

# Analysis of Accountability, Transparency and Participation of Village Funds Management

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## Analysis of Accountability, Transparency and Participation of Village Funds Management in Pejambon Village, Sumberrejo District, Bojonegoro District

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### ABSTRACT

The purpose of this study is to analyze the accountability, transparency, and participation of village fund management by the village government which starts from the planning, implementation, administration, reporting, and accountability stages. This study bases literature and Minister of Home Affairs Regulation No. 113 of 2014 as an indicator in the management of village funds. This study was conducted in Pejambon Village, Sumberrejo District, Bojonegoro Regency, through primary and secondary data collection. Analyzes were performed with an interactive model from Miles and Huberman (2014). The results showed the accountability of village fund management had been applied following the specified principles. At every stage in the process of managing village funds, it has been carried out transparently by actively involving the community. Administration and reporting are done through the standard mechanism, although a bit late. While the accountability has been done through various media both online and offline.

*Keywords: Accountability, transparency, village funds management*

### Introduction

Autonomy is the freedom and independence of lower government units to regulate and administer some government affairs. Various delegations of central government affairs to regional governments are very important along with the utilization of existing potentials to support the administration of a country. The autonomous region of the regional government is the village as regulated in Law Number 6 of 2014 concerning Villages, 2014. This gives the village its authority in regulating its territory to support the implementation of an accountable, transparent, and effective village government so that national development can be achieved through the village.

According to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Villages, Additional Villages, and Villages or what is referred to by other names, hereinafter referred to as Village, is a legal community unit which has territorial boundaries which are authorized to regulate and administer government affairs, the interests of local community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the government system of the Republic of Indonesia (Anisa, 2017).

An important issue in Law Number 6 of 2014 is the pros and cons of village funds. A large allocation of funds will be able to assist in village development, but on the other hand, it will create a large potential for corruption. With the authority for village financial management as stated in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management and Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Budget, villages should be more accountable, transparent, and participatory in the management process. village funds. Good governance is characterized by three main interrelated pillars, namely accountability, transparency, and participation (Halim quoted

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by Kurniawan, 2016). Also, the Permendagri explains that the implementation of village authority for all revenues and expenditures is carried out through village treasury accounts with complete and valid evidence as well as prohibitions in collecting as village revenues other than those stipulated in village regulations. The implementation of activities must be accompanied by documents including the Budget Plan (Manto, 2016).

In implementing government activities, the village government is obliged to manage village finances in a transparent, accountable, effective, and participatory manner. Transparent means managed openly, accountable means being accountable legally, effective means being managed properly and correctly, and participatory means involving the community in the process. Furthermore, Sethi and Hogle, quoted by Situmorang (2011), stated that planning is the intermediate step between forecasting and tactical day-to-day decision making. Furthermore, it is also regulated in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management. Concerning the administration of village financial management, Soedarsono is quoted as saying by Kusmayadi (2012) defines that regional financial administration in the narrow sense is to record in an orderly, systematic, and chronological manner regional revenues and expenditures for one fiscal year. The definition in a broader sense is the recording of all administrative and treasury management actions that result in an increase and decrease in regional assets, both in the form of goods and money, including the implementation of transitory tasks in the framework of implementing APBD for one fiscal year.

Reports are activities in conveying data and information that are useful and affect the sustainability of an agency and are carried out by paying attention to existing provisions, with various sectors that influence (Moekijat quoted by Yusuf, 2018). Accountability is the actions and decisions of the public sector organization manager or leader to stakeholders and society. This is following the opinion of Benito et al. Quoted by Setyanto (2018) stated that by giving authority to local governments to manage finances (decentralization), it has shown that financial reporting is the controller in realizing public accountability, and the quality of financial and management reports.

The source of village income is regulated in Law Number 6 of 2014 concerning Villages in Article 72 paragraph 1, namely: a) Village original income consists of business results, proceeds of assets, self-help and participation, cooperation, and other village income; b) Allocation of the State Revenue and Expenditure Budget; c) Share of local taxes and retribution from Regency / City; d) Village Fund Allocation which is part of the balance funds received by districts/cities; e) Financial assistance from the Provincial Revenue and Expenditure Budget, Regency / City Regional Revenue and Expenditure Budget; f) Grants and donations that are not binding from third parties and g) Other legitimate village income (Adnan, 2016).

Amnan (2019) argues that one of the sources of income received by the village government is the allocation of the State Budget (APBN) which is called the Village Fund (DD), which aims to finance community empowerment and development which is prioritized in self-management which absorbs more local community workforce and improve welfare. This is as stated by the Minister of Villages, Development of Disadvantaged Areas and Transmigration as follows.

"According to Permendes 21/2019, the main priority is the use of village funds to build infrastructure, including roads, irrigation, simple bridges, and talud. Health and education also need to be prioritized, including Posyandu and PAUD. [go.id/id/berita-dan-siaran-pers/](http://go.id/id/berita-dan-siaran-pers/) infrastructure sector - priority - use-village-fund Accessed, 12 August 2019).

Each year, villages require large funds with different problems and characteristics. However, the existing conditions in the field, the village has not been able to optimize the sources of village income based on the wealth and potential of the village. The formulation and implementation of the village income and expenditure budget (APBDes) which should be filled with activities or programs needed by the community have not been realized, for example, physical development activities are not carried out following what is stated in the APBDes, here it is seen that fraud from there is differences in volume, quality, price and so on (Rabb, 2018).

Authority in managing village finances requires appropriate, reliable, and effective sources both in terms of human resources and in other resources. However, in its implementation, there are still various obstacles that exist: 1) Limitations of regulations. The existence of a good will and political will by the government by introducing a special regulation on villages is not sufficient to help the village head and his apparatus to plan village activities and finances. Almost all village laws that mandate derivative regulations through Perda and Perbup have not been followed up; 2) Lack of budget. preparation of Design and RAB there is no budget to finance. Also, there is also no incentive for the Village Financial Management Technical Implementation Team (PTPKD), including the Village TPK. Even though they are technical implementers; 3) Lack of personnel capacity. Managing village finances does not only rely on the power of the village head and his apparatus. But it takes the involvement of various stakeholders in the village; 4) Supervision. In village financial management, there is still minimal supervision of budget use (Setyorini, 2019).

The results of previous research conducted by Santoso (2015) contained several sources that could be explored and included in the APBDes which were divided into three groups, namely Village Original Income, transfers, and other income. There are still frequent irregularities in village financial management. First, there is a lot of financing and expenditure that is outside of what has been determined by the APBDes. Second, obtaining proof of payment is illegal because the treasurer tries to keep his books of work orderly. Financial management will be good if it is supported by correct accounting records and supporting evidence.

Meanwhile, Moyosore's research (2015) The Center for Transparency and Accountability in Governance explains that the keys to the glory of a government are transparency and accountability. Good governance will apply the principles of transparency and accountability in governance. Good governance requires good leaders too. The professionalism of a leader is needed in creating the triumph of the government he is carrying.

Accountability is an obligation to provide accountability or answer and explain the performance and actions of a person or leader of an organizational unit to those who have the authority to hold them accountable. To ensure values such as efficiency, effectiveness, reliability, and predictability are important things in accountability. Accountability is not abstract but concrete and must be determined by law through a very specific set of procedures relating to what issues must be accounted for (Widyatama, 2017).

Transparency means that in running the government, the government periodically discloses material matters to interested parties. Bauhr & Grimes (2014) argued that the definition of transparency is the openness of the government in making regional financial policies so that they can be known and supervised by the DPRD and the public. Jorge et al. (2011) stated that transparency and accountability are two keywords in good governance and corporate governance. Accountability contains the obligation to present and report all activities related to financial administration to a higher level party. Accountability can be done by providing access to all interested parties, asking or contesting the accountability of decision-makers and implementers at the program, regional, and community levels. In this case, all activities related to village financial management must be accessible to all interested elements, especially the community in their area.

In line with this, Mahmudi quoted by Umar (2014) stated that public accountability is the obligation of the agent (government) to manage resources, report and disclose all activities and activities related to the use of public resources to the mandate (principal).

The existence of a relationship between principal and agent can sometimes lead to conflicts of interest and information asymmetry (Jensen and Meckling quoted by Lisa, 2012). To minimize these conflicts, regulations are drawn up so that agents can give their best performance. Hupe & Hill quoted by Umuri (2019) stated that the implementation of the principles of accountability within the government is as follows: (1) commitment from the leadership and all agency staff to manage the implementation of missions so that they are accountable; (2) is a system that can guarantee the use of resources consistent with the prevailing laws and regulations; (3) can show the level of achievement of the goals and objectives that have been set; (4) oriented towards

achieving the vision and mission as well as the results and benefits obtained; (5) being honest, objective, transparent, and innovative as a catalyst for change in the management of government agencies in the form of updating performance measurement methods and techniques and preparing accountability reports.

Sumpeno (2011) explained that accountability in village government involves the ability of the village government to be accountable for activities carried out about development issues and village governance. The accountability in question is the financial problem contained in the Village Budget (APBDes) with Village Original Income (PADes), Village Fund Allocation (ADD), and Village Fund (DD) including components in it.

In the Bojonegoro Regency government, Village Funds are regulated in Bojonegoro Regent Regulation Number 4 of 2016 concerning Guidelines for Village Fund Implementation, 2019. The Village Fund (DD) received by Bojonegoro Regency amounted to 156 billion for 419 villages. This was disclosed by Ibnu Soeyothi as Head of the Regional Financial and Wealth Management Agency (BPKKD) Pemkab Bojonegoro. (<http://www.Antara.jatim.com/lihat/berita/177582/pemkab-bojonegoro-ubah-per-bup-pencairan-dana-desa>, accessed in August 2019).

Bojonegoro District received a DD of 156 billion, with an average village receiving 600 million or more. Its use is prioritized for the development and empowerment of village communities. The details of these funds are determined based on the applicable provisions guided by the allocation calculated by taking into account the population, area, poverty rate, and the level of geographic difficulty (Hertati & Arif, 2018).

Sumberrejo Subdistrict received Village Fund (DD) of Rp. 16,072,189,700, -. Meanwhile, Pejambon Village received funds in the amount of Rp. 620,159,700.00, this is similar to what was conveyed by the Secretary of Pejambon Village, Mr. Sufyan in the preliminary interview as follows:

"... village funds received by Pejambon Village amounted to Rp. 620,159,700.00, we are trying to use these funds appropriately according to existing procedures and regulations ..." (Preliminary Interview Results, 12 September 2019).

The amount of village funds for each village is outlined in Attachment 1 of Bojonegoro Regent Regulation Number 4 of 2016 concerning Guidelines for Implementation of Village Funds in 2019, this is visualized as follows:

Table 1. Amount of temporary fund for each village in Sumberrejo District, Bojonegoro Regency

No.	Village Name	Amount of village funds
1.	Banjarejo	622.253.300,00
2.	Bogangin	598.687/300,00
3.	Butoh	610.967.400,00
4.	Deru	606.080.400,00
5.	Jatigede	654.045.100,00
6.	Karangdinoyo	623.827.400,00
7.	Karangdowo	617.304.700,00
8.	Kayulemah	627.146.800,00
9.	Kedungrejo	627.271.400,00
10.	Margoagung	607.525.600,00
11.	Mejuwet	592.930.400,00
12.	Melinjeng	634.990.100,00
13.	Ngampal	628.529.000,00

*To be continued*

14.	Pakuwon	619.228.000,00
<b>15.</b>	<b>Pejambon</b>	<b>620.159.700,00</b>
16.	Prayungan	612.091.500,00
17.	Sambongrejo	645.145.800,00
18.	Sedangagung	604.278.300,00
19.	Sumberrejo	605.268.300,00
20.	Sumberharjo	649.517.000,00
21.	Samuragung	615.626.000,00
22.	Talun	591.577.700,00
23.	Teleng	608.121.700,00
24.	Tlogoaji	637.924.700,00
25.	Tulungrejo	613.245.600,00
26.	Wotan	598.356.200,00
	<b>Total</b>	<b>16.072.189.700,00</b>

Source: Secondary data processed, 2019

Pejambon Village in managing these funds is guided by the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, which in management must have accountable principles. With this principle, village government officials must manage funds appropriately according to priority in their use by taking into account the characteristics of their area.

The total population of Pejambon Village is 2,132 people, most of whom work as farmers. Community involvement in the development process carried out from the level of presence and community self-help is quite good. So that the planning process carried out can affect the accountability in the implementation of village financial management which will be carried out appropriately. (Source: Pejambon Village in 2019). In addition to good community participation, in the implementation of village financial management, several problems were also found, such as low PAD (Village Original Income) of IDR 337,235,000, while for 2016.

Village Belaja Budget the amount of IDR 1,646,092,205 This indicates that the village's original income cannot meet the needs of the village, therefore there are transfer revenues which include: Village funds, district regional tax revenue sharing, district retribution sharing, and village fund allocation. one of these transfers is the Village Fund (DD) with a priority for community development and empowerment. (Source: Pejambon APBDes 2019, Accessed October 2019).

The accountability for the use of Village Funds (DD) in the Pejambon Village Government is carried out by utilizing the media both online and offline by referring to the applicable Laws and Regulations. The use of existing media is to make it easier for the community to access information on the use of village funds which prioritizes development and empowerment and is a form of accountability carried out by the village government. The same thing was conveyed by Mr. Sufyan as the Secretary of Pejambon Village in the preliminary interview as follows:

"... the development in Pejambon Village is quite transparent, it can be said that we are already naked in all aspects of information regarding the village. For 2019 regarding village financial management, an inspection has also been carried out by the Bojonegoro Inspectorate with a WTP status, but we are still waiting for a decree." (Preliminary Interview Results, 12 September 2019).

Based on the background of the problem above, the purpose of this study is to describe and analyze the accountability, transparency, and participation of fund management in Pejambon Village, Sumberrejo District, Bojonegoro Regency, especially in terms of planning, implementation, administration, reporting, and accountability of Village Funds.

## Material and Methods

### *Types of research*

This type of research used in this research is descriptive research using a qualitative approach to determine how to find, collect, process, and analyze research data. namely describing and analyzing the management of Village Funds in Pejambon Village, Sumber Rejo District, Bojonegoro Regency.

### *Research objects and focus*

The object of this research is the village government with a focus on village financial management as the implementation of the Minister of Home Affairs Regulation Number 113 of 2014 and the Bojonegoro Regent Regulation Number 4 of 2016 concerning the Village Fund Implementation Guidelines, namely accountability, transparency, and participation, especially in terms of planning, implementation, administration, reporting, and village financial accountability in Pejambon Village, Sumberrejo District, Bojonegoro Regency.

### *Data source*

The data sources used are primary data and secondary data. Primary data is data obtained from the first source obtained through interviews with informants or resource persons, namely people we make as a means of obtaining information or data. The informants in this study consisted of the Village Head, Village Treasurer, Secretary, Head of Development, and the Village Community Empowerment Institute (LPMD), while secondary data was obtained from documents contained in Pejambon Village, Sumberrejo District, Bojonegoro Regency related to the accountability of Village Fund management.

### *Data collection technique*

The data collection technique is done by interview, documentation, and observation. Interviews were conducted directly with highly competent informants with open-ended questions and also using a recording device. Documentation is carried out by collecting data in the form of writing and pictures, analyzing, and managing the data which results in a collection of documents containing information on matters that support village financial management activities. While the observation is carried out by observing directly the condition of the object to be studied, in this case, the Accountability of Village Fund Management in Pejambon Village, Sumberrejo District, Bojonegoro Regency.

### *Data Validity*

The validity of the data was carried out by using the Triangulation technique, namely comparing the observed data and also the results of interviews from one informant with another, and carried out by member checking, namely adjusting the research results with the Village Fund management matrix.

### *Data analysis technique*

The data analysis technique used in this study is a method developed where qualitative data analysis is carried out through several stages, namely: data collection, data condensation, data presentation, and concluding. The stages in data analysis techniques can be visualized as follows:

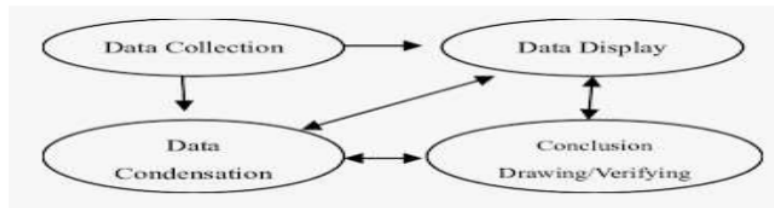


Figure 1. Miles and Huberman's Interactive Data Analysis Model

## Results and Discussion

### Planning

Based on the findings of research in Pejambon Village regarding village fund management planning, it shows that the level of community participation in the level of attendance at deliberations is good with a percentage of 67% and community self-help amounting to Rp. 20,000,000, - contributing 1.2% for the implementation of development and village empowerment. The implementation of the deliberation at the Pejambon Village Hall where representatives from each RT and RW have a very influential on the planning that will be realized. The community involvement in decision making, either directly or indirectly, through representative institutions that can channel their aspirations. The collection of ideas and aspirations of the community is channeled through recitation, tahlilan or yasinan events held by each RT / RW. The results of the deliberations are presented at the village level deliberations. The development planning mechanism carried out by the village government must involve the community in village planning. This is as regulated in the Government Regulation of the Republic of Indonesia (RI) Number 43 of 2014 concerning village implementation, Article 114 paragraph 1 explains that village development planning is prepared based on the results of an agreement in village deliberations and Article 116 paragraph 1 explains in preparing the Village RPJM and RKP. Village, the Village Government is obliged to hold participatory village development planning deliberations. The participation in policy making by the government is seen in community involvement in the implementation of various government policies and plans, including monitoring and evaluation.

Table 6. List of attendees for deliberations regarding village fund management

No.	Type of activity	Element	Number of invitations	Presence	Percentage (%)
1.	Musrenbangdes	Village head	1	1	100
		Village apparatus	7	7	100
		BPD	5	5	100
		Village institutions	34	12	35
2.	APBDes Socialization	Public	48	32	67
		Village head	1	1	100
		Village apparatus	7	7	100
		BPD	5	5	100

*To be continued*



		Village institutions	34	28	82
		Public	48	38	80
3.	Village consultation	Village head	1	1	100
		Village apparatus	7	7	100
		BPD	5	5	100
		Village institutions	34	19	56
		Public	48	28	58

Source: Meeting Result Data, 2019

Pejambon Village Government establishes a Village Regulation on APBDes. This draft regulation is prepared by the secretary who is then reported to the village head and discussed and approved by the BPD. The perdes that have been approved and ratified are then submitted through the sub-district head which is then forwarded to the Regent. This is in accordance with the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, the Village Secretary compiled a Village Regulation Draft on APBDesa based on the RKPDesa in the current year, which was submitted to the village head, then discussed together and agreed upon by the BPD.

### Implementation

The results of the research findings show that the implementation of the Village Fund (DD) management in Pejambon Village is the involvement of the Village Financial Management Technical Implementation Team (PTPKD) which consists of the village secretary, treasurer and technical head which is determined based on Village Head Decree Number 12 of 2016 and also must be supported by existing funds. The implementation as efforts made to carry out all plans and policies that have been formulated and defined by completing all the necessary tools, related to whom, where and when the implementation begins.

The disbursement process by the PTPKD Team has requirements stipulated in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management. Activities proposing funding to carry out activities must be accompanied by a Budget Plan document that is verified by the village secretary and legalized by the village head. The activity implementer is responsible for expenditure actions that result in the burden of the activity budget by using the activity cash auxiliary book as accountability for the implementation of activities in the village. Payment Request Letter (SPP) may not be made before the goods and or services are received. The Village Secretary is obliged to examine the completeness of the payment request submitted by the activity implementer, test the correctness of the calculation of the bill for the APBDes burden listed in the payment request, test the availability of funds for the activity in question and refuse submission of a payment request by the activity implementer if it does not meet the stipulated requirements. The implementation is a process that we can understand in the form of a series of activities, namely starting from a policy to achieve a goal, the policy is revealed in a program and project. Therefore, in implementing the use of village funds, it must be in accordance with existing provisions, and be carried out properly and appropriately. This is a program accountability which the accountability for the achievement of goals, results and the effectiveness achieved. In using these funds, consideration has been made and is based on the results of village deliberations.

### Administration

Based on the findings of research on administration carried out by the Pejambon Village Government, the village treasurer has recorded every income and expenditure and has closed the books at the end of each month. The administration that is done is by using the general cash

book, tax auxiliary cash book, and bank book. This is according to the opinion of Kusmayadi (2009) that the administration of Regional Finance is the recording of all administrative and treasury management actions which result in an increase and decrease in regional wealth, both in the form of goods and money, which includes the implementation of temporary tasks in the context of implementing the Regional Budget for one fiscal year. Furthermore, in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, the administration is carried out by the Village Treasurer, by carrying out the obligation to record every income and expenditure and to close the books at the end of each month in an orderly manner. Administration of revenues and expenditures using: general cash books, tax assistant cash books, and bank books. Accountability in the administration carried out by the Pejambon Village Government has been carried out with the commitment of the treasurer to carry out proper administration, and in the process, several errors were found, such as: writing the number, date, and year.

### **Reporting**

Based on the research findings regarding the reporting of village fund management in Pejambon Village, the reporting was carried out in stage I, namely in July, with the use of funds amounting to 60% of the amount received. 40% of Phase II reporting has not been done or there is a delay. Public reports on the use of village funds have been informed through the village website and information boards. According to Munawair (2010), financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by the reporting entity during one reporting period. This is following Regent Regulation Number 4 of 2016 Article 15, the village head submits a report on the realization of the use of funds through a sub-district assistant team which will later be reported to the Regent no later than the second week of July, while realizing the use of funds is carried out in the second week of September. In the reporting of village funds, it is also regulated in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management Article 27 is as follows: The Village Head submits the report on the realization of the APBDesa implementation to the Regent / Mayor in the form of first semester reports and year-end semester reports. The first-semester report is submitted no later than the end of July of the current year while the final semester report is submitted no later than the end of January of the following year.

### **Accountability**

The results of the research findings on the accountability of Village Fund management in Pejambon Village are in the form of a Village Regulation regarding accountability regarding APBDes, which was passed at the end of the year, but currently, the Pejambon Village Government is in realizing the use of these funds. This is a vertical form of accountability. Renyowijoyo (2013: 14) states that public accountability consists of two types, namely: vertical accountability, accountability for fund management to a higher authority. Meanwhile, horizontal accountability is a responsibility to the wider community.

The government must also inform the public through various easily accessible media, such as brochures, billboards, information boards, and village websites. The accountability media which becomes an evaluation tool by those who authorize to evaluate the performance of government officials must be written in the form of periodic reports. Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management Article 40 also explains that accountability reports must be informed to the public in writing and with information media that is easily accessible to the public. The information media include bulletin boards, community radio, and other information media.

## Conclusion

Based on the findings of research and discussion, it can be concluded that planning in the management of village funds shows that the level of community participation in the level of attendance at deliberations is good; Indicators in determining accountability for implementation have been carried out well, with openness to the use of funds, equipped with information boards for each development undertaken, and programs or activities undertaken have been properly considered based on village conditions and community aspirations; administration carried out in the management of village funds is quite good, although there are still mistakes made by the treasurer in recording numbers, dates and years; Reporting on the use of village funds has been informed to the community through the village website and information boards, in the reporting process there is a delay; the accountability carried out regarding the Village Fund (DD) is carried out normatively and substantially. In normative terms, the Pejambon Village Government is conducting a discussion or process in the accountability area which will be ratified at the end of the current year. Meanwhile, substantially this has been done with various online and offline media that can be accessed by the public.

The suggestions are given: Identify the web-based quality evaluation model for Integrated District Administration Service (PATEN). Must continue to be improved, especially the procurement of generators and system maintenance which periodically. Employees must attend workshops more often so that they can support employee competence in providing public services; leadership gives authority to the sub-district to develop existing systems, Standard Operating Procedures are continuously developed in line with the development of the innovation network. The formulation of developing a web-based quality evaluation model for PATEN. Continuous development programs are made by adopting and involving academics. Adoption strategy policy development of web-based PATEN quality evaluation model in Sidoarjo Regency Government. From the aspect of human resources, its competence needs to be continuously improved. For the readiness of support the district government system must support the smooth running of service activities

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