

The Implementation Principles Of Accountability And Transparency In The Managing Village Finance

(Case Study: Suka Damai Village, Plakat Tinggi District, Musi Banyuasin Regency)

1st Lini Palindri, 2nd Dr. Rimi Gusliana Mais, SE, M.Si, CSRS, CSRA
Accounting

Sekolah Tinggi Ilmu Ekonomi Indonesia
Jl. Kayu Jati Raya No.11A, Rawamangun – Jakarta 13220, Indonesia
linipalindri15@gmail.com, rimi_gusliana@stei.ac.id

***Abstrak** - The research is important because it aims to find out how to implementation principles of accountability and transparency in managing village finance in Government of Suka Damai Village, Plakat Tinggi District, Musi Banyuasin Regency to make the village independent and free from corruption. The research method use qualitative research method with a phenomenology type. Key informant in this study are Village Head, and Village Secretary, Village Consultative Body (BPD) and some villagers. Data in this reasearch comes from direct interview with informants, direct observations to the village (Suka Damai Village, Plakat Tinggi District, Musi Banyuasin Regency) and study documentation by take up documents and literatures that related to the research problem. The result of this study are that the Government of Suka Damai Village has implementation principles of accountability and transparency by involving villagers in deliberations to plan and discuss issues regarding village finance, implementation of village development, making and publishing financial reports, and overseeing the process of village financial management.*

***Keywords :** Accountability 1, Transparency 2,
Managing Village Finances 3*

I. PRELIMINARY

Indonesia is a unitary state consisting of many islands inhabited by various ethnic groups, groups and social classes. In the implementation of the government divided into provinces, districts and cities. Each province, regency and city has regional governments to regulate and manage their own government affairs according to the principle of autonomy and assistance tasks with the principle of broadest autonomy. In line with the existence of regional autonomy, good governance and accounting systems are needed,

this is intended so that all existing funds can be used properly and according to plan and on target. The application of the principles of accountability and transparency in managing village finances is one way to make village governance clean.

Transparency and accountability are among the most important principles because they will create trust between the community and village government through providing information and making it easier to obtain accurate information, so as to avoid misunderstandings. In addition, this information can also be used to assess the performance of a village administration. Accountability can live and thrive in a transparent and democratic atmosphere and freedom to express opinions. Therefore, the government must realize that government and services to the community are inseparable from the public.

II. LITERATURE REVIEW

2.1. Review Of Previous Research Results

Previous research conducted by Wida, et. al, (2017) which aims to find out how the accountability system that is carried out in managing Village Fund Allocation (ADD) in nine villages in the Rogojampi District of Banyuwangi Regency using a descriptive qualitative method states that the planning, implementation and management processes are in accordance with applicable policies and have been carried out accountably and transparent. However, the process of supervision and accountability can be said to be still not going well because there are several factors namely lack of transparency to the community, there are several implementing teams in making administrative reports that are still inadequate.

Further previous research conducted by Wenda (2017) with the aim of how to manage Village Funds (DD) in Gondangrejo Village Wonorejo District Karanganyar Regency using a qualitative method states that Village Fund Management in Perspective of Karanganyar Regent Regulation No. 93 of 2015 concerning Technical Guidelines for the Use of Village Funds in Wonorejo Village went quite well. This can be seen from the planning stage in the form of preparation of APBDesa and RKPDesa, the implementation of each activity up to the stage of preparing the reporting and accountability for the use of village funds. Nevertheless, consistency of planning and implementation can not be said to be optimal.

Furthermore, research conducted by Karlinayani and Ningsih (2018) with the aim of explaining and knowing how the accountability of the village government in managing the village income and expenditure budget carried out in 11 villages in Gaya Lues District by using a qualitative descriptive method makes the conclusion that the accountability of the village government in managing the village income and expenditure budget in the Gayo Lues Regency is running properly and in accordance with Law No. 6 of 2014 concerning Villages. Of the eleven villages studied, only one village was not ready in the process of accountability for village funds, the village was Gajah Village, Pining District. The obstacle experienced by the village apparatus is the lack of reliable human resources and understanding of village fund management.

Subsequent research was conducted by Kurnia, et.al (2019) aims to find out how the accountability of village fund management includes planning, implementation, administration, reporting and accountability researched in villages in Luhak Nan Duo Subdistrict, Pasaman Barat Regency using qualitative research methods with descriptive type. This study concludes that at the planning stage, implementation in the Luhak Nan Duo sub-village has applied the principle of transparency and there is community participation in each stage. However, the time frame for the planning of village funds and the village budget has been delayed. Besides that, the Activity Implementation Team (TPK) principle has not been fully implemented by the Activity Implementation Team (TPK) due to delays in reporting activities. Administration stage, reporting and accountability to villages in Luhak Nan Duo Subdistrict have applied the principles of

accountability and transparency in accordance with Permendagri No. 113 of 2014. Although the village treasurer experienced obstacles, he tried to implement accountability in administration. In addition, the reporting and accountability of the Realization of the APBDesa Village are still not in accordance with Permendagri No. 113 of 2014 because of the submission of reports that have been delayed.

The latest research carried out in Indonesia is research conducted by Wicaksono, et. al (2019) which aims to identify accountability in village financial management in Banyuwangi Regency and to identify obstacles in the application of village financial management accountability in Banyuwangi Regency by using descriptive qualitative methods. This study produces findings that accountability in village financial management is seen from the aspects of planning, budgeting, use, supervision, reporting and accountability has been running well. However, there are still some obstacles such as obstacles in the openness of the Regional Budget, the quality of human resources, many Accountability Report administrative requirements, differences in understanding, difficulties in making the RAB, and obstacles in taxation.

In addition to Indonesia, outside Indonesia there are also studies concerning accountability and transparency in managing funds. As done by Rambo & Odundo (2014) with the aim of assessing and documenting information about community perspectives on accountability and transparency in managing LATF resources in Kenya using quantitative methods. Researchers found that participants were satisfied with community involvement in the planning and budgeting process (48.8%), increasing the accessibility of report external auditors (42.0%), and liability management (34.0%). But they expressed dissatisfaction with indicators such as transparency in the procurement process (58.0%), management of board assets (57.4%), publication of financial statements (44.0%), cash flow management (42.0%), implementation budget discipline (35.2%), accounting system (30.9%), and internal control and audit system (30.2%).

Subsequent research is in Nigeria carried out by Aramide and Bashir (2015) with the aim of knowing an in-depth understanding of effective internal control systems for good financial accountability at the level of local government councils in Nigeria. Researchers use the method This study tries to investigate an in-depth understanding of effective internal control systems for good financial accountability at the regional government board level in Nigeria with quantitative methods. The findings show that a positive internal control system is significant for good financial accountability in the regional government area council in Nigeria.

The next research is research conducted by Ott, et al. (2016) conducted in Croatia with the aim to analyze transparency in managing funds in cities and municipalities in the most recent period (November 2015 - March 2016) using quantitative methods. The researcher states that the level of transparency is not satisfactory. However, the average level of overall budget transparency in local government units increased from 1.75 to 2.35. The district average is very transparent (4.3), while the average transparency of disadvantaged cities (3.05) and the average level of transparency of the municipality (2.04).

III. RESEARCH METHOD

3.1. Research Method

Judging from the objects and results to be obtained, this study is included in the type of qualitative research. Qualitative research according to Moleong (2017: 6) is a research that intends to understand the phenomena about what is experienced by the research subject for example behavior, perception, motivation, action and others holistically and by means of description in the form of words and language, in a special natural context and by utilizing various natural method.

Basically, the theoretical foundation of qualitative research is based basically on phenomenology. Phenomenology research according Moleong (2017: 14) is a mindset

that emphasizes the focus on subjective experiences of people and interpretation of the world. Meanwhile according to Sosiotalk (2018) Phenomenological studies can be described as the application of qualitative methods in order to explore and uncover the common meaning of a concept or phenomenon that is the life experience of a group of individuals. Phenomenon according to Arifin (2016) is an object that is studied in the study of phenomenology, so that phenomenology is the appearance of an object, an event in perception.

3.2. Subject And Research Object

Research subjects according to Arikunto (2016: 26) is to provide a limitation of the subject of research as an object, thing or person to which the data for the research variable is attached to, and at issue. In qualitative research the subject of research is referred to as an informant, that is, a person who provides information about the data the researcher wants related to the research being carried out. The main subject (key informant) in this study was the Head of Suka Damai Village, supported by several other informants.

The object of this research is the management of village finances in Suka Damai Village, Plakat Tinggi District, Musi Banyuasin Regency which is conducted at the Village Office located in SP II Suka Damai Village, Plakat Tinggi District, Musibanyuasin District, Palembang, South Sumatra, 2018 and 2019 Budget Year.

3.3. Data Source

1. Primary data

According to Sugiyono (2018: 456) Primary data is a data source that directly provides data to data collectors. The primary data used comes from direct interviews with informants.

2. Secondary Data

According to Sugiyono (2018: 456) secondary data is a data source that does not directly provide data to data collectors, for example through other people or through documents. In this research the secondary data source is a document owned by the Suka Damai Village Government, such as the APBDesa, APBDesa Realization Report, laws on village financial management, books, journals, articles related to village financial management or directly related to the topic research and other sources of reference

3.4. Data Collection Method

1. Observation.

According to Sugiyono (2018: 229) observation is a data collection technique that has specific characteristics when compared with other techniques. The observation in this study is to conduct direct observations in the field to find out the actual conditions in the village.

2. Interview.

According to Yusuf (2014: 372) interview is an event or process of interaction between the interviewer and the source of information or the person being interviewed through direct communication or asking directly about an object under study. The purpose of this interview is to obtain information relevant to the research.

3. Documentation.

According to Sugiyono (2018: 476) documentation is a method used to obtain data and information in the form of books, archives, documents, writing numbers and images in the form of reports and information that can support research.

3.5. Data Analysis Method

1. Data reduction

According to Sugiyono (2018: 247-249) Data reduction is summarizing, choosing the main points, focusing on important things that are relevant to the

research topic, looking for themes and patterns, ultimately providing a clearer picture and making it easier to collect further data.

2. Data Presentation (Data Display)

After reducing the data, the next step is to present the data. In qualitative research data presentation can be done in the form of tables, graphs, phi charts, pictograms and the like.

3. Withdrawal of Conclusions

The final step in analyzing qualitative research is drawing conclusions. According to Sugiyono (2018: 252-253) Conclusions in qualitative research can answer the problem formulated from the beginning, but maybe not, because as has been stated that the problem and the formulation of problems in qualitative research is still temporary and will develop after the research is in the field.

IV. HASIL DAN PEMBAHASAN

4.1. Description of Research Object

Suka Damai Village is one of the transmigration villages in Musi Banyuasin Regency. Transmigration is a movement of population from dense areas to areas with less densely populated populations. Transmigrants in Suka Damai Village generally come from Java. The livelihoods of most people in Suka Damai Village are rubber farmers, oil palm farmers and working for oil palm companies. The school buildings in Suka Damai Village are only for the kindergarten, elementary and junior high levels, while for the high school level there is in the next village. The people of Suka Damai Village have started using water from the PDAM for their daily activities but there are still some residents who continue to use well water for daily activities such as bathing, cooking and so on. The road that connects one village to another can be said to be quite good, but there are still some damaged and potholes in the streets. Along the road is also surrounded by gardens owned by the community and company.

4.2. Budget For Village Revenue And Shopping (APBDESA) Government

The following is the proportion of income and expenditure of Suka Damai Village in fiscal year 2019:

Table 4.1. Proportion of Village Revenue and Expenditure Budget (APBDesa) of the Peaceful Village Government Budget Year 2019 :

DESCRIPTION	BUDGET	PROPORTION
<u>INCOME</u>		
Village Business Results	1,000,000	0.04%
Village Fund	1,178,339,000	50.58%
Allocation of village funds	1,125,366,680	48.31%
Provincial Financial Aid	25,000,000	1.07%
Bank interest	0	0.00%
TOTAL INCOME	2,329,705,680	100%
<u>OUTCOME</u>		
Field Administration of Village Government	765,520,680	32.86%
Village Development Implementation Division	1,197,640,000	51.40%
Division of Community Development	183,720,000	7.89%
Field of Community Empowerment	183,025,000	7.86%

TOTAL OUTCOME	2,329,905,680	100%
SURPLUS (DEFISIT)	(200,000)	

Source: APBDesa Suka Damai Fiscal Year 2019 (has been further processed)

Table 4.1. shows the percentage proportion of each element in the village budget. The percentage of income obtained from the source of income divided by total income, as well as the percentage of expenditure obtained by dividing sub-village expenditure by total village expenditure. Seen in Table 4.1. The biggest income of Suka Damai Village in 2019 was sourced from the Village Fund of Rp 1,178,339,000 which had a percentage of 50.58% of the total income of the Suka Damai Village and the smallest income came from provincial financial assistance which only contributed 0.04%.

Whereas the biggest expenditure for Suka Damai Village in 2019 was in the field of village development, which amounted to 51.40% of the total expenditure. reasonable if Suka Damai Village's biggest expenditure is for village development. While the smallest village expenditure is in the field of community empowerment, only spending 7.86% of total village expenditure. If seen from table 4.1 there is a deficit for the 2019 fiscal year, because the village budget is greater than the village income budget.

4.3. Village Financial Management

Village financial management is very important because in order to prosper the village community needs efforts from the village apparatus especially the village head to foster and develop village finance so that people avoid poverty. The following is a brief description of the management of village finances in Suka Damai Village:

1. Planning.

Planning becomes the initial process to determine something to be achieved or become a goal and determine the steps to be taken in achieving the goals set. Planning becomes an important thing because planning is an indicator of the success of an activity. When the researcher wants to know how the financial planning process of Suka Damai Village is, the researcher seeks information by asking Mr. Jeki Haryanto as the Head of Suka Damai Village:

"... in managing the Village Fund starting from planning and submitting proposals, in that plan we conduct a hamlet discussion which is to explore ideas from the hamlet and then agree on a new village meeting. We agree on what priorities we want to build, in which hamlet, where the point of development will be built ... "

Regarding the same thing, the following is an explanation from Mr. Edi Santoso as Secretary of Desa Damai:

"Previously, we held three stages of deck deliberations, the first was hamlet deliberations, followed by village deliberations and the last was deliberation on development plans. Now the results of this development plan musyaarawah called the Village Government Work Plan which will be used as material for the preparation of the Village Budget "

Based on the explanation that has been explained by Mr. Jeki Haryanto and supported by Mr. Edi Santoso that it is very clear how the flow in the planning process. In the village financial management planning process carried out by the Suka Damai Village government, it was preceded by a hamlet consultation aimed at accommodating suggestions, ideas or aspirations from each hamlet regarding what development would be carried out and where the development was carried out then continued with village deliberations to determine the scale of priorities the last was a deliberation on the development plan to determine the Village Government Work Plan and APBDesa Draft for the coming year and then proceed with making proposals submitted to the Village Community Empowerment Office of Musi Banyuasin Regency through the Camat.

2. Implementation and Administration.

Implementation is a follow-up or implementation of a plan that has been previously made carefully and in detail. Implementation is usually carried out when planning is deemed ready to be carried out. When the researcher wanted to know how the process of disbursement of funds was, the researcher asked Mr. Edi Santoso as the Secretary of Desa Damai, the following explanation:

"We attached the Accountability Report document last year and made a Request for Payment for withdrawals in the bank, in addition it must be signed by the village head, village secretary, head of financial affairs, head of planning affairs, head of development affairs and head of the government section".

Based on information that has been stated by Mr. Edi Santoso in Suka Damai Village if he wants to disburse funds in the Village Cash Account must attach the Accountability Report document last year and make a Payment Request Letter for withdrawal at the bank and signed by the head village, village secretary, head of financial affairs, head of planning affairs, head of development affairs and head of the government section.

After the disbursement of funds occurs next is the time for the implementation of the work program that has been previously planned. To find out how the implementation of the work program, researchers asked Mr. Edi Santoso as the Village Secretary. The following explanation:

"When we carry out our activities for the team again we usually call the Activity Implementation Team a kind of committee like that, the core members are 3 people from 2 village officials and 1 from the community. His job is as head, treasurer and activity secretary. Every time we carry out the program that we have planned, we also always post information boards around the development environment. It contains the name of the activity, address of the activity, and nominal budget. "

Mr. Edi Santoso said that in implementing the work program that had been listed in the APBDesa, the village secretary formed an activity committee or commonly called the Activity Implementation Team. The Activity Implementation Team is tasked with managing all the program implementation activities in each hamlet. The Activity Implementation Team numbered three people, of which two came from village officials, and one from community leaders. The Activity Implementation Team is assigned as the chairperson, treasurer and activity / implementing secretary. In addition, in order to support openness in conveying information clearly to the community, every physical activity is equipped with an activity information board that is installed at the location of activities. The information board contains the name of the activity, address of the activity, the amount of the budget used.

Administration is the activity of recording all financial transactions, both from financial revenues and expenditures in one fiscal year or period. To find out how the administration was carried out by the Suka Damai Village Government, the researcher asked Mr. Edi Santoso as the Village Secretary. Here's the explanation:

"Previously, we recorded all financial expenses and income manually and only relied on the help of Microsoft Excel, but in 2016 we already used a system called the Village Finance System (Siskeudes) from the government, but we also still use Microsoft Excel and recording it manually but still fully using Siskeudes. "

From information that has been submitted by Mr. Edi Santoso that the administration in Suka Damai Village uses computer assistance and uses Microsoft Excel applications and the Village Financial System (Siskeudes). Siskeudes is a village financial management application developed by the Financial and Development Supervisory Agency (BPKP) in order to improve the quality of village financial governance. The Siskeudes also makes it easy for village governments to make budgets, bookkeeping and financial reporting. Siskeudes automatically generates reports that are

needed, thus saving time and money, and can reduce the potential for human error. In addition to using computer assistance.

3. Reporting and Liability.

In the accountability of village financial management, the village head has a very important role whose job is to account for village financial management from planning to implementation and accountability. When researchers want to know how the accountability of village officials in managing village finances, researchers ask Mr. Jeki Haryanto as Village Head, the following is an explanation from him:

"For Musi Banyuasin District, particularly the Suka Damai Village, the form of accountability is clearly accounted for in the form of the Accountability Report shown to the Regent of Musi Banyuasin clearly, the year-end report to the public especially to the Village Consultative Body (BPD)."

From the information stated by Mr. Jeki Haryanto, it can be concluded that the form of accountability of the Suka Damai Village Government to the Regent of Musi Banyuasin is in the form of an Accountability Report. In addition, the Suka Damai Village Government also has a year-long responsibility to the community through the Village Consultative Body (BPD) in the form of a year-end report. Furthermore, to find out whether there is an evaluation and monitoring, the researcher asked about this matter the head of Mr. Jeki Haryanto as the Head of Suka Damai Village. Here is his explanation:

"Every year is clearly evaluated. Evaluated directly to the village. So in Musi Banyuasin Regency, the monitoring is done together, so apart from the community there are from the sub-district, Musi Banyuasin inspectorate, prosecutors and the police. Usually done at least twice a year."

According to Mr. Jeki Haryanto that in addition to making an Accountability Report for implementing the APBDesa. Suka Damai Village is evaluated annually by various parties, namely the village community, the sub-district, Musi Banyuasin Regency Inspectorate, the attorney's office and the police. Evaluation and monitoring are usually done at least 2 (two) times in 1 (one) year so that they can be controlled properly.

Based on the results of research conducted on the financial management cycle in Suka Damai Village, it can be concluded that the financial management cycle in Suka Damai Village includes financial planning that involves the community in deliberations aimed at making financial plans for the coming year, implementation of activities that involve the role of the community. aims to supervise each other, the administration that uses Siskeudes to be centralized and controlled, reports that produce reports that will be submitted to the authorities and the public and accountability by conducting evaluations and monitoring by the Inspectorate of Musi Banyuasin Regency which is done routinely every year.

4.4. Implementation of Accountability principles In Managing Village Finance in Suka Damai Village

In managing village finances in Suka Damai Village, the village government must fulfill the accountable principle. Accountable means that governance must be held publicly accountable. The village government must be able to account for the funds that have been received and disbursed for financing and development to the public or the community, the central government and other interested parties.

To find out how the efforts of village government in realizing the principle of accountability in terms of presenting information about the implementation of government openly, quickly and precisely. Researchers asked Mr. Jeki Haryanto as the Head of the Village of Peace. The following explanation:

"What is clear for the Sukadamai Village is the deck, according to our plan to hold a deliberation, after the deliberations we make an information board about finance, we now have an information board in front of the village office so that later if for example the community is not satisfied, we have a Siskeudes so it can be opened to

see the financial of Sukadamai Village so it can be seen online at Siskeudes. Yes Siskeudes is a government system to help us so if something happens or the public wants to know how our financial condition can just open the Siskeudes, because now we have entered all the data there. "

Based on information obtained by Mr. Jeki Haryanto that the Suka Damai Village Government has created an information board located in front of the Suka Damai Village Office. In addition, the Suka Damai Village Government has used a new system called the Village Financial System (Siskeudes) which can facilitate the village government in managing village finances, especially at the recording and administration stage. In addition, the village government can produce information quickly, precisely and accurately if requested at any time because this system is online and computerized. This is the way of the Suka Damai Village Government to provide or present information on government operations openly, precisely and quickly

The researcher asked Mr. Jeki Haryanto as the Head of Suka Damai Village about whether or not the community was involved in the village financial planning process. The following narrative:

"What is clear is that we invited village officials up to the RT, Village Consultative Body (BPD), Community Empowerment Institution (LPM), representatives of community leaders (religious, health, youth, women, women and friends). The majority if we invite 50 people yes maybe 40 people can attend "

Based on information obtained by Mr. Jeki Haryanto that when planning the use of village budgets, village officials invite or involve the community in deliberations aimed at making the current village budget. This is a means for the community to issue their proposals regarding planned village development activities, because the community itself is the one who knows how things really are in the field. To create a participatory budget, the community must participate in the discussion and determination of the village budget. The statement above also mentions that the community was involved, but represented by several community institutions, community leaders, RT, RW who had previously held small deliberations before. But the level of community participation has not been 100%. To find out whether village officials involve the community in carrying out development. The researcher asked Mr. Edi Santoso as Secretary of Desa Damai. Following his narrative:

"When we carry out our activities for the team again we usually call the Activity Implementation Team (TPK) a kind of committee like that, the core members are 3 people from 2 village officials and 1 from the community."

Based on information obtained by Mr. Edi Santoso, it was stated that the community was given the opportunity to directly step down to become the village development committee. It aims to supervise each other. Before carrying out the development, planning is carried out to find out what development will take place, where the funds come from, what is needed and also establishes an Activity Implementation Team (TPK) that comes from the community and village officials themselves. Activity Implementation Team (TPK) consists of three people with their duties as head, treasurer and secretary of activities. It is intended that the community can be involved in the implementation of development and is an effort of village officials to realize the principle of accountability.

To find out how the Suka Damai Village Government is responsible for its performance during the fiscal year. The researcher asked Mr. Jeki Haryanto as the Head of the Village of Peace. Following his narrative:

"For Musi Banyuasin District, particularly the Suka Damai Village, the form of accountability is clearly accounted for in the form of the Accountability Report shown to the Regent of Musi Banyuasin clearly, the year-end report to the public especially to the Village Consultative Body (BPD) ."

Based on the explanation explained by Mr. Jeki Haryanto that the village government presents information about the funds received and used and is responsible in the form of an accountability report in the form of an Accountability Report to the Regent of Musi Banyuasin. In addition to the regent, the village government is also accountable to Village Consultative Body (BPD) and the community. This is one of the efforts of the Suka Damai Village Government in order to realize the principle of accountability by holding it accountable to various parties, especially to the Regent of Musi Banyuasin, the community, and Village Consultative Body (BPD).

4.5. Implementation of Transparency Principles in Managing Village Finance in Suka Damai Village

Transparency is a principle to guarantee freedom for everyone to obtain information about the administration of government in other words transparency can be interpreted as openness in carrying out a process of activities related to resource management to those who need information. To find out how the government of Suka Damai Village Government created transparency in managing village finances. Researchers asked Mr. Jeki Haryanto as the Head of the Village of Peace. Following his narrative:

"We now have an information board in front of the village office, so if for example the community is not satisfied, we have a Siskeudes so that they can be opened to see Sukadamai Village finances so they can be viewed online at Siskeudes. Yes Siskeudes is a system from the government to help us so if something happens or the public wants to know how our financial condition can just open the Siskeudes, because now we have entered all the data there. "

Based on the results of the interview, Mr. Jeki Haryanto said that the village government had provided information on budget policies through information boards. The information boards share APBDesa information for the current year. The information board is clearly displayed in front of the Suka Damai Village Office, so that all villagers can see it. So as to create the principle of transparency itself. Besides that, according to him, if the community is not satisfied, they can directly ask the village official directly. In addition to numbers and writing, there are also graphs as a sweetener to make it easier to understand what funds are received and issued. The information contained in the information board is already informative because the information board contains everything about the current year's APBDesa.

To find out whether Suka Damai Village has a website that can be accessed anytime and anywhere it is useful to realize the principle of transparency in managing village finances. Researchers asked Mr. Jeki Haryanto as the Head of the Village of Peace. Following his explanation of this:

"If the website for Suka Damai Village is being planned, maybe this year it will run to make it easier for the community to find information about the village, especially regarding finances. This aims to improve the principle of transparency in managing village finances."

According to information from Mr. Jeki Haryanto, he stated that Suka Damai Village did not yet provide village financial information that was easily accessed by the village community or the public through internet media such as the village's own website. He also said that the website was being developed and this year might be running in order to improve the principle of transparency in managing finances. However, as discussed earlier, that the Suka Damai Village now uses the Village Financial System (Siskeudes) which makes it easy to access reports and documents quickly, accurately and accurately, even though the community cannot access them freely wherever and whenever, but if necessary suddenly, village officials can directly access it through the system. The system greatly facilitates village officials in their financial administration matters. The system has also been integrated directly with the center, so supervision of the use and acquisition of funds is getting tighter, this aims to minimize the improper use of funds.

To find out how disclosure to the public or the public of financial activities and performance. The researcher asked Mr. Edi Santoso as Secretary of Desa Damai. Following his narrative:

"Every time we implement a planned program, we also always put up information boards around the development environment. It contained the name of the activity, the address of the activity, and the nominal value of the budget. "

Based on the explanation that has been explained by Mr. Edi Santoso, stated that in order to support the disclosure of the delivery of information clearly to the community, every physical activity in the context of village development is equipped with an activity information board installed at the location of the activity. The information board contains the name of the activity, address of the activity, the amount of the budget used.

"First we hold a hamlet discussion, well in this hamlet we discuss what programs or development we want to do next year, we accommodate proposals from the community or village officials, but in addition to discussing that we also discuss about the current program running now, what's the problem. After the hamlet deliberations we carry out village deliberations, here we discuss the results of the agreement at the time of hamlet deliberations and report what programs have or have not been carried out in accordance with a predetermined budget. Continuing the development plan deliberations, now this is the final deliberation stage, here we set the RKPDesa and RAPBDesa in accordance with the results of the hamlet and village deliberations that were yesterday "

According to Mr. Edi Santoso, said that in addition to the installation of information boards in every physical activity, disclosure and openness were carried out during musyarawah. The deliberation process that is very long is not just about financial matters but also discusses all obstacles and constraints experienced during the development process during the year.

V. CONCLUSION

Based on the research results that have been obtained by researchers from the theory and the results of the analysis on the Government of the Village of Peace, it can be concluded that:

1. Based on research that has been done by the Suka Damai Village Government, it has tried to realize the principle of accountability in managing village finances. The form of accountability or efforts in realizing the principle of accountability between Suka Damai Village Head, Suka Damai Village Secretary and Village Consultative Body (BPD) Suka Damai in village financial management activities turned out to be different. The Head of Suka Damai Village embodies the principle of accountability by involving the community in the process of financial planning and implementation of physical activities in village development. While the form of accountability of the Suka Damai Village Secretary in managing village finances is by making and publishing financial reports containing village financial income and expenditure.
2. Based on the research that has been done it can be said that the Suka Damai Village Government has also sought to implement the principle of transparency in managing village finances. Efforts to apply the principle of transparency in village financial management activities carried out by the Head of Suka Damai Village and the Village Consultative Body (BPD) Suka Damai are by holding meetings or meetings to deliver or report on village financial management activities, while those carried out by Suka Damai Village Secretary in applying the transparency principle in managing village finance is by making an information board about village finance so that it can be seen by the wider community and is developing a village website so that information can be accessed anywhere, anytime and by anyone.

REFRENSION LIST

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LIST OF RESEARCHER'S HISTORY

Personal data

Name : Lini Palindri
NPK : 11160000035
Place and date of birth : Indramayu, May 1st 1998
Religion : Islam
Citizenship : Indonesia
Address : Jl Kampung Bahari GG II A 12 No. 237
RT / RW 06/06 Tg. Priuk - North Jakarta
Telephone : 081296240818
E-mail : linipalindriiii@gmail.com

Formal Education

SDN Tg Priuk 04 Pagi : Graduated 2010
SMPN 55 Jakarta : Graduated 2013
SMKN 23 Jakarta : Graduated 2016
STEI Indonesia, Jakarta : Graduated 2020

Organizational Experience

2013 - 2014 : Member of Rohis SMKN 23 Jakarta
2014 - 2015 : Costume Theater Section of SMKN 23 Jakarta
2020 - now : Secondary Treasurer of Berdikari RW 06

