



# The role of village apparatus in accountability, transparency and responsibility of dana desa management in maguan village

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## ABSTRACT

The purpose of this study is to determine the understanding and implementation of the principles of accountability, transparency and responsibility in village fund management. This research uses qualitative descriptive research method. The data collection techniques used are observation, interviews and documentation. The results of the research that the management of village funds in Maguan Village, Ngajum District, Malang Regency in the principles of transparency, accountability and responsibility are quite good, although there are still some obstacles in the implementation in the field that must adjust applicable regulations and the use of responsibilities that can be maximized, it is hoped that the use of the existing web can be maximized so that information can be easily accessed by the people of Maguan Village.

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## 1. INTRODUCTION

The priority agenda of national development in President Jokowi's administration is the birth of Law Number 6 of 2014 concerning Villages, which states the government will build Indonesia from the periphery by strengthening regions and villages. Village governments are expected to be able to manage their areas independently, including asset management, finance, and village income so as to improve the quality of life in the village and community welfare (Aryanti & Prasoj, 2021; Gofur & Jumiat, 2021; Prakoso, 2019)

The form of government concern for the development of rural areas is to provide a state budget for each budget year whose purpose is intended for villages from this form of assistance which then gave birth to the village fund program which was initiated in 2015 (Tupan & Setiorini, 2022)

With the village fund program, demands regarding accountability, transparency and responsibility for village fund management are now an important focus for village officials, because accountability, transparency and responsibility show the success of achieving the vision of the Village Law to realize an advanced, strong, independent, just and democratic village, having full authority in managing or self-regulation to achieve the welfare of the village community (Hardianto, 2022)

According to (Erliyanti et al., 2022) Accountability is the obligation to provide accountability or answer and explain the performance and actions of a person/legal entity or the head of an organization to parties who have the right or authority to ask for information or accountability.

In addition to accountability for the implementation of good governance, there is also an element of transparency. According to (Hardianto, 2022) Transparency implies that annual reports are not only made but also open and accessible to the public, because government activities are in the context of carrying out the people's mandate.

In addition to Accountability and Transparency for the implementation of good governance, there is also a need for an element of responsibility. Accountability and responsibility are often defined the same i.e. accountability. But actually both are different but interconnected as part of an overall system.

With the increasingly large and heavy role of the Village Government, it requires understanding and accountability of village officials in managing village funds. There is a Minister of Home Affairs Regulation No.113 of 2014 concerning village financial management guidelines which is a guideline for Village Government in village financial management which includes various village financial management procedures ranging from planning, implementation, administration, reporting, accountability, guidance and supervision. The Minister of Home Affairs Regulation No. 113 of 2014 also requires village finances to be managed based on transparent, accountable, participatory principles and carried out in an orderly and disciplined budget.

Currently, every village government is required to have a website which in this case has been listed in Law Number 6 of 2014 concerning villages which requires every village, to have an information network/website. *This website* aims to open information needed by the community as well as become a communication link between the village government and the wider community. The Maguan Village Government, Ngajum District, Malang Regency also has a website or *website* that is a communication liaison between the Maguan Village Government, Ngajum District, Malang Regency and the wider community.

Likewise, what happened to the Maguan Village government reporting on the use of Village Fund Anggaran is still lacking in several aspects including related to transparency, the Maguan Village Government still provides information on the use of budgets globally and is not yet detailed, this can be seen from the information board submitted by the village government to the community, the mention of notice boards that are still felt to be lacking in the future can be further expanded and placed in places strategic ones other than at the Village Hall, for example, forks, RW halls, and others. Regarding *the use of websites* or other social media that are considered not optimal because not all people understand social media snacking and hopefully it can be conveyed in more detail regarding the socialization of reports on the use of anggaran that can be accessed on *the village government website, hopefully* the website can be optimized and can be used as an indirect communication suggestion between the village government and the community.

Based on the background above, the author is interested in conducting research entitled "The Role of Village Apparatus in Accountability, Transparency and Responsibility for Village Fund Management in Maguan Village, Ngajum District, Malang Regency.

## 2. RESEARCH METHOD

This study was conducted in October-December 2020. The location of the research to see how the understanding and application of Accountability, Transparency and Specificity in Village Fund Financial Management is in Maguan Village located in the Ngajum sub-district of Malang Regency.

The population in this study is village government officials and heads of institutions in Maguan Village, Ngajum District, Malang Regency. Sample in this study are Village Heads, Village Officials, BPD (Village Consultative Bodies), LKMD (Village Community Resilience Institutions), BUMDES (Village-Owned Enterprises), and other community groups. The sampling technique used in this study is the *snowball sampling method*. The sampling criteria in this study include: (a) Those who master or understand the institution to be researched, (b) Those who are engaged in or involved in the activity under study, and (c) Those who have sufficient time to be questioned

Researchers observe village fund management activities around the Maguan Village environment, researchers will also observe the form of transparency used by the village fund

activity implementation team, as well as seek information related to the form of accountability used and observe the service process applied by the activity implementation team. Researchers will also record the activities carried out by the implementation team so that they can be accounted for. Recording in the form of writing/field notes using from that has been provided by the researcher.

### 3. RESULTS AND DISCUSSIONS

Maguan Village, Ngajum District, Kabaupaten, Malang is located in an area in the form of a plateau considering the location of the Maguan Village area on the southern slopes of Mount Kawi, which has an area of 350 Ha, for residential land covering an area of 26.50 Ha, for agricultural land covering an area of 103.50 Ha and the rest for plantation land covering an area of 83.25 Ha, and the rest of other public facilities.

Maguan Village, Ngajum District, Malang Regency whose population is included in the medium rank, while the number of residents based on gender is as follows:

**Table 1.** Maguan Village Population Data

| No | Description | Information      |
|----|-------------|------------------|
| 1  | Man         | 1535 inhabitants |
| 2  | Woman       | 1547 inhabitants |

*Source : Maguan Village Population Data*

Maguan Village, Ngajum District, Malang Regency seen from the number of Family Heads in Maguan Village as follows:

**Table 2.** Maguan Village Family Head Data

| No | Description | Information  |
|----|-------------|--------------|
| 1  | KK Male     | 740 families |
| 2  | KK Female   | 82 families  |

*Source : Maguan Village Population Data.*

According to Law No. 6 of 2014 concerning Villages, in implementing village government, village government has duties that must be carried out by each village.

#### 3.1 Understanding and Application of Maguan Village Aperatur Accountability Principles in Village Fund Management

In terms of the accountability process for village fund management, of course, every task holder understands the rules and procedures in making accountability from the beginning of disbursement of funds to the stage of making activity reports (Tupan & Setiorini, 2022).

The implementation team that plays the most role in the process of carrying out activities and the process of using finance, this is very important because it concerns government money and the money comes from the community (Prakoso, 2019; Teuku Al Ichsan et al., 2023).

According to what the resource person said, in carrying out financial management of village funds, they must indeed have guidelines and mature readiness, while in applying the basic rules used by maguan village as a guideline is PP No. 20 of 2018 which explains the overall village financial management starting from settlement, implementation, administration, reporting to village financial accountability.

After being able to know the rules used, of course, there is the next stage, which is related to the disbursement process. In the most important disbursement process, every task executor must know and be able to provide clarity on financial administration as well as the planning carried out.

According to the information provided by the resource persons, in the process of accountability of activities, the activities carried out by the village government are considered to be quite good, although there are shortcomings here and there, considering that accommodating all the interests and needs of the community is not easy, so that to be able to equalize and in

accordance with the expected priorities, there are still forms of activities that run but are not in accordance with the priorities needed.

"In my opinion, the village government has seen from the principle of equitable distribution of tapai all based on the need factor, especially for public facilities, sometimes people have different perceptions regarding this form of need which we must be able to provide awareness and the need for evaluation in planning" (interview Mr. Tri Hari Subagio, S.Pd as Chairman of BPD Maguan Village on October 12, 2020 at the BPD Maguan Village Office)

From what the resource person conveyed, he said that the village government in the future must be better at accommodating the interests and needs of its residents so that priorities can be put forward without neglecting other needs and plans, and the need for understanding community citizenship so that what is planned and programmed can be in accordance with common expectations.

Meanwhile, according to information submitted by informants from BPD in the accountability process made by the village government, there are still some shortcomings that need to be corrected and there needs to be improvements in making final reports related to the use of village funds, this is due to several things related to reporting constraints that are considered difficult considering the frequent changes in reporting that must be made, Village officials still have obstacles related to the process of learning to make reports in accordance with the rules considering that there are no village officials who are educated in Accounting.

"At present, in my opinion, it is still good because it has begun to work optimally in the process of making reports related to accountability for the use of village funds, but sometimes there are still difficulties in making financial reports related to the changing system, while the human resources of village officials to make financial reports are also not very good considering the difficulty of making reports requested by the government" (interview Mr. Tri Hari Subagio, S.Pd as Chairman of BPD Maguan Village on October 12, 2020 at the BPD Maguan Village Office)

From the information provided by informants, it is known that the accountability process provided by the village government still has shortcomings that really need to be improved in order to maximize a good accountability process and in accordance with the expectations desired by the community and government.

In every process of implementing village fund accountability, every village that receives funds must be able to provide accountability reports that are appropriate and true to what has been done, because the relationship with accountability to various parties and also the provision of funds to the village government is also not small.

This is also in accordance with the explanation of (Muhammad Adil et al., 2022) which says public accountability is the obligation of the trustee to provide accountability, present and disclose all his activities and activities that are his responsibility to the trustee (Principal) who has the right and authority to hold the accountable

Of course, from these reasons, every decrease in the APBDes must begin with the preparation of an initial report containing the work program and activity plan that has been agreed in Musrenbangdes. This is in accordance with Government Regulation No. 43 of 2014 concerning Implementation and in accordance with Permendagri No. 20 of 2018 concerning Village Financial Management

This is according to what was conveyed by Mr. Suwoto, S.Pd as Village Head, the initial process of disbursing village funds by making an initial report sent to the local government. After the funds are disbursed, there are some funds that are directly transferred to places or to the implementation team in order to minimize fraud.

In the previous discussion given by the Village Head, Mr. Suwoto, S.Pd, who explained, the village government has tried its best, especially in providing information related to the use of village funds that have been used, the goal is to be used as evidence to the village community that the village government has tried its best in realizing good governance. This is also reinforced by the explanation of the village treasurer Mrs. caesaria, every report related to finance, especially village funds, is always strictly examined by BPD and myself as the village treasurer regarding the fairness of reporting from each activity implementer.

In accordance with Regent Regulation Number 7 of 2014, the following indicators of successful management and use of village funds include: 1) The success of village fund management is measured by increasing community knowledge about the existence of village funds, 2) Increasing community participation in village-level development planning deliberations, 3) Increasing community knowledge about accountability for the use of village funds by the Village Government (Muhammad Adil et al., 2022).

If viewed in the Maguan Village government regarding the success rate of village fund management, it still cannot be said to be successful even though it is quite good in its planning, because in some interviews with several villagers they assume that in village deliberations not all can participate, only those invited by the village government can participate in village deliberations (Heru Kreshna Reza et al., 2022; Triyuwono, 2019).

Empowerment of villagers can also be done by funding in the form of cash endowments which can be done through cooperation in the form of investment in village businesses so that they can increase village income apart from the allocation of village funds provided by the central government (Khasanah et al., 2023).

### **3.2 Understanding and Application of Maguan Village Aperatur Transparency Principles in Village Fund Management**

In the process of creating good governance, there are certainly several things that must be achieved by every government institution, one of which is the principle of transparency or openness. Every principle must have a purpose and purpose to be achieved, as well as this principle of transparency is intended to have the aim of encouraging village officials to learn to account for decisions that have been made or implemented (Lajaba et al., 2022).

Meanwhile, in the process of achieving good transparency, it certainly requires a process and effort that is not easy. In achieving transparency, there needs to be support that can be used as a basis for decisions to provide good information. To support this process, it is necessary to have appropriate policies and in accordance with community expectations.

According to the source, Mr. Suwoto as the Head of Maguan Village, in carrying out a good transparency process, it must certainly begin with a plan that aims to distribute village funds according to the interests of the community.

"The process of planning village funds in Maguan Village began with a Musrenbangdes, this musrenbangdes activity invited village officials, BPD, BUMDES, LKMD and community representatives (RW / RT), in this musrenbangdes discussed proposals for village development planning or programs" (interview Bp Suwoto, S.Pd as Head of Maguan Village on October 1, 2020 at the Maguan Village Village Office)

Through the information provided by the resource persons, the principles of planning carried out by the Maguan Village government are known to use community involvement in decision making to determine the development to be implemented.

In every transparency process, the village government and the implementation team must try to provide appropriate information needed by the community. In this case, of course, the community as users must have different points of view in assessing the form of publication provided by the village government.

According to information provided by Mrs. Reni Setiyowati as a resident of Ubalan hamlet as well as serving as the head of the hamlet, she said that the form of openness in village activities has begun to lead to openness, although there is still much that must be ignored regarding information that can be obtained or accessed by residents, compared to the previous there was no information at all on the notice board and others, At present, the community can see how much APBDesa the village receives because the previous village head did not make some kind of notice board to announce the amount of APBDesa obtained by the village.

"The village head and village officials are now better at managing anggran, the village head who had never made a notice board before in front of the village hall and other strategic locations is just this village head, although globally, but how much APDesa can be obtained at least the community knows if the village gets funds from the government" (interview with Mrs. Reni Setiyowatui on October 27, 2020 at Mrs. Reni's House, Ubalan Hamlet, Maguan Village)

The statement given by Mrs. Reni Setiyowati was also supported by the statement of Bpk Gimán as the Head of Maguan Hamlet.

"The Village Head and his officials are better, maybe they are also afraid of the applicable legal rules so that it is now not unusual to be careless in the use of village funds, so that people are now more able to see information related to the use of village funds now in several places such as the APBDesa fund information banner (Bpk Gimán interview on October 27, 2020 at Bpk Gimán's House, Maguan Hamlet, Maguan Village)

The statement given by Mrs. Reni and Bpk Gimán was also supported by the statement of Bpk Suwoto, S.Pd as the Head of Maguan Village

"We also only made information boards in front of the output and other strategic locations when I served as Village Head, so that information related to the use of the Regional Budget must be known by all village communities, and related to the dissemination of information has also been regulated and required by the government, although the information we try to provide is still lacking here and there" (interview Bp Suwoto, S.Pd as Head of Maguan Village on October 1, 2020 at the Maguan Village Village Office)

From some information that has been provided by the resource person as a representative of the village community who felt the activity process, it can be concluded that as much as possible the government's efforts in providing transparency (openness) in the community, there are still some problems and criticisms that are certainly from the community, but from some of these problems and criticisms can be a lesson and re-evaluation for the village government to make more efforts in managing village funds in accordance with the principle of transparency.

In every implementation process, the implementation team collaborates with BPD and LKMD as supervisors so that each activity program is directed and runs as expected by the community. While in the process of publication in Maguan village, the village government has installed information boards in front of the village hall and other strategic locations so that the community can find out about the process of running activities involving village budgets.

This is in accordance with what (Muhammad Adil et al., 2022) explained, stating that transparency provides open and honest financial information to the public based on the consideration that the community has the right to know openly and thoroughly the government's accountability in the management of the resources entrusted to it and its compliance with laws and regulations.

Then in terms of the implementation of activities from the explanation of Mr. Suwoto, S.Pd as Village Head he explained that in every activity the use of village funds has involved the community, this involvement can be seen by the presence of community representatives who participate in Musrenbangdes and in technical activities in the field, he explained that every activity has been divided and carried out by their respective implementation teams, although in these times there are many obstacles, especially During a pandemic like this, we have to divert many things for social activities, so that what is planned still has to be diverted for other activities., this is quite demanding extra work from all existing village officials and community cadres (Prakoso, 2019; Teuku Al Ihsan et al., 2023).

This is also reinforced by what was conveyed by Bpk Puguh Wahyudi as the head of planning and development of Maguan Village who said that in every planning activity always involves elements in the community so that representatives of community involvement are still prioritized to get maximum results in accordance with the expectations of all village governments and communities for useful development even though finally in recent times many activities have been diverted because Some things are like the pandemic that is currently hitting (Ortega-Rodríguez et al., 2020)

This is also in accordance with what is explained by Sulumin in his journal in the implementation process carried out by the Village Implementation Team (Village Government). All activities involving village elements must be carried out by a professional team and able to carry out maximum responsibilities (Kirya, 2020)

However, according to what (Johnsen, 2019) explained in his journal which explains the principles of transparency, namely; 1) The existence of information that is easily understood and

accessible (funds, methods, implementation, forms of assistance or programs), 2) The existence of publications and media regarding the process of activities and financial details, 3) The existence of periodic reports on the utilization of resources in the development of projects that can be accessed by the public, 4) Annual reports., 5) Website or publication media of the organization and 6) Guidelines in disseminating information.

In the Maguan Village government, there are several things that have not been in accordance with the principles described in the (Sung & Park, 2021) such as in point one there is information that is easy to understand and access starting from funds, how to use funds, implementation, forms of assistance or programs, the Maguan village government has published how much funds globally, hopefully in the future it can be more detailed.

Regarding the next principle regarding periodic reports on the utilization of resources in project developments that are accessible to the public, it also does not meet these principles because what can be accessed is only the amount of budget funds written on the notice board.

Regarding the annual report, not all people can access because the annual report is only presented every time there is Musrenbangdes, in principle, the use of information through the website or publication media of the maguan village government can be optimized, but again in the cultural culture of village people who are less able to access information.

So if viewed from this explanation, the author assesses that the Maguan Village Government in the application and understanding of the principle of transparency has been implemented but not optimal so that the application and understanding of transparency still needs to be improved, so that in the future it is hoped that transparency in the use of funds can be carried out properly by utilizing existing resources (Fitrianti et al., 2022; Singh & Pillai, 2022)

### **3.3 Understanding and Application of Village Aperture Responsibility Principles Maguan in Village Fund Management**

In every government, there must always be laws that regulate so that the government can be run properly, as well as in village government there are also laws that regulate ranging from regulations from the central government to regulations from local governments and regulations made by the Village Head himself.

"Every thing that is done there is a law that regulates as well as in the management of village funds, there are laws starting from laws from the central and regional governments and the management procedures are also there, we follow the regulations made by the government, but for reference we refer to laws from the center" (interview Bp Suwoto, S.Pd as Head of Maguan Village on October 1, 2020 at the Maguan Village Village Office)

From the explanation of the resource person in managing village funds, it is used in accordance with applicable rules ranging from regulations from the central, regional and rules made by the village government. However, in this case, the Maguan Village government still refers to regulations from the central government, namely Permendagri No. 20/2018 concerning Village Financial Management.

In every village fund management, each village aperatur must have clarity on what responsibilities they carry, in addition to clarity on the responsibilities of each village aperatur must also have clarity about what authorities they (village aperatur are allowed to do and what they should not do) considering that reporting the use of village funds itself is still considered difficult for those who do not understand the use of financial statements, Fortunately, the government through the regional government often conducts training and whorksop related to reporting on the use of village funds.

"Regarding the responsibilities and authorities of each village apparatus, we make tupoksi (main duties and functions) of each village apparatus, there it is clearly stated what responsibilities can be taken and the authority they have, in accordance with the agreed tupoksi" (interview Bp Suwoto, S.Pd as Head of Maguan Village on October 1, 2020 at the Maguan Village Village Office)

From the explanation of the resource persons, each village aperatur has responsibilities and authorities that have been clearly written in their main duties and functions (tuposi) so that they will work together to expedite the duties and functions of each.

In every organization, including village government, each member is required to have a commitment to carry out their responsibilities properly. In addition to being required to carry out their responsibilities properly, they are also required to carry out their work according to the authority and responsibility they carry.

"If the village officials here perform their duties in accordance with their responsibilities and authorities, otherwise their authority also does not dare to preempt, unless told to help it is different again, increasing cooperation is also necessary, demanding accountability for village funds is very sensitive so that we avoid or minimize errors in use and reporting" (interview Mr. Tri Hari Subagio, S.Pd as Chairman of BPD Maguan Village on October 12, 2020 at the Village BPD Office Maguan)

According to the speaker's explanation, each village administrator already has a commitment, by only doing responsibilities and doing something in accordance with their authority, but still one corridor to help each other for the smooth running of all programmed activities.

Accountability and responsibility are often defined the same i.e. accountability. But actually the two are different but interconnected as part of an overall system (Chen et al., 2020)

According to (Levy et al., 2021), responsibility relates to the implementation of assessments regarding the standards of activity implementation, whether the standards made are appropriate to the situation and conditions faced, and if it is appropriate, management has the responsibility to implement these standards. Responsibility relates to the obligation to exercise the authority received while accountability accounts for the authority received (Lăzăroiu et al., 2020).

As explained above, it can be concluded through a statement given by Mr. Suwoto, S.Pd as the Head of Maguan Village, the maguan village apparatus carries out its responsibilities and authorities in accordance with what is in their main duties and functions.

While in holding their commitment, they are very careful in carrying out their responsibilities and authorities, Mr. Suwoto explained, as the Village Head, the village officials only do what is their duty, but if their colleagues ask for help, they are also reluctant to help. Given the reports of the use of these funds, it is very risky and what if there is an indication of misappropriation is the law in force in this country (Bergmann et al., 2019)

In carrying out their duties, they also refer to laws from the center such as Law Number 6 of 2014 concerning Villages, in addition to laws from the central government, the maguan village government also refers to laws from the regions and regulations made by the village itself (de Geus et al., 2020; Nave & Ferreira, 2019)

Clarified again by quoting from Azheri responsibility is the thing that is responsible for an obligation and includes decisions, expertise, abilities, and abilities. The obligation is responsible for the laws implemented and to repair or otherwise compensate for any damage caused.

From this explanation, it can be explained that the Maguan Village apparatus has carried out accountability for an obligation, ability and obligation to be responsible for the laws implemented (Alqooti, 2020; Murphy et al., 2019)

#### **4. CONCLUSION**

Based on the results of the research that the researcher has obtained, researchers can draw final conclusions from the research on accountability, transparency, responsibility in village fund finance (Case study in Maguan Village, Ngajum District, Malang Regency), namely:

In understanding and implementing accountability, village fund management in Maguan Village has also arguably been good in applying the principle of accountability seen from the form of accountability which is considered to have met the criteria of applicable laws and regulations, but in the process of implementing activities, there are still several obstacles that affect the accountability process such as several reports that are late in reporting, forms of proposals that are not in accordance with what was agreed At the beginning, as well as reports that are still not optimal because they are caused by several things such as the form of reporting the use of budgets that change in accordance with the rules applied by the government.

In understanding and implementing transparency in village fund management in Maguan Village, according to the researchers' indicators, it can be said to be good in applying the principle of transparency, this can be seen by the activity planning process that has involved community

representatives and there are already several information media to support transparency according to community needs. However, when viewed from the principles of transparency in village fund management in Maguan Village, there are still several points that have not been fulfilled such as Maguan Village still publishes how much funds are obtained and their use globally, it is hoped that in the future it can be presented in detail so that the community will be easier to understand. The next principle regarding periodic reports on the utilization of resources in project developments that are accessible to the public also does not meet these principles because what can be accessed is only the amount of budget funds written on the notice board. Regarding the annual report, not all people can access because the annual report is only presented every time there is Musrenbangdes and also about the website that is already owned, hopefully it can be maximized so that reports on the use of angrang can be presented better and can be seen by the entire community. So when viewed from this explanation, the author assesses that the Maguan Village Government in the application and understanding of the principle of transparency is still unable to apply and understand how the transparency process should be optimally so that it is still needed to implement the principle of transparency.

In understanding and implementing the responsibility of village fund management in Maguan Village, researchers assess that the Maguan village government is good at applying the principle of responsibility, this is seen from the Maguan Village Aperatur already has their own division of duties and authorities, besides that in everything they do, they always trigger the applicable laws and regulations.

Looking at the results of the discussion and analyzing according to the information that the researcher got, the researcher drew a conclusion if in the process of managing village funds the researcher considered that to apply the principles of accountability, transparency and good responsibility, the Maguan Village government must improve performance, increase cooperation with the community and listen more to the aspirations of the community so that these principles can be applied better and maximally.

This research has a contribution to the development of village funds and supervision of village funds. This research can also help future researchers who are interested in conducting research related to village funds in other villages or to develop supervision of village funds.

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