

## Implementation of Transparency and Accountability in Village Fund Management to Support Covid-19 Prevention (Study in Sumberkedawung Village, Leces District, Probolinggo Regency)

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### Article Info

#### Article history:

Received : July 26, 2023

Publish : 03 November 2023

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#### Keywords:

Accountability

Implementation

Village Fund Management

transparency

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### Info Artikel

#### Article history:

Diterima : 26 Juli 2023

Publis : 03 November 2023

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### Abstract

Every management of village funds needs to apply the principles of transparency and accountability. Government accountability has three main objectives, namely accountability, managerial, and supervision. Accountability by the government is a manifestation of providing information regarding every action or activity and financial management carried out by the government during implementation in a transparent manner. This study aimed to identify and describe the application of transparency and accountability in the management of village fund allocations in support of the prevention of Covid-19 in Sumberkedawung Village. This study used descriptive qualitative method. The selection of informants was deliberately selected who were considered to understand the matter to be studied, taking data from sources deemed relevant according to the issues and themes raised, so as to produce reliable data and determine the accuracy of research results. This study used the theory of policy implementation Matland Matrix which need to be met in terms of the effectiveness of policy implementation consisting of four components, namely Policy Accuracy, Implementation Accuracy, Target Accuracy, and Adjusted Environmental Accuracy. Based on indicators of accountability and transparency according to Permendagri Number 113 of 2014 concerning Village Financial Management which included planning, implementation, reporting and accountability. This research showed that the policies made and implemented were in accordance with the strategy for overcoming Covid-19 in Sumberkedawung Village.

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### Abstrak

Setiap pengelolaan dana desa perlu menerapkan prinsip transparansi dan akuntabilitas. Akuntabilitas pemerintahan memiliki tiga tujuan pokok, yaitu pertanggungjawaban, manajerial, dan pengawasan. Pertanggungjawaban yang dilakukan pemerintah merupakan perwujudan dari penyediaan informasi mengenai setiap tindakan atau kegiatan dan pengelolaan keuangan yang dilakukan pemerintah selama pelaksanaan berlangsung secara transparan. Penelitian ini bertujuan untuk mengetahui dan mendeskripsikan penerapan transparansi dan akuntabilitas pengelolaan alokasi dana desa dalam Mendukung Pencegahan Covid-19 di Desa Sumberkedawung. Penelitian ini menggunakan metode deskriptif kualitatif. Pemilihan informan dipilih secara sengaja yang dianggap paham mengenai hal yang akan dikaji, mengambil data dari sumber yang dianggap relevan sesuai dengan permasalahan dan tema yang diangkat, sehingga menghasilkan data yang dapat dipercaya dan menentukan ketepatan hasil penelitian. Penelitian ini menggunakan teori implementasi kebijakan Matrik Matland yang perlu dipenuhi dalam hal keefektifan implemenatasi kebijakan terdiri atas empat komponen, yaitu Ketepatan kebijakan, Ketepatan Pelaksanaan, Ketepatan Target, dan Ketepatan Lingkungan yang disesuaikan berdasarkan indikator akuntabilitas dan transparansi menurut Permendagri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa Yang meliputi perencanaan, pelaksanaan, pelaporan dan pertanggung jawaban. Penelitian ini menunjukkan bahwa Kebijakan yang dibuat dan di implementasikan sudah sesuai dengan strategi dalam mengatasi covid-19 di Desa Sumberkedawung, selain itu juga penggunaan dana desa telah sesuai dengan wewenang yang ditetapkan oleh pemerintah selaku pembuat kebijakan sehingga dalam pelaksanaannya tidak ada penyelewengan penggunaan dana desa pada desa Sumberkedawung.

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## 1. INTRODUCTION

The Coronavirus disease (Covid-19) pandemic is a non-natural disaster that has a complex impact and quite high implications for mobility in various broad aspects in the world, including Indonesia. The Covid-19 pandemic has disrupted community activities, not only impacting health, but also social and economic conditions. In the long run, the gap between income groups will widen, the disparity between urban and rural areas will increase, and have an impact on intergenerational poverty. To repress the economy from various angles the government continues to make efforts to stabilize the community's economy, including the village economy (kompaspedia.kompas.2021).

The Covid-19 case prompted the government to issue PDDT Village Government Regulation No 11 of 2019 which explains that the priority use of village funds in 2020 must provide the maximum benefit for village communities in improving the quality of life of village communities by prioritizing financing for the implementation of programs and activities in the service-based sector that have a direct impact on improving the quality of life of the community. Although this regulation does not explain or explain the use of village funds for handling Covid-19, overall the priority for using village funds should be for the welfare of village communities and overcoming social problems used in handling the Covid-19 pandemic (Permendesa Number 11 of 2019).

The budget issued by the government to assist the community in restoring the village economy is the village fund budget. Village funds are budget allocations for finances that are used directly to support efforts to reduce the impact of Covid-19 at the household and village level. The use of village funds to anticipate the spread and impact of Covid-19 must use the principles of transparency and accountability which are aspects of the effectiveness of village fund management so that budget use is truly effective and on target.

The public is obliged to know every budget and information in public information disclosure, especially regarding budgets that are in direct contact with people's welfare during the Covid-19 pandemic. One of the villages in Probolinggo that receives village funding assistance from the State Revenue and Expenditure Budget (APBN) is Sumberkedawung Village, Leces District, Probolinggo Regency. Sumberkedawung Village is also one of the villages affected by the Covid-19 pandemic, so more village fund management is allocated to the field of dealing with Covid-19. Like villages in general, the people of Sumberkedawung Village complained that the distribution of direct cash assistance by the village was considered not on target. Some people who are classified as well off also receive BLT-DD even though there are still many people who really need this assistance. Seeing these conditions,

According to Mardiasmo (2014: 19) Transparency is the government's openness in providing information related to the operation of public resources to those who need it, namely the community. Transparency in the management of village funds provided by village officials can have a good influence on village communities.

As explained by Krina (in Posumah 2022:05) transparency is the openness of an organization in providing information related to resource management activities to stakeholders. Looking at the definition above, this research can be assessed from the transparency indicators put forward by Krina in Posumah 2022:05, including: providing clear information, easy access to information, developing a complaint mechanism if a regulation is violated or a request for payment from bribes.

Likewise with the principle of accountability, accountability is the obligation to fulfill accountability or answer and explain the performance and actions of a person or the head of an organizational unit to those who are entitled or authorized to hold accountable in the form of a report on financial statements. . The principle that every village financial management activity must be accountable to the village community. , in accordance with laws and regulations (State Administrative Agency and Development Supervisory Agency of the Republic of Indonesia)

Based on the background of the problem, it is necessary to examine the implementation analysis Transparency and Accountability of Village Fund Management in Sumberkedawung

Village, Probolinggo Regency, the researcher is interested in raising and analyzing problems in the form of a thesis with the title "Implementation Transparency and Accountability of Village Fund Management to Support Covid-19 Prevention in Sumberkedawung Village, Probolinggo Regency." This will be studied in written form which will describe the findings in the field and analyzed using theory to answer the findings in the field.

## 2. RESEARCH METHOD

The type of research used in this study was a qualitative descriptive research method in accordance with the formulation of the problem which described the findings in the field by examining the theory as an analysis then describing the facts according to reality and analyzing based on the facts obtained. Based on the problems that have been described and formulated, the researchers determined the focus of this research to discuss the implementation of transparency and accountability in village fund management to support the implementation of Covid-19 prevention in Sumberkedawung Village, Leces District, Probolinggo Regency. By using implementation theory based on Richard Matland (1995) which consisted of indicators of policy accuracy, implementation accuracy, target accuracy and environmental accuracy, based on the Transparency theory approach.

The approach used in analyzing village fund transparency with indicators in accordance with Minister of Home Affairs Regulation No. 11 of 2014 includes: Realization reports were informed in writing, information was easily accessible to the community, the ADD realization report can be submitted to the regent through the sub-district head and an accountability approach in accordance with Permendagri No. 11 of 2014 with indicators: Planning, Implementation, Reporting and Accountability.

## 3. RESEARCH RESULTS AND DISCUSSION

Allocation of Village Funds is a form of government accountability to improve development at the village level. Village Fund Allocations come from transfer incomes sourced from the share of central and regional financial balance funds received by the district or city. Transparency and accountability Government has a role in managing public finances in realizing good governance, starting from central, regional and village financial governance. Principles in government accounting such as accountability and transparency in managing public finances are not only a form of obligation from the central government, but also regions such as villages. In the direction of good local governance (Good Governance), local governments and local communities must change themselves, to achieve good local governance by local governments, there must be local government capacity building which includes local government reforms,

In this journal, researchers attempt to examine the implementation of government policy over the last few years to see the implementation of transparency and accountability in village fund management in an effort to support the prevention of Covid-19 in Sumberkedawung Village, Leces District, Probolinggo Regency. Based on interviews and observations regarding the implementation of transparency and accountability in village fund management carried out by researchers, the findings can be described as follows:

### 1. Implementation of Transparency and Accountability in Village Fund Management to Support Covid-19 Prevention in Sumberkedawung Village, Leces District, Probolinggo Regency

In this study the theoretical approach used in analyzing was the theory put forward by Richard Matland called the Ambiguity-Conflict Matrix Model explaining that administrative implementation is implementation carried out in the daily operations of the government bureaucracy. According to Richard Matland (1995), implementation can be said to be effective if it meets several indicators, namely policy accuracy, implementation accuracy, target accuracy and environmental accuracy. The influence of these four indicators was as follows:

#### a) Policy Accuracy

Policy accuracy is an indicator that really determines the success of implementing a policy. The correctness of the policy is considered successful if the policy made can solve the problem to be solved, in other words, the policy has a positive impact on its targets and goals. In addition, it is also seen whether the policy has been made by an institution or organization that has the authority in accordance with the characteristics of the implemented policy (Khasanah et al, 2022).

Based on the results of interviews with several informants, it can be seen in outline, namely the implementation of the policy of transparency and accountability in the management of village funds to support the prevention of Covid-19 in Sumberkedawung Village, Leces District, Probolinggo Regency in accordance with Richard Matland (1995), whose implementation was appropriate to the policy. The policies made and implemented were in accordance with the strategy in overcoming Covid-19 and have been adapted to the character of the existing problems.

Many residents of Sumberkedawung village have experienced quite a significant impact due to the Covid-19 pandemic, namely many people have experienced layoffs, but the existence of village funds has helped the community in terms of the economy. The program implemented was carried out as well as possible and in accordance with the policies set by the government, to improve economic prosperity which can provide income to the Sumberkedawung village community. Apart from that, the use of village funds was in accordance with the authority determined by the government as policy maker so that in its implementation there was no misuse of village funds in Sumberkedawung village.

#### **b) Execution Accuracy**

In the implementation of the implementation of a policy the implementing actors in the policy consisted of the government, the community and the private sector. However, for a policy that was community empowerment, it was the government and the community that implement it, because the implementer who played the most role in implementing the activities was the government as the manager of village funds and the community as the driving force. As with the Covid-19 prevention program, those participating in its implementation were the government together with the community so that the accurate implementation of the policy program targets runs in accordance with government regulations.

Based on the research results presented by the author together with informants, it can be stated that the implementation of the village fund policy implemented in Sumberkedawung village was considered to be appropriate in its implementation. The implementation of the village fund management policy was cooperation between the government and the community as the target of the policy. In implementing the program, not only village officials implement the program but were also assisted by related agencies such as the social service in assisting with data collection on social assistance recipients and the Public Works and Spatial Planning (PUPR) service in the village cash-intensive program (PKTD). This is done to provide transparency regarding information on aid distribution and program implementation in managing village funds for community welfare in the pandemic era.

In the implementation of this policy there was no element of monopoly from the Sumberkedawung village officials or from the related government agencies. This was evidenced by the openness of public information with billboards at the village office hall. This was of course in accordance with the principle of transparency which provided information to the public regarding the management of village funds. In addition, the implementation of the policy was also adjusted accordingly standard operational work on each program policy so that the implementation of activities and programs was appropriate in time. Because timeliness was important in assessing the effectiveness of a policy program implementation and able to create effectiveness in achieving previously set goals.

**c) Target Accuracy**

Target accuracy was when a policy is assessed according to target conditions and does not conflict with other policies. The policy implementation was new or updating the previous policy implementation. Data from the results of this research obtained through interviews with several informants stated that in carrying out this program it was not just a matter of carrying out it according to government authority, but you also have to look at the conditions and situation in the environment, see who can receive it and was deemed worthy and entitled to receive it support from this program.

Therefore, the Village Head only collects data through the RT in charge, chooses who was worthy of receiving assistance from this program, and then the department has the right to make further decisions, so that there was no fraud in the implementation of the program. Because from the beginning of planning this program until the implementation of this program, the government was obliged to provide reports or information that they can convey to the community, such as information boards that have been installed in the Sumberkedawung Village office and involve the community as target recipients of assistance from this program.

**d) Environmental Accuracy**

The accuracy of this environment was referred to as an exogenous variable, which consisted of public opinion, namely the public's perception of policies and policy implementation, interpretive institutions which related to the interpretation of strategic institutions in society, such as the mass media, pressure groups and interest groups, in interpreting policies and policy implementation, and individuals, namely certain individuals who were able to play an important role in interpreting policies and implementing policies.

From the results of this research, it was found through interviews that in implementing this program there was no element of bargaining that occurred between the authority that issued the policy and the community as the object of recipient of assistance, but there were external factors that occurred in the environment in the form of injustice felt by the community who did not receive it. Assistance from this program, by feeling that they really could not afford it but perhaps the government has another decision to choose as recipients of assistance from this program for those who were experiencing economic difficulties which the government has chosen in accordance with the decisions of the policies that have been set.

**2. Transparency and Accountability of Village Fund Management to Support Covid-19 Prevention in Sumberkedawung Village, Leces District, Probolinggo Regency**

*Good governance* was a principle in the management of public finances that required transparency in public sector organizations. Minister of Home Affairs Regulation Number 113 of 2014, concerning Guidelines for Regional Financial Management, states that the principles of transparency and accountability must be implemented effectively in managing village finances. Transparency and accountability are principles in managing village funds that must be applied and implemented in accordance with statutory regulations, as well as creating open information regarding the management of village funds that are being used so that the community can provide a good assessment to local village officials.

So there was no longer the assumption that village funds were used ineffectively. When the principles of accountability and transparency were not implemented properly, it encourage the emergence of problems that occur in the realization reporting process, of course this will encourage fraud in reporting the realization with the facts on the ground, including the Covid-19 pandemic situation which has affected many communities in the economic field. Transparency and accountability are mandatory things that must be fulfilled by the government in managing village finances. An attitude of transparency will foster trust in the government, society and other stakeholders so that the community can participate actively and constructively in developing ideas, both informally and through institutions that recognize the importance of

community participation. Likewise with accountability, which easier to achieve if the accountability report is presented completely.

The following were the results of interviews and observations on the implementation of Transparency and Accountability in Village Fund Management to Support Covid-19 Prevention in Sumberkedawung Village, Leces District, Probolinggo Regency, described as follows:

**a) Transparency**

Transparency is an openness that is carried out by the government in implementing policies and governance (Syah, 2014). The principle of transparency has a positive effect on society if the village government does this. Information published or reported to the public results in the level of trust in the government increasing. Every policy issued by government administrators must be able to be accessed openly by providing sufficient space for the public to participate widely in it.

Based on the research results obtained, namely the implementation of transparency of village funds to support the prevention of covid1-9 in Sumberkedaung village, the village government guarantees the transparency of village funds through the provision of clear information regarding activities, programs and budget plans. To ensure transparency, the Sumberkedawung village government also prepares realization reports and accountability reports on the implementation of ADD which are informed to the public in writing via an information board in front of the village office.

All forms of realization reports and accountability reports on the realization of ADD implementation are submitted to the Regent through the sub-district head through written reports, before being submitted to sub-districts of village officials who participate in conducting evaluation activities and carrying out checks and balances between the budget issued and the results that have been realized. The three elements above are in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management.

**b) Accountability**

Accountability in regional financial management will continue to increase if the financial reports presented continue to improve and are easy for report users to understand. Every process of implementing fund budgeting starting from planning, preparation, and implementation must be reported and accounted for to the community and people's representatives, because the community not only has the right to know the budget but also has the right to demand accountability for the plan or implementation of the budget. Report users have the right to get easy and fast access facilitated by the local government.

Based on the findings, interviews and observations, the implementation of village fund management accountability in the village fund planning mechanism in the accountability of village fund management through planning that starts with the Head of Sumberkedawung Village as the person in charge of village funds holds a village meeting to discuss plans for using village funds, which is attended by elements village government, Village Consultative Body, village community organizations and community leaders, the results of these meetings are set forth in the Fund Use Plan (RPD) which is one of the materials for preparing the APBDes.

In implementing activities and programs, village funds were equipped with activity information boards installed at activity locations to support openness and clear delivery of information to the community. As stipulated in the APBDes, the financing comes from village funds and is fully implemented by the Village Implementation Team.

Meanwhile, reporting and accountability for Sumberkedawung village funds was integrated with the accountability of APBDes implementers in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning village financial management guidelines. However, the village fund implementation team was obliged to report on the implementation of village funds in the form of a Monthly Report, which included the progress of implementation and absorption of funds, as well as a physical progress report at

each stage of disbursement and village which was an illustration of the progress of the physical activities carried out. Responsibility for the implementation of activities in Sumberkedwung Village was carried out appropriately by the regional government in accordance with government regulations.

#### **4. CONCLUSION**

Based on the results of observations and interviews with several informants from Sumberkedawung Village and the community regarding the application of transparency and accountability in managing village fund allocations in an effort to support the prevention of Covid-19, it can be assessed that they have implemented the principles of accountability in accordance with Minister of Home Affairs Regulation Number 113 of 2014 concerning Financial Management. The village in which each activity starts from planning, implementation and accountability involving the Sumberkedaung Village community. The executor was quite responsible for all activities so that the implementation of activities can be carried out properly. However, in the implementation of transparency in Sumberkedaung Village, it was felt that it has not implemented the principle of transparency as a whole. Lack of use of information media, All forms of information regarding activities and management of village funds were not easily accessible to the community, because the information provided was limited to the installation of billboards and sub-district websites so that people still need to come to the village office to find out information regarding all forms of activities related to village fund management. According to Sumberkedawung village officials, this was limited, because the village government did not want it to raise public suspicion of village officials if the community knew too much, and the village government emphasizes that not everything the community needs to know. Not only in terms of reporting but also all activities and programs were not easily accessible to the people of Sumberkedwung Village. because the information provided was only limited to the installation of billboards and the sub-district website so that the community still needed to come to the village office to find out information about all forms of activities related to managing village funds. According to village officials, Sumberkedawung limited this, because the village government did not want it to raise community suspicion of village officials if the community knew too much, and the village government emphasized that not all things the community had to know. Not only in terms of reporting but also all activities and programs were not easily accessible to the people of Sumberkedwung Village because the information provided was limited to installing billboards and sub-district websites, so people still need to come to the village office to find out information about all forms of activities related to managing village funds. According to Sumberkedawung village officials, this was limited, because the village government does not want it to raise public suspicion of village officials if the community knows too much, and the village government emphasizes that not everything the community needs to know. Not only in terms of reporting but also all activities and programs were not easily accessible to the people of Sumberkedwung Village and the village government emphasized that not all things the community had to know. Not only in terms of reporting but also in terms of all activities and programs that have not been easily accessible to the people of Sumberkedwung Village. Moreover the village government emphasized that not everything the community needs to know. Not only in terms of reporting but also all activities and programs were not easily accessible to the people of Sumberkedwung Village.

The advice given was that the government was expected to be able to provide more transparent information regarding village funds used in each activity or program being carried out. For people who did not receive assistance from the use of village funds, it hoped that they will be able to understand the functions and objectives of the program and it hoped that future researchers will be able to conduct research on a wider object.

#### **5. THANK-YOU NOTE**

The researcher expresses his gratitude to the UPT employees of the Vehicle Test Service Office Motorized Probolinggo City and the community who took the time to help me in this research and to the supervisors who participated in the writing of this journal.

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