

ACCOUNTABILITY ANALYSIS OF FINANCIAL MANAGEMENT OF FUND ALLOCATION IN PASANGKAYU VILLAGE**ANALISIS AKUNTABILITAS PENGELOLAAN KEUANGAN ALOKASI DANA DI DESA PASANGKAYU****Muh Agung Alfarizi¹, Selmita Paranon²**Universitas Tadulako^{1,2}*muh.agungambang111@gmail.com¹, selmitaparanon@untad.ac.id²**Corresponding Author***ABSTRACT**

This research focuses on the accountability system, which is a form of accountability for the management of Pasangkayu Village funds by the Pasangkayu Regency government which is carried out starting from the planning, implementation, accountability, and supervision stages of the management of Pasangkayu village funds. The purpose of this study was to determine and analyze the accountability of the Pasangkayu village government in reporting and using the Pasangkayu village allocation fund. This research was conducted because the amount of funds budgeted by the government is vulnerable to fraud due to a lack of transparency in reporting to the public. The type of research used is qualitative research with a descriptive analysis approach. The data collection techniques used are interviews, observation, and documentation. Urban village funds are funds that come from the APBD and APBN which are included in the General Allocation Fund Post (DAU) and the General Transfer Fund. The General Allocation Fund (DAU) is a fund sourced from APBN revenue allocated with the aim of equalizing financial capacity between regions to fund regional needs in the context of implementing decentralization. While the General transfer fund comes from the APBD for shopping and development and purchasing urban village office equipment. The results of the study indicate that Pasangkayu Village is in accordance and in line with Permendagri No. 20 of 2018 from the planning, implementation, management, reporting, and accountability stages and Pasangkayu Regency Regional Regulation Number 5 of 2022 concerning Regional Budget Revenue and Expenditure.

Keywords: Transparency, Effectiveness, Management funds**ABSTRAK**

Penelitian ini berfokus pada sistem akuntabilitas, yaitu suatu bentuk pertanggungjawaban pengelolaan dana Desa Pasangkayu oleh pemerintah Kabupaten Pasangkayu yang dilakukan mulai dari tahap perencanaan, pelaksanaan, pertanggungjawaban, dan pengawasan pengelolaan dana desa Pasangkayu. Tujuan penelitian ini adalah untuk mengetahui dan menganalisis akuntabilitas pemerintah desa Pasangkayu dalam pelaporan dan penggunaan dana alokasi desa Pasangkayu. Penelitian ini dilakukan karena besarnya dana yang dianggarkan pemerintah rentan terhadap penyelewengan akibat kurangnya transparansi pelaporan kepada publik. Jenis penelitian yang digunakan adalah penelitian kualitatif dengan pendekatan analisis deskriptif. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi. Dana desa merupakan dana yang bersumber dari APBD dan APBN yang termasuk dalam Pos Dana Alokasi Umum (DAU) dan Pos Dana Transfer Umum. Dana Alokasi Umum (DAU) merupakan dana yang bersumber dari pendapatan APBN yang dialokasikan dengan tujuan untuk pemerataan kemampuan keuangan antar daerah dalam rangka mendanai kebutuhan daerah dalam rangka pelaksanaan desentralisasi. Sedangkan dana transfer umum bersumber dari APBD untuk belanja dan pembangunan serta pembelian peralatan kantor desa. Hasil penelitian menunjukkan bahwa Desa Pasangkayu sudah sesuai dan sejalan dengan Permendagri No. 20 Tahun 2018 mulai dari tahap perencanaan, pelaksanaan, pengelolaan, pelaporan, dan pertanggungjawaban serta Peraturan Daerah Kabupaten Pasangkayu Nomor 5 Tahun 2022 tentang Anggaran Pendapatan dan Belanja Daerah.

Kata Kunci: Transparansi, Efektivitas, Pengelolaan Dana

1. INTRODUCTION

A Sub-district functions as part of a larger sub-district area, which is formed through a special agreement for a city or region in accordance with laws and regulations aimed at facilitating government organization. The leadership of a Sub-district is in the hands of a head who is appointed to oversee tasks including empowering the community, maintaining public order, safeguarding facilities and infrastructure, and overseeing public service facilities. (Government Regulation, 2018). According to this law, urban villages have the right to handle their own financial plans. This law was modified to suit current circumstances to assist the central government in overseeing and managing various regions across Indonesia (Christopher Djamiraga & Diah Widajantie, 2022).

Sub-district serves as the most basic administrative division in the national government structure. Located in populated areas, the Sub-district has a direct relationship with local government. Sub-district holds the responsibility to organize and manage its financial resources independently. This autonomy reflects the principle of local government, which aims to improve people's standard of living. The effectiveness of development initiatives also depends on the involvement of the community and local government in the planning process. Local governments should have sufficient trust and authority to oversee budget management within their sphere of authority and operate independently, guided by locally available skills and resources.

Districts must have the ability to oversee their own operations and implement development initiatives that improve the lives and overall well-being of the population. One of the objectives of the RPJMN 2020-2024 National Medium-Term Development Plan is to increase economic value through development by increasing the portion of funds allocated to regions. There is potential to increase the budget allocated to villages/Sub-district and kabupaten/kota to meet political objectives. This growing budget underscores the need for effective financial oversight (Christopher Djamiraga & Diah Widajantie, 2022).

District financial management includes all processes related to planning, implementing, monitoring, reporting, and accountability related to district finances. Effective district financial management must be conducted in a manner that is efficient, economical, effective, and in accordance with legal standards. The term economical signifies that all resources required for the action plan should be obtained at minimal cost. Efficiency implies that resource allocation should be planned in such a way that outputs are produced at the least cost. Effectiveness indicates that the outcomes should be aligned with the intended objectives.

The government has started the distribution of Village funds in early 2019. The Village Fund is sourced from the State Budget (APBN) included in the Additional General Allocation Fund (DAU) which is intended for the development of urban village facilities and infrastructure and empowerment of community independence. Urban village funds are intended to improve the quality and quantity of urban community life through procurement, construction, development, maintenance, and similar activities related to urban infrastructure and community services. With the existence of this urban village fund, local governments are required to manage the allocation of urban village funds accountability, so that the management of funds at the urban village level can run effectively. Accountability must start from the planning, implementation, management, reporting, and accountability stages.

Effective governance is essential in the management of urban village funds to prevent misuse of these resources. There must be accountability for actions taken and programs implemented. In addition, good governance can be characterized as a clear and open approach in which government goals are set, pursued, and assessed along with the efficiency of various programs. (Agustinarsih et al., 2020).

According to the Indonesian Corruption Watch (ICW), during the first half of 2021, village budgets were identified as the funds most vulnerable to corruption, with village

governments being the main source of corruption incidents. ICW researcher LaRola Easter reported that there were 62 recorded cases of corruption in that timeframe. Factors contributing to corruption include limited skills of managers and staff, and insufficient community involvement and awareness in the budgeting and implementation process. The presence of such corruption suggests that good governance has not been fully practiced (Christopher Djmiraga & Diah Widajantie, 2022).

Realizing transparency is only possible through appropriate measures. Competence is the ability or talent of a person to carry out various tasks and responsibilities in their role, which is characterized by two main elements, namely mental ability and physical ability. An understanding of good governance is supported by the competence of Sub-district and kecamatan officials. A lack of understanding of this can result in financial reports that are inaccurate and not in accordance with applicable standards, which can affect subsequent decisions and cause incorrect information to be spread to the public. Competent staff can help realize transparency. Therefore, this study examines the challenges raised by researchers related to the transparency and effectiveness of the management of village fund allocations in Pasangkayu Sub-district stemming from the lack of information related to expenditures and usage. This aims to validate the statement. The management of the distribution of urban village resources in accordance with the Minister of Home Affairs Regulation Number 10 has not been running effectively. Law Number 130 of 2018 concerning Improvement of Urban Village Infrastructure and Facilities and Community Empowerment also needs to be socialized to the community in writing. Researchers chose the location closest to where they live, namely Pasangkayu village in Pasangkayu District, Pasangkayu Regency. The author also wanted to deepen the understanding of transparency and accountability in the distribution of urban village funds in Pasangkayu Regency, as well as answer the research gap on accountability in the management and allocation of funds in this region.

In general, accountability is the obligation of the leadership of a legal entity or organization to be responsible, accountable for the performance and actions of its leadership to those authorized to receive information and accountability. Accountability is the responsibility that those who are authorized to govern have towards those who authorize them. Accountability means distributing power and providing oversight among various state institutions, thereby reducing the concentration of power and making them accountable by creating conditions for mutual checks and balances.

Transparent financial governance in the public sector is essential for effective regional growth. This relates to well-managed urban village funds, in line with the legal framework, demonstrating efficiency, cost-effectiveness, transparency, and accountability while ensuring equity, stability, and prosperity. This is stipulated in the Minister of Home Affairs Regulation No. 130/2014 on Urban Village Funds. In 2018, the focus is on local communities. The Ministry of Home Affairs then issued Ministerial Regulation No. 130/2018, which addresses the improvement of urban village infrastructure and services to strengthen urban village communities. Article 3, paragraph 1 emphasizes that urban village infrastructure development is an effort undertaken by the urban village government. It is further elaborated as follows: Such facilities are also intended to serve as essential social services that will directly improve the standard of living of the surrounding community. To improve the welfare of the community, government initiatives are needed that encourage development and maximize community involvement. Law No. 23/2014 stipulates that 5% of the budget allocated by the Regency or City APBD must be directed to urban villages for the improvement of urban village facilities and infrastructure. According to Permendagri No. 11/2014, one of the problems identified by researchers is the suboptimal application of the principle of transparency, which stems from inadequate information regarding financial management and allocation of village funds. Village Minister Regulation No. 130/2018 on Village Facilities and Infrastructure Development and Community Empowerment underlines that information must be disseminated in writing and

through easily accessible public communication channels such as notice boards, websites, and other media. Through these media, the public will obtain up-to-date information. Good governance is an important expectation of the community that must be fulfilled (Agusta, 2022).

Accountability is a fundamental aspect of governance. Accountability is defined as: "Accountability reflects the obligation that must be fulfilled by an individual (leader/official/implementer) to ensure that his/her duties and responsibilities are carried out in accordance with the performance assessment standards set to achieve success." Regarding the implementation of urban village financial management (urban village fund allocation), several accountability measures can be taken as amended by the Minister of Home Affairs Regulation Number 10/2018. Since then, the stages of planning, implementation, administration, reporting, and accountability have begun.

In general, the allocation of urban village funds has the impact of strengthening urban village governance, urban village development, and the ability of urban villages to manage social problems flexibly, promoting the development of urban village democracy, and increasing income and its distribution to realize a prosperous life. is to achieve this. Become part of the urban village community. The benefits of allocating urban village funds to hamlet I include equitable development in each hamlet. The sub-district can save development costs, guarantee the budget, reduce self-help resources, quickly solve problems, encourage the creation of democracy in the sub-district, encourage the creation of direct supervision, and encourage the formation of women's groups, farmers, and can improve the welfare of workers. etc. can be achieved.

From an ethnographic point of view, the expression "management" comes from the term "to manage." Managing generally refers to the act of supervising or directing something in order to achieve a specific goal. Consequently, management can be described as a discipline that involves supervising and directing activities to achieve specific goals. In contrast, Shams highlights that management is an important managerial role that includes planning, implementing, organizing, and supervising for operational efficiency (Hizkia Kasenda et al., 2021).

According to Terry as mentioned in Hasibuan (2009: 9):

"Management is synonymous with administration, so it is defined as the process of planning, organizing, inspiring, and supervising, which is enhanced by the application of science and art to achieve specific goals."

Management, or commonly called administration, broadly refers to the functions performed in an organization that include planning, organizing, controlling, directing, and supervising. The term "management" arises from the verb "to manage," which signifies the act of guiding, leading, directing, and arranging. Many scholars characterize management as a process understood as a methodical endeavor aimed at accomplishing a task. A process consists of a structured, continuous, and interconnected set of activities undertaken to achieve a set goal. The blend of science and art involved in achieving set goals defines the field. Management, often identified as administration, generally refers to the processes carried out in an organization such as planning, organizing, controlling, directing, and supervising. The word "management" comes from the verb "to manage," which conveys the idea of handling, guiding, directing, and organizing. Various experts describe management as a process, meaning a systematic approach to accomplishing a task. In addition, a process can be seen as a collection of hierarchical, continuous, and interconnected operations performed to achieve a specific goal (Hizkia Kasenda et al., 2021).

2. METHODS

The research conducted used qualitative research methods. Using this method makes researchers use more data collection techniques by conducting interviews, observation and documentation. According to Bogdan and Taylor (Moleong, 2010), it is research that has

procedures that produce cumulative data that is made descriptive based on the results of the data that has been obtained, so that the research focus method does not deviate from the existing context. This method relies heavily on oral, written and individual behavioral results (Christdyar M.D. Assa et al., 2020).

The types and sources of data sampled in this study were based on informant interview techniques. The people selected to participate in administrative activities included the Sub-district Head, Secretary and Treasurer who manage the Sub-district fund allocation. It is the heads of Sub-district, secretaries, treasurers, the city government and local government who know the provisions for managing these funds.

3. RESULTS AND DISCUSSIONS

This research focuses on the accountability and transparency system adopted by the Pasangkayu District Government, which is a form of accountability for financial management and resource allocation in Pasangkayu Village, and is responsible at the planning, implementation and control stages of financial management, reporting and accountability. Allocation of funds for Pasangkayu district. The investigation was carried out on the grounds that the amount of funds allocated by the state in the budget fund is vulnerable to misappropriation due to a lack of transparency in reporting to the public. Based on the results of the study conducted by researchers, the Pasangkayu Regional Government has made great efforts to apply the principles of accountability, transparency, and fiscal discipline and related procedures in the management of Regional Funds. Apparently. As stated by the Sub-district Secretary when interviewed in Pasangkayu Village, he said:

"Pasangkayu Village before preparing the Budget starting from planning, implementation, administration, reporting, and accountability must be in accordance with Pasangkayu Regency Regional Regulation No. 5 of 2022 which regulates the Regional Budget compiled by the village treasurer . And for reporting the accountability of the head of the Sub-district who reports to the head of the sub district per fiscal year "

In line with what was said by the Secretary of the Sub-district, an interview was also conducted with the Sub-district treasurer who said that:

"In the preparation of expenditure or assistance budgets such as Direct Cash Assistance (BLT), a meeting must be held between the village and the relevant agencies to ensure that the assistance is suitable for recipients, and for the facilities and infrastructure budget following Permendagri No. 130 of 2018 which contains activities for the development of village facilities and infrastructure and community empowerment in the village.

With urban village funds allocated for the development of facilities and infrastructure in the urban village as well as for routine expenditures for equipment and construction of the Pasangkayu urban village office, Pasangkayu District, Pasangkayu Regency. The funds provided by the government amounted to Rp.472,626,250 (Four Hundred Seventy Two Million, Six Hundred Twenty Six Thousand, Two Hundred and Fifty Rupiah) for allocation funds incorporated from DAU and General Transfer funds for Pasangkayu urban village.

1). Planning Process

The planning process is a systematic series of steps to determine objectives, formulate strategies, and develop the steps or actions necessary to achieve those objectives. This process is an important part of management, whether in organizations, businesses, or personal life, because it helps ensure that resources are used effectively and efficiently. Meanwhile, according to experts, namely Terry (1972): The planning process is the determination of what

will be done, when it will be done, where it will be done, and how to do it. This process involves strategic decision making to achieve certain goals, Stoner (1994): Planning is the process of determining organizational goals and choosing the best way to achieve them. This process includes forward thinking, anticipation, and decision making in the face of uncertainty, Koontz and O'Donnell (1984): Planning is a basic management function that includes the process of choosing goals and how to achieve them with regard to available resources.

Based on interviews with respondents, it appears that there are several stages. At the behest of the head of the Sub-district, the Sub-district secretary drafts a Sub-district regulation that guides the formulation of the Sub-district income and expenditure budget policy and submits it to the head of the Sub-district. The Sub-district then submits a draft regulation on the income and expenditure budget to the head of the kecamatan for approval, which is then discussed in a neighborhood meeting and consultation. The meeting is attended by Sub-district officials and local community leaders. The discussion results in proposals coming from the heads of hamlets and the local government having an initial idea of the needs of each hamlet. Based on the results of these consultations, a mutual agreement will then be reached and a report will be prepared containing the main activities for developing village facilities and infrastructure in Pasangkayu village and strengthening the community. At the planning stage, the finance officer will prepare a draft plan for the use of budget funds for activities approved under Local Regulation No. 1, pending approval from the Pasangkayu sub-district. Five years, for a period of one fiscal year starting in 2022. This is done by the village government.

The initial outcome of the planning process is for the Sub-district head to direct the secretary to develop rules that will guide the development of the Sub-district budget. After that, a meeting or consultation is held in the Sub-district involving Sub-district officials and dusun heads. The results of the consultation will be agreed upon and a report prepared, including the determination of activities for the development of facilities, infrastructure, and community empowerment, in accordance with Regional Regulation No. 5 of 2022.

2). Budget Implementation Process

The budget execution process is the stage in financial management where the budget plan that has been prepared and approved is implemented to support the achievement of organizational or governmental objectives. This process aims to ensure that funds are used effectively, efficiently, and in accordance with applicable regulations.

In carrying out implementation activities, the Sub-district treasurer is initially tasked with preparing documents for the implementation of funds, as follows:

Work plan, activity plan, and budget plan detailing the period of one financial year. The budget implementation document is reviewed by the Secretary and then submitted to the Sub-district for approval. It will then be forwarded to the kecamatan for approval. In addition, all transactions made through the Pasangkayu Sub-district Cash Account will be carried out in accordance with District Government regulations. The status of activities is also communicated through a document from the Sub-district Pasangkayu office. This document details the activities funded by the Sub-district and allows the community to see how these activities are being implemented. All payment transactions pass through the Sub-district's financial account at Bank Sulselbar and are credited to the Sub-district Pasangkayu financial account. Prior to the implementation of activities, a budget implementation document is prepared, which includes a work plan, activity plan, and budget plan. All Sub-district officials are also involved in the implementation of these activities. Information about activities funded by the Dana Sub-district will also be publicized through the sub-district office.

The provisional conclusion of the budget execution process is that it requires financial officers to produce budget execution documentation, for example:

A work plan, activity plan, and budget plan detailing the period of one financial year. It is then reviewed by the Secretary and submitted to the Head of Sub-district for approval. All

kecamatan income, expenditure, deposits and payments are made through the kecamatan cash account at Bank Sulselbar. Information on activities using Sub-district funds is published at the Kecamatan office.

3). Administration Process

The administration process in a Sub-district is a series of administrative activities that aim to record, manage, and report all receipts, expenditures, and uses of the Sub-district budget and assets. This process is essential to ensure accountability, transparency, and efficiency in the management of Sub-district finances and assets. By following this process, the Sub-district can manage funds in an orderly administrative manner, effective in implementation, and accountable in reporting. It also helps to increase public trust in public budget management.

All administrative tasks, including transactions related to development and community empowerment activities in Pasangkayu Sub-district, are carried out by the Pasangkayu Village Financial Officer. Transactions in the general cash book are recorded by the Sub-district treasurer and checked first by the Sub-district secretary before being submitted to the Sub-district head for approval. The administration of Pasangkayu's local government is carried out by the Sub-district Treasurer through the general cash book and others, including the bank auxiliary book and tax auxiliary book. Sub-district funds received will be transferred to the Pasangkayu Sub-district account through Bank Sulselbar. Recording in the Sub-district Pasangkayu general cash book is closed every quarter (three months) and reported by the Sub-district Treasurer to the Sub-district Secretary. The report is first reviewed by the head of the Sub-district and then submitted to the head of the Kecamatan to obtain approval from the Kecamatan.

The initial conclusions in the administrative process of Sub-district Pasangkayu are systematic and structured to ensure accountability and transparency in the management of Sub-district resources. The Bendahara Sub-district is in charge of recording transactions related to development and community empowerment, which are recorded in the general cash book, bank ledger and tax ledger. All transactions are verified by the Secretary before being approved by the Sub-district Head. Sub-district funds are transferred through Bank Sulselbar to the Sub-district official account. Closing of records in the General Cash Book is done quarterly (3 months), and financial reports are prepared by the Treasurer, then checked by the Secretary, before being forwarded to the Kecamatan for further approval. This process supports orderly financial management and increases public trust in the transparency of public budgets in Pasangkayu Sub-district.

4). Reporting Process

The reporting process in urban villages is a series of activities to prepare, submit, and account for reports related to the implementation of urban village budgets, activities, and assets. This process aims to ensure transparency, accountability, and compliance with applicable regulations. With a systematic reporting process, urban villages can manage funds in an orderly manner, ensure appropriate use, and provide clear accountability to local governments and communities.

The urban village fund allocation report includes the construction of urban village facilities and infrastructure, budget utilization reports for community empowerment activities, activity implementation reports, wage and material realization reports, and urban village fund utilization reports. This report will take the form of an allocation report. Completing the work. The first semester report will be submitted by the head of Sub-district Pasangkayu to the Pasangkayu sub-district head. All Sub-district resource allocation reports are compiled for one year in the Sub-district Budget Implementation Report. Wage and Material Allocation Report, Labor Realization Report, Sub-district Fund Allocation, General Cash Book and Other Reports,

Sub-district Pasangkayu Budget Implementation Report Every Semester (6 Months) This document must be submitted to the head of the sub-district and reported by the head of Sub-district Pasangkayu.

Preliminary conclusions from the reporting process in Pasangkayu Village are systematically implemented to consolidate, communicate and justify the implementation of budgets, activities and asset management. Reports on the allocation of Sub-district funds include the use of the budget for the construction of facilities and infrastructure, community empowerment, activity implementation reports, wage and material reports, and labor reports. Reporting occurs in two stages. The first is the first semester report submitted to the Pasangkayu sub-district head, and the second is the annual report compiled into the Sub-district Budget Implementation Report. Documents such as the general cash book, realization reports and other supporting documents are prepared periodically every semester (6 months) and submitted by the Head of Pasangkayu Village. This process supports transparency, accountability and compliance with public fund management regulations.

5). Accountability Process

The accountability process in a Sub-district is a series of activities undertaken to ensure that all activities, budget uses, and asset management in the Sub-district are in accordance with applicable regulations and can be accounted for to authorized parties (such as local government and the community). By carrying out a transparent and accountable accountability process, the Sub-district can maintain public trust, and ensure that funds and resources are used effectively and efficiently.

The accountability report (LPJ) for the realization of the use of the Expenditure Budget in Pasangkayu Village is informed in 2 stages, namely the semester report (6 Months) and the report of the Fiscal Year to the Pasangkayu Sub-District Head and the Sub-District will report the use of the Sub-district budget to the Pasangkayu Regency Regent as the highest regional leader. And for the transparency of budget use to the public can be seen in the Sub-district as the responsible for the Sub-district budget.

Conclusion The accountability process in Sub-district Pasangkayu ensures that budget use, activities, and asset management are carried out in accordance with applicable regulations and can be accounted for to authorized parties, such as local government and the community. Accountability reports are submitted in two stages: semi-annual (every 6 months) and annual reports to the Pasangkayu sub-district head. The sub-district head then reports on the use of the Sub-district budget to the Pasangkayu District Head. To ensure transparency, the public can view reports on the use of Sub-district budgets at the sub-district level. This process supports accountability and transparency in the management of Sub-district funds, maintains public trust, and ensures effective and efficient use of funds.

4. CONCLUSION

The conclusion of this study is that the implementation of accountability and transparency in the management of the Pasangkayu village allocation fund is in accordance with applicable regulations, seen from the Pasangkayu Regency Regional Regulation Number 5 of 2022 concerning Regional Budget Revenue and Expenditure, as well as Permendagri No. 20 of 2018 from the planning, implementation, administration, reporting, and accountability stages. The use and realization of the Pasangkayu Village Budget is in accordance with carrying out tasks in managing the Sub-district budget.

From the results of the research, the Accountability of Financial Management and Allocation of Pasangkayu Village Funds should be maintained and developed again in a more transparent information system such as using an Electronic Information system to make it easier for the public to see and provide input and suggestions from the community to maximize the use of the village government budget. As well as the Sub-district Government

should increase socialization or deliberation to the community regarding programs and transparency of village funds so that the community participates actively in overseeing the Planning to Supervision process that takes place in the Sub-district properly.

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