for the payment of village officials' salaries, electricity costs, and operational costs to experience delays. In addition, the program that the Village Government has planned cannot run according to the previously designed plan (Natawibawa et al., 2019; Riadi, 2021). Several people report and complain that the bulletin board that displays the village budget realization report is often revoked by irresponsible people or is wet because of the rain; this happens because the announcement board is placed outside the building and is only affixed to the bulletin board in a makeshift manner without glass protection or the like. Because of this, the community becomes disturbed in viewing village financial information.

Based on the background of the problem, the researcher wants to know about accountability, especially in terms of planning, implementation, monitoring, and Accountability of Village Fund Allocation in the villages of Pujud District, Rokan Hilir Regency in 2019. This study is intended to determine the distribution of development in Pujud District towns by examining Accountability for Village Fund Allocation, which aims to empower communities throughout Teluk Nayang Village. Thus, the authors are interested in conducting research under the Analysis of Accountability and Transparency of Financial Management in Teluk Nayang Village, Pujud District, Rokan Hilir Regency.

II. Research Method

The approach used in this research is descriptive qualitative research. Data collection was obtained using observation, interviews, and documentation studies and then carried out data processing or data analysis, preparing reports, and concluding the data obtained. The approach is carried out by descriptive analysis method, describing incomplete and in-depth social reality and various phenomena in the research community. The characteristics, characters, characteristics, and models of these phenomena are related.

The types of data used are primary data and secondary data. Primary data is obtained through interviews with sources or respondents; namely, people used to get information or data. At the same time, secondary data was obtained from documents contained in the Pujud sub-district related to the 2019 Village Fund Allocation.

Data collection techniques were carried out by interview, documentation, and observation. Interviews were conducted with open-ended questions and also using a tape recorder. Interviews were conducted with really competent parties. Documentation is carried out by collecting, analyzing, and managing data which results in a collection of documents containing information on matters that support ADD activities. At the same time, the observation is done by directly observing the object's state.

The location chosen for the case study is Teluk Nayang Village, Pujud District, Rokan Hilir Regency. The determination of informants in this study is based on the assumption that informants can provide the information desired by the research following the research problem. Informants in this study were the Head of Teluk Nayang Village, Secretary of Teluk Nayang Village, Treasurer of Teluk Nayang Village and Teluk Nayang Village Community.

III. Result and Discussion

Rokan Hilir Regency is a district in Indonesia's Riau Province. Bagansiapiapi, the capital city, is the largest historic town in Indonesia and was once known as the country's largest fish producer. This area was once a part of the Bengkalis Regency. The district government headquarters is located in the heart of Bagansiapiapi City, specifically at No. 58 Jalan Merdeka. This district has a total size of 8,941 km² and a population of 349,775. Rokan Hilir is comprised of 15 subdistricts and 83 settlements.

Rokan Hilir Regency has an area of 8,881.59 km² or 888,159 ha, located at coordinates 101°21' East Longitude. The condition of the Rokan Hilir Regency area consists of several rivers and islands. The Rokan River is the largest river that crosses 350 km from its estuary in Rokan Hilir to its upstream in Rokan Hulu. As the largest river, the Rokan River plays an essential role in population traffic and the community's economic source. Other rivers are Kubu River, Leaf River, Bangko River, Sinaboi River, Mosque River, Siakap River, Snake River, and others. Most of the area of Rokan Hilir Regency consists of lowlands and swamps, especially along the Rokan River to its estuary. This area has very fertile soil and is the leading rice field in Riau Province.

Teluk Nayang Village is one of the villages located in Pujud sub-district, Rokan Hilir district. The majority of Teluk Nayang Village's population are farm laborers and fishers. Teluk Nayang Village is one of the villages that implements Village Fund Allocation. The Village Fund received in 2019 was around IDR. 186.132,500,000 obtained from ADK, DK, BANKEU, SILPA DK.

In 2019 the approved budget was IDR. 2,037,877,222, but what was realized was only IDR. 1,700,917,827, which we can see from the increase in machine tools, the increase in other fixed assets, road construction, construction of irrigation, and others, so there is an excess of IDR.336,959,395 that has not been allocated. The remaining quantity of the budget came from several expenditure activities such as expenditure on equipment and unused capital wages/incentives. This is natural because, at the time of realization, conditions in the field may occur more minor than the budget or exceed the budget that has been designed.

According to Yuliansyah and Rusmianto (2016), village finance management is a cycle consisting of interconnected phases. The village's finances are managed according to principles of openness, accountability, and citizen participation, and are administered with order and fiscal discipline. Technical Implementer for the Village Finance Management assists the village head in managing village finances (PTPKD).

According to Chapter V Articles 20 to 42 of Permendagri No. 113 of 2014, Village Financial Management involves "All financial activities, including planning, implementation, administration, reporting, and accountability. The five (5) activities must be carried out for village finance management".

There must be an integration between the management of the Village Income and Expenditure Budget (APBDesa) and that of the Village Fund Allocation Management (ADD) because the Village Fund Allocation is an essential component of the Village Income and Expenditure Budget (APBDesa) that must adhere to certain management principles. Village governments and the Village Consultative Body (BPD) must listen and pay attention to the voices of the local community when making village financial management policies, so they can convey or aspiration to their representatives; b) Participation, namely the preparation of village financial management policies formulated in Village Budgets (APBDesa). It is also necessary that the village government actively include the community in decision-making; c) transparency (openness) of the community

must acquire sufficient information on the village revenue and expenditure budget (APBDes), including development programs; and d) Accountability, namely the Village Government manages finances according to existing rules and procedures.

The primary key to managing the Village Fund Allocation begins at the lowest level of government, the Hamlet point, where the Village Head, Village Apparatus, Village Consultative Body (BPD), Village Community Empowerment Institution (LPMD), and community leaders meet to discuss the various sectors and fields in each. With the participation of village officials and community leaders, the Village Development Planning Discussion (Musrenbangdes) was held, identified work programs from numerous fields and fields, which were then deliberated. Musrenbangdes is a forum for discussing proposed village-level development activity plans in accordance with the concepts of Village Community Participation Development Planning (P3MD). This principle necessitates the participation of the community in decision-making and stipulates that the development to be carried out, particularly in Teluk Nayang Village, must respond truthfully to developing needs or desires. A clause requiring community participation in village discussions has been included in the Village Fund Allocation rules.

The community of Teluk Nayang Village's needs and priorities must be taken into consideration when spending the ADD Fund. To carry out the work program, the implementation team must consult the Village Medium-Term Development Plan (RPJMDes). All stakeholders are invited by the village council to work together through the Local Development Planning Deliberation in order to find answers to problems and provide an evaluation of all village activities financed by the ADD program. The implementation is to apply the principle of participatory development to support the program's success. Thus, the level of Accountability for ADD management has opened complete access for the community to be actively involved in implementing development implementation, decision making, and development monitoring, so that it has the potential to create a development process that is transparent, accountable, responsive and participatory so that people feel that their rights as villagers are fulfilled.

The Village Fund Allocation Fund is divided into two funding categories: community development and village government operational activities. The operational portion of village activities is allocated to BPD and village operational costs. The money for community empowerment is used to support the acquisition of physical buildings and infrastructure, honoraria for the ADD implementation team, and payments for institutional strengthening, among other expenditures. Details regarding the use of village funding inform the government's approach to village development. All communities in Teluk Nayang Village have access to information regarding ADD management so that the management can be accounted for.

Accountability is one of the good governance principles necessary to establishing good governance and excellent government administration. Providing accountability, submitting, writing, and exposing all village actions and activities, as well as presenting and reporting all activities, especially in financial management, to higher parties is also a requirement of accountability.

Accountability aims to improve the performance of the village administration by assigning tasks to boost the value and quality of community service activities. Evaluating the performance of the village government in carrying out its duties and responsibilities in compliance with applicable laws and regulations. According to Permendagri 113 of 2014, the Village Financial Management Principles are managed according to the principles of transparency, responsibility, and involvement, and are executed in an organized and budgetary manner. According to Muindro (2013), public Accountability is the

government's obligation to present, report, and offer information about all activities and operations; the party granting the mandate has the authority and right to demand this accountability.

Accountability is also a tool for regulating actions, particularly in the context of attaining achievements in public services. In this regard, it is vital to examine the completed job in order to determine how the outcomes were achieved and the strategies employed. Accountability, a key component of effective management, is mutually supportive of control. In other words, the command cannot operate efficiently and effectively if an appropriate accountability system is not in place, and vice versa (Nasirah, 2016; Arista, 2017).

Periodic accountability is a representation of the obligation of a person or organizational unit to account for the management from beginning to end in order to fulfill the goals that have been established. Zulfan (2014) suggests five dimensions of responsibility, according to Kopeell in. Transparency, liability, control, responsibility, and responsiveness are the five aspects. The five categories are not mutually exclusive; therefore, organizations can be held accountable from several vantage points. However, openness and responsibility underpin all versions of the concept of accountability.

Permendagri No. 113 of 2014, it is stated in Chapter V Articles 20 to 42 that Village Financial Management is "all activities which include the planning, implementation, administration, reporting and accountability stages of village finances. The five activities must be implemented in village financial management".

3.1 Planning

The village secretary prepares a draft village regulation on APBDes based on the RKPDesa for the year concerned; 2) The village secretary submits the draft village regulation on APBDes to the Village Head; 3) The Village Head presents the draft village regulation on APBDes to the Village Consultative Body for discussion and mutual agreement; 4) The draft village regulation on APBDes is adopted by the Village Council.

3.2 Implementation

Article 24 of Permendagri No. 113 of 2014 stipulates the following regarding implementation: 1) All village revenues and expenditures are conducted through the village treasury account; 2) The district/city government establishes the regulations, particularly for villages that do not yet have banking services on their territory; and 3) All village receipts and expenditures must be supported by valid evidence.

Article 25 follows regarding the following: 1) Village governments are prohibited from collecting fees other than those specified in village regulations; 2) The treasurer may save a certain amount of money in the village treasury to meet the operational needs of the village government; 3) A regent's regulation specifies the amount of money in the village treasury.

The remainder of Article 26 of Minister of Interior Regulation No. 113 of 2014 is as follows: 1) Village expenditures that result in the burden of APBDes cannot be carried out until the draft village regulation on APBDes is enacted as a Village Regulation; 2) Village expenditures as referred to in paragraph (1) do not include obligatory personnel expenditures and office operations stipulated in the regulations of the Village Head; and 3) The use of unexpected costs must be preceded by the approval of the Village Head's budget.

3.3 Administration

Technically, the Teluk Nayang Village government is governed by Permendagri No. 113 of 2014. The village treasurer administers by recording, aided by the General Cash Book, Tax Assistant Cash Book, and Bank Book.

Article 35 of Permendagri No. 113 of 2014 states the following about the administration of village finances: 1) The Village Treasurer is responsible for administration; 2) The Village Treasurer is responsible for recording every receipt and expenditure and closing the books at the end of each month; 3) The Village Treasurer is responsible for ensuring the accountability of money through accountability reports; and 4) The accountability report is submitted to the village head every month.

3.4 Reporting

Reporting is carried out to report the results of work that has been carried out for a period as a form of implementation of responsibilities. Reporting is a form of evaluation because it provides financial information and shows the performance that has been done. Later, it will be taken into consideration in making economic decisions.

Regarding Reporting, Article 37 of Permendagri 113 of 2014 states the following: 1) Report on the Realization of APBDes Implementation is submitted by the Village Head to the Regent in the form of a first-semester report and a year-end semester report; 2) The APBDes realization report is the first-semester report; 3) Report on the Realization of APBDes Implementation is submitted no later than the end of July of the following year.

3.5 Accountability

Article 38 of Permendagri No. 113 of 2014 specifies the following in terms of accountability: For each fiscal year, village heads submit an Accountability Report on the Realization of APBDes Implementation to the Regent, which includes an account of income, expenditure, and financing in accordance with village regulations; and 3) Village regulations that govern the submission of the Accountability Report.

3.6 Accountability Indicators

Following Permendagri Number 113 of 2014 concerning Village Financial Management, several indicators were carried out for measurement in this study, namely:

Table 1. Administration Stage

No	Indicator	Interview result	Appropriate (A), Not Appropriate (NA), Not yet Occurred (NO)
1	Each month, the Village Treasurer is responsible for recording all receipts and expenditures and closing the books.	The village treasurer meticulously documents all cash inflow and expenditures and closes the books each month.	A
2	Through an accountability report, the Village Treasurer is required to account for money.	The treasurer submits an accountability report	A
3	Every month, the Accountability Report is due	The treasurer submits an accountability report every	A

	to the Village Head by the 10th of the following month.	month to the Village Head.	
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From the results of interviews conducted and seen in table 1, the village treasurer recorded all receipts and expenditures in the General Cash Book, Bank Book, and Assistant Cash Book. The treasurer also makes an accountability report submitted every month to the village head.

Thus, the researcher concludes that it is following the Administrative Accountability Indicators according to Permendagri 113 of 2014, namely (1) every cash income and expenditure, the treasurer continuously records and closes the books every month in an orderly manner, (2) monthly accountability reports are submitted through monthly accountability reports by the Village Treasurer, (3) The Treasurer submits an Accountability Report every month to the Village Head. Thus, it can be concluded that the Administrative Accountability of Teluk Nayang Village carried out by the Village Treasurer is following Permendagri No. 113 of 2014 and can be said to be Accountable.

Table 2. Reporting Stage

No	Indicator	Interview result	Appropriate (A), Not Appropriate (NA), Not yet Occurred (NO)
1	The Village Head provides the Regent/Mayor with a first-semester account and a semester-end report on the APBDesa implementation's success.	The village head reports the first-semester report to the Regent through the subdistrict head.	A
2	The year-end report is submitted no later than the end of January of the following year.	The year-end semester report was submitted in January of the following year.	A

Based on the results of interviews that have been conducted with the village head and the Teluk Nayang Village Treasurer, which can be seen in table 2, the Realization report is reported to the Regent. The researcher concludes that it follows the Reporting Accountability Indicators according to Permendagri 113 of 2014. Consequently, it can be assumed that Teluk Nayang Village Reporting Accountability, beginning with the first semester of reports and continuing through the final semester, adheres to Permendagri No. 113 of 2014 and can be considered Accountable.

Table 3. Accountability Stage

No	Indicator	Interview result	Appropriate (A), Not Appropriate (NA), Not yet Occurred (NO)
1	At the end of each fiscal year, the Village Head submits to the Regent a report on the accountability	At the conclusion of each year, the Village head submits to the Regent a report of accountability on	A

	for the APBDesa implementation's realization.	the APBDes implementation's accomplishment.	
2	The APBDesa Implementation Realization Report includes income, spending, and finance information.	The accountability report on realizing the APBDes implementation already consists of revenues, expenditures, and financing.	A
3	A Village Regulation stipulates the accountability report on realizing the APBDesa implementation. Village regulation	Have determined the accountability report to realize the APBDes implementation.	A

From the results of interviews conducted with the Village Head of Teluk Nayang, which can be seen in table 3, the researcher concludes that it follows the Accountability Indicators of Accountability carried out by Teluk Nayang Village following Permendagri 113 of 2014. Thus, it can be supposed that Accountability Accountability is Accountable.

Table 4. Transparency Stage

No	Indicator	Interview Result	Appropriate (S), Not Appropriate (TS), Not yet Occurred (BT)
1	The public can access Bookkeeping Cash In and out	The recording of incoming and outgoing cash has been carried out by the treasurer and has been listed on the bulletin board located in the VillageVillage.	A
2	The realization report is communicated to the public through conveniently available information channels.	In writing, the realization report has been informed to the community. Still, information about village activity reports that are rarely accessed by the community, such as a bulletin board, is only found at the village head's office.	A
3	The Subdistrict Administrator submits the Realization Report to the Regent.	The realization report and accountability report for the realization of the implementation of ADD have been submitted to the Regent by the Village Head.	NA

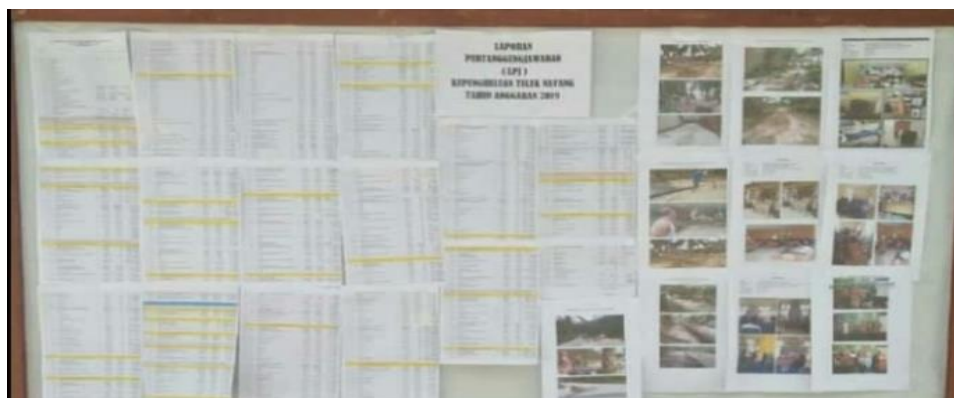


Figure 1. Road Construction Realization
(Source: Teluk Nayang Village, 2019)

From the results of interviews that have been conducted and seen in table 4, the researcher concludes that it is following the Village Fund Allocation Management Transparency Indicator according to Permendagri 113 of 2014, namely (1) Recording of incoming and outgoing cash can be accessed by the public. There is a bulletin board regarding the information on funds used to carry out an activity, but the bulletin board can only be accessed at the village head's office. In addition, the lack of security on the bulletin board, which resulted in damage to the affixed paper due to not being protected by glass or other safeguards, such as being exposed to rainwater or even being released by irresponsible persons, resulted in disturbances in informing the village fund budget realization report to the public. Public; (2) The realization report and the accountability report on the realization of the APBDesa implementation are informed in writing and can be easily accessed by the public. Still, the limited information only through the bulletin board media prevents residents who are far away from seeing the report. It is better if the Village uses technology that is already widely used by the community, such as making village webs or creating online group messages or chain messages to the hamlet head, making it easier for the district to access information without having to come in person, especially during the current covid 19 pandemic; and (3) In previous years, according to data from the village secretary, the realization report and accountability report for the realization of the implementation of ADD were submitted to the Regent through the sub-district head by the village head. However, what happened was that the village head took it directly to the Regent without an intermediary from the subdistrict head. Thus, the transparency carried out in Teluk Nayang Village is not yet fully transparent.

IV. Conclusion

The research results carried out in Teluk Nayang Village can be concluded regarding the Accountability and Transparency of Village Fund Allocation Management. Teluk Nayang Village has implemented the principle of accountability, which is supported by transparency to get Responsive results manifested in village development planning deliberation. This can be seen by executing the Village Fund Allocation program, posted on the information board at the Teluk Nayang Village Office.

The Village Fund Allocation Reporting in Teluk Nayang Village has implemented the principles and principles of accountability fully implemented because the reports related to the Village Fund Allocation are complete. This can be seen from the year-end information given to the Regent through the sub-district head. The overall Accountability

of the Village Fund Allocation is good. This is evidenced by the Village financial reports realized in the Village Budget, consisting of income, expenditure, and financing, which are very clear following the Minister of Home Affairs. There is an allocation of village funds that are not realized 100%, not from physical development, but equipment and personnel expenditures, and others not for village physical development.

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