

Village Government Accountability and Transparency towards the Management of Durjela Village Fund, Aru Islands Sub-district

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ABSTRAK

This study aims to analyse the Accountability and Transparency of Village Fund Management in Durjela Village, Aru Islands District, Aru Islands Regency with Permendagri No. 113 of 2014. The location of this research was Durjela Village, Aru Islands District, Aru Islands Regency. Accountability is a government responsibility to report and present activities that have been carried out to the community. This accountability is carried out so that the government can be transparent with the commitments that have been formed in its implementation. The data collection technique used was semi-structured interviews. Interviews were conducted with the village government who ran the administration and the Village Consultative Body (BPD) as representatives of the community, totalling 9 informants. The results of this study indicate that the financial management of the Village Fund implemented by the village government of Durjela Village is in accordance with applicable laws and regulations. Transparency carried out by the Durjela village government uses digital information media, besides that there is also an information board placed at the Village Office. Although the Village Fund management carried out by the village government is very good, the community's understanding of the transparency and Village Fund policies carried out by the village government is still low.

Keywords: Accountability, Transparency, Village Fund Management

INTRODUCTION

The juridical existence of the village in Law No. 6/2014 explains that the village is a legal community unit that has territorial boundaries that have the authority to regulate and manage the affairs of governance, development, and the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognised and respected in the government system of the Unitary State of the Republic of Indonesia (NKRI).

President Joko Widodo's administration in the first term has nine priority agendas. The nine priority agendas are called Nawa Cita. One of the programmes of Nawa Cita is to develop Indonesia from the periphery by strengthening several regions and villages within the framework of a unitary state. The programme was planned because villages were not given enough attention by the government in the previous era so that infrastructure development was uneven (Prasetyo 2017). Thus, assistance for each village is earmarked for infrastructure development. According to Law No. 6/2014, the Village Fund is a fund sourced from the state budget that is designated for villages transferred through the district/city APBD and used to finance government administration, development implementation, community development, and community empowerment.

Starting in early 2015, villages received a new budget source, the Village Fund, which is sourced from the State Budget (APBN). Each village will manage an additional budget in the form of Village Funds that will be received in stages. The distribution of the Village Fund is calculated based on four factors, namely population, area, poverty rate and geographical difficulty. The Village Fund is prioritised to finance the implementation of village local scale programmes and activities in the field of village development such as settlement facilities and infrastructure, food security, health, education and to finance the field of community empowerment, namely programmes aimed at increasing the capacity of village communities in entrepreneurial development, increasing income, and expanding the economic scale of individual citizens or community groups.

With the existence of the Village Fund, the source of income in each village will increase. Increased village income provided by the government to improve the standard of living of rural communities. But with the existence of the Village Fund also raises new problems in management, the village government is expected to manage in accordance with statutory regulations efficiently, economically, effectively and transparently and responsibly by taking into account a sense of justice and compliance and prioritising the interests of the community (Ferina, Burhanuddin, and Lubis 2016).

In Widagdo, Widodo, and Ismail's research (2016), it is mentioned that the condition of village officials is still considered low, and the community has not been critical of the management of the village revenue and expenditure budget (APBDesa) so that the form of supervision carried out by the community cannot be maximised. However, the Village Consultative Body (BPD) is an institution that has a structural line of coordination with the village government. The purpose of the BPD is to represent the community and has several functions, one of which must be carried out by the BPD, namely providing supervision to village officials so that what has been targeted by the government can be achieved effectively and efficiently and also in the implementation of the Village Fund, the local

government is obliged to foster the management of the Village Fund (Deri 2017). The Village Fund provided by the APBN is projected to reach one billion per year, with such large funds resulting in irregularities in its application.

This research will analyse the implementation of Village Fund management in terms of Accountability and Transparency. The analysis focuses on the management of the Village Fund carried out by the village government. This research is a case study by taking the research object of Durjela Village, Aru Islands Sub-district, Aru Islands Regency, which has achievements at the district and national levels. The village also won as one of the best villages in the national category in Indonesia in 2014 in terms of community empowerment, village development, community initiative in governance, understanding of the village administration information system, and compliance with government policies.

A government that is not transparent will result in the community not participating directly in policy making. The preliminary survey also found that the community did not know about the existence of village funds and only saw the results of development without knowing how the planning and funds needed. The phenomenon of village fund management is an interesting thing to study further, based on articles and several sources stating that there are still many financial data presented that are not appropriate.

The benefits of this research are for: 1) Academics, can be an additional reference for similar research related to the management of the Village Fund, 2) Society, can add insight and knowledge for the general public regarding the management of the Village Fund carried out by the village government, 3) Government, can be additional information for the Village Government, districts, and the Central Government to improve their performance.

THEORETICAL STUDIES

Agency Theory Concept

According to Jensen and Meckling (1976) agency theory is a contract between managers (agents) and owners (principals). This contractual relationship can work well, if the owner will delegate decision-making authority to the manager. Agency relationships are principals who give mandates to other parties, namely agents to carry out all activities on behalf of principals in their capacity as decision makers. In local government in Indonesia, consciously or not, agency theory has actually been practised. In public sector organisations, the principals are the people and the agents are the government, in this case the village head and other village officials (Widagdo, Widodo, and Ismail 2016).

Accountability is the obligation of trust holders/agents/village heads and their apparatus to provide accountability, present, report, and disclose all activities and activities for which they are responsible to the trustees (principals) who have the right and authority to request such accountability. In short, the village head and his apparatus must account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving predetermined goals periodically. Transparency provides open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability for

managing the resources entrusted to it and its compliance with laws and regulations (Widagdo, Widodo, and Ismail 2016)..

From the assumption of human nature, it can be seen that agency conflicts that often occur between government officials and their people are triggered by this basic nature. Government officials in managing companies tend to prioritise personal interests over the interests of increasing the value of an organisation or government. With the behaviour of government officials who act in accordance with their own interests, whereas as government officials should favour the interests of their people because they are the ones who authorise government officials to run the government.

Accountability

According to the Big Indonesian Dictionary (KBBI), Accountability is to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving predetermined goals periodically. According to Suharto (2006) in Ngongare (2017), accountability is defined as the ability to show records or reports that can be accounted for. So that accountability is a form of responsibility to report and present activities that have been carried out to higher parties.

A public sector organisation must fulfil the dimensions of accountability in carrying out its main duties and functions, including;

1. Honesty accountability and legal accountability, related to compliance with laws and regulations required of the organisation as well as honesty in the avoidance of abuse of office, corruption and collusion.
2. Process accountability, related to the procedures applied in carrying out tasks that include accounting information systems, management information systems and administrative procedures. Process accountability can be implemented by public sector organisations through the provision of responsive and low-cost services to the public.
3. Program Accountability, related to the programs to be implemented are quality programs and support strategies in achieving the vision, mission and objectives of the organisation. Public sector organisations must be accountable for the programs that have been prepared.
4. Policy Accountability, related to the accountability of policies that have been set by the organisation by considering future impacts, as well as considering the objectives and reasons for the policy set.

Indicators of successful accountability (Lalolo, 2007: 17) are:

1. Increased public trust and satisfaction with financial management by village governments
2. Increased public awareness of the right to assess the operation of the village government
3. Reduced cases of corruption within the village government.

Transparency

Transparency is the provision of public services that must be open, easy and accessible to all parties in need and provided adequately and easily understood (Mahmudi, 2015: 224). Transparency is built on the basis of freedom of information, information relating to the public interest can be directly obtained

by those in need (Mardiasmo, 2009: 18). One of the main elements in good financial management is transparency. Transparency is one of the principles of good governance. Transparency is built on the basis of free flow of information, all government processes, institutions and information need to be accessible to interested parties, and the information available must be sufficient so that it can be understood and monitored. Transparency means that in running the government, disclosing material matters on a regular basis to parties who have an interest in it, in this case the wider community.

Transparency also means the openness of the organisation in providing information related to public resource management activities to stakeholders (Mahmudi, 2016, 17-18).

The indicators of the principle of transparency in this study (Kristianten, 2006: 73) are as follows:

1. Provision of and access to clear information on planning, implementation and accountability procedures.
2. Deliberations involving the community
3. Openness of the management process
4. Disclosure of information about Village Fund management documents

Previous Research

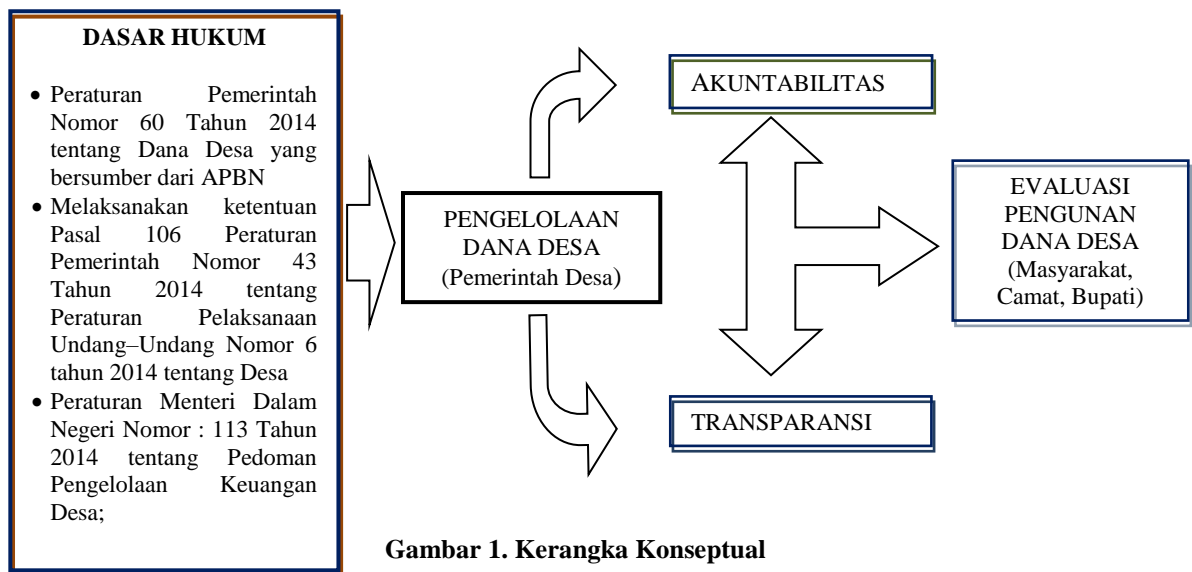
The sources of information used by the author also refer to previous research on the accountability and transparency of Village Fund management. Previous research is important to serve as useful information and reference material for the author. Some studies that discuss similar topics include:

1. Widagdo, Widodo, and Ismail, 2016 conducted a study entitled "Village Fund Accounting System". Finding that village officials have not been prepared for the implementation of Law Number 6 of 2014 and they also do not fully understand the management of Village Funds based on Permendagri number 113 of 2014. In addition, it is also exacerbated by the low quality of human resources, lack of socialisation and guidance. Nevertheless, village officials have the spirit to continue to succeed in the implementation of the Village Fund programme from the central government, namely by increasing the number of physical programmes to absorb the Village Fund.
2. Ngongare, 2016 conducted a study entitled "Accountability of Village Fund Budget Management in Infrastructure Development in Kokoleh Satu Village, South Likupang District". The results showed that the accountability of the management of the Kokoleh Village Fund in South Likupang sub-district seen from planning, implementation, and accountability both technically and financial administration has gone a little well, but in terms of administrative accountability regarding the management of the Village Fund, the competence of human resources is still a major obstacle, so it needs assistance from village government officials. In addition, there are still quite a number of findings of Village Fund management that are not well realized.

3. Kartika et al, 2018 conducted a study entitled "Accountability of Village Fund Management in 2016 in Pemecutan Kaja Village". Found that the management of the Village Fund in 2016 in Pemecutan Kaja village was less accountable. This can be seen from the three indicators of financial accountability used, namely transparency, accountability, and the principle of value of money, which have not been fulfilled in the implementation of the 2016 Village Fund in Pemecutan Kaja village.
4. Rahayu, 2017 conducted a study entitled "Village Fund Management Strategy to Improve the Welfare of the Kaliyen Village Community, Semarang Regency". The results of the analysis and discussion are that the Village Fund management mechanism in Kaliyen village is in accordance with the technical guidelines for managing the Village Fund, but the results of the Village Fund management have not been able to improve the welfare of the community to the fullest because the funds are only designated for infrastructure development and improvement. The development of village infrastructure after the Village Fund is currently much better than the previous conditions. Strategies undertaken in an effort to improve the welfare of village communities through the management of the Village Fund include the following: streamlining aid funds to improve the economy and utilise potential human resources, increasing access to good cooperation between the central government and the village government as outlined in a development policy.
5. Aidil, Amanda Fitra, 2016 conducted a study entitled "Analysis of the Implementation of Village Financial Management in the Use and Reporting of Village Funds (Case: Panggungharjo Village, Sewon District, Bantul Regency), finding that the use of Village Funds in Panggungharjo village is very good which is used for village development activities and community empowerment. The implementation of the use of Village Funds has implemented accountability, participation, and transparency. Then the implementation of reporting and accountability of the Village Fund is technically and administratively good. Reporting on the use of Village Funds in Panggungharjo Village is not only done manually, namely recording transactions in the General Cash Book, but also computerised, namely recording transactions using the siskeudes application.

Conceptual Framework

Based on the background above and referring to the results of previous research, the conceptual framework in this study is described as follows:



RESEARCH METHODS

This research was conducted in Durjela Village, Aru Islands District, Aru Islands Regency. The object of this research is the village government, especially the village government involved in managing the Village Fund and the Village Consultative Body (BPD) as a community representative institution that supervises the performance of the village government.

Type of Research

This form of research uses qualitative research methods because the topic in this study is a topic that needs to be explored. According to (Emzir 2010) qualitative research is field research or interpretive research that originates from beliefs in this case knowledge is produced in social terms and that understanding social knowledge is a legitimate scientific process. In qualitative research, the researcher acts as a research instrument in contrast to quantitative research that conducts statistical analysis to answer the problem formulation.

Data Type and Source

The types of data used in this study are primary data and secondary data which will be explained as follows: 1) Primary data is data obtained directly from the object of research, in this case the BPD and the Durjela village government. In this study, the primary data that researchers used were interviews. The informants selected are informants who are directly involved and understand and can provide information (description) about village financial management, especially the Village Fund. 2) Secondary data is data obtained from data collection techniques that support primary data. The secondary data that researchers use are: a) Documentation is a record of events that have passed, can be in the form of writing or images used in Durjela Village, such as the Village Fund Realisation Report, b) Legislation related to village financial management, regulations after the issuance of Law Number 6 of 2014 concerning villages appearing regulations on the implementation of village financial management. Some of these implementing regulations are regulations regarding the Village Fund.

Research Informants

The number of informants in this study totalled 9 informants and this number is sufficient according to Mc Cracken (1988) the number of informants is not limited and eight informants are sufficient for qualitative research interviews. The informants in this study are described as follows:

Table 1. Informant Specification Data

Kelompok Informan	Posisi/Peran Dalam Organisasi	Jumlah Informan
Pemerintah Desa	Kepala Desa	1
	Sekretaris Desa	1
	Kaur Keuangan	1
	Kaur Perencanaan	1
	Kasi Kesejahteraan	1
	Kasi Pemerintahan	1
BPD	Ketua BPD	1
	Wakil Ketua BPD	1
	Sekretaris BPD	1
TOTAL		9

Data Collection Technique

In this study, data collection techniques were carried out by interviewing the parties concerned with the management of the Village Fund in the Village Government. Analysis of the management of the Village Fund was carried out by comparing the results of interviews that had been conducted with documents made by the village government and regulations made by the government.

Interviews were structured on questions that had been prepared by the researcher, and then asked to informants regarding the research topic face-to-face and the researcher recorded the things conveyed by the informant. In this study, researchers conducted interviews using a semi-structured method by having a dialogue with informants by providing an outline of the problems that would later be asked.

Data Analysis Method

This study chose thematic analysis to serve as a tool in data analysis. According to Jones and Forshaw (2012) in Laksmi (2015) thematic analysis involves coding text, reading and re-reading the results of the interviews conducted, and noticing various words or concepts that are the same. It is these same words or concepts that become codes to be adjusted and modified, either by combining several codes together under a new theme or separating into two different themes.

This research uses the coding process as described in Saldana's (2013) research. The technique of checking the validity or validity of data in this study is triangulation. According to Sugiyono (2013), testing the validity of data in qualitative research includes testing credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity). According to Yusuf (2014: 395) triangulation is one of the techniques in data collection to obtain more accurate and credible data findings and interpretations. Triangulation is done with 3 methods:

1. Triangulation of Methods, carried out by several methods in terms of collecting data, in this study the methods used were interviews, observation, and documentation to ensure the actual conditions.

2. Source triangulation, carried out by comparing data obtained from different sources, in this case the researcher compares the data obtained through interviews with the results of direct observation and with related documents.
3. Data triangulation, carried out by asking for feedback from informants which is useful for ethical reasons as well as improving the quality of reports, data, and conclusions drawn from the data. To triangulate the data, the researcher checked the answers given by the informants by asking again the meaning of the informants' answers.

RESULT AND DISCUSSION

Durjela Village Profile

Durjela Village is located in the Aru Islands District Administration Area, Aru Islands Regency, the beginning of the establishment of Durjela Village (Kampung) has been established since the time of the ancestors (Ancestors) until now, the history of the formation and development of the Durjela village community was initiated by the arrival of ancestors from Kangan and Benjina, who chose to settle in coastal areas or coastal areas. History explains that the ancestors who arrived initially in Durjela village used a kulibia that ran aground and turned it into stone. Durjela village was previously known as "Fauna Daerjala", which means: the village of pioneers of the entrance to the island of Wamar.

Village Fund Management

The planning stage for APBDes management in Durjela Village is in accordance with applicable regulations, which begins with the formation of an implementation team and the planning process is carried out using a participatory model in musrembang activities. The APBDes implementation team referred to in the planning consists of the Village Head as the Person in Charge of Operational Activities (PJOK), the village secretary as the Person in Charge of Administration (PJAK), the village treasurer as the Head of Financial Affairs (KUK) and is assisted by community institutions in the village BPD (Village Consultative Body). The participatory planning model is carried out through the village musrembang, which involves all elements of the community, including community institutions, community leaders and villagers. The village musrembang aims to encourage the community to participate in formulating and determining development activity plans in the village. Therefore, the activity plan contained in the List of Proposed Activity Plans (DURK) is a reflection of the expectations and needs of the entire local community. This was explained by an informant who is the Village Treasurer in Durjela Village as follows:

"[...] So if the system in this village to om hanny before the village funds are disbursed katong make RKP (Draft Program Activities) katong design dolo activities so from the activities that katong deliberate it katong continue with APBDesa so the activities in RKP katong bring to APBDeas katong input nominal costs in accordance with the posts- After that, I immediately send it to the Sub-district to the BPMD (Community and Village Empowerment Agency) and to the Finance Section of the Regent's Office attached with a disbursement request letter and then I just wait for the disbursement process.

Through the above explanation, it is known that the proposals brought by the village community will be used as a reference in making the RPJMDesa. Then the RPJMDesa will be further elaborated through the RKPDesa or the one-year Village Government Work Plan. Before making the RKPDesa, the village government will make a RAB or Draft Budget for each activity programme that will be carried out. Where the design will form the APBDes that will be used for the current year.

The implementation stage is a stage that has been planned in detail in accordance with the APBDesa. This implementation stage is carried out based on the programme that has been determined from the RAB that has been made for each of these programmes. This is certainly included in the implementation of activities financed by village funds. The implementation of the activity programme is carried out with the help of the Activity Implementation Team (TPK). The selection of the TPK is chaired by the Head of Community Welfare with the selection of the team carried out by deliberation for each specific programme discussion. In the management and use of the Village Fund, the allocation for physical development that has been planned in the previous year consists of. The construction of habitable houses and durjela village hall while for the field of community empowerment it was spent 8 long boats for people whose livelihoods were fishermen, the explanation was conveyed by the informant, namely the Durjela village head.

"[...] oh he if I say that in 2020 there were two physical developments ... ade ... one village hall is 100% and the other habitable house is only 95% because the window door has not been installed, this happened because village funds that year focused more on handling Covid-19, while in 2021 yesterday there were two constructions of habitable houses, one finished, one not yet because the zinc funds were sufficient and then continued in 2022, then in 2020 I also bought 8 long boats for people whose jobs are fishermen because it has all been programmed and included in the Durjela Village RPJM manuscript, that's it..

In accordance with Permendagri Number 113 of 2014, Village Financial Administration is carried out by the Village Treasurer who is required to record every cash entry and expenditure and close the book at the end of each month in an orderly manner. The Village Treasurer must account for the money through an accountability report. The treasurer can use the General Cash Book, Tax Assistant Cash Book and Bank Book to assist in recording. All recording results are reported through an Accountability Report to the Village Head as the highest stakeholder. The Accountability Report is submitted at the latest on the 10th (tenth) of the following month.

Village financial reporting is one of the stages of accountability and one way of disclosing information related to financial reports that have been carried out by the village government to the community. In carrying out its duties and obligations in the management of village finances, the village government is obliged to report to the government above it, namely the Camat, as well as to the Regent/Mayor. In addition, the village government is required to be accountable for its activities to the community. Village Fund reporting is actually inseparable from the submission of APBDesa information, except that there is a special report that distinguishes it from other funds. This report is called the Village Fund

realisation report. also explains so. The Village Fund realisation report changes every year in relation to the applicable provisions in the legislation. According to Permendagri 113 of 2014, in carrying out its duties, authorities, rights and obligations in managing village finances, including the Village Fund, the village head is required to submit to the Regent/Mayor periodically and annually. Submission of the Village Fund realisation report is no later than the fourth week of July of the current fiscal year for the first semester and no later than the fourth week of January of the following fiscal year for the second semester. The Village Fund realisation report is reported to the BPD. The Village Fund realisation report prepared by the Durjela village government at each stage, because the next stage of Village Fund disbursement must attach the previous stage of the Village Fund realisation report. Therefore, the reporting done by the village government to the Regent/Mayor is only limited to each stage. The village government also submits the Village Fund report listed in the APBDes to the BPD every year. Reporting carried out in Durjela Village after researchers conducted interviews and observations of the process was carried out using Siskeudes.

"[...] it is so om hani, the accountability report that I make is the accountability report for physical development, all evidence of shopping for local materials in the village and non-local materials in the shop, all of which I am responsible for, be it receipts until he pung the shop notes. But the report is already using the SISKEUDES application so all you have to do is enter the nominal amount that you disbursed and then enter the nominal amount of costs that you used to spend on activities in the application and then you print the report with the disbursement data and attachments to the notes and receipts that you biked into one book and then you reproduce it and then it is ready for you to report to the sub-district head, finance, BPMD and related agencies, and then the original is kept as an archive in the village.

Mentioned in Permendagri number 113 of 2014 article 38 that, the village head submits to the regent / mayor through the sub-district head at the end of each fiscal year in the form of an accountability report on the realisation of the APBDesa implementation consisting of revenue, expenditure and financing that has been stipulated in the village regulation attached with several files including the following:

- a) Format of accountability report on the realisation of the APBDesa implementation for the fiscal year.
- b) Format of village property report at the end of December of the fiscal year.
- c) Format of reports on government and regional government programmes that enter the village.

In the accountability of village fund management in Durjela Village, according to the results of interviews conducted at the house of the Durjela Village Head, it was revealed that:

"[...] so ade. Beta with the village apparatus has made an accountability report on the realisation of the implementation of the APBDesa and I have submitted it to the Regent through the Sub-District Head and the Finance Section of the Regent's Office at the end of each fiscal year to ade, namely in the form of income, expenditure, and financing of activities that I have carried out using village funds so I'm sorry ade.

From the results of interviews with the Head of Durjela Village, the researcher concluded that it was in accordance with the Accountability Indicators according to Permendagri 113 of 2014, namely

- (1) The Durjela Village Head has submitted an accountability report on the realisation of the APBDesa implementation to the Regent at the end of each fiscal year,
- (2) The accountability report for the realisation of the APBDesa implementation consists of revenue, expenditure and financing,
- (3) The accountability report for the realisation of the APBDesa implementation is stipulated by Village Regulation.

Transparency is a basic aspect in realising good governance. Where this can be done through the application of openness and ease of access and involving the community in the implementation of government administration. The application of transparency or delivery of information carried out by the Durjela Village government, according to the informants as follows: (Village Secretary)

"[...] as long as beta is in the village government, all activity programmes that use village funds, namely physical development and community empowerment, can all be carried out, but the information and details of the use of village finances are transparent so only village officials or village government know what else the community knows," he said.,

The following information can also be taken from community leaders:

"[...] so for this nyong hani samua finance of village funds in this village katong community seng know nyong,. indeed from the beginning of the village head's administration katong was involved in the process of making RPJMD but after the disbursement of village funds every year, katong as the community seng know akang pung accountability, with the works that the village government did in this village indeed akang exist but there are buildings that are completed but also some that are not completed, so there is accountability nyong hani..

From the information above, it is found that the accountability carried out by the Durjela Village Government is not in accordance with applicable regulations, namely the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village financial management where the realisation report and accountability report for the realisation of the APBDesa must be informed to the public in writing and with information media that is easily accessible to the public. Information media include notice boards, community radio, and other information media. so that through the accountability report that is informed to the public through the installation of information boards and other media related to the realisation of the APBDesa implementation, this can encourage village community trust in the village government in managing village finances.

Accountability is a process of public accountability starting from the planning process, preparation, implementation, to accountable reporting. The use of village funds by Durjela Village to finance physical development programmes and also community empowerment. Given that in recent years there has been a Covid-19 Pandemic, the utilisation of village funds has been diverted to Village Fund Direct Cash Assistance (BLT DD), which has caused development and empowerment plans that have been made to be postponed.

"[...] so ade katong is indeed pres village funds that must be used to spend on development program activities and community empowerment in this village but because of the Covid-19 pandemic, finally katong used these funds to finance actions to deal with the Covid-19 pandemic ade. and also katong use par the provision of Covid-19 assistance, namely Direct Cash Assistance Village Fund (BLT DD), so it is acknowledged that physical development and empowerment activities are not going well ade...." (Durjela Village Head).

This is considered to be in accordance with Government Regulation in Lieu of Law (Perppu) No.1 of 2020 concerning State Financial Policy and Financial System Stability for handling the impact of the Covid-19 pandemic and Regulation of the Minister of Villages, Disadvantaged Development and Transmigration of the Republic of Indonesia Number 6 of 2020 article 1 paragraph 28 which states that BLT sourced from village funds is assistance for the poor sourced from village funds.

CONCLUSIONS

Based on the results of the research and discussion that has been carried out, it can be concluded that the accountability of Village Fund management in Durjela Village, Aru Islands Sub-district, Aru Islands Regency has carried out all stages of planning, implementation and accountability in a fully accountable manner in accordance with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning village financial management. Based on the results of interviews and documentation that has been conducted by researchers, the implementation indicators have been implemented by the Durjela Village government such as the expenditure of village funds is carried out through the village cash account and all village receipts and expenditures are supported by complete and valid evidence.

The short research time caused a lack of information that could be obtained from direct observation in the field, activities such as village meetings, physical development and Durjela Village government activities related to the management of other Village Funds could not be followed directly, researchers could only interview and document the results.

Suggestions that can be given are as follows: 1) The Durjela Village Head must be open to the community and Village staff who need information related to the financial management of Durjela Village, 2) The Durjela Village Head needs to make it easy for the public to obtain information related to the final report on the use of Durjela Village finances, 3) It is necessary to use mass media in the form of the Durjela Village website to provide information related to the management of the Village Fund, this is so that the community is easier to access and find out the use of funds used, given the current development where the use of communication tools such as Android phones is now widely used by the village community.

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