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Does the Village Fund in The Middle of Pandemic COVID-19 Still Accountable and Transparent?

Miranda Dewina Hutapea¹⁾, Aprina Nugrahesthy Sulistya Hapsari²⁾

^{1,2)} Universitas Kristen Satya Wacana

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Corresponding author:

Miranda Dewina Hutapea

E-mail:

232017009@student.uksw.edu

ABSTRACT

This study aims to describe the practice of accountability and transparency in managing village funds, especially concerning the allocation of village funds for direct cash assistance during the COVID-19 pandemic. This research is a qualitative descriptive study. This study's data are primary data obtained through in-depth interviews with village heads, village secretaries, village consultative bodies, and village community representatives. The results showed that the implementation of the principle of horizontal, vertical accountability and transparency had been manifested in the management of village funds in Village X. Except for the regulation of horizontal accountability at reporting and administration stages and the principle of transparency in implementation. This is due to weak human resources and not a maximal risk assessment. The village government needs to improve the principles of accountability and transparency, especially in the implementation, reporting, administration, and improvement of good governance, to meet all its stakeholders' satisfaction.

INTRODUCTION

The high level of poverty is one of the impacts of the inequality of national development. Data from the Badan Pusat Statistik (BPS) recorded poor people in 2018 of rural residents with a poverty rate of 6.89 percent. Urban residents with a poverty rate of 13.10 percent (Badan Pusat Statistik, 2019). Responding to these conditions, the Government implemented a strategy to overcome uneven development by implementing national development that prioritized national development by paying great attention to rural development. The rate of rural and urban development was balanced. The Village also needs special and serious attention from the Government because it is the foundation of social, economic, and political strength

(Tangkumahat *et al.*, 2017). One of the Government's substantial efforts was manifested in the flushing of village funds.

Undang-undang nomor 6 Tahun 2014 on villages states that village fund aims to improve the village economy, tackle development disparities between villages, improve public services in villages, reduce poverty, and strengthen rural communities as the subject of development. The village funds program is the first program in Indonesia and the first and most prominent in the world (Buku Saku dana desa, 2017). Village funds is one of the Nawa Cita forms of the Indonesian Government to develop Indonesia from the periphery. This commitment is shown by increasing the amount of village funds given by the Government every year (Kurnianingtyas & Hapsari, 2020). Figure 1 shows the amount of village funds given by the

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Government of Indonesia increases every year, starting from 2015 - 2020.

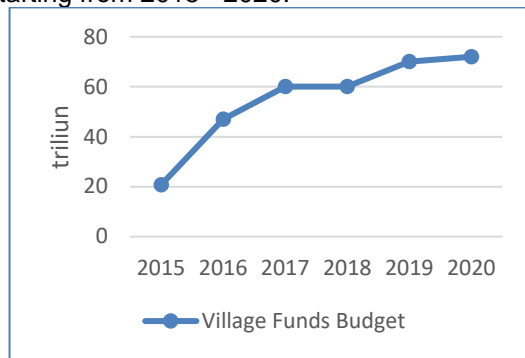


Figure 1.
Village Fund Budget for 2015-2020

Early 2020 Corona Virus Disease 2019 (COVID-19) from Wuhan began to spread in Indonesia. The President of the Republic of Indonesia determined Corona Virus Disease 2019 (COVID-19) as a national disaster through Keputusan Presiden (Keppres) Republik Indonesia nomor 12 Tahun 2020 regarding the determination of non-natural disasters. This virus's spread has a significant impact on the Indonesian economy, especially for districts/cities implementing Large-Scale Social Restrictions (PSBB). The Government of Indonesia, through Regulation of the Minister of Finance of the Republic of Indonesia number 35 of 2020, stipulates the management of transfers to regions and village funds for the 2020 budget year in the context of handling Corona Virus Disease 2019 (COVID-19) and/or facing threats that endanger the national economy.

This non-natural disaster condition has consequences for the village funds ceiling, which was initially valued at 72 trillion and was later sent to be 71.190 trillion. the ministry of Villages, Development of Disadvantaged Areas, and Transmigration have prioritized village funds to help villagers affected by the COVID 19 outbreak by providing social assistance in the form of Direct Cash Assistance (BLT). Village funds is not fully used for village BLT and activities for handling the covid 19 outbreak but is also used for community development and empowerment following the minister of Villages' regulation for Disadvantaged Areas and Transmigration. Village BLT is budgeted in APBD at a maximum of 35 percent of the Village's village funds received. Village BLT was allocated in the amount of Rp. 600,000.00 per family. Stated in one of its points that Ministries / Agencies and Local Governments must prioritize transparency and accountability in providing social assistance. This circular refers to the many reports regarding abuse of village funds for BLT by several officials in the regions (Wichaksono, 2020). The Minister

of Villages for Disadvantaged Areas and Transmigration also stated that the Ministry of Health had received 2654 complaints regarding social assistance and village funds with 23.4 percent of complaints related to BLT village funds, which were deemed not on target, uneven, and disbursements that had not been made (Faruq, 2020). Village officials have committed many cases of abuse of village funds. This is evidenced by the Indonesia Corruption Watch (ICW) findings regarding 46 corruption cases in the village budget sector out of 271 corruption cases during 2019. (*Indonesia Corruption Watch*, 2020).

The survey results on village financial management practice show that there is still a need for guidance and supervision of the village government on village financial management to achieve Good Local Government. (Nafidah & Anisa, 2017). Nafidah dan Suryaningtyas (2016) revealed that effective village funds management requires good governance or good government governance, with accountability as one of the Good Governance criteria. Apart from accountability, good governance has another characteristic: transparency (Umami & Nurodin, 2017). Triani dan Handayani (2018) argues that Indonesia's accountability mechanisms are often not adhered to in program implementation. Even though the mechanism has been well established and village fund management is hampered due to lack of control, improper allocation of village funds, which affects the management of village funds. Meutia dan Liliana (2017) shows different results because various stages from planning, budgeting, administration, reporting, accountability to supervision have been implemented, and more capable and obedient villages to the various rules for drafting the financial management system. Unlike previous studies, this study intends to describe the practice of accountability and transparency in managing village funds, especially with the allocation of village funds for BLT during the COVID-19 pandemic. This also supports the phenomenon of reducing the proportion of BLT that the community should have accepted.

There is Rp 600,000 per month that will be distributed to a family in the form of BLT. However, it turned out to be deducted from Rp. 100,000 to IDR150,000. Some even disbursed only IDR50,000 to IDR100,000 per family per month (Satryo, 2020). Based on the Deputy Village Minister's inspection results in Sukatani Subdistrict, Purwakarta Regency, West Java, the data regarding BLT recipients was not transparently informed by the village head to the community. The findings show that data on BLT disbursements were only available at the village head's house, not at the village office or other

places where the community could see them in a transparent manner (Merdeka.com, 2020).

This research will take the research object in X Village, Y District, ABC Regency, Central Java. The reason for choosing this Village is that Village X is one of the villages in ABC Regency that has received village funds since 2015 and is also a village that allocates village funds for village BLT. Also, it means to support the mission of ABC Regency, where one of the points is realizing excellent and clean governance (Bagian Hukum Sekretariat Daerah Kabupaten ABC, 2016). Also, since 2019 Village X has been categorized as a Developing Village after previously being categorized as an underdeveloped village

This research is expected to provide benefits for various parties: First for the Village Government, namely as an evaluation material, especially related to the management of village funds in terms of accountability and transparency; The second is for the Village Community of Bentang, which is to help view and evaluate the management of village funds, especially in terms of accountability and transparency. Third, for academics, this research is also expected to contribute to the development of accounting science and add to the literature on village funds accountability and transparency and the flow of village funds accountability during the COVID-19 pandemic.

MATERIALS AND METHODS

Freedman (1975) defines stakeholders as groups or individuals who can influence and/or be influenced by achieving a program's goals. Ghozali dan Anis (2016) revealed that according to stakeholder theory, an organization operates not only for its benefit but also for contributing and providing benefits to its stakeholders. Each stakeholder has different satisfaction criteria for the organization (Certo & Certo, 2006). The organization continues to be required to meet the satisfaction of all its stakeholders. All public stakeholders have the same opportunity to gain access to information related to the local Government (Nurritziana *et al.*, 2017). Peraturan Pemerintah nomor 101 Tahun 2000 revealed that one of the principles of good governance is transparency, thereby creating mutual trust between the Government and the public through providing information and ensuring ease in obtaining accurate and adequate information. Public accountability aims to encourage the creation of excellent and reliable performance (Nurritziana *et al.*, 2017). The higher the level of accountability in regional financial management, the higher the public stakeholders' trust in the local Government (Mardiasmo, 2002).

Stakeholder theory can be linked to local government governance, especially village governments.

Undang-undang nomor 6 Tahun 2014 defines a village as a legal community unit that has territorial boundaries that are authorized to regulate and administer government affairs, the interests of the local community based on community initiatives, rights of origin, and/or legal rights that are recognized and respected in the government system of the Negara Kesatuan Republik Indonesia. Village funds is part of the State Revenue and Expenditure Budget (APBN) allocated to Villages as a priority fund for rural community empowerment programs and the implementation of development through the district/city Regional Revenue and Expenditure Budget Fund (APBD) (Buku Saku Dana Desa, 2017). Peraturan Menteri Keuangan nomor 49 Tahun 2016 defines how to manage, distribute, use, monitor, and evaluate village funds, define village funds as funds sourced from the APBN allocated to villages through district/city APBD transfers and are used to finance governance, implementation of development, community development, and community empowerment. the management of village funds must manage village funds. Peraturan Presiden nomor 2014 stated that village fund was managed in an orderly manner, obeyed the provisions of laws and regulations, was efficient, economical, transparent, and responsible by paying attention to justice appropriateness and prioritizing the interests of the local community.

The village government manages village funds through various stages. the stages regarding village funds management are set in Peraturan Menteri Dalam Negeri nomor 20 Tahun 2018 concerning village financial management, which suggests that the stages of Village financial management include planning, implementation, administration, reporting, and accountability.

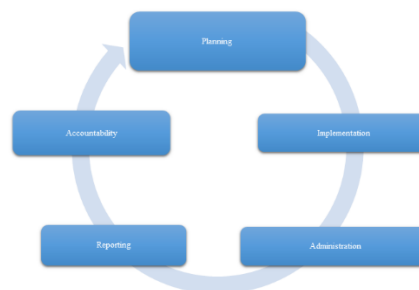


Figure 2.
Stages of Village Financial Management

The first stage of village financial management planning is planning regarding the Village Budget (APBDes) in the fiscal year, including the revenue and expenditure of the

Village government. Village development planning begins with holding a Village Development Planning Consultation (Musrenbangdes), which must involve the village community through the Village Consultative Body (BPD). Musrenbangdes for six years and the Village Government Work Plan (RKPDDes) as the basis for the preparation of the Village Income and Expenditure Budget (APBDDes), which is the result of village financial management planning (Kementerian Dalam Negeri, 2018).

The second stage of village financial management is the implementation stage. The implementation of village finance is implementing the APBDDes that have previously been designated as government activity to implement village development, provide community services, and empower village communities. At this stage, complete and valid evidence is needed since the implementation of the Budget Plan (RAB) as the basis for submitting a Payment Request Letter (SPP) and the process of implementing the procurement of goods and services until receipt of proof of payment from the goods/services provider. The Activity Implementation Team (TPK), the village head assisted by the authorized official, is responsible for coordinating all activities carried out by the village apparatus and community. (Kementerian Dalam Negeri, 2018).

The next stage of village financial management is administration. The administration is a series of systematic management and recording activities based on the village treasurer's specific standards and procedures for all activities and implementation of village finances determined based on the village head's decision. The forms or lists used in administration include general cash books, tax auxiliary cash books, and bank books. The village treasurer must carry out accountability regarding the village head's budget through a monthly accountability report given no later than the 10th of the following month. This stage is used as a control function over implementing the APBDDes (Kementerian Dalam Negeri, 2018).

The next stage after administration is reporting. Reporting on finance realization must be carried out by the village head through the sub-district head to the regent/mayor. The report includes reports on the implementation of APBDDes and reports on the realization of submitted activities twice, namely in the first semester submitted no later than July of the current year and in the second semester submitted no later than the end of January of the following year. This accountability report is an integral part of the village governance administration report (LPPD) (Kementerian Dalam Negeri, 2018).

The final stage of village financial management is accountability. Accountability for village financial management is carried out through joint discussions with the BPD in a village deliberation forum. It will then be submitted to the regent/mayor in the form of a village regulation draft on accountability for the implementation of village finances, then stipulated as a village regulation accompanied by a village head decision regarding the village head's accountability statement. This accountability report is submitted to the regent/mayor a maximum of one month after the end of the relevant fiscal year (Kementerian Dalam Negeri, 2018).

Accountability based on Undang Undang nomor 14 Tahun 2008 is clarity of functions, implementation, and accountability of company organs so that the company's management is carried out effectively. Mardiasmo (2002) defines accountability as an obligation given to the agent to provide accountability, present, report, and disclose all of its activities and activities to the principal, who has the right and authority to hold that accountability. Mardiasmo (2009) differentiating accountability into two types, namely vertical and horizontal accountability, vertical accountability, namely the provision of information and accountability for organizational activities and performance to a higher authority (Government), while horizontal accountability is the provision of information and accountability for organizational activities and performance to the wider community and its environment. This study will use the concept of vertical and horizontal accountability, according to Mardiasmo (2009).

Undang Undang nomor 14 Tahun 2008 defines transparency as the principle of openness in carrying out the decision-making process and openness in presenting material and relevant information about the company. Another definition of transparency based on Peraturan Pemerintah nomor 71 Tahun 2010 means providing financial information that is open and honest to the public. Based on the consideration that the public has the right to know openly and thoroughly the Government's accountability in managing the resources entrusted to it and its compliance with laws and regulations. Umami dan Nurodin (2017) defines transparency as the provision of information by the Government that is open and guarantees access to information on financial information and its policies. This study will use the concept of transparency according to Undang-undang nomor 14 Tahun 2008 that transparency is the principle of openness in carrying out the decision-making process and openness in presenting material and relevant information.

This research took the research object in X Village, Y District, ABC Regency, Central Java using a qualitative descriptive approach that intends to describe the practice of accountability and transparency in the management of village funds, especially with village funds for BLT during the COVID-19 pandemic. This study uses data sources, namely primary data obtained from sources directly through interviews and documentation. This study's data collection technique uses interview techniques with a semi-structured approach, which has an interview question guide but can be developed according to the research data collection conditions. The resource persons in this study were the village head, village treasurer, village secretary, representatives of the village consultative body, and the local community. This study carried out documentation related to implementation as a support for data collection related to accountability and transparency in village funds management.

This study uses several stages in data analysis techniques. The first stage was carried out by sorting the interview data, which was then adjusted to research issues related to accounting practices and transparency in managing village funds during the COVID-19 pandemic. The second stage was carried out with a comprehensive overview to find data related to the practice of accountability and transparency in managing village funds during the COVID-19 pandemic, then reducing the data on the research results in order to conclude. The third stage, namely concluding accountability and transparency in managing village funds amid the COVID-19 pandemic and mapping accountability in vertical and horizontal accountability. Data validity testing was carried out by comparing several interviews with similar questions to obtain the data's validity, namely by conducting interviews with various sources. This is done to obtain data from different sources as a form of confirmation to obtain accurate and reliable results and to provide additional sources, namely, documentation to support previously obtained data. Figure 3 shows the data collection and analysis techniques.

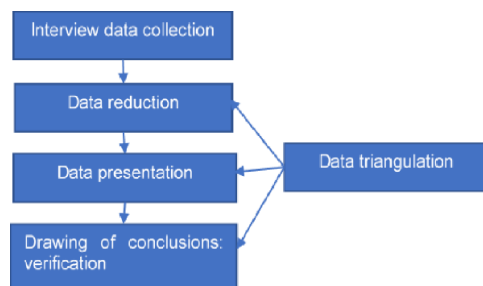


Figure 3
Data Collection and Analysis Techniques

RESULTS AND DISCUSSION

Village X is one of the 18 villages in the administrative area of Kecamatan Y, District ABC. Village X consists of 5 Hamlets, namely Dukuh P (RW.01) with 4 RTs, Dukuh J (RW.02) with 2 RTs, Dukuh B (RW.03) with 4 RTs, Dukuh T (RW.04) with 3 RT, and Dukuh Z (RW.05) with 3 RT. Village X has an area of 1575 KM² with a population of 2,981 people. Most of the areas in X Village are rice fields where the majority of the population is farmers. Since 2019, Village X has been categorized as a Developing Village after being categorized as an underdeveloped Village. Figure 4 shows the organizational structure of Village X.

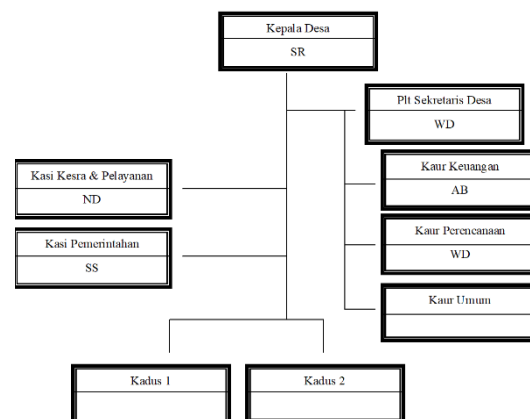


Figure 4.
Village Organization Structure X

The amount of village funds in the Village received from 2015 to 2021 is as follows: IDR277,063,000 in 2015, 2016 IDR638,442,000, 2017 IDR793,244,000, 2018 IDR960,987,000, 2019 IDR959,735,000, 2020 IDR979.746,000, and in 2021 Rp. 976,000,000. Figure 5 shows the amount of village funds received each year, from 2015 - 2021.

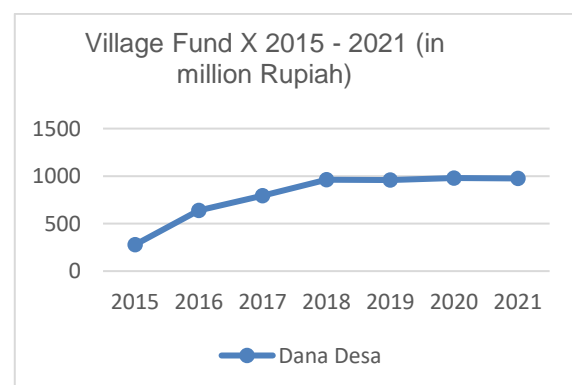


Figure 5.
Village Fund X 2015-2021

The management of village funds in Desa X begins with the planning stage, the head of the RW will hold a hamlet meeting to accommodate community aspirations regarding the planned use of village funds. The RW head then conveys the results of these hamlet meetings in the Musrenbangdes. Musrenbangdes is held in January, which aims to accommodate all input from the community. The 2020 Musrenbangdes will be held in January so that the COVID-19 pandemic does not hamper it. The village government invited 80 participants consisting of BPD, RT, RW, and community leaders with an attendance rate of 75 percent. In 2021, the Musrenbangdes will also be held on January 22 but will be limited by inviting only 40 Musrenbangdes participants, including BPD, RW, several community leaders, and women leaders. Before the Musrenbangdes convening, a draft RKPDes was prepared based on the Musrenbangdes results, which held the previous year, and the RPJMDes had been compiled for five years. After the draft RKPDes was formed, the village government conducted the Musrenbangdes for the current year and conveyed to the community the activities in the RKPDes that village funds funded. The RKPDes are discussed and agreed upon in the Musrenbangdes as the basis for guidelines for preparing the village head (Village Head Regulation). The Musrenbangdes was attended by representatives of the Head of Sub-district Y. However, at the 2021 Musrenbangdes, the village government only read out the priorities for using village funds according to previous years' suggestions and could not carry out all activities because the village funds budget had been budgeted for BLT village funds following the ABC Regent Regulation. The RKPDes were then submitted to the ABC Regent through Camat Y as the basis for preparing the APBDes. After the RKPDes are approved, the APBDes will then be submitted to the sub-district head and forwarded to the district head for approval. If the APBDes have been received together with the application letter or the village head, stage 1 village funds disbursement can be processed.

The implementation stage of village funds management is the implementation stage of the APBDes which is the output of the planning stage. village funds disbursement was carried out in 3 stages. Stage 1 is 40 percent, Stage 2 is 40 percent, and Stage 3 is 20 percent. During the COVID-19 Pandemic, village funds disbursement at stage 2 was divided into three terms. The amount of term 1, term 2, and term three follow the amount of BLT distribution. The disbursement of stage 2 can be carried out after the realization report for stage 1 is given. The development absorption reaches 75 percent. The output is

more than 50 percent, so that if these requirements have not been met, the transfer of village funds from the regional general cash account to the village cash account cannot be implemented. Meanwhile, for stage 3 disbursement, village funds transfer can be carried out if the regent has received the report on the realization of absorption and achievement of output for stage 2 and the convergence report on stunting prevention at the village level.

The Village Government carries out activities that have been designed and contained in the APBDes. Activities carried out include community empowerment activities, namely Agriculture activities, Family Welfare Empowerment (PKK), Posyandu, and other development programs. These things must be following APBDes if there is an excess of the village government budget at the end of the year, the right to undertake a labor-intensive project to use the remaining budget. During the 2020 fiscal year, the Village Government X has made an Amendment RKPDes over the changes to the existing APBdes because village funds, which was initially budgeted for the empowerment and development program, was allocated for the BLT program according to the direction of the Ministry of Social Affairs. The Village Government X held a limited meeting to socialize this with the BPD, RT, RW, and community leaders regarding the budget change. BLT village funds is assistance for residents who have lost their livelihoods due to the COVID-19 pandemic and have not received assistance from the Ministry of Social Affairs, Provinces and Regencies. Village funds BLT, which was initially budgeted for 30 percent of the amount of village funds, realized as much as 60 percent of the total village funds. almost all development projects were canceled, and the priority of using village funds was BLT assistance community empowerment programs. In 2021, almost 50 percent of village funds has been budgeted for village funds BLT, which is IDR489,000,000, with an IDR300,000 / KK allocation of 160 KK. Village funds BLT, which in 2020 is intended for residents affected by COVID-19. In 2021, it is intended for underprivileged families to eliminate assistance from the Regency and the Province. Village X BLT recipients were recorded based on RT / RW proposals by village volunteers and/or the COVID-19 task force as the for village funds BLT data team. Then carried out verification, validation, and tabulation of data related to potential BLT recipients. The village head and the BPD signed the for village funds BLT candidate list to be endorsed by the district head through the sub-district head.

The Village Treasurer X carries out the administration stage by implementing specific

standards and procedures for all village activities and implementing village finances determined based on the village head's decision. Documents in administration are in the form of receipts, SPP, and SSP. The final report in administration includes a general cash book, tax auxiliary cash book, and bank book complete with notes, receipts, invoices, and other valid proof of payment provided by the TPK. The Village Government X uses the Village Financial System (Siskeudes) as the system used to assist the administration stage. Since the COVID-19 pandemic, the Village Government must also carry out administration related to Unexpected Expenditure Reports (BTT).

The village funds Desa X reporting phase is carried out by reporting the realization of the APBDes implementation carried out by the Village Head X through Camat Y to the ABC Regent. The realization report consists of the first-semester report and the year-end semester report. The first-semester report is a report on the APBDes realization, carried out at the end of July of the current year. The final semester report is carried out no later than the end of January of the following year. The village government was also obliged to make a report on the realization of the use of village funds with supporting documents that must be submitted to the disbursement stage. Reports on the realization of the use of village funds must be submitted on time because if it is late for the disbursement village funds, the next stage will experience a delay. The Village Government must also provide the BTT report as one of the reports that must be done during the COVID-19 pandemic.

The final stage of village funds management in Village X is the accountability stage. This stage is marked by verifying the village secretary's APBDes realization report, which is then validated by the village head as accountability to the ABC Regent through Camat Y. The village head must also submit SPJ for each activity implementation and Proof of Payment, SPP, and other documentation. The village treasurer must carry out accountability regarding the budget to the village head through an accountability report. The accountability for activities implementation is carried out a maximum of 1 month after implementing the activity. The accountability for village funds reports is carried out at the end of the period. The village government carries out accountability to the village community by making a Village Government Administration Information document (IPPD) which will be submitted and submitted in a meeting to submit the accountability report on the realization of the APBDes with BPD and community leaders. Accountability to the community is also carried out if the activity carried out is physical

development; the project must be equipped with a project board that contains the name of the activity, volume, location, implementation time, costs used (ceiling), funding source, and TPK.

The implementation of the Musrenbangdes shows that the implementation of the Musrenbangdes shows village funds Management's accountability in Village X. The vertical accountability of village funds management in Village X is carried out by implementing the Musrenbangdes and reporting the minutes of the Musrenbangdes. A maximum of 3 working days after the joint implementation with the RKPDes and RAB to the sub-district to evaluate village funds abuse that does not follow public interests and higher legislation. The village government also compiles the RKPDes based on the RPJMDes that have been compiled for five years. Then, the camat approves the RKPDes. The preparation of the APBDes with the RKPDes as one of its components can be carried out. APBDes that have been ratified are to the district head through the sub-district head so that monitoring of the use of village funds in Village X can be carried out. This is supported by a statement from the village head stating that the village government implements Musrenbangdes and reports the minutes of the Musrenbangdes together with APBDes and RAB as quoted from the interview below:

Yes, if 2020 is not yet a pandemic, so we will carry it out. As usual, participants are invited by 80 people with a 75 percent attendance. In 2021 we will do it in January and only invite RW, BPD, and community leaders, and the number of invited is 40 people. After the Musrenbangdes is held, the minutes are sent to the sub-district head for a maximum of 3 days together with RKPDes and RAB (SR, Kades X).

The Village Secretary stated a concordant statement on the implementation of the Musrenbangdes as in the interview excerpt below:

We usually have an RPJMDes for five years. Every year we determine the RKPDes, so the basis for determining the RKPDes is from the Dusun Deliberation and Musrenbangdes. The year before, we usually also have the RT, RW, BPD, Community Leaders Association. The Musrenbangdes discussed the priorities for activities, budget, and village expenditure, and then it will be agreed upon later. Only later will the Village Government prepare the RKPDes Ma'am as a component of the APBDes. Later it will be submitted to the regent but through the Camat so that it can be evaluated. Usually, suppose the evaluation is, for example. In that case, there is a plan to use village funds. It is not following the public interest and usually not following higher laws and regulations. Usually, there will be a

written explanation to the Village why it is not approved. From there, the village head will convey it to the village community through the BPD at the Musrenbangdes (WD, Sekdes X)

This statement was supported by documentation of the implementation of the Musrenbangdes attended by BPD, RW, and community leaders.

The realization of horizontal accountability was carried out by communicating to the public and BPD regarding the results of prioritized village funds use planning for village funds BLT. Various proposals for the use of village funds were not realized at the Musrenbangdes. Musrenbangdes Village X is held by involving BPD, RW, and community leaders representatives because it has to be done on a limited basis. This was supported by a statement from the village head stating that the Musrenbangdes was carried out by inviting RW, BPD, and community leaders, as quoted from the interview below:

Yes, if 2020 is not yet a pandemic, we will carry it out. As usual, participants are invited to 80 people with a 75 percent attendance percentage. In 2021 we will do it in January also only invite RW, BPD, and community leaders, and the number of invitations is 40 people (SR, Kades X)

Administrative order by documenting, collecting activity notes, and making reports related to the development of activity implementation activities to the village treasurer to disburse activity funds is implementing vertical accountability at the implementation stage. Meanwhile, BLT Village X recipients' data collection is based on RT / RW proposals by village volunteers and/or the COVID-19 task force as a village funds BLT data collection team that must be verified, validated, and tabulated regarding potential BLT recipients. Then, the village head and BPD's signified to be ratified by the regent through the Camat manifests horizontal accountability. Horizontal accountability is also proven by providing information related to the progress of development implementation. Providing information is usually carried out in a meeting of the Village of Desa X. This is supported by the village secretary and the community stating that there is a delivery of information on the progress of development implementation, as quoted from the interview below:

We continuously report Village development because the development is at the community's request, so usually when it starts to be delivered. A hamlet meeting was told that there was road construction, for example, because the road was damaged, so it had to be repaired. Later, when the TPK is finished, the

funds can be disbursed, but the notes must be complete, proof of payment, even absences who work must also be available (WD, Village Secretary)

This is in line with the village head's statement, which stated a village funds BLT assessor task force, as in the interview excerpt below.:

So if there is a village funds BLT, there is a task force for you, a decree is made, and continues to record in the RT / RW who needs assistance. Then we verify that it does not need help, then later, I will sign with the BPD to be ratified by the sub-district head. Not all can get village funds BLT, and the first criterion is whether it includes BTD, then the community is less fortunate or not, but not all village funds BLT because there are many types. The problem is that the first one gets the assistance from the Ministry of Social Affairs that goes to the data, then there is a province, then a new district comes from village funds (SR, Village Head)

The vertical accountability in the reporting stage is carried out by making a report on realizing the APBDes implementation carried out by the Village Head X through Camat Y to the ABC Regent. The realization report consists of the first-semester report and the year-end semester report. Make a report on the realization of the use of village funds together with supporting documents that must be included following the disbursement stage. Reports on the realization of the use of village funds must be submitted on time because if it is late for the disbursement of village funds, the next stage will experience a delay and submit the BTT Report as one of the reports that must be done during the COVID-19 pandemic. This was supported by a statement from the Village Secretary regarding the principle of a timely realization report, such as the interview excerpt below:

For the principle of reporting, the accountability is that we make the reports that need to be made on time; otherwise, the VILLAGE FUNDS will also be disbursed too late. The report, the report on the realization of 3 stages. (WD, Village Secretary)

The village government carries out vertical accountability at the administrative stage by using the Siskeudes application in the form of a general cash book, tax auxiliary book, and bank book to record all transactions using village funds, including receipts and expenses based on notes, receipts, invoices, and other valid proof of payment. Given the TKP, including the BTT Report, one of the reports must be submitted during the COVID-19 pandemic. This is supported by a statement from the village secretary stating that the village government

uses the Siskeudes application to assist administration, as in the interview excerpt below:

The village government is obliged to use the Siskeudes application to help with administration. Siskeudes contains essential documents for administrative processes such as general cash books, tax auxiliary books, and bank books based on such notes. Now the addition of BTT reports, although not yet integrated directly with the general cash book (WD, Village Secretary)

The village government carries out the implementation of vertical accountability at the accountability stage by submitting a report on the realization of the APBDes made by the village secretary, then validating it by the Village Head as accountability to the ABC Regent through Camat Y. The village head must also submit SPJ for each activity implementation and Proof of Payment, SPP, and other documentation. The village treasurer must carry out accountability regarding the budget to the village head through an accountability report. The accountability for implementing activities is carried out a maximum of 1 month after implementing the activity. The accountability for village funds reports is carried out at the end of the period. This is supported by a statement from the village secretary stating there is an activity LPJ that must be given H + 1 month and a village funds report every period to the regent through the Camat as quoted from the following interview:

At the end of the month, I usually report, for example, the activities that have been completed or completed; yes, the LPJ must also be completed in a maximum of H + 1 month. For the village funds report, it is usually per period. Later the Village Head will receive a report on the realization of the SPJ, and now it is given to the sub-district. The head of the sub-district will check that the contents are correct or not yet when they are given a letter of handover as well (WD, Village Secretary)

The Village Government implements horizontal accountability by creating a Village Government Administration Information (IPPD) document, which will be submitted in a meeting of accountability report on realizing the APBDes with BPD and community leaders. Accountability to the community is also carried out if the activity carried out is physical development; the project must be equipped with a project board that contains the name of the activity, volume, location, implementation time, costs used (ceiling), funding source, and TPK. This is supported by a statement from the village secretary stating that the form of accountability is carried out by making project boards, inscriptions, and IPPD reports such as the interview excerpt below:

Usually, for example, there is a road construction program like that; now there is a project board, it is clear there are the money and the source. When it is finished, usually there is an inscription like that, where is the source of the budget, how much is the amount, what is the allocation for it, is clear In front of the office there is also a budget billboard, so yes everyone can see it, and of course, it is open. For example, if there is a youth organization or there is an association, if physical evidence is not consumable, you will be given a rich label, the acquisition was from what year village funds (WD, Village Secretary)

The village head conveyed the same thing: the submission of the IPPD report given to the BPD and the Camat. As in the following interview excerpt:

We will inform the community about the report on the Village's realization, and there is a meeting; yes, we will explain the realization that we have an IPPD. In book form, the BPD also goes to the Camat (SR, village head)

This statement is supported by the waste disposal installation inscription documentation, as shown in Figure 6.



Figure 6
Village Development Inscription X
Transparency of Village Fund Management X
at the Planning Stage

The Village Government X carries out the principle of transparency at the planning stage by conducting the Musrenbangdes. The information disclosure carried out at the relevant Musrenbangdes cannot be carried out by the Village Government because the village funds budget has been budgeted for village funds BLT following the ABC Regent Regulation. The Village Government held a limited meeting to socialize this matter. This is supported by a statement from the village secretary at the 2021 Musrenbangdes event that there is a principle of open information on planning for the use of village funds in the interview below:

This year in the Musrenbangdes, the Village Government only reads out the priority for the use of village funds based on last year's proposal and has been adjusted to the RPJMDes because village funds has been allocated for BLT village funds with a recipient of 160 KK of IDR 300,000 / KK using a village funds budget of IDR 976,000,000 (WD, secretary village)

The form of information disclosure to the public is carried out by installing MMT regarding the APBDes in a strategic place to access it. Including when the APBDes changes that occur in 2020 due to the COVID-19 pandemic. This is supported by statements from the Village and community secretaries stating that the report on the realization of the implementation of the village income and expenditure budget at the Village Office X is as quoted from the interview below:

Later, after everything is fixed and legalized, we will install it next to the village office that faces the road. Even when there is a change, we also convey and install it (WD, the village secretary)

This is in line with the statement from the village community, which states that there is an MMT installation regarding the report on the realization of the implementation of the village income and expenditure budget as quoted from the interview below:

Yes, there are always MMT reports on village funds. If there is a change, it is also replaced and continues to be installed. Then if I am not mistaken, how come you can ask the BPD if you have questions (Sylvi, village community)

This statement is supported by the MMT documentation of the Village Revenue Budget Amendment Report (APBDes Amendment Report) posted at the Village Office X, as shown in Figure 7.



Figure 7
Changes to the Village Expenditure Budget

The implementation of transparency in the management of village funds in Village X is carried out with information disclosure regarding various activities. Development activities must be

equipped with a project board as a provider of information so that the whole community can know it. Transparency was also carried out when there was a change in village fund's priorities to help residents affected by COVID-19 by holding limited meetings with BPD, RW, and community leaders. This is supported by a statement from the village secretary stating that there is information disclosure regarding the use of village funds, as quoted from the interview below:

Usually, for example, there is a road construction program like that, now there is a project board, it is clear there is the money, how much is the source, where is the source of the budget, what is the amount, what is the allotment, right? Yes, all can see and, of course, open. For example, if there is a youth organization or there is an association, if physical evidence is not a consumable item, it must be given a rich label, the acquisition was from what year village funds (WD, Village Secretary)

The use of the Siskeudes is an implementation of transparency from the administration and reporting stages because the Siskeudes can monitor the process of receiving and disbursing cash, non-cash transactions, and reporting. Administration and reporting carried out based on a correct accounting process can indicate the implementation of the principle of transparency, including supporting evidence such as notes and other documents that can be accessed at any time. This is supported by a statement from the village secretary that there is information disclosure using the Siskeudes application as quoted from the interview below:

It seems that transparency in administration and reporting is relate, because if you already use the Siskeudes, you can monitor all the processes from planning to accountability (WD, village secretary)

The principle of transparency in the accountability stage is carried out by making inscriptions on every implementation of development activity containing information related to development, including the name of the activity, volume, budget, location, source of funds, time, and implementer of the activity. This is supported by a statement from the village secretary stating that the form of accountability is carried out by making inscriptions such as the interview quoted below:

Usually, for example, there is a road construction program like that, now there is a project board, Ma'am, it is clear there are the money, the amount, and the source. When it has finished, usually there is an inscription like that, where is the source of the budget, how much is the amount, what is the allocation for it, is clear in front of the office there is also a budget billboard, so yes everyone can see it, and of course, it is

open. For example, if there is a youth organization or there is an association, if the physical evidence is not consumable, it must be given a rich label, the acquisition was from what year village funds (WD, village secretary)

This statement is supported by the waste disposal installation inscription documentation, as shown in Figure 9.



Figure 8
Village Development Inscription X

Another form of transparency is carried out at the end of each year. The Village Government also produces a Village Government Administration Information document (IPPD) which will be submitted in a meeting of accountability report on the realization of the APBDes with BPD, community leaders, and regents through the sub-district head. This was supported by a statement from the village head that there was an IPPD report that was given to the Camat and BPD as quoted from the interview below:

For transparency, we usually tell the community about the report on the Village's realization, and there is a meeting. In book form, the BPD also goes to the Camat (SR, Village Head)

A harmonious statement was stated by the BPD that there was information disclosure on the use of village funds in the IPPD report as in the interview excerpt below:

Yes, we had an activity evaluation meeting in 2020, and usually, we are given an IPPD report (BPD)

The village government of X in village funds management of the planning, implementation, administration, reporting, and accountability, in general, has implemented the principles of accountability and transparency. The principle of accountability, vertical accountability—providing information and accountability for activities to a higher authority (the Government), whereas in terms of horizontal accountability is providing information and accountability for activities to the broader community while following the Regulation of the Ministry of Home Affairs of the

Republic of Indonesia Number 20 of 2018. However, the principle of horizontal accountability is not implemented at the reporting and administration stages.

The reporting phase is only carried out by the Village Head, Treasure, and Secretary to the regent through the Camat. While the administration stage is carried out by the Village Government using the SISKEUDES application so that reporting to the community is carried out at the accountability stage through IPPD documents and reports on the realization of APBDes accountability at hamlet meetings or meetings to evaluate activities in 2020. The transparency principle at the implementation stage is also not fully implemented because there is no information regarding village funds BLT recipients that should have been done by posting the recipients at the Village Office. The village funds BLT received of IDR300.000 was given in IDR200,000 cash, and IDR100,000 must be spent on necessities at the Village-Owned Public Agency (BUMDes) available at the Village Office X. This information was not informed, causing some village funds BLT recipients not understand the mechanism. Hamlet meetings and meetings to evaluate 2020 activities are the only means because the Village does not yet have a Village website to provide and disclose information.

The principles of accountability and transparency in managing village funds in Village X have been able to be implemented. This was done because there was a reasonably active role from the Village Government, BPD, sub-district parties, and the community. However, the implementation is not like what is expected. Several things still constrain village Government X. The first is the weakness of Human Resources (HR). This is due to many vacant positions in the Village Government X so that there is a lack of human resources, especially related to the use of Siskeudes. The second is that the risk assessment of fraud has not been maximized. The Village Government X is considered to need to identify risks in village funds management so that the village government can maximize control and mitigate the risk of fraud with accountability and transparency.

The village government also needs to improve the principles of accountability and transparency. Especially in the implementation, reporting, administration, and improvement of good governance to meet all its stakeholders' satisfaction, namely local Government, BPD, and the community. Since all public stakeholders have the same opportunity to gain access to information. Accountability can encourage good and reliable performance and transparency by providing information and ensuring the ease of obtaining accurate and adequate information.

Good village government governance is achieved and creates mutual trust between the village government and the community.

CONCLUSIONS AND SUGGESTION

The implementation of the horizontal-vertical accountability and transparency principle has been manifested in the management of village funds in Village X, except for horizontal accountability at the reporting and administration stages. The village head has only carried out the reporting stage, which has been made by the village treasurer and verified by the village secretary to the district head through the sub-district head. While the administration stage is carried out by the village government using the Siskeudes application. The implementation stage's transparency principle has also not been fully implemented since there is no information regarding village funds BLT recipients, which should have been done by posting a list of recipients at the Village Office and not informed of the change mechanism in BLT receipts. It is causing some village funds BLT recipient communities not to understand the mechanism.

However, the implementation is still not optimal due to several things. The first is that there is a lack of Human Resources (HR). This is due to the many vacant positions in the Village Government X, so there is a lack of human resources, especially related to the use of Siskeudes. Second, the risk assessment of fraud has not been maximized. The village government needs to assess the risk of fraud to maximize control and mitigate the risk of fraud with the principles of accountability and transparency.

The results of this study have theoretical implications. Accountability can encourage performance and transparency by providing information. Hence, good village government governance is achieved and creates mutual trust between the village government and the community. While this research also has practical implications, Village Government X needs to improve accountability and transparency principles. Especially at the implementation and accountability stages to meet all stakeholders' satisfaction, namely the local Government, BPD, and the community. Since all public stakeholders have the same opportunity to access information, especially in providing unrealized information on village websites.

This research is limited to the lack of informants in data collection through interviews because of limited access to the village treasurer, so interviews with village treasurers cannot be carried out. Further research is expected to increase the variety of sources, especially village

treasurers, and add participatory principle. Also, orderly and budgetary discipline according to the principles set out in the Minister of Home Affairs Regulation Number 20 of 2008 so that in-depth analysis of the principles of village funds management can be carried out.

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