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**ACCOUNTABILITY OF VILLAGE FUND ALLOCATION POLICIES
(STUDY: IN GALUNG VILLAGE, BARRU DISTRICT, BARRU DISTRICT)**

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ABSTRACT

This research aims to find out: accountability of village fund allocation policies (study: in Galung village, Barru sub-district, Barru district. with data collection obtained by observation, interviews, documentation. The results of this research show that the planning stage for Village Fund Allocation in Galung Village has been completed. good because it has implemented the principles of participation and transparency. This is proven by the very enthusiastic presence of the community in the village deliberation forum. Apart from that, in the village deliberation, the village government is open to accepting all suggestions from the community present for the sake of progressing development in the relevant village. In terms of fund management village, funds sourced from ADD are able to realize all programs, both in the field of village government administration and community empowerment, while funds sourced from DDS and PBH are not enough to realize village government programs, but the implementation stage of the Village Fund Allocation program in Galung Village is already implemented well because it has implemented the principles of transparency and accountability.

Keywords: *Accountability, Policy, Village, Fund, Allocation*



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A.INTRODUCTION

The Government has issued Government Regulation Number 72 of 2005 concerning Villages as the regulatory legal basis, which is considered urgent for villages. Definitively, based on this regulation, a village is defined as a legal community unit that has territorial boundaries and is authorized to regulate and manage the interests of the local community, based on local origins and customs which are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia. (Bukhari, 2012:4). The village is the lowest unit in the government system in Indonesia. Its role, function and contribution occupy a strategic position.

The reason villages are important units that must receive attention from the State is because most of our people live in villages and there are many problems that can only be resolved from regional units in rural areas. So if you want to find the right measure to assess whether a nation is prosperous or not, fair or not, dignified or not, then the village is the most relevant unit to study (Wahyuddin, 2016: 143). According to Virgie, et al (2013:97) village financial management is derived in the form of village policy in the form of the Village Revenue and Expenditure Budget (APBDE). As the lowest autonomous region in the Indonesian government system, villages have limitations in terms of financing all government affairs. This was then answered through Government Regulation Number 72 of 2005 concerning Villages article 68 which states that sources of village income apart from being obtained from original village income can also be obtained from district or city regional tax revenue sharing funds, central and regional financial balance funds, financial assistance from government, and grants and donations from third parties. Regions/Villages in exercising their rights, authority and obligations in managing their capabilities and potential are required to do so in a transparent manner and have high accountability.

According to Waluyo (2009:195) accountability includes providing financial information to the public and users so that it is possible for them to assess the government's responsibility for all activities carried out. Apart from that, accountability is the government's effort to create better governance based on good governance.

Accountability in village government as stated by Sumpeno (2011:223) involves the village government being responsible for activities carried out in relation to village development and governance. This responsibility concerns financial issues with the allocation of village funds as one of the components. The function of accountability is not just compliance with applicable laws and regulations. However, the accountability function still pays attention to the use of resources wisely, efficiently, effectively and economically.

According to Septian (2016:94), in the operationalization of villages to realize the autonomy given to villages, there is financing, which has a relationship with ADD, so that the District Government provides ADD to every village in its area. This is stated in Law Number 6 of 2014 concerning Villages which states that village finances are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations. ADD is provided by the central government which is obtained from the APBN balancing funds received by the Regency/City in the Regional Revenue and Expenditure Budget (APBD) after deducting Special Allocation Fund (DAK) of 10%. These funds are used to finance government administration, development and community empowerment.

The nominal amount that will be given to each village will differ depending on the village's geography, population, and poverty rate. The 10% allocation of funds received by the village is beneficial to village income (Dura, 2016:28). The provision of ADD further shows the Central Government's participation in village development. Even though the Regional Autonomy Law states that the government is directed to give authority to regions to regulate their own households, this does not mean that the Central Government is free from monitoring development in the regions. Development is a process of change that takes place consciously, planned and sustainably with the main target being to improve the welfare of the people of a nation.

Indonesia is currently seeking sustainable development that covers the entire life of the community, nation and state to carry out the task of realizing the national goals stated in the preamble to the 1945 Constitution. To organize and manage its own household, a village needs adequate funds or costs to support the implementation of its authority. In relation to village income sources, Government Regulation Number 43 of

2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, that village income sources consist of:

- Original village income, including: a. Village business results b. Village wealth results c. Results of self-help and participation d. The result of mutual cooperation e. and other legitimate village original income
- Regency/city regional tax revenue sharing is at least 10% for villages and part of the regency/city levies is earmarked for villages.
- The share of central and regional financial balancing funds received by districts/cities for villages is at least 10% (ten percent), the distribution of which is proportional to each village which constitutes the allocation of village funds.
- Financial assistance from the government, provincial government and district/city government in the context of implementing government affairs.
- Non-binding grants and donations from third parties. The provisions of this article mandate the Regency Government to allocate balancing funds received by the regency to villages by paying attention to the principles of justice and ensuring equality. Central-regional financial balance has now become the main icon of regional autonomy and has been ensured by state policy through Law Number 33 of 2004. Therefore, the author is interested in discussing and studying it with the title: "Accountability of Village Fund Allocation Policy (Study: In Galung Village, Barru District, Barru Regency"

B. RESEARCH METHODS

The type of research that will be used in this research is qualitative research. Qualitative research is a type of social science research that collects data and works with non-numerical data and that seeks to interpret the meaning of this data so that it can help us understand social life through the study of targeted populations or places. The author uses qualitative research because the author wants to describe/describe the accountability of planning and management of Village Fund Allocation (ADD) in Galung Village, Barru District, Barru Regency.

Location and Time of Research The research location is the place where the research is carried out. Determining the research location is a very important stage in qualitative research, because determining the research location means that the object and objectives have been determined, making it easier for the writer to conduct research. The research location that has been determined is the Galun Village Office, Jl. Hj. Salma No. 157, Galung Hamlet, Galung Village, Barru District, Barru Regency. The time used by the author to carry out this research was approximately 3 (three) months, namely January to March 2022.

Types and Sources of Data

- **Data Type** The type of data used in this research is qualitative data. Qualitative data is information data in verbal form, not in the form of numerical symbols or numbers. Qualitative data is obtained through a process using in-depth analysis techniques and cannot be obtained directly. In other words, getting more qualitative data takes more time and is difficult to do because you have to carry out interviews, observations and observations.
- **Data Source** Meanwhile, the data sources used in this research are:
 - **Primary data** Primary data is research data obtained directly from original sources and collected specifically. This data was obtained by conducting interviews with resource persons which included questions regarding planning accountability and implementation of Village Fund Allocation (ADD).
 - **Secondary Data** Secondary data is data obtained directly from research subjects. In this research, secondary data is data obtained through documentation studies, literature studies and information obtained directly from the research location

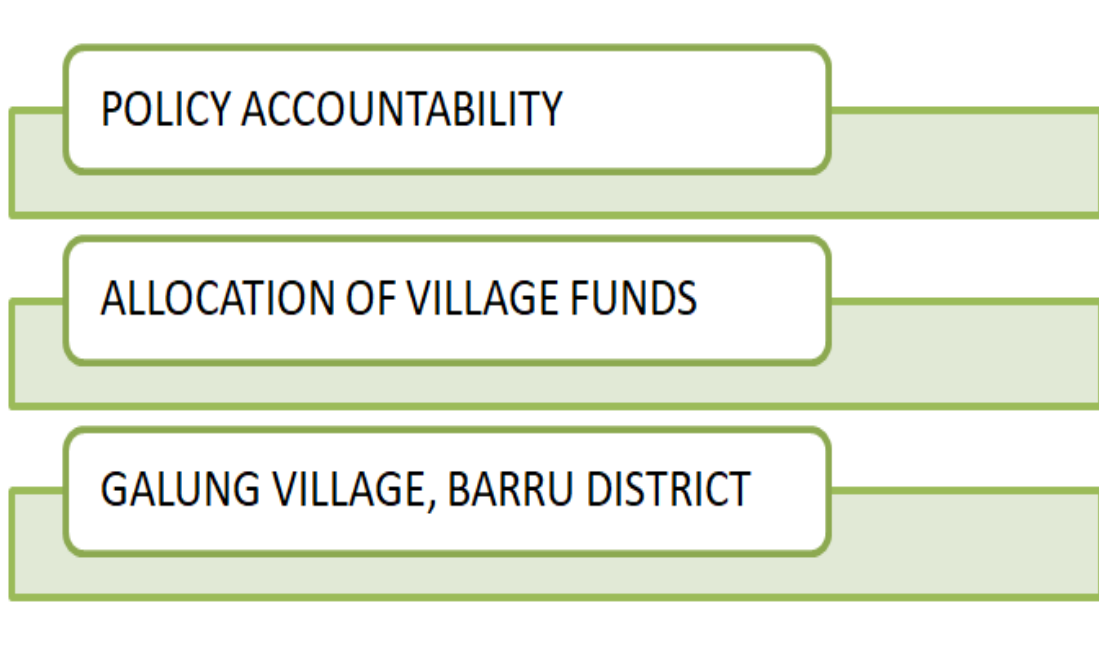


FIGURE 1. CONCEPTUAL FRAMEWORK

C. RESEARCH RESULTS AND DISCUSSION

Accountability of the ADD management system is intended as an effort to realize good governance. As stated by Arifiyanto (2014: 124), the principles or rules of good governance are participation, transparency and responsibility in the implementation of government and development. The level of accountability for Village Fund Allocation (ADD) management in this research starts from the planning stage to implementation. In general, the management of Village Fund Allocations (ADD) must be guided by the following principles: a. ADD financial management is an inseparable part of village financial management in the Village APBD and is carried out using the principles of economy, direction and control. b. All activities funded by ADD are planned, implemented and evaluated openly by involving all elements of society in the village as well as improving and functioning existing community institutions and other components of society. c. All activities must be accountable administratively, technically and legally and must be preserved and developed sustainably with maintenance efforts through community participation. In accordance with these provisions, especially in point b, it is very clear that ADD management must be carried out openly through village deliberations and the results are stated in Village Regulations (Perdes).

These provisions show the commitment of decision makers to fulfill the principles of good governance in ADD management. The level of community participation in village development is growing in line with the strong commitment of the community and Galung Village officials. This is in accordance with information from Mr. Jumardin Jafar (35) as Village Head as follows: "The Village Government is very committed to encouraging community participation. The community is expected to pay taxes on time because the tax money will later be returned to the community in the form of ADD, the amount of which is determined by the District Government" (Interview, Wednesday 22 January 2022).

The Head of Galung Village Welfare Section also expressed the same thing regarding the level of participation of the Galung Village community in village development, following an interview with Mrs. Nur Rifqi (26). "We always try to increase community participation in village development, we urge the community to obey paying taxes" (Interview, Wednesday 22 January 2022). The results of the interview show that the Galung Village government is committed to encouraging community participation. One way to do this is to encourage the community to pay taxes on time. To increase village community participation, a commitment is needed in managing ADD management in each village. The successful resolution of problems in the village is of course the result of cooperation between the village government and his society.

The community by participating in this village meeting shows that the community wants to solve the problems in their respective villages. This implementation is an application of the participatory principles of village community development which are supported by the principles of transparency, accountability and responsiveness. The implementation of these principles needs to be clearly known from the planning stage to the implementation stage. a. Village Fund Allocation (ADD) Planning Stage Village Fund Allocation (ADD) is a form of village income whose use is integrated with the Village Revenue and Expenditure Budget (APBDE), therefore planning programs and activities must be prepared through the Village Planning Conference (Musrenbangdes).

Musrenbangdes is a deliberation forum that discusses planning proposals or village development programs that are guided by the principles of Village Community

Development Planning (P3MD). This principle requires community involvement in decision making and determining the development that will be implemented, especially those located in the village concerned, so that it can truly respond to developing aspirations. Tjokroamidjojo's principle of participation in Subroto (2009:36) is the involvement of every citizen in decision making either directly or through institutions that represent their interests.

The ADD program in Galung Village is also implemented in the context of community empowerment and emphasizes the principles of transparency and community participation in the Village Fund Allocation (ADD) management planning process. The implementation of the principles of transparency and participation has also been proven by the results of an interview with Mr. Jumardin Jafar (35) as Head of Galung Village, namely: "Through deliberation, involving village officials, BPD, LPM and the community. "Every time a deliberation is held, the community is involved, in order to create transparency and participation.

With this ADD, the community is very happy and enthusiastic, but there are several people we invited who did not attend" (Interview, Wednesday 22 January 2022). Apart from that, community leaders and the Head of Welfare for Galung Village also gave their opinions on the principles of transparency and participation through the following interview: "Through Village deliberations, Village Government, Village BPD and community leaders as well as installing APBDes transparency boards" (Interview, Wednesday 22 January 2022 with Mrs. Nur Rifqi (26), Head of Welfare Section). "We are always invited by the village government to discuss development plans in this village" (Interview, Wednesday 22 January 2022 with Pak Hasan (49), community leader).

From the results of these interviews, the principle of transparency in Galung Village has been implemented well. This can be seen from the openness of the village government in every Village Fund Allocation (ADD) management activity. The Village Government always involves the community in development planning and installs APBDE transparency boards. Apart from that, community participation in Galung Village is relatively high, the community is always present at village meetings. The amount of village funds managed by Galung Village in 2018 can be seen from the following table: Table 4. Amount of Village Funds Managed in Galung Village, Barru

District, Barru Regency in 2018 and Their Realization DDS Realized Amount (Rp) 924,631,000 Village Government Administration Sector 891,146,900 Community Empowerment Sector 33,945,350 Total Amount 925,092,250 The remainder of the previous year's budget was 461,250 ADD Realized Amount (Rp) 1,215,550,300 Village Government Administration Sector 898,836,100 Community Empowerment Sector 252,930,000 Total Amount 1,151,766,100 The remainder of the previous year's budget was 461,250 PBH Realized Amount (Rp) 22,754,816 Village Government Administration Sector 20,934,816 Community Empowerment Sector 2,000,000 Total Amount 22,934,816 The remaining budget from the previous year was 180,000 Source: (Galung Village, 2022) Based on the table above, the village funds managed by the Galung Village government sourced from Village Funds (DDS) and Levy Tax Revenue Sharing (PBH) are not enough to realize the village government program, however in the previous year there was a remaining DDS budget of Rp. 461,250 and PBH of Rp. 180,000.

Meanwhile, funds sourced from ADD are able to realize all village government programs, both in the field of village government administration and community empowerment. The level of community participation is needed in every village development, because the success of village development is a collaboration between the local government and the community. The level of participation of the Galung Village community in the ADD management planning process can be seen from the results of the following interview with Mr. Jumardin Jafar (35), Head of Galung Village as follows: "The level of community participation is very good, as evidenced by the fact that during the musrenbang the community was very enthusiastic in providing input on the program and during implementation, the community was happy to help "That's the development process by becoming a craftsman or laborer, on the other hand there are still people who don't want to participate/involve in development planning" (Interview, Wednesday 22 January 2022).

The results of the interview above are supported by statements from the head of finance and community leaders through the following interviews: "Through the village musrenbang, so that the main ideas of the community are included in the RPJMDes, RKPDes and APBDE for ranking, the level of community attendance is quite high" (Interview, Wednesday 22 January 2022 with Mrs. Nur Rifqi (26), Head of Finance

Section). "We are always present when there is a musrenbang, I usually also make suggestions to the village head" (Interview, Wednesday 22 January 2022 with Mr Ganing (54), community leader).

From the results of the interview above, the level of participation (presence) of the Galung Village community in decision making is still relatively high. This can be seen from the statements of community leaders, there are even people who are willing to participate during the implementation of development as craftsmen or construction workers, although there are those who do not want to be involved in musrenbang. Apart from that, the main ideas of the community are included in the RPJMDes, RKPDes and APBDE for ranking. Every activity implementation must be in accordance with the mechanism so that implementation can run smoothly as well as the management of Village Fund Allocation (ADD).

The ADD planning mechanism carried out by the Galung Village government can be seen based on the following interview with Mrs. Nur Lina (35), Head of Finance of Galung Village. "The ADD management planning mechanism is: RPJMDes (1x6 years), RKPDes (1x1 year), APBDE (2x1 year) consisting of the main APBDes revised APBDes" (Interview, Wednesday 22 January 2022). Based on the results of the interview above, there are ADD planning mechanisms carried out by the Galung Village government, namely: RPJMDes (1x6 years), RKPDes (1x1 year), APBDE (2x1 year) consisting of the main The following is an explanation of the Village Fund Allocation (ADD) planning mechanism based on Law Number 6 of 2014 concerning Villages:

a. The Village Head as the person responsible for ADD holds a village meeting to discuss plans for using ADD;

b. Village meetings are attended by elements of the village government, Village Consultative Body (BPD), village community institutions, and community leaders, and must be attended by the District Facilitation Team;

c. The Village Implementation Team conveys the overall plan for using ADD to the deliberation participants. The design for using ADD is based on the priority scale of the results of the previous year's musrenbangdes; d. The ADD use plan agreed upon at the village meeting is outlined in the ADD use plan which is one of the materials for preparing the APBDE. Village meetings open up opportunities for the community to provide suggestions/input or convey their aspirations to the village government as well

as a learning medium for the community regarding the principles of accountability in ADD management, apart from that the community can participate in village development.

In general, those invited to this village meeting include the Village Head, Village Consultative Body (BPD), Hamlet Head, Village Apparatus, LPMD Elements and Village Institutional Elements. Based on an interview with Mr. Jumardin Jafar (35), Head of Galung Village, who was present at the village meeting in the context of Village Fund Allocation (ADD) planning as follows: "Those present at the village meeting were: OPD elements, Village Facilitators, Village Consultative Body (BPD), LPM elements, Karang Taruna, PKK, Community Leaders, Village Government" (Interview, Wednesday 22 January 2022). The following are the results of the author's interview with one of the community leaders in Galung Village. "There were many people present, apart from the community there were also officials, PKK and youth groups" (Interview, Wednesday 22 January 2022 with Pak Hasan (49), community leader).

Based on the interview above, those present at the village meeting in Galung village were not only village officials and community leaders, the village meeting was also attended by elements of the OPD, village assistants, BPD, LPM, youth organizations and PKK. However, the presence of the community can support the government's task of knowing the needs of the community, setting service agendas and priorities, and developing service programs in accordance with the community's aspirational needs. This can be seen from the results of the following interview with Mr. Jumardin Jafar (35), Head of Galung Village, as follows: "Musrenbang is carried out to convey the entire budget that will be given to the community, both internally to the village itself, BPD, and community groups that will be used in areas such as regional development, social culture, economics. "We invite it in the form of a musrenbang body, there we accommodate all the proposals and we vote on the most urgent proposals first." (Interview, Wednesday 22 January 2022 with Mr. Jumardin Jafar, Head of Galu Village ng).

The Head of Galung Village Welfare Section also conveyed the same thing, as follows: "We have agreed that in the musrenbang we will accommodate all community proposals, then we will use the ADD budget for urgent needs" (Interview, Wednesday

22 January 2022 with Mrs. Nur Rifqi (26), Head of Welfare Section). Based on the results of the interview above, musrenbang activities in Galung Village were carried out to convey the entire budget of funds that would be given to the community and accommodate all community proposals, then the proposals were put to a vote, the aim was to find out the most urgent needs of the community which were prioritized, so that all activities funded by ADD are on target. Activity planning sourced from ADD must truly be able to accommodate community proposals and be able to be utilized properly for the benefit of the community.

All activities funded by ADD are programs that meet community needs and are priorities for implementation in order to achieve effective use of funds determined by the District Government. The results of the budget and program planning that have been mutually agreed upon and ratified by this Village Regulation will serve as guidelines for the implementation of village government and village development within a period of 1 (one) year, in addition to other activities whose funding sources are outside ADD. Thus, the budget planning and programs that have been agreed upon must also be transparent, known to all levels of society and who can then be held accountable.

Village Fund Allocation Implementation Stage The implementation of activities or programs whose funding comes from the Village Fund Allocation is fully carried out by the Village Implementation Team. In implementing this ADD activity or program, the principle of transparency/openness is needed from the Village Implementation Team to the entire community. One of the concrete manifestations of the Village Implementation Team in Galung Village in supporting openness of information on the ADD program is that every program implemented by the village government must be conveyed openly to the community, so that the village government gets the trust of the community so that the implementation of the ADD program will run well and the program objectives this will be achieved.

Apart from that, information is provided openly from the planning stage to development activities. This is proven by the results of an interview with Mr. Jumardin Jafar (35), Head of Galung Village who said: "Everything related to the implementation program is conveyed transparently/openly to the community, starting from planning, management to implementation by holding village meetings by inviting representatives from community leaders, RT, Hamlet Heads and Cadres to discuss programs funded by

ADD. This is conveyed because we avoid unwanted things and it is imperative to always be open" (Interview, Wednesday 22 January 2022).

This is in line with what was conveyed by the Head of Galung Hamlet and community leaders as follows: "All information related to development implementation is conveyed in village meetings, the government is always open in managing ADD" (Interview, Wednesday 22 January 2022 with Mrs. Fauziah Rezki (23), Head of Galung Hamlet). "Whenever development is carried out in this village, Mr. Village is always open by providing very clear information to the community through village meetings, this information is very important for us" (Interview, Wednesday 22 January 2022 with Mr. Ganing (54), community leader).

Based on the results of the interview above, in terms of openness and delivery of information to the community in the process of implementing the ADD program it is very clear, the Galung Village government is always open to avoid unwanted things, information is always provided to the community starting from planning, management to implementation through deliberation village. This openness of information shows that there is an application of the principle of transparency in Village Fund Allocation (ADD) planning which can be known by the entire village community. This is also supported by statements by the Head of Galung Hamlet and community leaders. This openness of information is an effort by the village government to implement the principle of transparency in the implementation of ADD management, one of which is by installing an information board containing the schedule for the physical activities being implemented. The principle of transparency is upheld by the ADD program implementers in Galung Village, Barru District so that it is hoped that they will get feedback/responses from the community in improving development performance. This is proven by the results of an interview with Mrs. Nur Lina (35), Head of Finance in Galung Village who said: "In implementing the principle of transparency, we use a notice board containing the name of the program, implementation schedule and even the allocation of funds used we convey. "We will convey every ADD implementation and program there if we have implemented it, then at the end of the year the notice board will be removed because we will move on to the next year with a new program" (Interview, Wednesday 22 January 2022).

The above statement is also supported by the following statement by the Head of Kalompi Hamlet and the people of Galung Village: "Every development carried out by the village government always uses a notice board as information to the community, the aim is that the development being carried out is known to the community" (Interview, Wednesday 22 January 2022 with Mr Sugianto (52), Head of Kalompi Hamlet). "Usually there is a nap board on the site where you can see if there is development, there is also the amount of funds used for the development," (Interview, Wednesday 22 January 2022 with Mrs. Darna (37), a resident of Galung Village).

Based on the results of the interview above, implementing the principle of transparency in the implementation of Village Fund Allocation (ADD) in Galung Village has been realized, this can be seen from the statements of the Head of Kalompi Hamlet and the community, the efforts made by the village government by installing notice boards at each implementation and program. program, this is a form of transparency in the implementation of development. In terms of the principle of accountability, the implementation of Village Fund Allocation (ADD) is achieved through a reporting system, namely monthly reporting and reports for each stage of activity.

This is proven by the results of an interview with Mrs. Nur Lina (35), Head of Finance in Galung Village who said: "All village funds are disbursed from the APBDE and programs that are part of the entire ADD budget, especially regarding physical activities and absorption of funds with supporting notes attached, of course there are notes, receipts and if there are proposals and final reporting." (Interview, Wednesday 22 January 2022). The same thing was also conveyed by Mr. Jumardin Jafar (35), Head of Galung Village who said: "The village government has proven its commitment/responsibility by complying with and following the applicable stages and regulations" (Interview, Wednesday 22 January 2022). Based on the results of the interview above, it shows that the principle of accountability in implementing ADD in Galung Village is always reported on the progress of implementing activities by ADD managers at the village level, especially regarding physical activities and absorption of funds. In this way, it can be seen that the responsibility of the ADD manager at the village level has fulfilled the provisions for making gradual ADD activity reports and final activity reports.

Accountability for the implementation of the ADD program to higher levels of government is carried out through a periodic reporting system. The ADD implementation report consists of a preliminary report, reports for each activity stage, monthly reports, and final activity reports which are prepared in a comprehensive manner. Strengthening village finances is carried out to strengthen the pillars of transparency and accountability. Village financial management must be carried out efficiently and effectively, transparently and accountably.

ADD, which is one of the main sources of village income, must also be accounted for transparently to the community and to the district government as the authorizing institution. Apart from that, accountability to the community is carried out periodically every three months through an evaluation forum for the implementation of ADD led by the Village Head. The following are the results of an interview with Mr. Jumardin Jafar (35), Head of Galung Village: "Every three months, an evaluation of the implementation of ADD is always held, inviting community leaders, LPM and BPD. "The evaluation is carried out to create transparency in ADD and it is hoped that there will be input for the running of ADD" (Interview, Wednesday 22 January 2022).

The same thing was also conveyed by Mrs. Nur Lina (35), Head of Finance for Galung Village who said: "Submission of reports is carried out through structural channels, namely from the village level implementing team and known to the village head to the sub-district level accompanying team in stages, meaning that after the SPJ is completed it is handed over to the government after being verified by the sub-district accompanying team" (Interview, Wednesday 22 January 2022). Based on the results of the interview above, accountability for financial administration management carried out in Galung Village can be said to be in accordance with the principle of accountability as per the results of interviews with the Galung Village Secretary and Head of Finance. Every three months, an evaluation of the implementation of ADD is held by inviting community leaders, BPD and LPM, then the report is submitted structurally. Meanwhile, for financial administration management. The financial administration carried out in Galung Village can be said to be in accordance with the principle of accountability as per the results of an interview with Mrs. Nur Lina (35), Head of Finance in Galung Village, as follows: "Village Head and village treasurer me take village funds from the bank and then give them to the Treasurer of the ADD

Implementation Team. "From the Treasurer of the ADD Implementation Team, the allocation for the village government will be returned to the village treasurer." (Interview, Wednesday 22 January 2022).

Understanding of ADD's financial administration management can also be known from the results of the following interview: "Through the general assistant's cash book, equipped with valid and accountable supporting evidence. "If the recipient is in the form of social assistance, they will also be asked for a letter of acceptance and valid notes." (Interview, Wednesday 22 January 2022 with Mrs. Nur Lina (35), Head of Finance in Galung Village). Based on the results of the interview above, it shows that the accountability system for implementing ADD in Galung Village has implemented the principle of accountability. ADD management has also carried out ADD financial administration responsibilities well, namely that every expenditure originating from ADD must be accompanied by evidence.

The evaluation of the implementation of the Village Fund Allocation (ADD) program also guides the community to actively participate in providing input and corrections with mutual assistance cooperation between village officials, treasurers, the Village Fund Allocation Implementation Team so that ADD reporting can be completed quickly and accurately. It can be seen that the implementation of ADD already understands and understands the management of ADD financial administration because there are always instructions from the district government. Apart from implementing the ADD program in the form of physical development in Galung Village, the village government is making efforts to increase community participation through a community empowerment program, the funds for this program are sourced from ADD. The following are the results of an interview with Mr. Jumardin Jafar (35), Head of Galung Village: "The community empowerment program funded by ADD is, namely, counseling and training for the community, organizing posyandu, sending contingents to arts and cultural groups, organizing arts festivals and coaching PKK" (Interview, Wednesday 22 January 2022).

Based on the results of the interview above, the Galung Village government in managing ADD is very good, this can be seen from the programs implemented, apart from development programs there are also community empowerment programs funded by ADD. The success of ADD management can be measured by increasing community

knowledge about the existence of ADD and its benefits, increasing community participation in village-level development planning deliberations and increasing community knowledge about the implementation of ADD-funded programs by the Village Government. Apart from that, the success of using Village Fund Allocation (ADD) can be measured from: a. Funded activities are in accordance with those planned in the APBDes b. Financial absorption (realization) is in line with target c. High level of employment d. The large number of beneficiaries of the Village Fund Allocation, especially from poor groups e. High community contribution in supporting the use of Village Fund Allocations f. There has been an increase in Village Original Income g. Able to synergize with existing government programs in the village.

Factors that become obstacles in the Village Fund Allocation policy in Galung Village, Barru District, Barru Regency Based on the results of research through observations and interviews with village officials and community leaders regarding the factors that become obstacles in planning and implementing Village Fund Allocation (ADD) in Galung Village, Barru District, Barru Regency, namely: a. Human Resources Factors (HR) In practice, the Village Fund Allocation policy has various obstacles. One of them is the inadequate quality of Human Resources (HR), both village officials and the community are one of the inhibiting factors because the planning and implementation process requires qualified human resources, the inadequate quality of human resources in Galung Village is an obstacle in the process of managing financial funds. villages and implementers who do not understand the RAB which results in delays in planning and implementing Village Fund Allocations. b. Weather Factors One of the weather factors that is an obstacle in the Village Fund Allocation policy in Galung Village is rainy weather, rainy weather is enough to hinder work, program implementation must be postponed because the program cannot be implemented when it rains, for example the infrastructure development program will not be completed on time according to with a predetermined schedule. c. Disbursement Factor It cannot be denied that the disbursement of Village Fund Allocations (ADD) sometimes experiences delays, late disbursement of funds will hamper the implementation of development programs.

This is an obstacle in the Village Fund Allocation policy in Galung Village. A. Discussion 1. Accountability of Village Fund Allocation policies in Galung Village,

Barru District, Barru Regency Based on the results of the research above regarding the accountability of Village Fund Allocation policies In Galung Village, the village government tries to manage ADD as best as possible so that it benefits the community through development programs and community empowerment programs.

The Galung Village Government always strives to increase community participation by involving the community in development programs and community empowerment programs, both at the planning stage and at the implementation stage, the village government is also open in managing ADD, this openness is realized through providing regular information to the community and related parties . Apart from that, the community is given the authority to submit proposals/input in the musrenbang, these proposals/input are accommodated and voting is carried out on the most urgent ones taking priority. In managing village funds sourced from DDS and PBH are not sufficient to realize village government programs, however funds sourced from ADD are able to realize all programs, both in the field of village government administration and community empowerment. In implementing development in Galung Village, in order to achieve transparency in ADD management, the village government installed a notice board.

The purpose of installing the notice board was to provide information to the community that development was being carried out. That way, the community can monitor the ADD managed by the village government so that it is not misused. The accountability of the Village Fund Allocation policy in Galung Village is very good, this can be seen from the community's statement that they are satisfied with the performance of the village government in managing ADD. Apart from that, community participation, both in the planning and implementation stages, was relatively high. The community was very enthusiastic in attending the Musrenbang to convey their aspirations.

Factors that become obstacles in the Village Fund Allocation policy in Galung Village, Barru District, Barru Regency Based on the research results above, regarding the accountability of Village Fund Allocation policies in Galung Village, there are several factors that become obstacles in planning and implementation. Inadequate human resources (HR), both village officials and the community, are one of the inhibiting factors.

The inadequate quality of human resources in Galung Village is an obstacle in the process of managing village fund finances and implementers who do not understand the RAB which results in delays in planning and implementing Village Fund Allocations. The weather factor that is an obstacle is rainy weather, program implementation must be postponed because the program cannot be implemented when it rains which results in the infrastructure development program not being completed on time according to the predetermined schedule. The disbursement factor is an obstacle in planning and implementing Village Fund Allocations in Galung Village. Disbursement of Village Fund Allocations sometimes experiences delays, late disbursement of funds will hamper the implementation of development programs.

D.CONCLUSIONS

Researchers conducted research to determine the accountability of the Village Fund Allocation policy and the factors that become obstacles in the Village Fund Allocation policy. Based on the results of research and discussion regarding the accountability of Village Fund Allocation (ADD) policies in Galung Village, Barru District, Barru Regency. In this research, there are two stages in managing ADD, namely the planning stage and the implementation stage.

The planning stage for Village Fund Allocation in Galung Village is good because it has implemented the principles of participation and transparency. This is proven by the very enthusiastic presence of the community at the village deliberation forum. Apart from that, in village meetings, the village government is open to accepting all suggestions from the community present for the sake of progressing development in the relevant village. In terms of managing village funds, funds sourced from ADD are able to realize all programs, both in the field of village government administration and community empowerment, while funds sourced from DDS and PBH are not sufficient to realize village government programs, but the implementation stage of the Village Fund Allocation program in Galung Village it has been implemented well because it has implemented the principles of transparency and accountability. The principle of transparency is realized by the existence of clear information regarding the physical implementation schedule funded by ADD.

This information is provided through musrenbang and notice boards during development implementation. The principle of accountability has been fully implemented because physical and administrative accountability is appropriate. Based on the research results, it can be concluded that the accountability of the Village Fund Allocation (ADD) policy in Galung Village, from the planning stage to the implementation stage, has been implemented well. Meanwhile, the factors that become obstacles in the Village Fund Allocation (ADD) policy in Galung Village are the inadequate human resources (HR), both village officials and the community.

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