

Accountability And Transparency In Grogol Village Fund Management, Karangtengah District, Demak Regency

C. Susmono Widagdo¹, Lis Widowati², Rahayu Setia Wati³

¹ Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia, Semarang, Indonesia

^{2,3} Akademi Akuntansi Effendi Harahap, Semarang, Indonesia

Corresponding email: doddysusmono59@gmail.com

Abstract. *Accountability is the government's responsibility to report and present activities that have been carried out to the public. This accountability is carried out so that the government can be transparent with the commitments that have been formed in its implementation. The Grogol Village Government, Karangtengah District, Demak Regency is a Village Government that supports Good Governance, especially accountability and transparency. This research aims to assess the accountability and transparency of the Village Government regarding the management of Village Funds in Grogol Village, Karangtengah District, Demak Regency. This research uses a qualitative method based on field studies. The data collection technique used was an interview with a semi-structured technique. Interviews were conducted with the Village Government which carries out government administration and the Village Consultative Body (BPD) as representatives of the community, totaling 9 informants. The results of this research show that the financial management of Village Funds implemented by the Grogol Village Government is in accordance with applicable laws and regulations. The transparency carried out by the Grogol Village Government uses digital information media, information is disseminated by each village through the RT head and RW head, apart from that there is also an information board placed at the Village Office. Even though the management of Village Funds carried out by the Village Government is very good, community understanding of Village Fund policies is still low.*

Keywords. *Village Funds; Accountability; Transparency; Village Government*

INTRODUCTION

This research explores the implementation of Village Fund management in Grogol Village, Karangtengah District, Demak Regency, with a focus on accountability and transparency. In the background, research identifies changes in the government system from Centralization to Decentralization as the background to the important role of Village Governments in Indonesia's development. Research shows that Village Funds, funds sourced from the APBN, have provided new opportunities for village development, but also created challenges in their management. This research aims to assess the accountability of Village Fund management and the level of transparency carried out by the Grogol Village Government. Through case study research methods, research identifies accountability and transparency as the two main pillars in Village Fund management. Accountability includes accountability and compliance in managing Village Funds in accordance with established regulations and priorities, while transparency includes openness of information and community understanding of fund allocation.

This research provides an in-depth overview of the challenges and obstacles faced by the Grogol Village Government in implementing Village Fund management, as well as the

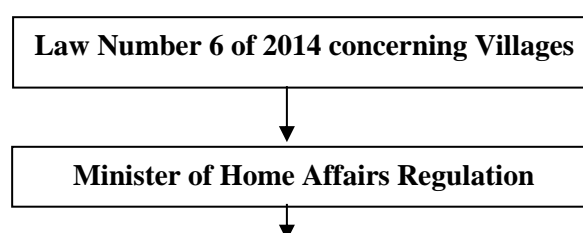
strategies they use to overcome these problems. The research results show that although the Village Fund provides opportunities for development, there are still concerns and uncertainties among the community and village officials regarding its management. The proposed recommendations involve the active role of the community and local government in supervising and guiding the management of Village Funds, as well as increasing education and training for village officials to increase their understanding regarding the rules and procedures for managing Village Funds. This research makes an important contribution in the context of Village Fund management, providing an in-depth understanding of the role of accountability and transparency in village development, and providing a basis for further research in this area. It is hoped that the findings of this research can be used as consideration for village governments, regional governments and the central government in improving policies and guidance related to the management of Village Funds in order to achieve inclusive, fair and sustainable development at the village level.

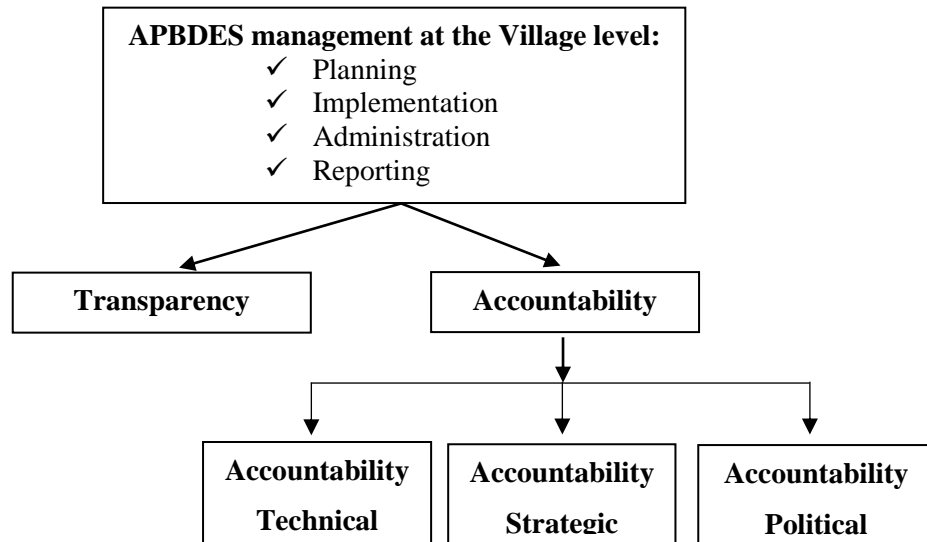
Formulation of the problems are: (1) how are Village Fund management regulations implemented in Grogol Village? (2) What form of transparency and accountability is carried out by the Village Government regarding Village Funds in Grogol Village? The aim of the research is to understand the management of Village Funds in Grogol Village, Demak so that researchers have an overview of the Village Fund management that has been carried out by the Village Government. The purposes of this research is to find out the procedures for transparency and accountability of the Village Government in managing Village Funds. So that researchers can find out the extent of transparency and accountability of the Grogol Village Government.

METHOD

This type of research uses qualitative research methods because the topic in this research is a topic that needs to be explored.

Figure 1. the framework for Village Government Accountability in Managing the 2016 Village Revenue and Expenditure Budget (APBDES) based on Minister of Home Affairs Regulation Number 113 of 2014 in Grogol Village, Karangtengah District, Demak Regency can be depicted in the framework chart as shown in the following image:





This type of research uses qualitative research methods because the topic in this research is a topic that needs to be explored. This research was carried out in Grogol Village, Karangtengah District, Demak Regency. The object of this research is the Village Government, especially the Village Government which is involved in managing Village Funds and the Village Consultative Body (BPD) as a community representative institution which supervises the performance of the Village Government. Interviews are questions and answers conducted intensively with high frequency (repeatedly) with predetermined informants.

The informants selected are informants who are directly involved and understand and can provide information (description) about Village Financial Management, especially Village Funds. Secondary Data Library research is a data collection technique carried out by studying reference books, reports, journals and other media related to the research object. Documentation is a record of past events, which can be in the form of writing or images that are used in Grogol Village, such as APBDesa Reports, APBDesa Realization Reports, Village Fund Realization Reports. Legislation related to village financial management, regulations after the issuance of Law Number 6 of 2014 concerning Villages, regulations for implementing village financial management emerged. These implementing regulations are partly regulations regarding Village Funds.

The following include the regulations: Government Regulation Number 43 of 2014; 1). Government Regulation Number 60 of 2014; 2). Presidential Regulation Number 11 of 2015; 3). Presidential Regulation Number 12 of 2015; 4). Presidential Regulation number 12 of 2015; 5). Minister of Home Affairs Regulation Number 113 of 2014; 6). Minister of Home Affairs Regulation Number 114 of 2014; 7). Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 5 of 2014; 8). Regulation of the Minister

of Villages, Development of Disadvantaged Regions and Transmigration Number 21 of 2015; 9). Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 22 of 2016; 10). Minister of Finance Regulation Number 49 of 2016. Research Informant Determining the data source for the person selected to be an informant is carried out purposively, that is, chosen with certain considerations.

The aim is for researchers to gain a deep understanding of the matter being researched and it is hoped that the selected respondents can provide information that is in accordance with the objectives of this research. Data collection technique: Observation Method: Non-participant observation, meaning: the author does not take part/is not directly visible in the activities of the people being observed; Structured observations, meaning: in making observations the author refers to guidelines that have been prepared in advance by the author. Interviews are composed of questions that have been prepared by the researcher, and then asked to the informant regarding the research topic face to face and the researcher records the things conveyed by the informant. In this research, researchers conducted interviews using a semi-structured method by means of dialogue with informants by providing an outline of the problems that would later be asked about.

The aim of interviews using a semi-structured method is to find problems more openly, where informants are asked for explanations or opinions, as well as ideas. When conducting interviews, researchers need to listen in detail and note down what the informant says (Sugiyono 2011). Data analysis method is thematic Analysis. This research chooses thematic analysis to be used as a tool in data analysis. In this research, qualitative data analysis was carried out using a manual coding process. The term coding is the process of applying code to interview data so that the data can be interconnected by highlighting similarities and differences within and between interview results. Data Validity Testing: 1). Triangulation Technique means that researchers collect data using different data collection techniques from the same source. 2). Time triangulation is testing data by collecting data at different times or situations. In qualitative research, reliability or dependability tests are carried out to ensure that the results of the research are reliable.

RESULTS AND DISCUSSION

Grogol Village is located in Karangtengah District, Demak Regency, with an area of 2.62 km². This village is divided into 6 hamlets: Kalangdati, Grogol Kedung, Grogol Kaum, Klampismalang, Grogol Krajan, and Tempel. This village has territorial boundaries with Wonosalam District (north), Donorejo Village, Karangtengah District (south), Pulosari

Village, Karangtengah District (west), and Turi Tempel Village, Guntur District (east). Due to its economically strategic location, Grogol Village has grown into a center of economic activity. In this research, important informants who provided data regarding the handling of the Village Fund Budget in Grogol Village were thirteen. These informants provided important data needed by researchers to analyze the handling of the Village Fund Budget in Grogol Village, Karangtengah District.

Exploring the implementation of Village Fund management in Grogol Village, Karangtengah District, Demak Regency, with a focus on accountability and transparency. In the background, research identifies changes in the government system from Centralization to Decentralization as the background to the important role of Village Governments in Indonesia's development. Village Funds, funds sourced from the APBN, have provided new opportunities for village development, but also created challenges in their management. Discussion through case study research methods, research identifies accountability and transparency as the two main pillars in Village Fund management.

Accountability includes management accountability and compliance, transparency includes openness of information and public understanding of fund allocation. As for the challenges and obstacles faced by the Grogol Village Government in implementing Village Fund management, as well as the strategies they use to overcome these problems, the research results show that although the Village Fund provides opportunities for development, there are still concerns and uncertainties among the community and village officials regarding its management. The proposed recommendations involve the active role of the community and local government in supervising and guiding the management of Village Funds, as well as increasing education and training for village officials to increase their understanding regarding the rules and procedures for managing Village Funds.

CONCLUSION

Research on Village Fund management by the Grogol Village Government in Demak Regency produced the following findings:

1. Village Fund Financial Management: Financial management of Village Funds in Grogol. Village has complied with applicable rules and regulations. This process involves community participation from planning to monitoring. However, public understanding of Village Fund policies is still low.
2. Village Fund Reporting: The Grogol Village Government has carried out Village Fund reporting well through various media, including village information boards, RT heads and RW heads.

However, the format for reporting the realization of the use of Village Funds still does not have specific regulations.

3. Village Fund Accountability: Technically and administratively, Village Fund accountability has been carried out well by the Grogol Village Government. However, the format for the report on the realization of the use of Village Funds is still less structured. Role of BPD: Even though BPD carries out its functions well, obstacles occur due to limited Human Resources (HR). This hampers optimal supervision of Village Funds.

REFERENCES

- Adiwirya, MF and Sudana IP, (2015). Accountability, Transparency and Performance-Based Budgeting in Denpasar City Regional Work Units. *Udayana University Accounting E-Journal*. 11(2): 611-628.
- Arifah, DA, (2012). Practice of Agency Theory in Public and Non-Public Entities. *Achievements*. 9(1).
- Ferina, Burhanudana design, and Herman Lubis. (2016). Overview of Village Government Readiness in Implementing Minister of Home Affairs. *Journal of management and business*. 14(3): 321–36.
- Jensen, W. Meckling. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*. 3: 305–60.
- Ministry of Home Affairs. (2014). Development of the Good Governance Paradigm. <http://www.kemendagri.go.id/article/2014/06/12/perkembangan-paradigma-good-governance> (April 25, 2018).
- Kumalasari, Deti. (2016). Transparency and Accountability of Village Government in Managing Village Fund Allocations. *Journal of Accounting Science and Research: Volume*. 5(11).
- Lakshmi, A.C. (2015). Continuing Professional Development For The Auditing Profession: Evidence From Indonesia. *RMIT University*.
- Ngongare, Yanis. (2016). Accountability of Village Fund Budget Management in Infrastructure Development in Kokoleh Satu Village, South Likupang District. *Executive Journal*. 1(8).
- Prasetyo. (2017). Rearranging Village Fund Allocations. Indonesian Media. <http://www.mediaindonesia.com/read/detail/128167-menata-ulang-allocation-dana-desa> (April 27, 2018).
- Sugiyono. (2011). *Educational Research Methods (Quantitative, Qualitative and R&D Approaches)*. XIII. Bandung: Alfabeta.
- Widagdo, Agus Widodo, & Muhammad Ismail. (2016). Village Fund Management Accounting System. *Journal of Economics and Business*. 19(2): 323–40.